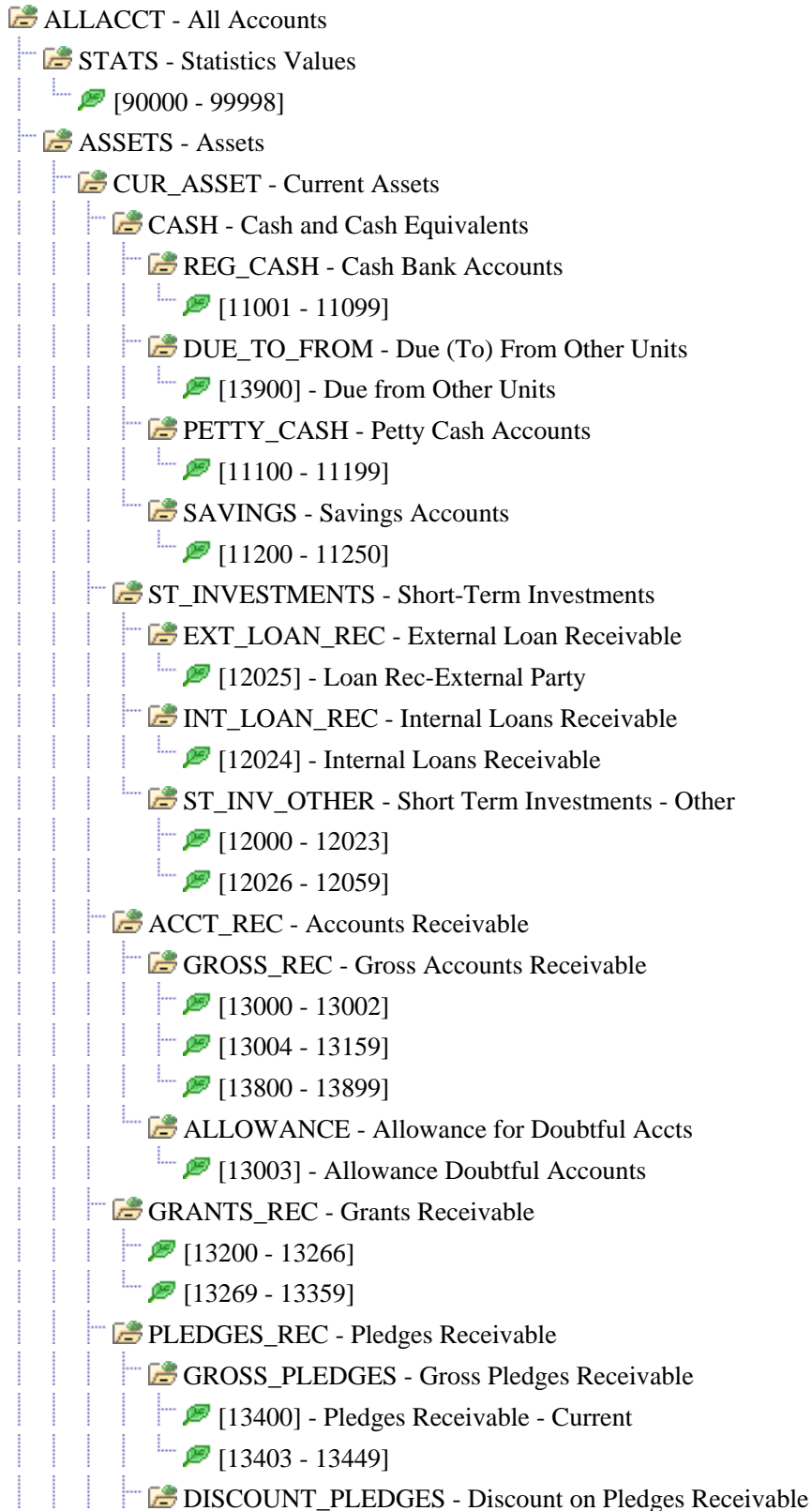












































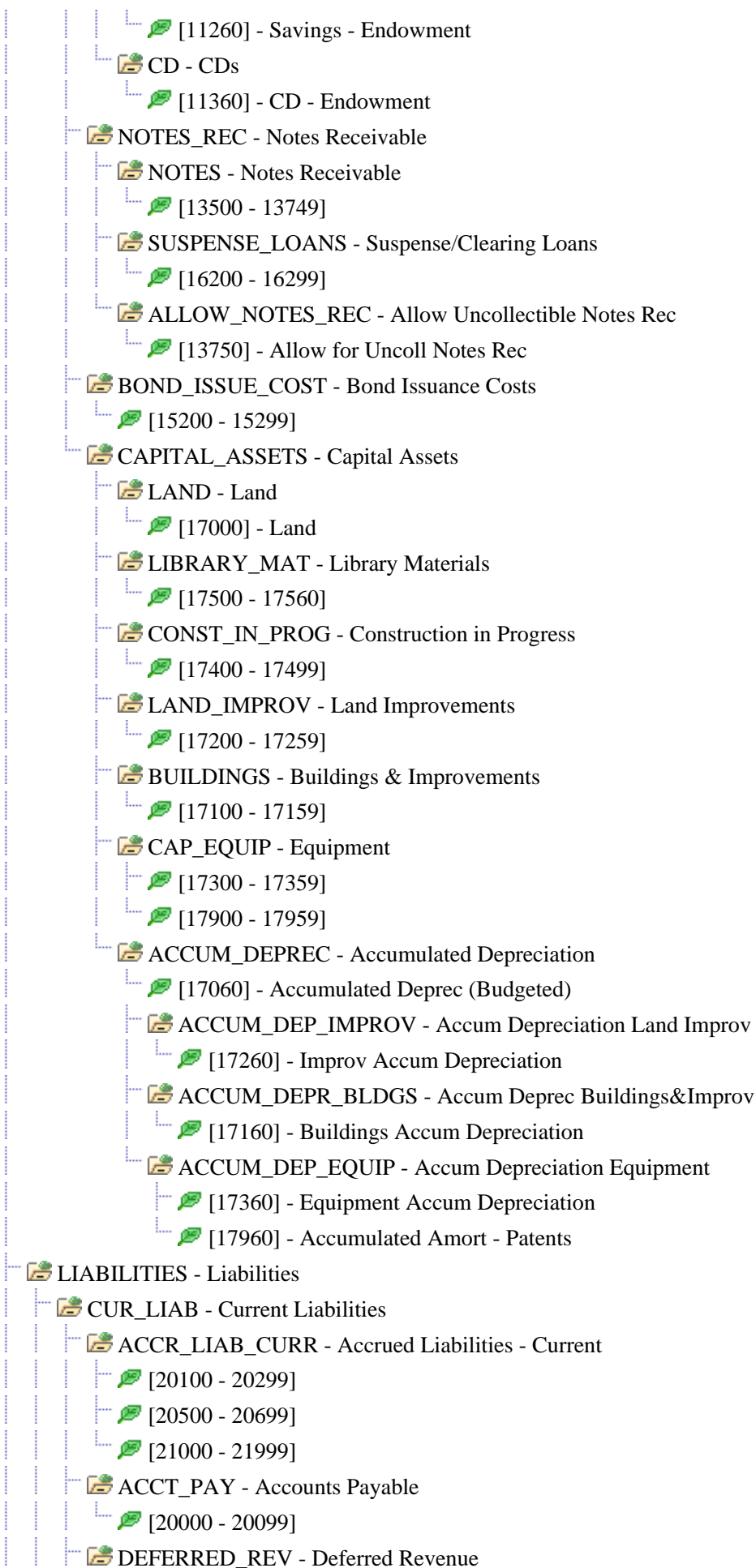


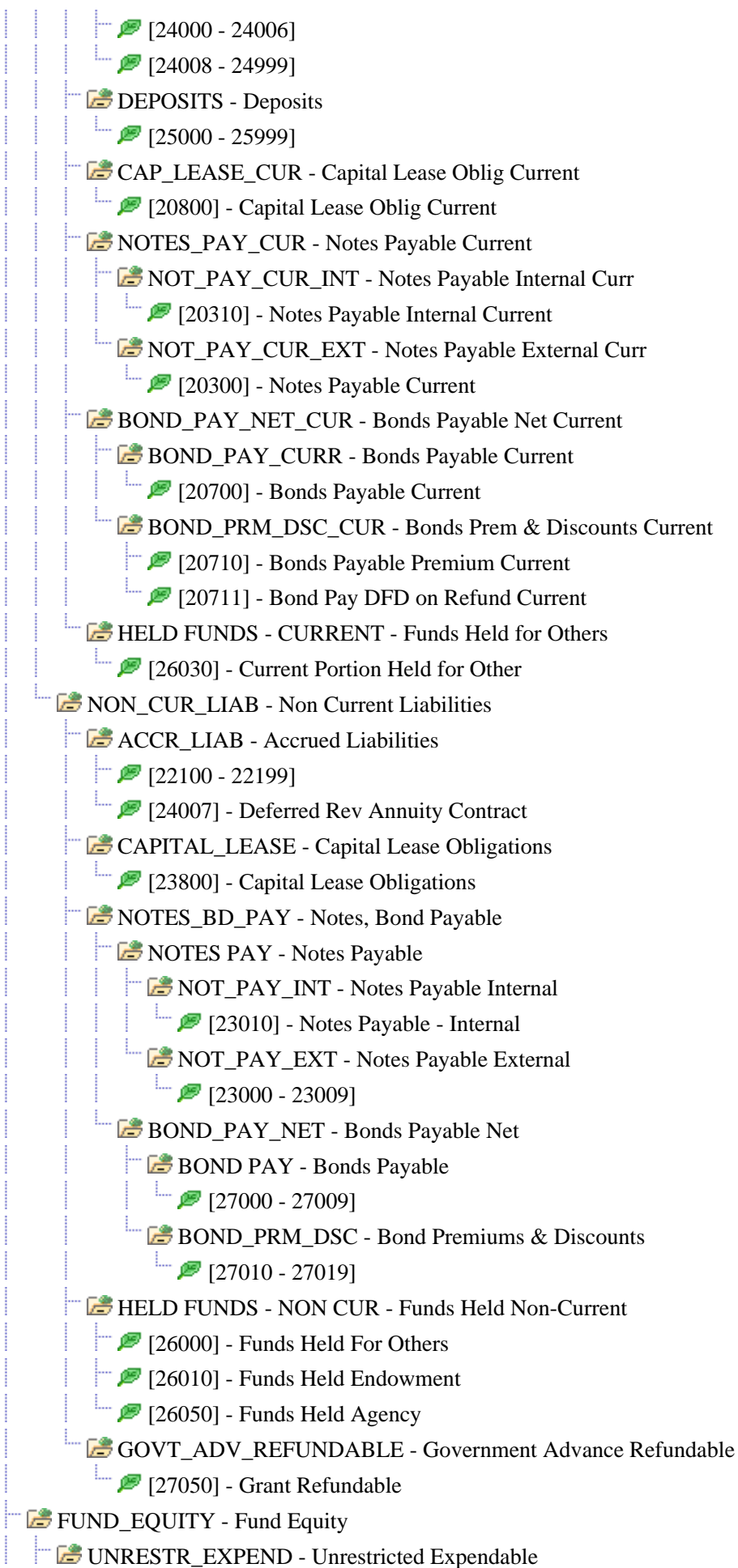
Tree Print Format

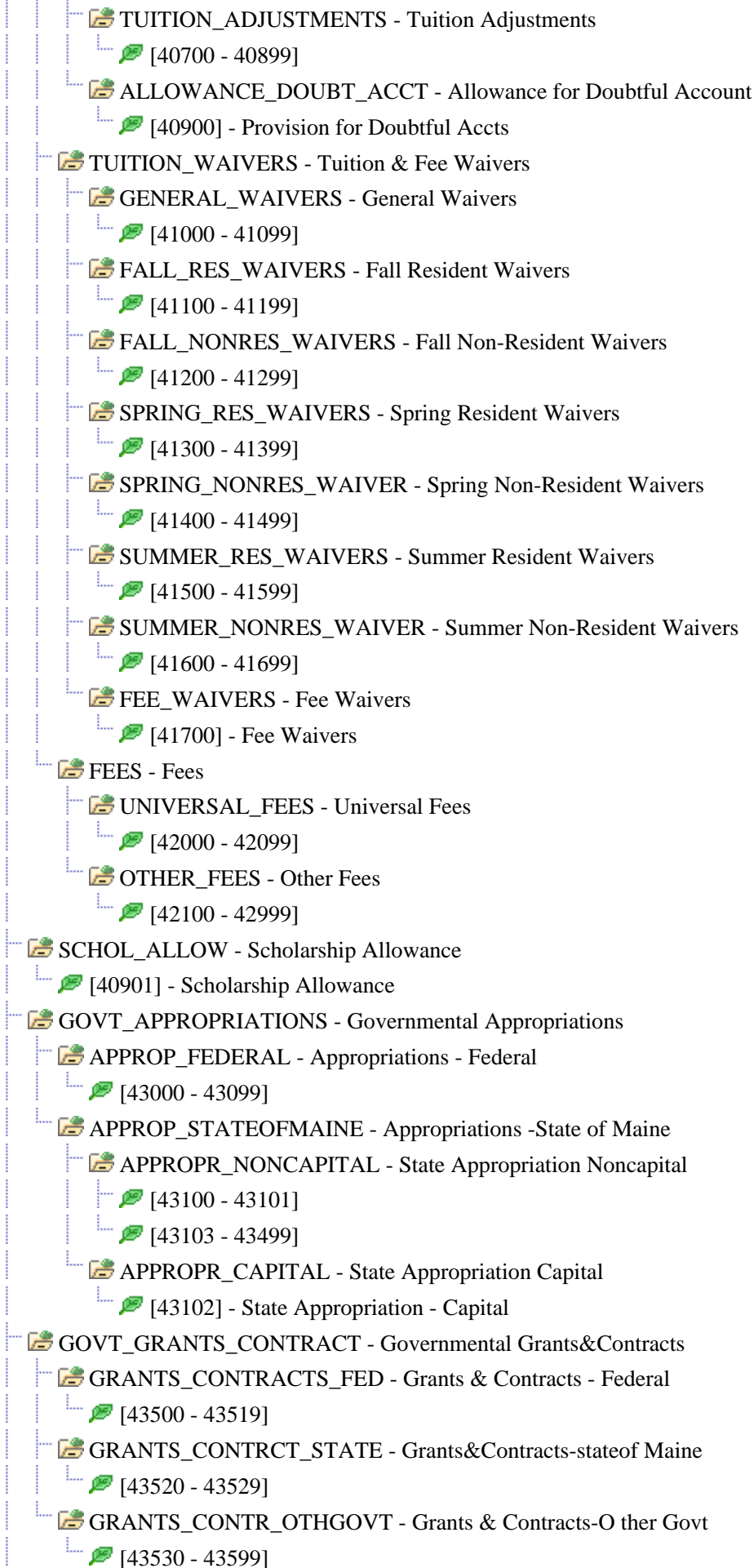
SetID: UMSYS Last Audit: Valid Tree
 Effective Date: 01/01/1901 Status: Active
 Tree Name: UMS_ACCTROLLUP Account Rollup Tree



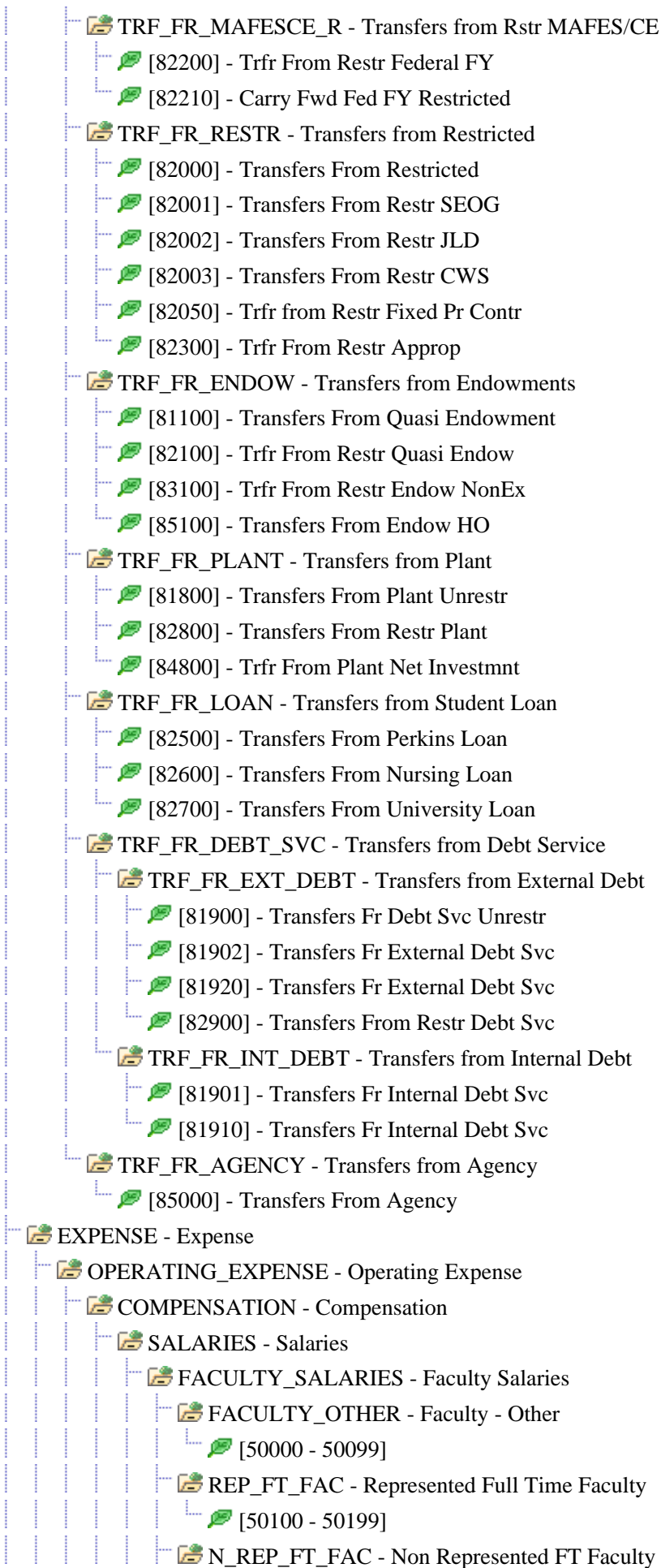
-  [13401] - Discount on Pledges Rec
 -  ALLOW_PLEDGES - Allow Uncollectible Pledges
 -  [13402] - Allow for Uncoll Pledges Rec
 -  INVENTORY - Inventory
 -  [14000 - 14999]
 -  PREPAID - Prepaid Expenditures
 -  [15000 - 15199]
 -  [15300 - 15999]
 -  SUSPENSE - Suspense/Clearing Accounts
 -  [16000 - 16199]
 -  [16300 - 16999]
-  NON_CUR_ASSET - Non Current Assets
 -  INVEST_NC - Investments Non-Current
 -  INT_LOAN_NC - Internal Loan-Noncurrent
 -  [12064] - Internal Loans Rec Non Current
 -  EXT_LOAN_NC - External Loan-Noncurrent
 -  [12065] - Loan Rec-Ext Party-noncurrent
 -  DEP_BOND_TRUST - Deposits with Bond Trustee
 -  [12700] - Deposits with Bond Trustees
 -  [12701] - Dep w/Bond Trustee - Projects
 -  [12702] - Dep w/Bond Trustee - COI
 -  [12703] - Dep w/Bond Trust - Accum Earn
 -  [12704] - Dep w/Bnd Trust - Cap Interest
 -  [12705] - Dep w/Bnd Trust - Rebate Amt
 -  ACCT_REC_NC - Accounts Receivable Noncurrent
 -  [13160 - 13162]
 -  [13164 - 13199]
