**SOURCE:**

The source segment is used to group expenses (and related revenues and net assets) according to how they are funded. The classifications tell what type of entity provided the funds and whether there are restrictions on the use of the funds. Reporting net assets by source classification helps donors, granting agencies, creditors, and other readers of the financial statements to understand the constraints we have on the use of our resources at UMB and their relative importance.

| Source Roll-Up | Source Value | Source Description | Source Definition |
| --- | --- | --- | --- |
|  | 000 | Clearing | Used to track activity on a temporary basis until the appropriate classification is determined or for use with certain balance sheet objects where the balance will eventually be zero |
| **State Appropriation** | **C10** |  |  |
|  | 105 | General Appropriations | Funds that are legally authorized by the General Assembly that includes Tuition & Fees, State Appropriations, Higher Education Investment Funds, Foundations, Indirect Cost Recoveries, etc.... |
|  | 115 | UMB Designated Appropriations | General Appropriations set aside by senior leadership for university wide initiatives that are deemed to benefit the entire university. |
|  | 125 | Dean Designated Appropriations | General Appropriations reallocated at the Dean's discretion. |
|  | 135 | [MPower](http://mpower.maryland.edu/) | Funding of specific initiatives by the University of Maryland Strategic Partnership. A collaborative effort between UMB and UMCP. |
| **Discretionary Research Investment Funds** | **C15** |  |  |
|  | 155 | DRIF | A distribution of indirect cost recovery for investment in research |
|  | 165 | Dean Designated DRIF | A further allocation of DRIF at the Dean’s discretion |
| **Revolving Funds** | **C20** |  |  |
|  | 205 | General Revolving | Self-supporting activities that are not auxiliaries or externally sponsored contract and grants |
|  | 215 | Dean Designated Revolving | Revolving fund activity directed at the Dean’s discretion |
|  | 225 | Department Designated Revolving | Revolving fund activity directed at the department level |
|  | 235 | Faculty Revolving | Revolving fund activity directed by a particular faculty member or set of faculty members. |
|  | 245 | SOM – A | For School of Medicine Clinical Departments, funds from the Medical Service Plan used to fund customary cost of practice expenses including, but not limited to, expenses relating to personnel, patient care, supplies, office supplies and clinical operations. |
|  | 255 | SOM - B | For School of Medicine Clinical Departments, funds from the Medical Service Plan used to support the department’ education, research and community service missions. |
|  | 265 | Service Center Operating | A unit which provides and charges for a specific service(s) or product(s) to primarily internal users. |
|  | 275 | Service Center Equipment | Companion source to the service center operating source used to purchase capital equipment and hold equipment reserves generated from recording depreciation into the operating source. |
| **Cost Share** | **C28** |  |  |
|  | 285 | Cost Share | The non-sponsored sources related to costs on externally sponsored projects that are not funded by the sponsor but required by the sponsor as a term of the agreement |
| **Auxiliary** | **C29** |  |  |
|  | 295 | Auxiliary Enterprise | Self-supporting activities that provide goods or services to students, faculty and staff for a fee |
| **Contracts and Grants** | **C30** |  |  |
|  | 315 | C&G – Federal | Externally sponsored projects funded directly from a federal government agency |
|  | 335 | C&G – State & Local | Externally sponsored projects where the UMB sponsor is a state or local government and that UMB sponsor is not passing down funds from a federal government agency |
|  | 345 | C&G – State & Local – Federal Prime | Externally sponsored projects where the UMB sponsor is a state or local government and that UMB sponsor is passing down funds from a federal government agency |
|  | 365 | C&G – Private | Externally sponsored projects where the UMB sponsor is an entity other than a government entity in the United States and that UMB sponsor is not passing down funds from a federal government agency |
|  | 375 | C&G – Private – Federal Prime | Externally sponsored projects where the UMB sponsor is an entity other than a government entity in the United States and that UMB sponsor is passing down funds from a federal government agency |
| **Hospital Contracts** | C40 |  |  |
|  | 405 | UMMC Contract – PSC | The contract with the University of Maryland Medical Center for physician services |
|  | 415 | UMMC Contract – Split Funded | The contract with the University of Maryland Medical Center (UMMC) for expenses related to employees shared by UMB and UMMC |
|  | 425 | UMROI Contract | The contract with the University of Maryland Rehabilitation and Orthopedic Institute for physician services |
|  | 435 | UMMC Mid-Town Contract | The contract with the University of Maryland Medical Center - Mid-Town for physician services |
|  | 445 | Other Hospital Contracts | Contracts with other hospitals for physician and other clinical services |
| **Other Restricted Funds** | **C50** |  |  |
|  | 505 | UMB Foundation | Restricted gifts and endowment income held by the UMB Foundation |
|  | 515 | USM Common Trust Fund | Restricted gifts and endowment income held by the USM Common Trust |
|  | 525 | USM Foundation | Restricted gifts and endowment income held by the USM Foundation |
|  | 535 | Other Restricted Funds | Other restricted funds not appropriately classified in any other source |
|  | 545 | UM TOTE | Restricted gifts and endowment income held by the UM Trustees of the Endowment |
|  | 605 | College Work Study | Student aid from the federal college work study program |
|  | 615 | Federal Pell Grants | Student aid from the Federal Pell grants program |
|  | 625 | Federal SEOG Grants | Student aid from the Federal SEOG grants program |
|  | 655 | MD State Scholarships | Student aid programs funded from the State of Maryland |
| **Loan Funds** | **C70** |  |  |
|  | 705 | Federal Loan Funds | Perkins, Nursing, Health Professions, Primary Care Loans |
|  | 715 | Other Loan Funds | State and Private donor student loan programs |
|  | 725 | Common Trust Loan Funds | Loan programs from the USM Common Trust |
| **Endowment Funds** | **C80** |  |  |
|  | 805 | USM Endowment | For GAAP purposes only. Endowment assets held by the USM on behalf of UMB. |
| **Plant Funds** | **C90** |  |  |
|  | 905 | MCCBL | Maryland Consolidated Capital Bond Loans. Funds are requested by a state senator, delegate, or the governor for a specific project and must be approved by legislation |
|  | 915 | ARB | Academic Revenue Bonds. These funds must be specifically appropriated. |
|  | 955 | Facility Renewal | Funding and expenditures for facility upgrades and enhancements including major renovation or equipment upgrades |
|  | 965 | Deferred Maintenance | Funding and expenditures for maintenance to buildings and facilities and includes both campus beautification and safety & security |
|  | 975 | Project Accounting | Funding and expenditures for various projects around campus – from renovating office or lab space to replacing generators or fire alarms. |
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