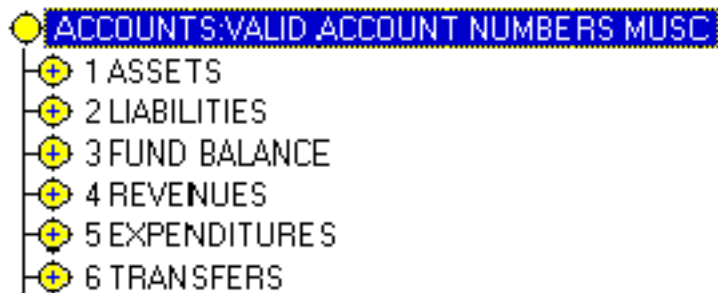


MUSC CHART OF ACCOUNT CODES

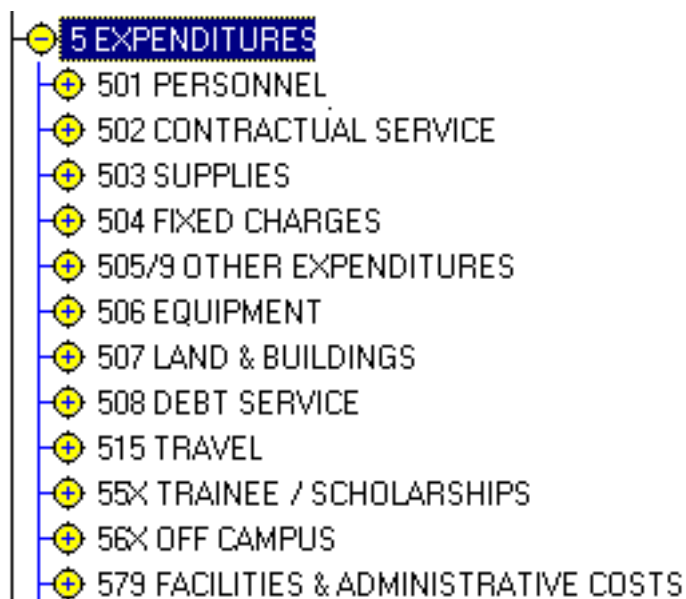
Code Design

The account is a five digit number identifying the balance sheet account, source of revenues or object of expenditures. It is a required field in UDAK. The account groups are as follows:

The first position (leftmost) is the general ledger class:



The next four positions designate the type of balance sheet, revenue, or expense item. For example, the Expenditures group (5xxxx) is broken down by the next two digits as shown below:



Use Ctrl-F to Find a code or a description in the list below.

MAJOR CLASSIFICATIONS**ACCOUNT DESCRIPTION****ASSETS****CASH AND CASH EQUIVALENTS** (Finance Departments Only, usually)

10119	PETTY CASH POSTAGE FUND
10157	PARKING GARAGE CHANGE FUND
10168	PETTY CASH
10169	CHANGE FUND
10170	BURSAR'S CHECK CASHING FUND
10300	CASH IN BANK GENERAL
10301	CASH IN BANK RETURNED ITEMS ACCT
10302	M.C.& VISA ACCOUNT
10303	RESTRICTED CASH ACCOUNT
10305	MUHA SHORT TERM INVESTMENTS
10310	CASH IN BANK WACHOVIA
10312	CASH IN BANK BOA
10350	NATIONS BANK- PAYROLL
10700	INVESTED FUNDS ACCOUNT
11101	VOUCHERS IN TRANSIT
11102	DEPOSITS IN TRANSIT
11151	CG DEPOSIT H51 ACADEMIC APPROP
11152	CG DEPOSIT H52 HOSPITAL APPROP
11153	CG DEPOSIT H53 EXTENSION PGM APPROP
11154	CG DEPOSIT FROZEN GF APPROPRIATION
11161	CG DEP H51 CAP RESERVE OPER APPROPR
11162	CG DEP H52 CAP RESERVE OPER APPROPR
11163	CG DEP H53 CAP RESERVE OPER APPROPR
11171	CG DEP H51 RESTRICTED APPROPRIATION
11200	CG DEPOSIT DUI FUNDS
11201	CG DEPOSIT TOBACCO SETTLEMENT FUNDS
11220	CG DEPOSIT CHILDRENS EDUC ENDOW FND
11300	CG DEPOSIT FEDERAL REVENUE
11310	CG DEP CAPITAL PROJECTS FED REV
11330	CG DEP EXTENSION PGM FEDERAL REV
11350	CG DEP FED REV FEMA
11400	CG DEPOSITS OPERATING REVENUE
11426	CG DEPOSITS MUSC POOLED INVESTMENT
11427	CG DEPOSIT NDSL FUNDS
11428	FEDERAL ADVANCES
11430	CG DEP EXTENSION PGM OPER REVENUE
11450	CG DEP H51 F&A RECOVERIES
11453	CG DEP H53 F&A RECOVERIES
11460	CG DEP PARKING FAC OPERATING FUND
11500	CG DEPOSITS HOSPITAL REVENUE
11600	ST DEP INSTITUTION BOND PROCEEDS
11605	ST DEP INSTITUTION BOND PROCEEDS 96
11606	ST INSTITUTION BOND PROCEEDS 2000A
11607	ST INSTITUTION BOND PROCEEDS 2001A
11608	ST INSTITUTION BOND PROCEEDS 2003
11610	ST INSTITUTION EXCESS DS/CP FUND
11612	ST DEP HOSP FAC REV BOND EXCESS
11613	ST INSTITUTION BOND PROCEEDS 2003J
11620	ST DEP HARBORVIEW MAINT RESERVE FD
11630	ST DEPOSIT HFRB SERIES 1993
11634	ART CAPITAL LEASE PROGRAM
11635	CAPITAL PROJECTS FUND
11636	ST DEPOSIT HFRB SERIES 1999
11637	ST HFRB DEBT SERVICE FUND
11638	DEBT SERVICE SAVINGS PLAN
11639	HFRB 2002A DEBT SERVICE RESERVE FUN

