









Tree Print Format

SetID	SHARE	Last Audit	Valid Tree
Effective Date	07/01/2024	Status	Active
Tree Name	ALL_ACCTS		FY25 All Acct Tree

- ALL_ACCOUNTS - All Accounts
 - [0000000] - All Accounts
 - BALANCE_SHEET2 - Balance Sheet (non ST)
 - [1352010] - RStars HX Default Debit
 - [1352015] - RStars HX Default Credit
 - [1701000] - Due To/From other Fund
 - [1701100] - Due To/From other Fund Manual
 - [1701300] - Due to Due From Agency Funds
 - BAL_SHEET - Balance Sheet
 - ASSETS - Assets
 - [1000000] - Assets
 - CURRENT_ASSETS - Current Assets
 - CASH & CASH EQUIV - Cash and Cash Equivalent
 - [1101000] - Cash - Cash equivalents
 - [1101001] - Claim on Cash-State Comptroller
 - [1101010] - Claim on Cash - Trustee
 - [1101015] - Claim on Cash - Payroll CPB
 - [1101020] - Cash - Working Fund
 - [1101022] - Cash-Student AR Monthly
 - [1101024] - Cash - Perkins Loan
 - [1101025] - Cash - Lockbox - Sallie Mae
 - [1101030] - Imprest Fund
 - [1101077] - Cash - Event Center (Fin Only)
 - [1101088] - Cash -External Banks(Fin Only)
 - [1101100] - Claim on Cash-USM Trust Funds
 - [1101110] - Claim on Cash - Endowment
 - [1101150] - Claim on Cash-USM Trst account
 - [1101210] - Interagency Trans Grant AR-B24
 - [1101215] - Courtesy CD Grant AR (B34)
 - [1101220] - Interagency Tran OffCamp AR-24
 - [1101225] - Courtesy CD Off Campus AR(B34)
 - [1101230] - Interagency Tran 3rParty AR-24
 - [1101235] - Courtesy CD Third Party AR-B34
 - [1101240] - Interagency Trans TechCtrAR-24
 - [1101245] - Courtesy CD Tech Center AR-B34
 - [1101270] - CCD CN Web Payment Clear-B34
 - [1101275] - CCD Credit Crd Settle Clear-34
 - [1101501] - Deposit Transmittal Flow Thru
 - INVESTMENTS - Investments
 - [1500100] - Investments - Current Portion
 - ACCOUNTS_RECEIVABLE - Accounts Receivable
 - [1202030] - Credits Receivable - Bookstore
 - [1202250] - Accounts Receivable - Library
 - [1202292] - Allow for Bad Debt - AR Lib
 - [1202470] - Account Receivable - Federal
 - [1202930] - AP Wire Chargeback
 - ACCT_RECV_GRANTS - Accounts Receivable (Grants)
 - [1202280] - AR Delinquent Grants
 - [1202500] - Accounts Receivable-Spon Prog
 - [1202501] - Account Receivable - Spon -LMT
 - [1202502] - GM CKDep Clearing
 - [1202505] - Allow for Doubtful Acct - C&G
 - [1202510] - Account Rec - OSP Reclass
 - [1202515] - Account Rec. OSP Special
 - [1202590] - AR Sponsor Programs - Unbilled
 - [1202591] - AR Sponsor Programs - Unbl LMT
 - ACCT_RECV_SAR - Accounts Receivable (SAR)
 - [1202110] - Accounts Receivable-Stud (SAR)
 - [1202111] - Accts Recvble-Stud (SAR)-Limit
 - [1202115] - Accounts Rec - SAR Delinquent
 - [1202116] - AR SAR Delinquent - Limited

- [1202150] - Account Rec - Delinquent
- [1202230] - Accts Recvbl -3rd Party Cntrl
- [1202235] - Accts Recvble - 3rd Party Lmt
- [1202295] - Allow/Doubtful Accounts
- [1202300] - Accounts Rec-Tuition MPP
- [1202305] - Accts Rec-Tuition MPP Limited
- [1202400] - AR Student LKBX
- [1202405] - AR Student LKBX Limited
- [1351100] - Third Party Unbilled
- ACCT_RECV_OTHER - Accounts Receivable (Other)
 - [1202010] - Accts Rec-Athl Summer Meal Adv
 - [1202220] - Accounts Receivable-Off Campus
 - [1202225] - Account Receivables Off Camp L
 - [1202240] - Accounts Rec - Control TECHC
 - [1202245] - Accts Rec - Limited TECHC
 - [1202285] - AR Delinquent Off Campus
 - [1202290] - Allow For Doubtful Acct - TECH
 - [1202520] - Accts Rec Federal Direct Loans
 - [1202900] - Accounts Receivable - Other
 - [1202901] - Spl Other Account Receivable
 - [1202910] - Account Receivable - Bad Check
 - [1202915] - SAR Lockbox Returned Checks
 - [1202920] - Bank Deposit Adjustments
 - [1202987] - Lease Receivable (GASB 87)
- ACCRUED_RECEIVABLE - Accrued Receivable
 - [1203010] - Accrued Receivable & Interest
- NOTES_RECEIVABLE - Notes Receivable, Current
- PERKINS_CURRENT - Perkins Current Notes Rec
 - [1211000] - Perkins Current Notes Rec
- INVENTORY - Inventory of Goods
 - [1301000] - Retail Inventory
 - [1301100] - Materials & Supplies Inventory
- PRE-PAID EXPENSES - Pre Paid Expenses
 - [1251000] - Prepaid expenses - AP
 - [1251100] - Prepaid Expenses - PR
 - [1251200] - Prepaid Expenses - Other
- INTER-INSTITUTIONAL - Interinstitutional Balances
 - [1730100] - Inter-Institutional Balances
- NON_CURRENT ASSETS - NonCurrent Assets
 - RESTR_CASH - Restricted Cash & Equivalents
 - [1501000] - Restr Cash & Cash Equiv
 - LEASE RECEIVABLE - Lease Receivable
 - [1501087] - Lease Receivable - GASB87
 - ENDOWMENT INVESTMENT - Endowment Investments
 - [1500000] - Endowment
 - [1501100] - Investments - Endowments
 - OTHER_INVESTMENTS - OTHER_INVESTMENTS
 - [1501200] - Investments - Momentum (USM)
 - NOTES RECEIVABLE - Notes Receivable - Perkins
 - [1901000] - Funds Advanced to Students
 - [1901001] - Loan Principle Collected
 - [1901002] - Can Tribal Coll/Univ Fac
 - [1901003] - Can CSM Teach
 - [1901004] - Can Teach/Military Srv
 - [1901005] - Can PreK/K-12 Teach Srv
 - [1901006] - Can Military Srv
 - [1901007] - Can Pre-K or CC Staff
 - [1901008] - Can Death/Disability
 - [1901009] - Can Public Defender
 - [1901010] - Can Bankruptcy
 - [1901011] - Assigned to DoE
 - [1901012] - Can Law Enforcement
 - [1901013] - Can FireFighter Sr
 - [1901014] - Can Volunteer Srv
 - [1901015] - Other Overpayments
 - [1901016] - EMERGENCY LOAN REPAY
 - [1901017] - Can Librarian Srv
 - [1901018] - Can Nurse/Med Tech Srv
 - [1901019] - Can Speech Lang Path
 - [1901020] - Can Chld/Fam/EarlyS
 - [1901021] - Can VA Based Disab