 -  GRANTS_REC_NC - Grants Receivable Non-Current
 -  [13163] - Grant&Contract Rec Non-Current
 -  [13267] - Grant Rec St Cap Appropriation
 -  [13268] - Deferred State Capital Apprpr
 -  [13360 - 13399]
 -  PLEDGES_REC_NC - Pledges Receivable NonCurrent
 -  GROSS_PLEDGES_NC - Gross Pledges Rec - NonCurrent
 -  [13450] - Pledges Rec - Noncurrent
 -  [13460 - 13499]
 -  DISC_PLEDGES_NC - Discount on Pledges NonCurrent
 -  [13451] - Discount on Pledges Rec
 -  ALLOW_PLEDGES_NC - Allow Uncoll Pledges NonCurr
 -  [13452] - Allow for Uncoll Pledges Rec
 -  INVEST_ENDOWMENTS - Endowment investments
 -  [12160 - 12200]
 -  [12300] - Investments Life Income Funds
 -  ENDOW-SAVINGS - Endowment Savings



















































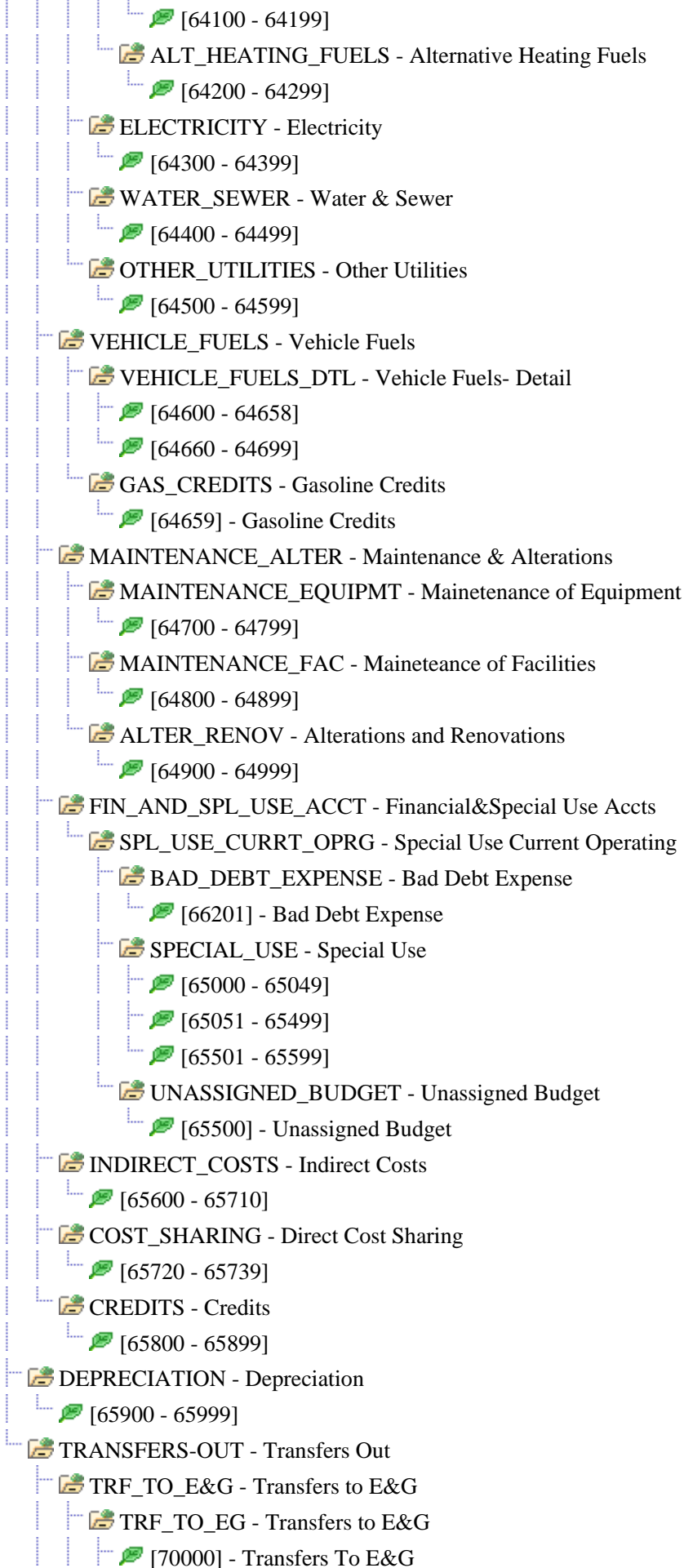
- [-] PVT_GIFTS_GRTS_CONT - Private Gifts,Grants&Contracts
 - [-] GIFTS - Gifts
 - [-] GIFTS_CASH - Gifts - Cash
 - [43600 - 43699]
 - [-] GIFTS_IN_KIND - Gifts In Kind
 - [43840 - 43879]
 - [-] GRANTS_CONTR_NONGOVT - Grants & Contracts - Non-Govt
 - [43700 - 43799]
- [-] INVESTMENT_INCOME - Investment Income
 - [-] ENDOWMENT_INV_INCOME - Endowment Investment Income
 - [-] ENDOW_INC_DISTRIB - Endowment Income Distribution
 - [44099] - Endowment Income Distribution
 - [-] ENDOW_INC_NOT_DISTRI - Endowment Income Not Distribut
 - [44000 - 44098]
 - [-] OTHER_INV_INCOME - Other Investment Income