11641	ST DEP PLANT IMP EXCESS DEBT SERVIC
11643	ST REVENUE BOND PROCEEDS 2007
11646	PARKING FAC BD DEBT SERV RESERVE
11650	ST DEP CAPITAL IMPROVEMENT BOND PR
11651	RESEARCH UNIV INFRASTRUCTURE BOND
11690	ST DEP HANDICAPPED CAPITAL IMP BD
11740	ST DEP PARKING GARAGE DEBT SERV
11741	1999 HFRB REQUIRED RESERVE
11742	HFRB DEBT SERVICE RESERVE
11743	ST DEPOSIT REVENUE BOND DEBT SERVICE 2007
11744	HFRB 90A DEBT SERVICE RESERVE FUND
11745	HFRB 90B DEBT SERVICE RESERVE FUND
11746	HFRB 91 DEBT SERVICE
11747	BANK NY DEBT SERV RESERVE COPS 91
11748	BANK NY LEASE RENTAL ACCT COPS 91
11749	HFRB 93 DEBT SERVICE RESERVE FUND
11750	CG DEPOSITS STUDENT FEES
11751	LEASE REV BND 95 MUSC PMT ACCOUNT
11752	LEASE REV BND 95 VA PAYMENT ACCT
11753	LEASE REV BND 95 RESERVE ACCT
11754	LEASE REV BND 95 SERIES A DEBT SERV
11755	LEASE REV BND 95 SERIES B DEBT SERV
11756	LEASE REV BND 95 PROCEEDS
11761	ECON DEV REV BOND 03 CURRENT ACCT
11762	ECON DEV REV BOND 03 RESERVE ACCT
11763	2004 PROJECT FUND
11764	2004 COST OF ISSUANCE
11765	2004 INTEREST
11766	2004 DEBT SERVICE RESERVE
11767	2004 CAPITALIZED INTEREST
11768	2004 LETTER OF CREDIT
11770	EDR BOND 03 CONSTRUCTION FUND
11771	EDR BOND 03 CAPITALIZED INT ACCOUNT
11772	EDR BOND 03 COST OF ISSUANCE
11773	EDR BOND 03 BOND FUND
11774	EDR BOND 03 DEBT SERVICE RES FUND
11780	FIRST UNION NOTE PROCEEDS
11781	2004 HUD EQUITY ACCOUNT
11782	2004 HUD SPECIAL RESERVE FUND
11783	2004 HUD ETRC COLLATERAL
11784	2004 HUD COLLATERAL NEG ARBITRAGE
11785	2004 HUD DEBT SERVICE RESERVE
11786	2004 HUD CONSTRUCTION
11787	2004 HUD COST OF ISSUANCE
11788	2004 HUD BOND ISSUANCE
11789	2004 HUD INV INC ACCOUNT
11790	2004 HUD DEBT SERVICE
11791	2004 HUD MORTGAGE COLLATERAL
11792	2004 HUD SURPLUS
11793	2004 HUD COLLATERAL
11794	ART CAPITALIZED INTEREST ESCROW
11810	TRUST FUND INVESTMENT
11850	RESEARCH INVESTMENT FUNDS
11900	ST INSTITUTION GENERAL DEBT SERVICE
11905	ST INSTITUTION CAPITAL PROJECT FUND
11910	ST INSTITUTION BOND DEBT SER 91C
11920	ST INSTITUTION BOND DEBT SER 92A
11930	ST INSTITUTION BOND DEBT SER 96
11931	ST INST BOND DEBT SERVICE 2000A
11932	ST INSTITUTION BOND DEBT SERV 2001A
11933	ST INSTITUTION BOND DEBT SERV 2003

11934	ST BOND DEBT SERVICE 2003J
11935	ST INST BOND DEBT SERVICE 2005
11990	FAIR VALUE ADJUSTMENT

ACCOUNTS RECEIVABLE

HOSPITAL/PATIENT ACCOUNTING

12001	ACCT RECV HOSP PATIENT
12002	A/R SEXUAL ASSAILANT
12003	A/R PHARMACY / DIETARY
12004	A/R E/R O/P
12005	A/R TCU I/P
12006	A/R OBSERVATION O/P
12007	A/R PEDS CLINIC O/P
12008	A/R SEX ASSAULT
12009	ACCT RECV UMA ACTIVITY
12021	ALLOWANCE FOR BAD DEBT
12022	ALLOWANCE FOR CHARITY
12023	ALLOWANCE FOR CONTRACTUAL ADJ
12024	ALLOWANCE FOR ADMIN ADJ
12025	ALLOWANCE FOR MIAP
12026	ALLOWANCE FOR MEDICAID
12027	W/O BAD DEBT
12028	W/O CHARITY
12029	ALLOWANCE FOR UNCOLLECTIBLE PHARMAC
12030	W/O MEDICARE
12031	W/O MEDICAID
12032	W/O CONT & ADMIN
12033	W/O MIAP
12034	ALLOWANCE FOR CONTR ADJ CARE O/P
12035	ALLOWANCE FOR MEDICAID O/P
12036	ALLOWANCE FOR ADMIN ADJ O/P
12037	ALLOWANCE FOR BAD DEBT O/P
12047	W/O BAD DEBT O/P
12048	W/O CHARITY O/P
12049	W/O MEDICARE O/P
12050	W/O MEDICAID O/P
12051	W/O CONT & ADMIN O/P
12070	A/R DISPROPORTIONATE SHARE
12080	A/R INSTITUTIONAL
12081	A/R SHSC ANCILLARY

STUDENT ACCOUNTING

12110	AR COM
12111	A/R STUDENT ACCOUNTING FEES
12120	AR CODM
12130	AR CON
12140	AR COP
12141	ACCTS REC STUDENTS GRAD SCHOOL DE
12150	AR CHP
12151	ACCTS REC STUDENTS NURSING DEPOSIT
12160	AR COGS
12161	ACCTS REC STUDENTS ALLIED HLT DEPOS
12162	ACCTS RECEIV STUDENT AHUHP
12163	ACCTS RECEIV STUDENT AHMHS
12164	ACCTS RECEIV STUDENT AHMS
12165	ACCTS REC STUDENTS PHYSICIAN ASST
12166	ACCTS RECEIVABLE STUDENT CHP DHA
12167	ACCTS RECEIVABLE STUDENT CHP PT-GT
12168	ACCTS RECEIVABLE STUDENT CHP MRH
12170	STUDENT LOANS RECEIVABLE
12172	FUNDS RECOVERED PRIOR YEARS LOANS