- [1901021] - Can VA Based Disab
- [1901022] - Can 911 Survivors
- [1901023] - ALLOW/DOUBTFUL LOANS
- [1901024] - Loan Princ Adj Other
- [1901025] - LN/PR Can - LE 20% AF 11/90
- [1901026] - Perkins - Federal Cap Contrib
- [1901027] - Perkins - UMBC Capital contrib
- [1901028] - Perkins - Cumm Admin Cost Allo
- [1901029] - Perkins - Cumm Collective Cost
-  CAPITAL ASSETS - Capital Assets
 - [1600000] - Capital Assets
 - [1601000] - Land
 - [1601100] - Land Improvements
 - [1601110] - Roads Walkways and lots
 - [1601120] - Utility Lines
 - [1601130] - Communications lines
 - [1601140] - Buildings
 - [1601187] - Leased Real Property
 - [1601200] - Equipment
 - [1601210] - Library
 - [1601220] - Software Development
 - [1601230] - Works of Art
 - [1601287] - Lease Equipment and Fixtures
 - [1601296] - Subscription Assets
 - [1601300] - Construction in Progress
 - [1602000] - Accumulated Depr
 - [1602087] - Accum. Amortization
-  OTHER_ASSETS - Deferred Outflow of Resources
 - [1202000] - Other Current Assets
 - [1202205] - Misc Contracts-CFU
 - [1351000] - Undistributed Charges
 - [1351010] - Suspense
 - [1351015] - Suspence - Payroll
 - [1351020] - Suspense Commitment Accounting
 - [1351030] - Suspence - Bursars A/R
 - [1351040] - Suspense - Asset Management
 - [1700000] - Other Assets
 - [1703100] - Plant Cleanup
 - [1704100] - Due To / From UMBC Agencies
 - [1706063] - Dfrd Outflws-LossonRefn GASB60
 - [1706068] - Change Pension Invest -GASB68
 - [1801100] - Unexpended PJT Auth GCL
 - [1801150] - Unexpended PJT Auth BPW
 - [1851100] - Current Funds Reclassified
 - [1851110] - Current Funds Reclassified II
-  LIABILITIES - Liabilities
 - [2000000] - Liabilities
 -  CURRENT_LIABILITIES - Current Liabilities
 - [2100000] - Current Liabilities
 -  ACCTS PAYABLE - Accts Payable & Accrued Liab
 - [2101110] - Un classified Transactions
 - [2101115] - Un Classified Transcations EFT
 - [2101122] - Stafford Loan Paper Check
 - [2101130] - CCU/OTC Refund Check Clearing
 - [2101136] - Walker Avenue Payable
 - [2153825] - P_CARD Clearing
 -  TUITION_WAVERS - Tuition Waivers
 - [2101260] - Tuition Waivers
 - [2101262] - Tuition Wavers Reimbursed
 - [2101264] - Tuition Wavers Expensed
 -  VENDORS_ACCT_AP - VENDORS_ACCT_AP
 - [2001000] - Accounts Payable
 - [2001005] - Vouchers Payable R*STARS
 - [2101124] - Stafford Clearing (ELM)
 - [2101126] - Unidentified Deposits Clearing
 - [2101128] - VA/Chapter 33 Clearing
 - [2101132] - CCU-RSTARS Clearing
 - [2101134] - SAREF Clearing
 - [2124810] - Perkins Lockbox/CCU Payments
 -  OTHER_AP - OTHER_AP
 - [2102000] - Accrued Interest