 - [44100 - 44199]
- [-] INTEREST_STUD_LOANS - Interest on Student Loans
 - [44200 - 44299]
- [-] REC_FACLADMN_COSTS - Recovery of Faciland Admncosts
 - [44800 - 44999]
- [-] SALES_SERVICES_OTHER - Sales, Services & Other
 - [-] SALES_SERVICE_EDACT - Sales&ServicesEdu Activities
 - [45000 - 45099]
 - [-] PROGRAM_REVENUE - Program Revenue
 - [45100 - 45199]
 - [-] SALE_MERCHANDISE_REV - Sale of Merchandise Revenue
 - [45200 - 45299]
 - [-] SALE_SERVICE_REVENU - Sale of Services Revenue
 - [45300 - 45599]
 - [-] RENTAL_REVENUE - Rental Revenue
 - [45600 - 45699]
 - [-] FINES_REVENUE - Fines Revenue
 - [45700 - 45999]
 - [-] OTHER_REVENUE - Other Revenue
 - [46000 - 46099]
 - [-] ADVERTISING_REVENUE - Advertising Revenue
 - [46100 - 46199]
 - [-] COMMISSIONS_REVENUE - Commissions Revenue
 - [46200 - 46299]
 - [-] FUNDRAISING_REVENUE - Fundraising Revenue
 - [46300 - 46499]
 - [-] OTHER_MISC_REVENUE - Other Miscellaneous Revenue
 - [46500 - 46998]
- [-] AUXILIARY_ENTRPR_REV - Auxiliary Enterprise Revenue















































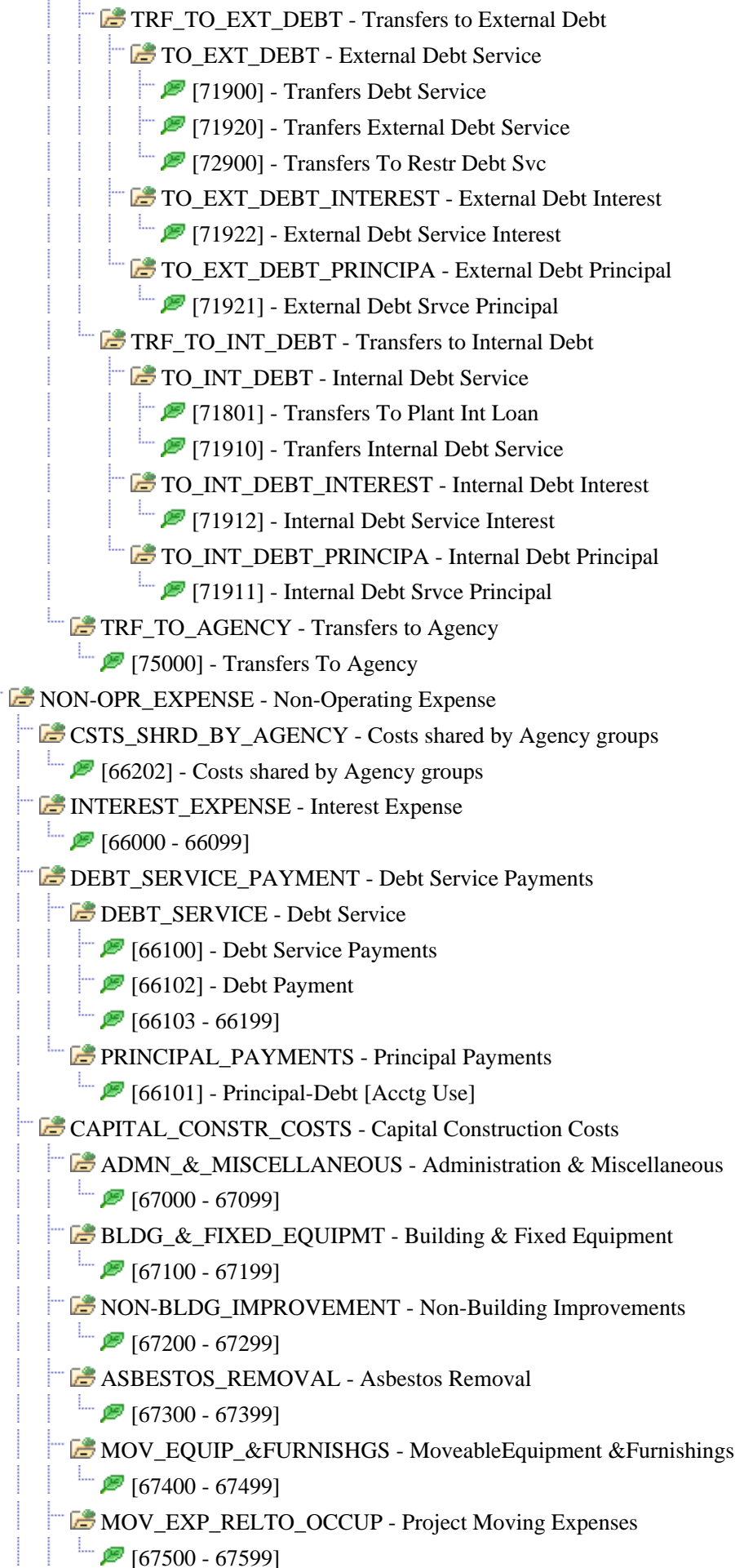
- [50200 - 50299]
 - PT_REG_FAC - Part Time Regular Faculty
 - [50300 - 50399]
 - PT_TMP_FAC - Part Time Temp Faculty
 - [50400 - 50499]
- NON-FACULTY_SALARIES - Non-Faculty Salaries
 - NON-FACULTY_OTHER - Non-Faculty Other
 - [51000 - 51011]