12175	DUE FROM BILLING SERVICE
12180	AR TUITION & FEES
12181	ACCTS RECEIVABLE STUDENT CHP PTCHAS
12182	ACCTS RECEIVABLE STUDENT CHP OT
12183	ACCTS RECEIVABLE STUDENT CHP CSD
12184	ACCTS RECEIVABLE STUDENT CHP MLS
12185	ACCTS RECEIVABLE STUDENT CHP CYTO
12186	ACCOUNTS RECEIVABLE STUDENT CHP HMC
12190	STUDENT UNAPPLIED PAYMENTS
12191	RECORDS FEE PART-TIME STUDENTS
12192	UNAPPLIED OTHER
12193	WEB DEPOSITS IN TRANSIT
12194	A/R STUDENT LIBRARY FEE
12195	A/R STUDENT HEALTH INSURANCE
12196	A/R HEPTIVAC CHARGES AND FEES
12197	A/R STUDENT INFOMATICS FEES
12198	A/R MATRICULATION FEES
12199	UNDISTRIBUTED TUITION-STUDENT LOANS

AR CHARLESTON MEMORIAL

12302	A/R EMS
12303	A/R SECURITY UNIFORMS
12304	A/R SECURITY UNIFORM CLEANING
12305	A/R CHARLESTON COUNTY
12306	A/R MOVIE TICKETS
12307	A/R SHS OTHER SERVICES
12308	A/R CARE 99
12309	A/R CARE 01
12310	A/R CARE 96
12311	A/R CARE 00
12312	A/R CAID 96
12313	MORTGAGE RECEIVABLE
12314	A/R CAID 94
12320	A/R CARE 97
12321	A/R CAID 97
12322	A/R CARE 98
12323	A/R CAID 98
12324	A/R CHAMPUS 97
12325	A/R CHAMPUS 98
12326	A/R CHAMPUS 96
12327	A/R CHAMPUS 99
12330	MEDICARE ACCOUNTS RECEIVABLE
12340	TRICARE/CHAMPUS ACCTS RECEIVABLE

FEDERAL GOVT RECEIVABLE

12600	ACCTS REC FEDERAL CASH DRAWS
12610	A/R FEDERAL BILLING
12611	FED PASS THRU OTHER STATE AGEN A/R
12612	FED PASS THRU OTHER ENTITIES A/R
12613	FED TITLE XX REIMBURSEMENT A/R

OTHER RECEIVABLES

12700	ACCOUNTS RECEIVABLE IDT CREDITS
12701	PIP CURRENT YEAR
12702	MEDICARE OUTLIER
12703	A/R SHSC RENT&PARKING
12704	A/R SUBSTANCE ABUSE
12705	INTEREST RECEIVABLE RESERVE FUND
12710	A/R PRIVATE GIFTS AND GRANTS
12720	A/R NON IDT SC AGENCIES
12730	ACCT REC STATE TRANSFERS(ASSET MGT)

12900	ACCOUNTS RECEIVABLE OTHER
12901	ACCOUNTS RECEIVABLE PAYROLL
12910	UNAPPLIED CASH
12930	ACCRUED INTEREST RECEIVABLE
12980	RETURNED CHECKS HOSPITAL
12990	HOSPITAL UNAPPLIED CASH
12991	MEDICARE CLEARING
12998	SUSPENSE
12999	HOSPITAL BAD DEBT CLEARING
13000	INVENTORIES
13007	MISC A/R - PAYROLL RELATED
13301	INVENTORY-GEN STORES
13302	INVENTORY-PHARMACY
13303	INVENTORY-CSR
13304	INVENTORY-DIETARY
13305	INVENTORY-X-RAY
13306	INVENTORY-LAB
13310	INVENTORY-OFF SUPPLIES
13311	INVENTORY - FORMS
13901	MORTGAGE RECEIVABLE
13980	UNAPPLIED CASH MUH
13981	UNAPPLIED GRANTS PAYMENTS MUHA
13983	UNAPPLIED CASH PHARMACY
13989	UNIDENTIFIED EFT/ACH RECEIPTS MUHA
13990	TRANSACTIONS IN SUSPENSE
13991	HOSP PAYMENTS IN SUSPENSE
13992	HOSPITAL CHARGES IN SUSPENSE
13993	HOSPITAL BAD DEBT CLEARING
13994	HOSP ACCT LINK CLEARING

DUE FROM OTHER FUNDS/ENTITIES

14001	DUE FROM CHAS MEMORIAL HOSPITAL
14005	DUE FR FACILITIES CORP
14007	DUE FROM SPECIALTY HOSPITALS
14008	CAPITAL LEASE REC FR MUSC
14009	DUE FROM UMA
14010	DUE FROM MUSC-ACADEMIC
14011	DUE FROM MEDICAL CENTER - LAB TESTS
14012	DUE FROM MUSC-ACADEMIC
14015	DUE FROM PEDF
14020	DUE FROM RESEARCH FOUNDATION
14022	DEPOSIT HELD BY RESEARCH FOUNDATION
14025	DUE FROM MUSC FOUNDATION
14026	DEPOSIT HELD BY ACADEMIC DIVISION
14027	DEPOSIT HELD BY MUSC FOUNDATION
14100	DUE FROM HOSPITAL AUTHORITY
14101	CAPITAL LEASE REC FR HOSPITAL AUTH
14105	DUE FROM ACADEMIC
14110	DUE FROM OTHER ENTITIES
14115	DUE FROM CMH PERSONNEL ONLY
14200	DUE FROM MUH CAPITAL PROJECTS
14205	DUE FROM MUUP CAPITAL PROJECT
14210	DUE FROM CEP CAPITAL PROJECT

PROPERTY/PLANT/EQUIPMENT

15001	LOAN PARTICIPATION DEPOSIT
17010	LAND
17014	WORK IN PROCESS-DATA PROCESSING 1
17015	WORK IN PROCESS-TIME AND ATTENDANCE
17016	WORK IN PROCESS-SUBSTANCE ABUSE
17017	WORK IN PROCESS-UPGRADE MORGUE