- [2102000] - Accrued Interest
- [2108010] - Due to the State (MD) COMPTROL
- ACCRUED LIABILITIES - Accrued Liabilities, current
 - [2101005] - Payroll Recovery Collections
 - [2101010] - Internat. Student Health Ins
 - [2101015] - Grad Student Health Ins
 - [2101030] - Liability Payroll Emp ee & er
 - [2101032] - Liability Payroll - FICA
 - [2101034] - Liability Payroll - Hosp Insur
 - [2101035] - Payroll Deduction Payable
 - [2101036] - Liability Payroll - Unemp
 - [2101038] - Liability PR - Hosp Surchg
 - [2101040] - Liability - Student Workshp
 - [2101045] - Liability Student Escrow
 - [2101050] - Accrued Payable
 - [2101055] - ProCard Clearing
 - [2101100] - Sales/Use/ Amuse Taxes Payable
 - [2101105] - Accrued Expense - Other
 - [2101120] - Lost/Abandoned Property
- DEPOSITS - Deposits
 - [2301200] - Academic Year & Admiss Deposit
 - [2301201] - Deposits / Pre-Paid fr CS (SF)
 - [2301350] - Security Deposits - rental
 - [2301400] - Deposits - Campus Card
 - [2351200] - Deposits Summer School
 - [2351300] - Escrow Student Funds
 - [2351500] - Pre Pay Deposits Past
- PERSONNEL_PAYABLES - PERSONNEL_PAYABLES
 - [2101000] - Accrued Expenses - Payroll
 - [2101020] - Res/10/12 Faculty Accrual
- ACCRUED WORKERS COMP - Workers Comp,current
 - [2101025] - Workers Comp Current Liab
- ACCRUED VACATION - Accrued Vacation, current
 - [2101060] - Accrued Vacation Current Liab
- REVENUE BONDS & NP - Revenue Bonds & Notes Payable
 - [2111000] - Revenue Bonds Current Liab
 - [2112000] - Notes Payable Current Liab
- LEASE&SUBSCR_OBL_CUR - Lease&Subscr Obligat Current
 - [2112070] - Capital Lease Oblig. (Current)
 - [2112087] - Lease Liability
 - [2112096] - Subscript Liability GASB96 Cur
- DEFERRED REV - Deferred Revenue
 - [2301000] - Deferred Rev-Student Syst Ctrl
 - [2301005] - Deferred Rev-Student Syst Lmt
 - [2301015] - Deferred Income - Student MPP
 - [2301020] - Deferred Rev - Mo Pay Plan
 - [2301050] - Deferred Rev - Other
 - [2301051] - Deferred Rev - Other LMT
 - [2301055] - Deferred Rev - Event Center
 - [2301060] - Deferred Revenue - Special Use
 - [2301100] - Deferred Summer School
- NON_CURRENT LIABIL - Non-Current Liabilities
 - ACCRUED WORKER COMP - Workers Comp, non-current
 - [2701025] - Worker Comp Long Term
 - ACCRUED_VACATION - Accrued Vacation,non-current
 - [2701060] - Accrued Vacation Long Term
 - REV BONDS & NOTE PAY - Rev Bonds & Notes Pay,non-curr
 - [2700000] - Long Term Liabilities
 - [2701000] - Loans Payable - Revenue Bonds
 - [2701030] - Lon Term Liab - Equip Replace
 - [2701100] - Loans Payable - Other
 - [2712000] - Notes Payable - Long Term Liab
 - LEASE&SUB_OBL_NONCU - Lease & Subscr Obligat NonCurr
 - [2701070] - Capital Lease (Non-Current)
 - [2711096] - Subscript Liability GASB96 N-C
 - OTHER PAYABLES - Other Payable, non-current
 - [2701020] - Project Auth GCL
 - [2701050] - Project Auth BPW
 - [2701068] - Net Pension Liability -GASB68
 - [2701200] - Reserve for Program Developmnt
 - [2701300] - Reserve for Equip Replacement

- [2701000] - Reserve for Equip Replacement
- [2801100] - Fund Reserve
- DEFER_INFLOW - Deferred Inflow of Resources
 - LEASE GASB87 INFLOW - GASB 87
 - [2301087] - Deferred Inflow Lease- GASB 87
 - PENSION GASB 68 - Pension
 - [2301068] - Dfrd Fin Infl Pens Liab GASB68
 - CONSESSION RCPTS - Concession Receipts GASB 60
 - [2301025] - Deferred Svc Concession Rcpts
 - [2701040] - Defrdr Svc Cncsn Rcpts LngTerm
- NET_ASSETS - Net Assets
 - [3000000] - NET ASSETS
 - UNRESTRICTED - Net Assets - Unrestricted
 - [3101000] - NET ASSETS -CUR UNR
 - [3101050] - Net Assets - Auxiliary
 - [3101090] - Net Assets -Curr Unrest Transf
 - [3101100] - Net Assets - Self Support
 - [3101160] - Net Assets - Service Units
 - [3101400] - Net Assets - Loans Unrestrict
 - INVESTED IN CAPITAL - INVEST IN CAP(NOT for FIN)
 - [3101200] - Net Assets - Cur Unr Plant
 - FUND_ADDITIONS - Fund Additions
 - [3304000] - Fund Additions
 - [3304201] - Interest on Notes Receivable
 - [3304202] - Other Income
 - [3304203] - Reimbursement/CancAfter7/1/72
 - [3304204] - PrinTeachServCancPrior7/1/72
 - [3304206] - PrinMilitServCancelPrior7/1/72
 - [3304207] - PrinTeachServCancelAfter7/1/72
 - [3304210] - PrinCancMilitaryServAft7/1/72
 - [3304211] - Princ Cancel Death
 - [3304212] - Princ Cancel Disability
 - [3304213] - Princ Adjust Bankruptcy
 - [3304214] - Princ Adjust Other
 - [3304215] - Undistributed Lockbox Receipts
 - [3304216] - Other Fund Additions
 - [3304217] - Award Receivable
 - [3304218] - Default Penalty Chg Assign DOE
 - [3304219] - Default Interest Assign DOE
 - [3304220] - Federal Capital Contribution
 - [3304221] - UMBC Capital Contribution
 - [3304222] - Fed Repay Princ Cancel
 - [3304223] - Penalty Charges
 - [3304224] - Def C/Cost Assign DOE
 - [3304225] - Total Award
 - [3304250] - Endowment Fund Income
 - [3304260] - Interest Income
 - [3304502] - Real Property GCL
 - [3304514] - NONAME-REV. LOAN REIMB.
 - [3304531] - ACQU R/P CIP-CFU-E&G
 - [3304532] - ACQU R/P CIP-CFU-AE
 - [3304536] - ACQU PER PROP CFU-E&
 - [3304537] - ACQU PER PROP CFU-AE
 - [3304542] - ACQU PERS PROP CFR
 - [3304556] - ACQU PERS PROP-GIFT
 - FUND_DEDUCTIONS - Fund Deductions
 - [3305000] - Fund Deductions
 - [3305201] - Indirect Cost Perkins
 - [3305202] - Repayment to DOE
 - [3305203] - Repayment to UMBC
 - [3305204] - Repayment to Sponsor
 - [3305250] - Endowment Fund Income
 - [3305301] - SCCU Commission Expense
 - [3305302] - Litigation Expense
 - [3305303] - Other Collection Expense
 - [3305304] - CostCan P&I CanTS Prior 7/1/72
 - [3305305] - Cost Can P&ICanMS Prior 7/1/72
 - [3305306] - CostCanP&ICanTSAfter7/1/72
 - [3305307] - Cost Can P&I CanMS After7/1/72
 - [3305308] - Cost Can P&I an Death
 - [3305309] - Cost Can P&I Can Disability