 - [51013 - 51099]
 - NON_FAC_TEMP - Non Faculty - Temporary
 - [51012] - Non-Fac Temporary
 - REPR_PROFESSIONALS - Represented Professionals
 - [51100 - 51199]
 - NON-REP_PROFESSIONAL - Non-Represented Professionals
 - [51200 - 51299]
- NON-STUDENT_WAGES - Non-Student Wages
 - CLASSIFIED_OTHER - Classified Other
 - [52000 - 52011]
 - [52013 - 52099]
 - CLASSIFIED_TEMP - Classified - Temporary
 - [52012] - Classified Temporary
 - CONFIDENTIAL_CLASSIF - Confidential Classified
 - [52100 - 52199]
 - COLT - Colt
 - [52200 - 52299]
 - SERVICE&MAINTENANCE - Service & Maintenance
 - [52300 - 52399]
 - POLICE - Police
 - [52400 - 52499]
 - UNIVER_SUPERVISORS - University Supervisors
 - [52500 - 52599]
- STUDENT_WAGES - Student Wages
 - FEDERAL_WORK_STUDY - Federal Work Study
 - [53000 - 53299]
 - STUDENT_OTHER - Student Other
 - [53300 - 53599]
 - GRADUATE_STUDENT - Graduate Student
 - [53600 - 53899]
- COMP_ADJ - Compensation Adjustment
 - [53900] - Compensation Adjustment
- EMPLOYEE_BENEFITS - Employee Benefits
 - RETIREMENT_BENEFITS - Retirement Benefits
 - [54000 - 54098]
 - HEALTH_BENEFITS - Health Benefits























-  [54099] - Health Ins-Actuarial Adj
 -  [54100 - 54199]
 -  OTHER_BENEFITS - Other Benefits
 -  [54200 - 54999]
-  STUDENT_AID - Student Aid
 -  SCHOLARSHIPS - Scholarships and Waivers
 -  [55100 - 55199]
 -  FELLOWSHIPS - Fellowships