17018	WORK IN PROCESS-MB 3RD FLOOR SHELL
17019	WORK IN PROCESS-MB 4TH FLOOR
17020	LAND IMPROVEMENTS
17025	WORK IN PROCESS-PHARMACY SYSTEM
17026	WORK IN PROCESS-MB 2ND FLOOR
17027	WORK IN PROGRESS-MB ENDOSCOPY
17028	WORK IN PROCESS-2-EAST
17029	WORK IN PROGRESS MB PHARMACY
17030	BUILDINGS
17031	BUILDING LEASE
17034	LEASEHOLD IMPROVEMENTS
17035	BUILDING SERVICES
17040	LIBRARY BOOKS
17050	MAJOR MOVABLE EQUIP UNIVERSITY/HOSP
17051	AUTOMOTIVE EQUIP
17052	CAPITALIZED LEASED EQUIPMENT
17053	OTHER CAPITALIZED EQUIPMENT
17055	FIXED EQUIPMENT
17056	SOFTWARE
17099	CONSTRUCTION IN PROGRESS
17520	LAND IMPROVEMENT ACCUM DEPRECIATION
17530	BLDG OWNED ACCUM DEPRECIATION
17531	BUILDING LEASE ACCUM DEPRECIATION
17534	LEASEHOLD IMPROVEMENTS ACCUM DEPREC
17535	BLDG SERVICES ACCUM DEPRECIATION
17540	LIBRARY BOOKS ACCUM DEPRECIATION
17550	MME ACCUM DEPRECIATION
17551	AUTOMOBILE ACCUM DEPRECIATION
17552	CAPITAL LEASE ACCUM DEPRECIATION
17555	FIXED EQUIPMENT ACCUM DEPRECIATION
17556	SOFTWARE ACCUM DEPRECIATION
17633	ACCUMULATED DEPRN-LEASE I
17650	ACCUMULATED DEPRN-MAJOR M
17680	ACCUMULATED DEPRN-AUTO
17695	ACCUMULATED DEPRN-CAPT LE
17696	ACCUMULATED DEPRN-OTHER ASSETS

PREPAID ITEMS

18000	BC/HMO'S
18001	DENTAL PREPAY
18002	WORK COMP PREPAY
18003	UNEMPLOYMENT PREPAY
18100	PREPAYMENTS
18101	PREPAID RENT
18102	PREPAID CAPITAL EQUIPMENT
18103	2004 UNDERWRITERS DISCOUNT
18104	2004 ISSUANCE COSTS
18109	PREPAYMENTS-MAINTENANCE CONTRACTS
18110	PREPAY STUDENT FINANCIAL AID
18111	PREPAYMENTS-INSURANCE
18112	PREPAYMENTS-DUES & SUBSCRIPTIONS
18113	PREPAYMENTS-LEASE BUILDING
18114	PREPAYMENTS-DISPROPORTIONATE SHARE
18115	PREPAYMENTS-OTHER EXPENSES
18116	NONCURRENT PREPAID LEASE
18117	SHSC LEASE INCENTIVE
18118	NONCURRENT SHSC LEASE INCENTIVE
18200	BOND ISSUANCE COSTS

LIABILITIES (Financial Departments only, usually)

ACCOUNTS PAYABLE

20000	ACCOUNTS PAYABLE
20100	ACCOUNTS PAYABLE ACCRUED
20101	ACCRUED PAYABLE - CPC
20452	USE TAX PAYABLE
20453	NON RESIDENT VENDOR TAX W/H
20454	NON RESIDENT ALIEN TAX W/H
20455	FEDERAL BACKUP WITHHOLDING
20500	RETAINAGES PAYABLE (MUUP ONLY)

ACCRUED LIABILITIES

21000	ACCRUED LIABILITIES
21010	ACCRUED INTEREST PAYABLE
21950	A/P CHARLESTON COUNTY
21960	REFUNDS DUE PATIENTS
21961	REFUNDS DUE AGENCIES
21962	REFUNDS DUE UMA
21963	REFUNDS DUE PATIENTS - TAX
21964	REFUNDS DUE CMH
21965	REFUNDS DUE OTHERS
21966	A/P KAHRS FUND
21967	UNIDENTIFIED RECEIPTS
21968	A/P JUNIOR LEAGUE FUND
21969	A/P EMPLOYEE PURCHASES

PAYROLL RELATED LIABILITIES

21988	ER SOCIAL SECURITY/MCARE
21989	ER STATE RETIREMENT
21990	ER. OPTIONAL RETIREMENT
21991	ER POLICE RETIREMENT
21992	ER STATE HEALTH PLAN
21993	ER STATE DENTAL PLAN
21994	ER WORKERS' COMPENSATION
21995	ER UNEMPLOYMENT
21996	ER TSA MATCH
21997	ER DEFERRED COMP MATCH
21998	ER UNDECIDED
21999	ER SHARP RETIREMENT
22000	PAYROLL CLEARING
22001	ACCRUED PAYROLL
22002	ACCRUED ANNUAL LEAVE
22003	ACCRUED HOLIDAY LEAVE LIABILITY
22004	ACCRUED PT TAXES ON ACCRUED ATO
22010	EE FEDERAL TAX WITHHELD
22020	EE STATE TAX WITHHELD
22030	EE STATE RETIREMENT
22031	EE SC POLICE OFFICERS RETIRE
22032	EE UNDECIDED
22033	EE UNEMPLOYMENT LEVY
22040	EE SOCIAL SECURITY TAX
22044	PAYROLL DEDUCTION-MISCELLANEOUS
22050	EE AMER-AMICABLE LIFE
22051	EE TAX SHELTER/DEF COMP
22052	EE UNITED FUND
22053	PAYROLL DED SELF INS HLT PLAN
22054	PAYROLL DEDUCTION-HMO
22055	EE HEALTH INS
22056	EE FEDERAL/STATE LEVY
22057	EE SC TUITION REPYMT
22058	EE CNS FEDERAL

22059	EE DPDNT CHILD/SPOUSE LIFE
22060	PAYROLL DEDUCTION-EMPLOYEE SAVINGS
22063	EE US SAVINGS BOND
22064	EE SC STATE DEF COMP
22065	EE BANKRUPTCY
22066	EE OVER & SHORT
22067	EE OPTIONAL TERM LIFE
22068	EE AMER EXEC LIFE
22069	EE SC STATE EMP CU
22070	EE CAROLINA FED SAVINGS
22071	EE DENTAL INS
22072	PAYROLL DEDUCTION DENTAL PLUS
22074	EE MUSC FOUNDATION
22075	EE SC STATE EMP ASSC DUES
22078	EE CHILD SUPPORT
22079	PAYROLL DED VOLUNTEER SERVICES SALE
22080	PAYROLL DED GIFT SHOP SALES
22081	EE AFLAC INS
22082	PAYROLL DED COLONIAL LIFE
22083	EE HSA CONTRIBUTION
22084	EE OPTIONAL RETIRE
22085	AVAILABLE TO REASSIGN
22086	EE ADMIN FEES
22087	EE LONG TERM CARE
22088	EE DEPENDENT CARE
22089	EE MEDICAL EXPENSES
22091	EE CHILDCARE DEDUCTION
22092	EE OPTIONAL SUPP LIFE
22093	EE INSTALLMT SRV PURCHASE PLAN
22094	EE POST RETIREMENT LIFE INS
22095	PAYROLL DED UNIFORM RENTALS
22096	EE PAYROLL DEFAULT STUDNT LOAN
22097	EE SUPP LONG TERM DISABILITY
22098	SUPPLEMENTAL INTERNATIONAL INS
22099	EE AHEC STUDNT LOAN REPYMT
22110	ACCRUED RESER EMPLOYEE HLT BENEFITS
22170	DEFERRED REV DISPROD SHARE
22997	PAYROLL CLEARING ACCOUNT
22998	EE SUPP INTERNATIONAL
22999	PAYROLL ARREARS DEFAULT ACCOUNT

