






















































Tree Print Format

SetID: UMSYS Last Audit: Valid Tree
 Effective Date: 01/01/1901 Status: Active
 Tree Name: UMS_ACCTROLLUP_NVIAccount Rollup Tree-NVison




















-  ALLACCT - All Accounts
 -  STATS - Statistics Values
 -  [90000 - 90599]
 -  ASSETS - Assets
 -  [10000 - 19999]
 -  LIABILITIES - Liabilities
 -  [20000 - 29999]
 -  FUND_EQUITY - Fund Equity
 -  [30000 - 39999]
 -  REVENUE - Revenue
 -  TUITION_FEES - Tuition&Fees
 -  [40100 - 40900]
 -  [42000 - 42999]
 -  DINING_RES_REVENUE - Dining and Residence Revenue
 -  [47000 - 47999]
 -  TUITON_WAIVERS_SCHO - Tuition & Fee Waivers & Schol
 -  [40901] - Scholarship Allowance
 -  [41000 - 41699]
 -  [41700] - Fee Waivers
 -  [55100 - 55399]
 -  APPROP_STATEOFMAINE - Appropriations -State of Maine
 -  [43100 - 43499]
 -  REC_FAACLADMIN_COSTS - Recovery of Faciland Admncosts
 -  [44800 - 44999]
 -  INVEST_INC_GIFTS - Investment Income & Gifts
 -  [43600 - 43699]
 -  [43840 - 43879]
 -  [44000 - 44299]
 -  SALES_SVC_OTHER - Sales, Services & Other
 -  [43000 - 43099]
 -  [43500 - 43599]
 -  [43700 - 43799]
 -  [45000 - 46998]
 -  [48000 - 49999]
 -  EXPENSE - Expense
 -  SALARIES_&_WAGES - Salaries & Wages
 -  [50000 - 53999]



























 EMPLOYEE_BENEFITS - Employee Benefits [54000 - 54999] UTILITIES_FUELS - Utilities & Fuels [64000 - 64699] INTEREST_EXPENSE - Interest Expense [66000 - 66099] [71912] - Internal Debt Service Interest [71922] - External Debt Service Interest OTHER_EXPENSE - Other Expense [60000 - 62499] [62508] - Library & Museum Acq >= \$5000 [62708] - Libr&Museum Acq Repl >= \$5000 [63000 - 63999] [64700 - 64999] [65000 - 65049] [65051 - 65899] [66100] - Debt Service Payments [66102 - 66199] [66201 - 66202] [71801] - Transfers To Plant Int Loan [71900] - Tranfers Debt Service [71910] - Tranfers Internal Debt Service [71920] - Tranfers External Debt Service [72900] - Transfers To Restr Debt Svc [81900] - Transfers Fr Debt Svc Unrestr [81901] - Transfers Fr Internal Debt Svc [81902] - Transfers Fr External Debt Svc [81910] - Transfers Fr Internal Debt Svc [81920] - Transfers Fr External Debt Svc [82900] - Transfers From Restr Debt Svc DEPRECIATION - Depreciation [65900 - 65999] CAPITAL - Capital Expenses [62500 - 62507] [62509 - 62707] [62709 - 62799] [65050] - Disposal of Plant Assets [67000 - 67799] [71800] - Transfers To Plant Unrestr [72800] - Transfers To Restr Plant [74800] - Trfr To Plant Net Investmnt [81800] - Transfers From Plant Unrestr [82800] - Transfers From Restr Plant [84800] - Trfr From Plant Net Investmnt

 DEBT_SVC_PRINCIPAL - Debt Service Principal

-  [66101] - Principal-Debt [Acctg Use]
-  [71911] - Internal Debt Srvce Principal
-  [71921] - External Debt Srvce Principal

 NET_TRANSFERS - Net Transfers

-  [70000] - Transfers To E&G
-  [70050] - Trfr to E&G Close FP Contract
-  [70300] - Transfers To Auxiliary
-  [70400] - Trfr To Cost Sharing Unrstr
-  [70410] - Trfr Voluntary Cost Sharing
-  [71000 - 71099]
-  [71100] - Transfers To Quasi Endowment
-  [71200] - Trfr To Unrestr Federal FY
-  [71210] - Trfr Carry Fwd Fed FY Unrestr
-  [71250] - Trfr UR Fed Close FP Contract
-  [71300] - Transfer to Unrestricted Proj
-  [72000 - 72003]
-  [72100] - Trfr To Restr Quasi Endowment
-  [72200] - Trfr To Restr Federal FY
-  [72210] - Trfr Carry Fwd Fed FY Restrict
-  [72300] - Trfr To Restr Approp
-  [72400] - Trfr To Cost Sharing Restr
-  [72410] - Trfr Vol Cost Sharing Restr
-  [72500] - Transfers To Perkins Loan
-  [72600] - Transfers To Nursing Loan
-  [72700] - Transfers To University Loan
-  [73100] - Trfr To Restr Endowment NonEx
-  [75000] - Transfers To Agency
-  [75100] - Transfers To Endowment HO
-  [80000] - Transfers From E&G
-  [80300] - Transfers From Auxiliary
-  [80400] - Trfr From Cost Sharing Unrstr
-  [81000] - Transfers From Designated
-  [81100] - Transfers From Quasi Endowment
-  [81200] - Trfr From Unrestr Federal FY
-  [81210] - Trfr Carry Fwd Fed FY Unrestr
-  [81300] - Tranfer from Unrestricted Proj
-  [82000 - 82050]
-  [82100] - Trfr From Restr Quasi Endow
-  [82200] - Trfr From Restr Federal FY
-  [82210] - Carry Fwd Fed FY Restricted
-  [82300] - Trfr From Restr Approp
-  [82400] - Trfr From Cost Sharing Restr
-  [82500] - Transfers From Perkins Loan

-  [82600] - Transfers From Nursing Loan
-  [82700] - Transfers From University Loan
-  [83100] - Trfr From Restr Endow NonEx
-  [85000] - Transfers From Agency
-  [85100] - Transfers From Endow HO
-  NET_TRANSFERS_RSRV - Net Transfers From/To Reserves
 -  [71500] - Transfers To E&G Reserves
 -  [71600] - Transfers To Auxiliary Reserve
 -  [81500] - Transfers From E&G Reserve
 -  [81600] - Transfers From Aux Reserve
-  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