 -  [55200 - 55299]
 -  GRAD_ASSIST_TUTION - Graduate Assistant Tuition
 -  [55300 - 55399]
-  SUPPLIES_AND_SERVICE - Supplies and Services
 -  NON-EMP_SERVICES - Non-Employee Services
 -  INDEP_PER_SERVICES - Independent Personal Services
 -  [60000 - 60099]
 -  PROFESSIONAL_SERVICE - Professional Services
 -  [60100 - 60199]
 -  PARTICIPANT_COSTS - Participant Costs
 -  [60200 - 60249]
 -  SUB-CONTRACTS - Sub-Contracts
 -  SUB-CONTRCT < 25000 - Sub-Contracts < \$25000
 -  [60250 - 60269]
 -  SUB-CONTRCT >_ 25000 - Sub-Contracts > \$25,000
 -  [60270 - 60299]
 -  MEMBERSHIP_DUES_FEE - Memberships, Dues, and Fees
 -  [60300 - 60399]
 -  PUBLICATIONS - Publications
 -  [60900 - 60999]
 -  POSTAGE_DELIVERY_SER - Postage & Delivery Service
 -  [60400 - 60499]
 -  ADVERTISING - Advertising
 -  [60500 - 60599]
 -  PRINTING_COPYING_SER - Printing & Photocopying Servic
 -  [60600 - 60699]
 -  INSURANCE - Insurance
 -  INSURANCE_OTH - Insurance -Other
 -  [60700] - Insurance
 -  [60702 - 60799]
 -  INSURANCE_AUTO - Auto Damage Insurance
 -  [60701] - Auto Damage Insurance
 -  RENTALS_LEASES - Rentals & Leases
 -  [60800 - 60899]
 -  SUPPLIES_&MATERIALS - Supplies & Materials
 -  SUPPLIES_MATERIALS - Supplies&Materials - Other

- [61000 - 61006]
- [61009 - 61399]
- FOOD_PROV - Food and Provisions
 - [61007] - Food and Provisions
- INTER_DEPTSERV - Inter Departmental Services