- [3305310] - Other Expense/Loss Bankruptcy
- [3305311] - Other Exp/Loss Other
- [3305312] - Bad Debt Write Off
- [3305313] - Cost Def Assigned DOE
- [3305314] - Cost Can P&I Can Volunteer
- [3305316] - Other Fund Deduction
- [3305317] - Cost Can P&I Can Law Enforceme
- [3305318] - CostCanP&ICanNursingAfter7/93
- [3305319] - CostCanP&ICanChildFamlyAft7/93
- [3305582] - DISPOSAL P/P DISCARD
- [3305592] - DISPOSAL P/P LOST,ST
- [3305599] - PROVISION FOR DEPREC
- RESTRICED - Net Assets - Restricted
 - [3102000] - Net Assets - Restricted
- NON_EXPENDABLE - Net Assets - NonExpendable
 - [3102500] - NonExpend Scholarshp&Fellowshp
 - [3102510] - Restr NonExpend Other
- EXPENDABLE - Net Assets, Expendable
 - [3102100] - Net Assets - Restr Spon Spl
 - [3102200] - Net Assets - Plant Restricted
 - [3102300] - Net Assets - Restr Spon Other
 - [3102400] - Net Assets - Restr Loans
 - [3102600] - Expend Scholarshp&Fellowshp
- STMT_REV_EXP - Statement of Rev and Exp
- SPECIAL - Special Revenue
 - [1101505] - CASHNET Deposit in Transit
 - [1101990] - Cash Deposit DNR Transfer
 - [1101991] - Cash Deposit DNR Sallie Mae
 - [4833700] - Undistributed Revenue R*
 - [4833720] - R* Interagency Rev Clear (B24)
 - [4833730] - R* CCD Revenue Clearing (B34)
 - [4833750] - R* Payroll Revenue Adj Clearng
 - [8833720] - Non Operating - Revenue
- OPERATING REVENUE - Operating Revenues
 - [4000000] - Revenue
- TUITION & FEES - Tuition and Fees
 - TUITION MANUAL - Tuition - Manual entry
 - [4830000] - Tuition and Fees
 - [4834327] - Tuition and Fees (NON SAR) Man
 - FEES - Student Fees (Registration)
 - [4834329] - IFSU Late Payment Fee (DNU)
 - [4834330] - PT Technology Fee
 - [4834331] - Technology Fee (SF)
 - [4834332] - Graduate Technology Fee
 - [4834334] - FT Technology Fee
 - [4834336] - Health Visit Fee
 - [4834342] - UG Application Fee
 - [4834343] - Matriculation Fee
 - [4834344] - Graduate Application Fee
 - [4834346] - Materials Fee
 - [4834350] - FTUG Activity Fee
 - [4834351] - Activity Fee - SF
 - [4834352] - PTUG Activity Fee
 - [4834354] - Shady Grove Administration Fee
 - [4834355] - Engineering Fee
 - [4834356] - Acceptance/Orientation Fee
 - [4834357] - Educational Internship Fee
 - [4834358] - Graduate Matriculation Fee
 - [4834359] - Orientation Fee (SF)
 - [4834360] - Graduate Program Fee
 - [4834361] - Graduate Academic Service Fee
 - [4834362] - Music Fee
 - [4834364] - Late Payment Fee
 - [4834365] - Diploma Fee (SF)
 - [4834366] - Undergraduate Diploma Fee
 - [4834367] - Graduate Diploma Fee
 - [4834368] - Change in Registration
 - [4834370] - Late Registration
 - [4834372] - Laboratory Fees
 - [4834373] - Special Program - Fee

