

Source Values, Descriptions and Definitions

Last Updated: 12/07/18 – Subject to change during development period **(Changes bold + red)**

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	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

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			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

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	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.