 - [61008] - Interdepartmnt Service & Sales
- BUSINESS_TRAVEL - Business Travel
 - TRAVEL_IN-STATE - Travel In-State
 - [61400 - 61499]
 - TRAVEL_OUT-OF-STATE - Travel Out-of-State
 - [61500 - 61599]
 - TRAVEL_INTERNATIONAL - Travel International
 - [61600 - 61699]
- EQUIPMENT - Equipment
 - EQPMT_UNITCOST<5000 - Equipment Unit Cost < \$5,000
 - [62000 - 62007]
 - [62009 - 62060]
 - [62070 - 62207]
 - [62209 - 62499]
 - EQPMT_UNITCOST>5000 - Equipment Unit Cost > \$5000
 - [62500 - 62507]
 - [62509 - 62707]
 - [62709 - 62799]
- LIBRARY_ACQ - Library & Museum Acquisitions
 - LIB_ACQ<5000 - Library/Museum Acq < \$5000
 - [62008] - Library & Museum Acq < \$5000
 - [62061] - A/V Inst Software
 - [62062] - Paper Periodical
 - [62063] - Online Databases
 - [62064] - Catalog Utility
 - [62065] - Microfilm
 - [62066] - Ref Collection
 - [62067] - UMS Databases
 - [62208] - Libr&Museum Acq Repl < \$5000
 - LIB_ACQ>5000 - Library/Museum Acq > \$5000
 - [62508] - Library & Museum Acq >= \$5000
 - [62708] - Libr&Museum Acq Repl >= \$5000
- MATERIALS_FOR_RESALE - Materials for Resale
 - [63000 - 63999]
- UTILITIES - Utilities
 - TELEPHONE_TELECOMMU - Telephone & Telecommunications
 - [64000 - 64099]
 - HEATING_FUELS - Heating Fuels
 - FUEL_OIL - Fuel Oil



-  [70050] - Trfr to E&G Close FP Contract
 -  TRF_TO_EG_RSRV - Transfers to E&G Reserves