DEFERRED REVENUE

23110	DEFERRED REVENUE
23120	DEFERRED REVENUE COM 3RD/4TH YEAR

DUE TO OTHER FUNDS/ENTITIES

24001	DUE TO CMH
24009	DUE TO UMA
24020	DUE TO RESEARCH FOUNDATION
24025	DUE TO MUSC FOUNDATION
24100	DUE TO HOSPITAL AUTHORITY
24105	DUE TO ACADEMIC
24110	DUE TO OTHER ENTITIES
24115	DUE TO AUTHORITY CMH PERSONNEL ONLY
24200	DUE TO MUH CAPITAL PROJECTS
24205	DUE TO MUUP CAPITAL PROJECT
24210	DUE TO CEP CAPITAL PROJECTS

CAPITAL LEASE LIABILITY

25007	LIABILITY FOR CAPITAL LEASES
25008	CAP LEASE PAY TO FACILITIES CORP

25009	CAPITAL LEASE PAYABLE HARBORVIEW
25010	CAPITAL LEASE PAYABLE CHP & GARAGE
25105	DUE TO MUSC (ENTITY FC ONLY)
25106	DUE TO MUSC-ACADEMIC
25107	DUE TO MUSC - MC

NOTES PAYABLE

26010	NOTE PAYABLE FIRST UNION 1999
26020	NOTE PAYABLE CMH PURCHASE
26100	NOTE PAYABLE LINE OF CREDIT

BONDS PAYABLE

28006	LT LIAB PARKING FAC REV BONDS 1986
28007	LT LIAB INSTITUTION BOND 2001A
28008	LT LIAB INSTITUTION BONDS 2003
28009	LT LIABILITY INSTITUTION BOND 96
28010	LT LIAB INSTITUTION BOND 2000A
28013	LT LIAB HOSP FAC REV BDS 1985
28015	LT LIAB HRB NON PARITY 1989 6.5 MIL
28016	LT LIAB HOSP FAC REV BDS 1990
28017	LT LIAB INSTITUTION BONDS 1991C
28018	LT LIAB HFRB 91 SERIES
28019	LT LIABILITY INSTITUTION BOND 1992A
28020	LT LIAB HARBORVIEW COPS
28021	LT LIAB HFRB 93 DEBT SERV
28022	LT LIAB HFRB 2002A
28023	ORIGINAL ISSUE DISCOUNT
28024	LT LIAB LEASE REV BOND 1995A
28025	LT LIAB LEASE REV BOND 1995B
28026	LT LIAB HOSP FAC REV BDS 1999
28027	UNDERWRITER'S DISCOUNT
28028	DEFERRED LOSS ON EXTINGUISHMENT
28029	LT LIAB ECON DEV REV BOND 03
28030	LT LIAB BONDS 2003J
28035	LT LIAB INSTITUTION BOND 2005
28036	LT LIABILITY REVENUE BOND2007
28070	NOTE PAYABLE JEDA
28075	NOTE PAYABLE JEDA - CEP
28100	2004 HUD SERIES A BONDS PAYABLE
28101	2004 HUD SERIES B BONDS PAYABLE
28535	DEFERRED LOSS ON EARLY RET OF DEBT
29700	BOND PREMIUM
29710	2004 HUD ORIGINAL ISSUE PREMIUM
29711	2004 HUD DEFERRED LOSS ON REFINANCE

OTHER LIABILITES/PAYABLES

29000	OTHER LIABILITIES
29100	SALES TAX COLLECTIONS
29101	ACCOMMODATIONS TAX COLLECTIONS
29110	STUDENT DEPOSITS
29200	F&A RECOVERIES DUE TO STATE
29300	AMOUNTS HELD FOR OTHERS
29305	AMOUNTS HELD FOR COMPONENT UNITS
29306	AMOUNT HELD FOR MUHA
29400	STUDENT HEALTH INSURANCE PREMIUM
29600	FEDERAL LOAN PROGRAM LIABILITY

FUND BALANCE (FINANCE ONLY)

32000	FUND BALANCE UNALLOCATED
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REVENUES

IIT REVENUES (GENERALLY ONLY REPORTING CODE 93XX)

ENGINEERING & FACILITIES

40600	E&F PROFESSIONAL SERVICES
40601	IIT PROJECT LABOR
40602	IIT PROJECT CONTRACTUAL SERVICES
40603	IIT PROJECT MATERIALS
40604	PSYCH ALTERATIONS SHARED SERVICE
40605	PSYCH MAINTENANCE SHARED SERVICE
40606	PSYCH CONTRACT SHARED SERVICE
40607	PSYCH OTHER SHARED SERVICE
40608	IIT PSYANX SHARED SERVICE
40609	E&F COST FOR NON-PIP PROJECTS
40610	IIT HOSP HSK SHRD SVC
40611	IIT SAFETY SHRD SVCS
40612	IIT INF SHRD SVCS
40613	IIT HAZ SHRD SVCS
40614	IIT HOUSEKEEPING SERVICES
40615	HOSPITAL ALTERATIONS (401XXXX ONLY)
40616	HOSPITAL MAINTENANCE SHARED SERVICE

CONTRACT SHARED SERVICES - INTERNAL

40617	HOSPITAL CONTRACT SHARED SERVICE
40618	HOSPITAL OTHER SHARED SERVICE
40619	IIT GROUNDS SHARED SERVICE
40620	IIT CONTRACTUAL SERVICE
40621	IIT CONTRACTUAL SVCS FOR CELL TELEP
40622	IIT CONTINUING ED/SEMINAR FEES