- [4834375] - Special Program - Fee
- [4834374] - Credit by Exam
- [4834376] - Cooperative Ed Fees
- [4834378] - Facility Fee Special Session
- [4834379] - International Student Fee
- [4873378] - FT ST Trans Fee
- [4873380] - PT ST Trans Fee
- TUITION - Tuition
 - [4834310] - UG Resident Tuition
 - [4834311] - UG Non Res SG Tuition
 - [4834312] - UG Non Resident Tuition
 - [4834313] - UG Resident SG Tuition
 - [4834314] - Part-Time Undergrad Res
 - [4834315] - PTUG Non Res - Shady Grove
 - [4834316] - PTUG Non Resident
 - [4834317] - Grad Resident SG Tuition
 - [4834318] - Grad Resident Tuition
 - [4834319] - Grad Non Resident SG Tuition
 - [4834320] - Grad Non Resident Tuition
 - [4834321] - Tuition - Undergraduate - SF
 - [4834323] - Tuition - Graduate - SF
 - [4834325] - Special Program - Gen. Tuition
 - [4834326] - FTUG RES - Shady Grove
 - [4834328] - IFSU Tuition
- SCHOLARSHIP ALLOWANCE - Allowance - Tuition & Fees
 - [4834300] - Scholarship Allow - Tuition&Fee
- GIFTS&CONTRACTS&GRAN - Gifts Contracts and Grants
 - [4860000] - Contracts and Grants
- FEDERAL - Federal Agency
 - [4848400] - Gifts, Grants and Contr - Fed
 - [4864914] - Gov-Fed-Restr or Desig Budget
 - [4873604] - Facilities and Admin Federal
 - [4873605] - Waived Facilities Admin Fed
 - [4873610] - Facilities and Admin - Fin Aid
 - [4873619] - F&A Financial Aid
 - [4873694] - F&A Federal
- STATE & LOCAL GOVT - State & Local C & G
 - [4858300] - Gift, Grants & Contr - MD
 - [4864907] - MD State Unrestricted
 - [4873606] - Fac and Admin State/Local
 - [4873607] - Waived Facilities Admin State
 - [4873696] - F&A State/Local
- NON-GOVERNMENT - Other Gifts,Contracts & Grants
 - [4833710] - Un Allocated Grant/Contr Reven
 - [4864902] - Oth Gifts Contracts and Grants
 - [4864904] - Alumni-Unrestricted
 - [4864906] - Friend-Unrestricted
 - [4864908] - Foundation-Unrestricted
 - [4864910] - Business-Unrestricted
 - [4864912] - Business-Restr or Desig Budget
 - [4864919] - Restricted CARES Act - Student
 - [4873602] - Indirect Cost Recovery
 - [4873608] - Facilities and Admin Other
 - [4873609] - Waived Facilities Admin Other
 - [4873698] - F&A Other
- INDIRECTCOSTRECOVERY - Indirect Cost Recovery
 - [4873600] - Indirect Cost Recovery
 - [4873611] - F & A Allocation of DRIF
 - [4873612] - F & A Allocation to State Supp
- SALESAND SERVICEEDUC - Sales and Service Educational
 - [4866000] - Sales and Service Educational
 - [4866702] - Sales and Service Educational
- AUXILIARY - Auxiliary Enterprises
 - RESIDENTIAL FACIL - Residential Facilities
 - [4873010] - Residential Facilities
 - [4873302] - Res Hall Charges
 - [4873303] - ERK Hall Network/Comm Fee
 - [4873304] - Security Deposit
 - [4873305] - Harbor Hall Network/Comm Fee
 - [4873306] - Room Charges Summer
 - [4873308] - Winter Room Charges

- [4873309] - Housing Fees (SF)
- [4873310] - Special Groups Lodging
- [4873314] - Apt Utility Charges
- [4873316] - Damage/Cleaning Charges
- [4873318] - Res Hall/Apartment Charges
- [4873320] - Erickson Hall Charge
- [4873322] - Harbor Hall Charges
- SCHOLRSHP ALLOW - ScholrsAllow - Resident Facil
- [4834301] - Schlr Allow - Residential Faci
- DINING FACILITIES - Dining Facilities
- [4837040] - Aux - Dining Services
- [4873321] - Campus Card Flex
- [4873324] - Campus Card
- [4873325] - Board-5 Meal Plan
- [4873326] - Board-10 Meal Plan
- [4873327] - Board-14 Meal Plan
- [4873328] - Board-19 Meal Plan
- [4873329] - Summer BD-6 WK-10 Meal
- [4873330] - Summer BD-6 WK-15 Meal
- [4873331] - Summer Board 12 WK 5 Meal
- [4873332] - Winter 14 Meal Plan
- [4873333] - Winter Board -10 Meal
- [4873334] - Winter Board - 5 Meal
- [4873335] - Winter Board -19 Meal
- [4873359] - Campus Card Other
- [4873394] - Aux. Food Service Plans - SF
- SCHOLARSHIP ALLOW - Scholarship Allowance - Dining
- [4834304] - Scholar Allow - Dining Facil
- ATHLETICS - Intercollegiate Athletics
- [4873020] - Intercollegiate Athletics
- [4873346] - Other - Guarantee
- [4873362] - FT Athletic Fee
- [4873363] - Aux Athletic Fee - SF
- [4873364] - PT Athletic Fee
- [4873366] - Grad Athletic Fee
- [4873367] - Advertising Income Other
- [4873368] - Advertising Income Mens Lacros
- [4873369] - Advertising Income Mens B-Ball
- [4873384] - TKT SLS-Mens Basketball
- [4873386] - TKT SLS-Mens Lacrosse
- [4873388] - TKT SLS-Other Sports
- [4873389] - Rents - Camps
- [4873390] - Guest Passes
- [4873391] - Towel/Locker Rental
- [4873392] - NCAA Student Support Fund
- [4873396] - Mens Basketball Guarantee
- [4873397] - Tournament Income
- [4873398] - NCAA Income
- [4873399] - NCAA Tournament Inc
- SCHOLR ALLOWANCE - Scholarship Allow-Athletics
- [4834302] - Schol Allow - Inter Athletics
- BOOKSTORE - Bookstore
- [4869170] - Credit Card Sales
- [4869468] - General Sales Aux
- [4873030] - Book Store - Summary
- SCHLRSHHP ALLOW - Scholarship Allow - Bookstore
- [4834303] - Scholarship Allow - Book Store
- PARKING FACILITIES - Parking Services
- [4873040] - Parking Services
- [4873382] - ST Park ID Replace
- OTHER AUXILIARY - Other Auxiliary - Revenues
- [4873000] - Auxiliary
- [4873300] - Sales & Services Aux Enterpr
- [4873301] - Network/Communications Fee
- [4873312] - Vending Income
- [4873336] - Spec Event Gross Sal
- [4873337] - Cash Card Plan
- [4873338] - FT Rec Facility Fees
- [4873339] - Aux Facility Fees - SF
- [4873340] - PT Aux Facilitv Fees