 -  [71500] - Transfers To E&G Reserves
 -  TRF_TO_AUX - Transfers to Auxiliary
 -  TRF_TO_AUXE - Transfer to Auxiliary
 -  [70300] - Transfers To Auxiliary
 -  TRF_TO_AUX_RSRV - Transfers to Auxiliary Reserve
 -  [71600] - Transfers To Auxiliary Reserve
 -  TRF_TO_COSTSHR - Transfers to Cost Sharing
 -  [70400] - Trfr To Cost Sharing Unrstr
 -  [70410] - Trfr Voluntary Cost Sharing
 -  [72400] - Trfr To Cost Sharing Restr
 -  [72410] - Trfr Vol Cost Sharing Restr
 -  TRF_TO_DESIGNATED - Transfers to Designated
 -  [71000 - 71099]
 -  TRF_TO_UNREST_PROJ - Transfer to Unrestricted Proj
 -  [71300] - Transfer to Unrestricted Proj
 -  TRF_TO_MAFESCE-UR - Transfers to Unrestr MAFES/CE
 -  [71200] - Trfr To Unrestr Federal FY
 -  [71210] - Trfr Carry Fwd Fed FY Unrestr
 -  [71250] - Trfr UR Fed Close FP Contract
 -  TRF_TO_MAFESCE_R - Tranfers to Restr MAFES/CE
 -  [72200] - Trfr To Restr Federal FY
 -  [72210] - Trfr Carry Fwd Fed FY Restrict
 -  TRF_TO_RESTR - Transfers to Restricted
 -  [72000] - Transfers To Restricted
 -  [72001] - Transfers To Restr SEOG
 -  [72002] - Transfers To Restr JLD
 -  [72003] - Transfers To Restr CWS
 -  [72300] - Trfr To Restr Approp
 -  TRF_TO_ENDOW - Transfers to Endowments
 -  [71100] - Transfers To Quasi Endowment
 -  [72100] - Trfr To Restr Quasi Endowment
 -  [73100] - Trfr To Restr Endowment NonEx
 -  [75100] - Transfers To Endowment HO