VETERINARY SERVICES

40623	IIT VETERINARY SALES
40625	IIT VETERINARY SERVICES
40633	IIT OTHER ANIMALS
40646	IIT BOARDING PER DIEM CHARGES

OTHER SERVICES

40626	IIT MOTOR POOL BUS/VAN USAGE
40627	IIT UTILITIES
40628	IIT ASSIGNED VEHICLES GAS/LUBE
40629	IIT ASSIGNED VEHICLES REPAIRS
40630	IIT SUPPLIES
40632	IIT DRUGS
40640	IIT FIXED CHARGES
40641	IIT O/H ALLOCATION
40660	IIT EQUIPMENT
40670	IIT DIETARY CATERING
40671	IIT DIETARY MEAL TICKET
40672	IIT DIETARY GCRC
40673	IIT DIETARY NOURISHMENT
40675	IIT DIETARY PRESIDENTS OFFICE
40676	IIT DIETARY DEPARTMENTS
40682	IIT UNIVERSITY SOUTHERNBELL/AT&T
40683	IIT CCIT PC CONSULTING/TRAINING
40684	IIT CCIT DATA COMMUNICATIONS
40685	IIT CCIT SERVICE CALLS
40686	IIT CCIT PATIENT CARE SERVICES
40687	IIT CCIT OPERATOR SERVICES
40691	IIT ALL OTHER LABOR
40692	IIT ALL OTHER CONTRACTUAL
40693	IIT ALL OTHER MATERIALS
40695	OPERATING REVENUE WAREHOUSE

INTRA-ORGANIZATION TRANSFERS (IOT)

40705	EXPENSE REIMBURSEMENT (FROM AUTHORITY)
40720	IOT CONTRACTUAL SERVICE
40722	IOT CONTINUING ED/SEMINAR FEES
40723	IOT VETERINARY SALES/SERVICES
40724	AUTHORITY CONTRACTS
40725	IOT VETERINARY SERVICES
40726	IOT MOTOR POOL BUS/VAN USAGE
40728	IOT ASSIGNED VEHICLES GAS/LUBE
40729	IOT ASSIGNED VEHICLES REPAIRS
40730	IOT SUPPLIES
40732	IOT DRUGS
40733	IOT OTHER ANIMALS
40740	IOT FIXED CHARGES
40746	IOT BOARDING PER DIEM CHARGES
40770	IOT DIETARY CATERING
40771	IOT DIETARY MEAL TICKET
40773	IOT DIETARY NOURISHMENT
40775	IOT DIETARY PRESIDENT'S OFFICE
40776	IOT DIETARY DEPARTMENTS
40784	IOT AUTHORITY CELLULAR PHONES
40787	IOT AUTHORITY SOUTHERNBELL/AT&T
40791	IOT ALL OTHER LABOR
40792	IOT ALL OTHER CONTRACTUAL
40793	IOT ALL OTHER MATERIALS

STATE APPROPRIATIONS (GENERALLY ONLY BUDGET OFFICE USE)

41000	STATE APPROPRIATIONS
41001	STATE APPROP NOT READILY AVAILABLE
41002	STATE APPROPRIATION TRANSFER
41003	CAPITAL RESERVE APPROPRIATIONS
41007	APPROPRIATION TRANSFER MUH D/SHARE
41008	APPROPRIATION TRANSFER AHEC
41017	REIMBURSE ACADEMIC DIV. MUH D/SHARE
41400	REVENUE CAPITAL IMPROVEMENT BONDS

TUITION AND STUDENT FEES

42001	TUITION CENTRAL ADMIN
42010	TUITION COM
42011	FEES COM
42012	TUITION COM 3RD/4TH YEAR
42019	TUITION MEDICINE DEANS FUND
42020	TUITION CODM
42021	FEES CODM
42029	TUITION DENTAL MED DEANS FUND
42030	TUITION CON
42031	FEES CON
42039	TUITION NURSING DEANS FUND
42040	TUITION COP
42041	FEES COP
42049	TUITION PHARMACY DEANS FUND
42050	TUITION CHP
42051	FEES CHP
42052	TUITION MHS
42053	TUITION BHS
42054	TUITION MHE
42055	TUITION PA
42056	TUITION DHA
42057	TUITION PTGT
42059	TUITION CHP DEAN'S FUND

42060	TUITION COGS
42061	FEES COGS
42069	TUITION GRAD STUDIES DEANS FUND
42070	TUITION NDS
42071	FEES NDS
42081	TUITION PTM
42082	TUITION OTM
42083	TUITION CSD
42084	TUITION MLS
42085	TUITION CYTO
42086	TUITION HMC
42090	MISC FEES
42099	TUITION - DEBT SERVICE
42100	APPLICATION FEE
42101	MATRICULATION FEE
42102	OPERATING REVENUE
42103	STUDENT SERVICE FEE
42104	PLANT IMPROVEMENT FEE
42105	GRADUATION FEE
42110	LAB FEE
42111	STUDENT ACCOUNTING FEE
42114	LIBRARY FEE
42115	TRANSCRIPT FEE
42117	INFORMATICS FEE
42180	TUITION NDS
42181	FEES NDS
42190	STUDENT ACCT UNDISTRIBUTED TUITION
42220	DENTAL INSTRUMENT RENTAL FEE
42501	TUITION MES

GRANTS, CONTRACTS AND GIFTS

FEDERAL GRANTS AND CONTRACTS

43110	FEDERAL GRANTS
43111	FED PASS THRU OTHER STATE AGEN REV
43112	FED PASS THRU OTHER ENTITIES REV
43113	FED TITLE XX REIMBURSEMENT REV
43120	FEDERAL CONTRACTS
43140	US GOVERNMENT ADVANCES (MULN ONLY)
43145	DOE REIMB OF AMTS CANCELLED
43170	GENERATED PROGRAM INCOME
43280	F&A COSTS FEDERAL RESEARCH
43285	F&A COSTS FEDERAL REMITTED TO STATE
43290	F&A COSTS FEDERAL OTHER