- [4873341] - FT Student Union Fee
- [4873342] - PT Student Union Fee
- [4873343] - Grad Student Union Fee
- [4873344] - Student Union Fee (SF)
- [4873347] - Amusement Games
- [4873349] - UC Set Up
- [4873350] - UC Gameroom Use
- [4873351] - UC Admin Fee
- [4873355] - UC Extra Hours
- [4873356] - Catering
- [4873372] - Workshops
- [4873374] - Institutes
- [4873376] - State Sales Tax
- [4873379] - AUX Transportation Fee - SF

OTHER OPERATING REV - Other Operating Revenues

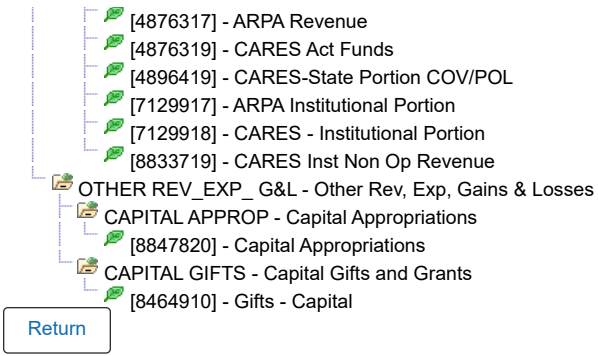
- [4833716] - Subsidy - Service Units
- [4866704] - Service Unit Revenue
- [4866716] - Subsidy - Service Unit
- [4876000] - Miscellaneous Revenue
- [4876100] - Overhead Exceptions
- [4876300] - Admin Overhead Auxiliary
- [4876301] - Miscellaneous Revenues
- [4876302] - Transfer to Plant Fund
- [4876303] - Other Sources
- [4876304] - Transfer to Reserves
- [4876305] - Transfer to/from Program
- [4876306] - Transfer from Reserves
- [4876310] - Rents
- [4876312] - Fac/Staff Vehicle Registration
- [4876313] - Parking Fines
- [4876314] - Library Processing Fee
- [4876315] - Library Fee (FS)
- [4876316] - Lost Books
- [4876318] - Library Fines
- [4876320] - Collection Service Charge
- [4876322] - Bad Check Fees
- [4876323] - Write-off
- [4876324] - Cash Overage
- [4876325] - Abatement Approved
- [4876326] - Commission Income
- [4876328] - SCCU Collection Charge
- [4876330] - Cash Shortage
- [4876332] - Advance Fees Forfeit
- [4876334] - Parking Meter Revenue
- [4876336] - Health Service Charge
- [4876338] - Photocopy Income
- [4876340] - Concert/Perform Income
- [4876342] - Special Event Income
- [4876344] - Services Income
- [4876348] - Equipment Rental
- [4876349] - UMBC Summer Day Camp Fees
- [4876350] - Gate Cards
- [4876351] - Retriever Aquatics Club Fees
- [4876352] - Retriever Club Member
- [4876353] - Retriever Aquatics Lesson Fees
- [4876354] - Advertising Income
- [4876355] - Inter-Coll.Athletic Entry Fee
- [4876356] - RAC Membership Fees
- [4876357] - UMBC Retriever Masters Fees
- [4876358] - UC Technicians
- [4876360] - Rental Charges
- [4876362] - Grad Student O/S Diff
- [4876363] - Institution Tuition Remiss USM
- [4876366] - Credit Card Discount
- [4876370] - Prepay Dep Forfeited
- [4876372] - License Fees/Rents
- [4876374] - Utility Reimbursement
- [4876378] - Licensing Revenue
- [4876380] - Company Payments
- [4876384] - Federal Refund Adi

- [4876386] - Equipment/Maint Reimbursmnt
- [4876388] - Royalties
- [4876398] - Prepaid Telephone
- [4876400] - Admin Overhead Auxiliary(DNU)
- [4876401] - Admin Overhead Revolving
- [4876402] - USM Overhead
- [8837610] - Stafford Refunds Un Alloc
- REVENUE_TRANSFERS - Revenue Transfers
 - [5833708 - 5833720]
- OPERATING_EXPENSE - Operating Expenses
 - [7000001] - Special-Expenses-Budget Only
 - PAYROLL - Payroll
 - [6000000] - Expenditures
 - PRIOR_YR_PR_ADJ - Prior Year Payroll Adjustments
 - [6010199] - Manual Entry - Payroll
 - [6019999] - Manual Entry - Fringe
 - [6153800] - R* Payroll Expense Adj Clearng
 - [6153815] - R* Payroll CPB Clearing
 - PERSONNEL - Personnel wages and other pmnts
 - [6010101] - Regular Faculty
 - [6010102] - Regular Exempt
 - [6010103] - Regular NonExempt
 - [6010104] - Graduate Assistants/Fellows
 - [6010111] - Contractual Faculty
 - [6010112] - Contractual Exempt
 - [6010113] - Contractual NonExempt
 - [6010114] - Contractual Fac.(Non-Instruct)
 - [6010400] - Overtime Earnings
 - [6010500] - Shift Differential
 - [6012000] - Student Payments
 - FRINGES - Fringes
 - [6015000] - Fringe Benefits
 - [6015100] - Social Security Contributions
 - [6015200] - Health Insurance
 - [6015205] - GA Health Insurance (DNU)
 - [6015210] - Student Health Insurance (DNU)
 - [6015211] - Student Hlth InsurReimb (DNU)
 - [6015220] - Health Insurance - Miltry Leave
 - [6015300] - Health Ins Special Subsidies
 - [6015400] - Retirees Health Ins Premiums
 - [6015401] - Retirees Health Ins Prems-Man
 - [6015700] - Other Post Employment Benefits
 - [6015705] - Other Post Employment Bene-MAN
 - [6016000] - Early Retirement Surcharge
 - [6016100] - Employees' Retirement
 - [6016105] - Employee's Pension
 - [6016300] - Teachers' Retirement System
 - [6016400] - Teachers' Pension System
 - [6016500] - State Police Retirement System
 - [6016800] - Optional Retire/Pens Sys(TIAA)
 - [6016900] - Police Pension
 - [6017200] - Other Fringe Benefit Costs
 - [6017400] - Unemployment Compensation
 - [6017500] - Workers' Compensation
 - [6017600] - Workers Comp Unfunded
 - [6018100] - Tuition Waivers - Students
 - [6018110] - Tuition Waivers - Employees
 - [6018200] - Employee Moving Reimb
 - [6018900] - Delayed Salary Savings
 - [6018905] - Turnover Expectancy
 - [6019000] - Early Retirement Reduct
 - [6019800] - Furloughs
 - [6019900] - Other Fringe Benefit Costs
 - [6019905] - GA Health Insurance
 - [6019910] - Student Health Insurance
 - [6019911] - Student Health Insur Reimburs
 - OPERATING_EXP - Operating Expenses
 - [7000000] - Operating Costs
 - SPECIAL & TECHNICAL - Special and Technical
 - [7020000] - Special & Technical