 -  TRF_TO_PLANT - Transfers to Plant
 -  [71800] - Transfers To Plant Unrestr
 -  [72800] - Transfers To Restr Plant
 -  [74800] - Trfr To Plant Net Investmnt
 -  TRF_TO_LOAN - Transfers to Student Loan
 -  [72500] - Transfers To Perkins Loan
 -  [72600] - Transfers To Nursing Loan
 -  [72700] - Transfers To University Loan
 -  TRF_TO_DEBT_SVC - Transfers to Debt Service



- └─  REAL_EST_ACQUISITION - Real Estate Acquisition
 - └─  [67600 - 67699]
 - └─  CAP_CONST_FUND - Capital Const Project Funding
 - └─  [67700 - 67799]
 - └─  DISPOSAL_PLANT_ASSET - Disposal of Plant Assets
 - └─  [65050] - Disposal of Plant Assets
- └─  YE_CLOSEOUT - Year-End closeout Transfers
 - └─  [70099] - Transfers To E&G YE Close
 - └─  [70399] - Transfers To Aux YE Close
 - └─  [71299] - Transfer Federal FY YE Close
 - └─  [71599] - Transfers To E&G Res YE Close
 - └─  [71699] - Transfers To Aux Res YE Close
 - └─  [72299] - Transfer YE Close Fed Restr
 - └─  [80099] - Transfers From E&G YE Close
 - └─  [80399] - Transfers From Aux YE Close
 - └─  [81299] - Transfer Federal Yr End Close
 - └─  [81599] - Transfers Fr E&G Res YE Close
 - └─  [81699] - Transfers Fr Aux Res YE Close
 - └─  [82299] - Transfer YE Close Federal FY
- └─  PRIOR_PERIOD_ADJUST - Prior Period Adjustments
 - └─  [46999] - Misc Prior Year Adjustment
 - └─  [66999] - Misc Prior Yr Adjustment