NON-FEDERAL GRANTS AND CONTRACTS

43400	STATE GRANTS AND CONTRACTS
43500	LOCAL GOVERNMENT GRANTS/CONTRACTS

PRIVATE GRANTS AND CONTRACTS

43600	PRIVATE GRANTS AND CONTRACTS
43605	IRB REVENUE ON CORPORATE CLINICAL ACCTS
43610	NONGOVERNMENT CONTRACTS
43680	F&A COSTS NONFEDERAL RESEARCH
43685	F&A COSTS NONFEDERAL NONRESEARCH
43690	F&A COSTS RESEARCH FOUNDATION

GIFTS (NON-EXCHANGE CONTRACTS)

43700	GIFTS (NON EXCHANGE TRANSACTIONS)
43720	MUSC FOUNDATION GIFTS[NON EXCHANGE]
43730	STATE GRANTS AND GIFTS(NONEXCHANGE)

CAPITAL GRANTS AND GIFTS

43800 CAPITAL GRANTS AND GIFTS - FEDERAL
43810 CAPITAL GRANTS AND GIFTS - PRIVATE
43820 MUSCF
43840 CAPITAL GRANTS AND GIFTS - STATE

REFUNDS OF GRANTS/GIFTS

43900 REFUNDS TO GRANTORS

SALE OF SUPPLIES AND SERVICES NON-IIT (TO NON-MUSC ENTITIES)

44010 SALE OF SUPPLIES AND SERVICES
44020 CONTINUING EDUCATION/SEMINAR FEES
44030 HOSPITAL PHARMACY SALES
44200 DENTAL PRACTICE PLAN REVENUE
44250 DENTAL CLINIC SALES

PARKING MANAGEMENT REVENUE

45299 PARKING REVENUE VISITOR GARAGE
45300 G-LOT PATIENT/VISITOR REVENUE
45301 PARKING REV STUDENTS N LOT
45302 HOLY COMMUNION (R LOT)
45303 REV LOT 9 CALHOUN&HALSEY STUDENT LT
45304 RUTLEDGE TOWER GARAGE/W-LOT
45305 PARKING REV RUTLEDGE TWR P/V
45306 COURTESY CART REVENUE
45307 PARKING REV PUBLIC SAFETY V-LOT
45308 LOT LL 136 RUTLEDGE AVENUE
45309 RUTLEDGE TWR GARAGE EMPLOYEE(W-LOT)
45310 PARKING REV LOT X 158-160 RUTLEDGE
45311 PARKING REVENUE LOT Y 134 RUTLEDGE
45312 FF/LOT 61 GADSDEN ST/EMPLOYEEES
45313 RUTLEDGE TOWER SURFACE LOT
45314 LOT GG 274 CALHOUN STREET
45315 HCC EMPLOYEE PARKING
45316 LOCKWOOD DR PARKING REVENUE
45317 30 BEE ST EMPLOYEE REVENUE
45318 150 BEE STREET LOT
45319 PARKING REV STUDENTS O LOT
45320 PARKING REVENUE FINES
45321 A-LOT EMPLOYEE REVENUE
45322 B-LOT ASHLEY/RUT GARAGE EMPLOYEE RV
45323 26 BEE STREET C LOT
45324 CHAS. COUNTY PARKING GARAGE K L
45325 PARKING REVENUE LOT E BEE AND
45326 PARKING REVENUE LOT F MISCELLANEOUS
45327 PARKING REVENUE LOT G BEE AND
45328 PARKING REVENUE LOT H BARRE AN
45329 PARKING REVENUE LOT I FAMILY P
45330 LOT J LIFE CENTER
45331 PARKING REV HAGOOD T-LOT
45332 L LOT HARBORVIEW OFF TOWER EMPL REV
45333 PARKING REVENUE LOT M
45334 PARKING REVENUE LOT N EMPL
45335 PARKING REV STUDENTS A LOT
45336 PARKING REV STUDENTS P LOT
45337 LOT S SEBRING AIMAR HOUSE EMPL REV
45338 GUEST PARKING REVENUE
45339 LOST KEY REVENUE
45340 PARKING REV PGI LOT-4 EMPL
45341 INACTIVE FY06
45342 PARKING REVENUE D LOT 159 RUTLEDGE

45343	PARKING REVENUE VP LOT
45344	B LOT ASHLEY RUT GARAGE PATIENT/VIS
45345	PARKING REGISTRATION FEE
45346	LOST DECAL/HANGTAG REV
45347	LOT KK 59 BEE STREET
45348	G-LOT ANNEX PARKING REV
45349	INACTIVE FY06
45350	PARKING KEY REVENUE
45351	PARKING REVENUE 135 CANNON
45352	HARPER STUDENT CTR OVERHEAD
45353	LOT JJ 57 BEE STREET
45354	PKG REV STUDENTS-HOT GARAGE
45355	PKG REV STUDENTS-LOCKWOOD LOT
45356	AA/LOT 6 HOT STUDENT LOT
45357	BB/LOT 7 LOCKWOOD LOT II
45358	LOT MM CMH SURFACE PATIENT/VISITOR
45360	LOT MM CMH SURFACE EMPLOYEE REVENUE
45361	PKG REV CC/LOT 8 PRESIDENT & CANNON
45362	PARKING REV MEMORIAL GARAGE EMPLOYE
45363	PARKING REV MEMORIAL PATIENT/VISITR
45364	PARKING LEASE REV MEMORIAL GARAGE
45365	FF LOT - 61 GADSDEN ST/STUDENTS
45366	K LOT STUDENT PARKING
45370	CREDIT CARD REVENUE - PARKING
45371	COUNTY ACCESS CARDS ROPER
45372	P/V REV-COUNTY GARAGE
45373	172-174 ASHLEY-RT VALET STORAGE LOT
45374	CARTA EXPRESS PASSES
45399	PARKING REVENUE GENERAL

OTHER AUXILLIARY REVENUE

45600	AUXILIARY COMMISSIONS
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HOSPITAL SERVICES

46001	HOSPITAL INPATIENT REVENUE
46002	HOSPITAL OUTPATIENT REVENUE
46003	PSYCHIATRY OUTPATIENT REVENUE
46004	OTHER PATIENT REVENUE
46009	REVENUE OUTPATIENT PHARMACY
46021	PROVISION FOR BAD DEBT
46022	PROVISION FOR CHARITY
46023	PROVISION FOR CONTRACTUAL ADJ
46024	PROVISION FOR ADMIN ADJ
46029	PROVISION FOR UNCOLLECTIBLE PHARMAC
46030	PASSTHRU
46080	CAPITATION RECOVERY
46091	BAD DEBT RECOVERY INPATIENT
46092	BAD DEBT RECOVERY OUTPATIENT
46098	BAD DEBT RECOVERY ER
46100	DISPROPORTIONATE SHARE REVENUE
46200	HOSPITAL CAFETERIA SALES
46210	REVENUE CMH DIETARY SERVICE
46220	CHARLESTON MEMORIAL REVENUE
46230	HOSPITAL GIFT SHOP SALES
46231	VOLUNTEER SERVICES JEWELRY SALES
46604	GENERAL I/P REVENUE
46605	EMERGENCY ROOM O/P REVENU
46606	OUT-PATIENT GENERAL REVEN
46607	DAY CARE REVENUE
46608	NEUROMOTOR LAB REVENUE
46612	ANCILLARY O/P REVENUE