- [7020100] - Honorariums
- [7020800] - Training & Staff Development
- [7021000] - Research Subjects
- [7021022] - Participant Stipend
- [7021600] - Royalty Payments (1099-Box2)
- [7021700] - ACA Payments
- [7022100] - Stipends/Prizes (1099-Box 3)
- [7029900] - Other-Technical & Special Fees
- COMMUNICATION - Communication
 - [7030000] - Communication
 - [7030100] - Postage
 - [7030200] - Telephone
 - [7030500] - DBM Paid Tele-BudgetOfficeOnly
 - [7030600] - Cellular Telephone Equip & Ser
- TRAVEL - Travel
 - [7040100] - In State/Routine Operations
 - [7040115] - Athletic Team In State
 - [7040125] - Athletic Recruit In State
 - [7040200] - Conference Registration Fee
 - [7040277] - Grad Student-Conference Fees
 - [7040300] - Out-of-State/Routine Operation
 - [7040310] - Athletic Team Out-of-State
 - [7040320] - Athletic Recruit Out-of-State
 - [7040330] - Travel - Foreign
 - [7040340] - Unallowable Travel
- UTILITIES - Utilities
 - [7060000] - Utilities
 - [7060300] - Fuel - Oil #2
 - [7060600] - Fuel - Natural Gas/Propane
 - [7062000] - Utilities - Electricity
 - [7062100] - Utilities - Water/Sewage
 - [7062200] - Utilities - Steam
 - [7069800] - Loan Repayme-Ener Cons Loan Fd
 - [7069901] - Utilities Reimbursement
- MOTOR VEHICLES - Motor Vehicles
 - [7070000] - Motor Vehicles
 - [7070100] - Purchase Cost Motor Veh > \$5K
 - [7070109] - Purchase Cost Motor Veh < \$5K
 - [7070110] - Capital Lease Motor Vehicles
 - [7070198] - Purchase Cost Boat < \$5K
 - [7070199] - Purchase Cost Boat > \$5K
 - [7070200] - Gas and Oil
 - [7070300] - Motor Vic. Maint. and Repair
 - [7070400] - Insurance
- CONTRACTUAL SERVICES - Contractual Services
 - [7080000] - Contractual Services
 - [7080100] - Advertising
 - [7080105] - Employment - Advertising
 - [7080177] - Grad Student-Ads/Marketing
 - [7080400] - Printing and Reproduction
 - [7080500] - Bookbinding
 - [7080800] - Equipment Rental
 - [7080900] - Equipment Maint. & Repair
 - [7081100] - Food Services
 - [7081120] - Conference Services
 - [7081600] - Housekeeping
 - [7081621] - COVID Cleaning, sanitizing etc
 - [7082100] - Studies - Consultan & Leg Serv
 - [7082600] - Freight & Delivery
 - [7083100] - OAH Charges
 - [7083300] - eMaryland Marketplace
 - [7087500] - Retirement Administrative Fee
 - [7089100] - IT Consulting
 - [7089150] - Software Licenses-Admin
 - [7089160] - Software Licenses-Academic
 - [7089180] - IT Maintenance Agreements
 - [7089200] - Data Proc - Academic/Research
 - [7089300] - Data Processing - Admin
 - [7089400] - Statewide Personnel Sys. Alloc
 - [7089700] - Enterprise Budget System

- [7089900] - Other Contract Serv - Non DP
- [7089910] - Athletic Officials
- [7089915] - Recruitment Cost -non Employee
- [7089920] - GNT Sub Contr \$25000 and under
- [7089925] - GNT Sub Contr over \$25000
- [7089930] - Unallowable Services
- [7089950] - International Recruiting
- [7089998] - Building Maint. Contract. Svc
- [7089999] - Building Maint.Contract Svc FM
- SUPPLIES - Supplies
 - [7090000] - Supplies & Other
 - [7090200] - Office & Other Supplies
 - [7090277] - Grad Student-Supplies
 - [7090400] - Building & Household Supply
 - [7090477] - Grad Student-Facility Maint.
 - [7091100] - Medical, Drugs and Chemicals
 - [7091121] - COVID Testing supplies, equip
 - [7091400] - Instructional Supplies
 - [7091401] - Instructional Supplies-SpecUse
 - [7091409] - Books (non-Library)
 - [7091410] - Supplies - Lab
 - [7091421] - COVID PPE
 - [7092000] - Food
 - [7092005] - Alcohol
 - [7092010] - Sponsored Research Meals
 - [7095100] - Items for Resale
 - [7099000] - Data Proc Acad Supplies
 - [7099077] - Grad Student-Expense, Other
 - [7099100] - Data Proc - Admin Supplies
 - [7099900] - Audio Visual Supplies
 - [7099905] - Unallowable Supplies
 - [7099910] - Animals-Purchase & Care of
 - [7099921] - COVID Tech equip & training
 - [7099951] - Sensitive Equip >\$1K <\$5 per U
 - [7099952] - Non Cap Equip <\$5K PER UNIT
 - [7099953] - Hand Guns
 - [7099954] - DHMH purchases > \$500
 - [7099955] - Non Capital Equip < \$5K
 - [7099956] - NonCap.Furniture <\$5K PER UNIT
- CAPITAL EQUIP - ADDL - Capital Equipment - Additional
 - [7119900] - Cap Equip \$5K & Over PER ITEM
 - [7119910 - 7119911]
- LIBRARY - Library Capital Purchases
 - [7110710] - Library Books - AOK Libr
 - [7110711] - Library Serials - AOK Libr
- NON-CAPITAL ADDITION - Non-Capital - Additonal
 - [7099950] - Sensitive Equipment - General
 - [7099977] - Grad Student-Equipment
 - [7110000] - Equipment
- GRANTS SUBS&CONTRIB - Grants, Sub & Contributions
 - [7120000] - Grant Awards and other Contrib
 - [7120400] - EducGrants - NEED (From SAR)
 - [7120410] - Ed Grants - INDEX (SAR only)
 - [7120420] - ED Grants - FIXED (SAR only)
 - [7120421] - OIA Scholarships
 - [7120450] - Non FA Scholarships
 - [7120477] - Grad Student-Non-GA-Awards
 - [7120500] - Particip Owned Sens. Inventory
 - [7129900] - Other Grant, Subsidy & Contrib
 - [7129910] - Service Unit Charges
 - [7129919] - CARES Act Funds - Student Exp
 - [7129977] - Grad Student-Fees
- FIXED CHARGES - Fixed Charges
 - [7130000] - Fixed Charges
 - [7130100] - Rent (Real Property)
 - [7130110] - Real Property Rent Recovery
 - [7130111] - Real Property Pass Throw Fees
 - [7130200] - Ins Paid to State
 - [7130500] - Assoc Dues and Subscriptions
 - [7130600] - Debt Service

- [7130700] - Interest - Bonds
- [7130900] - Ins. (No STO Payments)
- [7131116] - Service Unit Depreciation
- [7139900] - Other Fixed Charges
- [7139920] - Bad Debt Expense
- [7139930] - Federal Taxes
- LAND & STRUCTURES - Land and Structures
 - [7140000] - Infrastructure
 - [7149900] - Capital Land & Structures
 - [7149910] - Land
 - [7149915] - Land Improvements
 - [7149920] - Building Construction
 - [7149925] - Building Improvments >250K
 - [7149930] - Utility Extensions > \$250K
 - [7149997] - Transfer to Plant (Expense)
 - [7149999] - Facilities Renewal Set A Side
- DEPRECIATION - Depreciation
 - [8149999] - FS- Depreciation Exp
- INTRA_CAMPUS - Intra Campus
 - [7153800] - R* Misc Expense Adj Clearing
 - [7153820] - R* Interagency Expense Clearg
 - [7153825] - P-card Exp Clear NOT DEPT USE
 - [8000000] - Special Intra Campus Exp
 - [8010100] - Intercampus PR Reimbursable
 - [8021000] - Cost Containment (DNU)
 - [8089910] - Cost Containment
 - [8099900] - Intercampus Ex Reimbursable
 - [8139900] - Indirect Cost Expense
- NON-OPERATING - NonOp- Rev&Exp (Fin Stmt Only)
 - APPROPRIATIONS - State Appropriations
 - [4840000] - Appropriations
 - [4847501] - Appropriations Federal
 - [4847803] - Appropriations State
 - [4847804] - Furlough Transfer to State
 - [4847805] - Fund Balance Reduction
 - [4847806] - Appropriation - State BRF
 - [4848102] - Appropriations Local
 - GIFTS - Non-Operating Gifts
 - [8833721] - Gifts (Non-Capital)
 - PELL - PELL
 - [8833730] - Pell Grants Non Op Revenue
 - INVESTMENTINCOME - Investment Income
 - [4870000] - Investment Income
 - [4870301] - Interest Income-StateTreasurer
 - [4870303] - Investment Income
 - [4870305] - Inv Inc State Treas
 - [4870307] - Endowment Income
 - [4870309] - Perkins Interest Income
 - INVESTMENT EXPENSE - Investment Expense
 - [7139910] - Investment Expense
 - INTEREST ON INDEBT - Interest on Indebtedness
 - [7130710] - Interest on Indebtedness
 - OTHER NON-OPER - Other Non Operating Rev (Exp)
 - [7139951] - Admin Cost Allow Pkns
 - [7139952] - Collection Cost Perkins
 - [7139953] - Cost of Prin&Int Cancel
 - [7139954] - Cost Death & Disab Cancel
 - [7139955] - Cost Bankruptcy Cancel
 - [7139956] - Cost Prin&Int Assign DOE
 - [7139957] - Other Cost/Losses
 - [8099910] - Gain & Loss Fr Sale of Equipm
 - [8099911] - Other Income Reimbursement
 - [8139920] - Non-Operating Expenses
 - [8833751] - Fed Cap Contrib
 - [8833752] - UMBC Cap Contrib
 - [8833753] - Reimb - Amts Canceled
 - TRANSFER (TO) FROM - To_From Other USM Institutions
 - [8089950] - Transfer To/From USM
 - [8139930] - Transfer to/from USM Inst(DNU)
 - CARES - CARES Institutional Portion



[Return](#)