46622	TCU REVENUE
46630	OBSERVATION O/P REVENUE
46631	ACE
46641	PEDIATRIC CLINIC O/P REVE
46645	SEXUAL ASSAULT O/P REVENU
46680	INSTITUTIONAL
46681	ANCILLARY - SPECIALTY HOSPITAL
46682	REVENUE SHA PATIENT
46701	MEALS
46702	MR TRANSCRIPTS
46703	X RAYS SOL. & SILVER
46706	VENDING MACHINES
46707	TELE. COMM.
46709	SALE MED SURG EMPLOY
46710	PARKING CARDS
46712	SALE OF DRUGS
46714	UNIDENT REC/CR BAL
46719	COUNTY MIAF SHARE
46720	MISC REV
46721	GAIN OR LOSS ON SALE
46723	INTEREST ON BK ACCT
46724	INTEREST INCOME RESERVE FUND
46750	RENT INCOME UMA
46755	RENT INCOME MEDICAL CENTER
46801	MUSC DONATED EMPLOYEE
46805	C.C. APPROPR. OPERAT
46808	MUH LAB
46814	DONATIONS
46816	DONATED VOLUNTEER FDS
46827	MUSC-CMH CONTRACT EMPLOYEE REVENUE
46828	MUH NURSING-DONATED TCU
46829	REVENUE UMA-OTHER
46840	REVENUE SUBSTANCE ABUSE
46841	REVENUE SHA OTHER
46850	REVENUE UMA-AMB CARE
46855	REVENUE UMA-AMB CARE FRINGES
46860	REVENUE MEDICAL CENTER-AMB CARE
46865	REVENUE MED CENTER-AMB CARE FRINGES
46900	CHAMPUS PASS THRU PRIOR YR
46901	MEDICARE PASSTHRU PRIOR YR
46902	MEDICARE PASSTHRU CURR YR
46903	PROVISION UNCOLLECT GEN-I/P
46904	PROVISION UNCOLLECT GEN O/P
46905	PROVISION FOR CHAR. GEN I/P
46906	PROVISION FOR CHAR. GEN O/P
46907	CONT ADJ CARE PR YR
46908	CONT ADJ CARE CU YR GEN I/P
46909	CONT ADJ CARE CU YR GEN O/P
46910	PROV FOR CAID CONT GEN I/P
46912	PROV FOR CAID CONT GEN O/P
46913	DISP SHARE GROSS
46914	DISP SHARE MATCH
46915	CAID RESID & INTERNS
46916	PROV FOR MIAP I/P
46918	PROV FOR CONT & ADMIN ADJ I/P
46919	PROV FOR CONT & ADMIN ADJ O/P
46950	MEDICARE PASSTHRU REVENUE
46970	MEDICAID SMALL HOSP
46971	MEDICARE APC REVENUE
46977	RECOVERY COMPUT INPAT
46980	RECOVERY COMPUT OUTPAT

46985 PIP RECOVERY

OTHER REVENUE

47110 ENDOWMENT INCOME
47120 INTEREST AND INVESTMENT INCOME
47140 EMERGENCY LOANS REVENUE
47150 INTEREST ON LOANS RECEIVABLE (MULN)
47155 PENALTY INTEREST (MULN ONLY)
47210 WICKLIFFE HOUSE SALES
47215 CAFETERIA SALES - ACADEMIC
47220 WELLNESS CENTER GUEST FEES
47221 WELLNESS CENTER CLOTHING
47222 WELLNESS CNTR SPECIAL COURSES AND C
47223 WELLNESS CENTER MISCELLANEOUS
47224 WELLNESS CENTER TENNIS
47225 WELLNESS CENTER ROOM RENTAL
47226 WELLNESS CENTER CAFETERIA
47227 WELLNESS CENTER AEROBICS
47228 WELLNESS CENTER MEMBERSHIP
47229 WELLNESS CENTER PERSONAL TRAINING
47300 MANAGEMENT FEE
47310 RENTALS
47320 COMMISSIONS
47330 SALE OF SCRAP PAPER & METAL
47335 OVERAGE IN CHANGE FUNDS
47405 PUBLIC SAFETY - C OF C
47410 HOUSESTAFF REIMBURSEMENT-CMH
47412 HOUSESTAFF REIMBURSEMENT MUHA
47414 HOUSESTAFF REIMBURSEMENT - VA
47420 SATELLITE NURSING REIMBURSEMENT
47430 PHONE CALL REIMBURSEMENT
47450 INSURANCE CLAIM REIMBURSEMENT
47455 FEMA CLAIM REIMBURSEMENT
47510 RETURNED CHECKS
47520 COLLECTIONS DUE OTHERS
47611 WO LABOR
47612 WO CONTRACT
47613 WO MATERIALS
47700 ROYALTY INCOME
47998 OTHER REV SALES TAX DISCOUNT
47999 OTHER REVENUE

PLANT FUNDS ADDITIONS

49100 INTEREST CAPITALIZED ON CONSTRUCT
49500 RETIREMENT OF INDEBTEDNESS BONDS
49510 RETIREMENT OF INDEBTEDNESS CAPITAL
49730 NET INVESTMENT IN PLANT
49731 ADDITIONS FROM DONATIONS
49800 OTHER ADDITIONS

F/S ONLY

49999 INCOME SUMMARY

EXPENDITURES

50000 FUNDS CONTROL BUDGET

PAYROLL/PERSONNEL

50100 PERSONAL SERVICE UNCLASSIFIED
50101 PERSONAL SERVICE CLASSIFIED
50102 RESIDENT SUPPORT
50103 SABBATICAL LEAVE
50104 PERSONAL SERVICE AGENCY HEAD
50106 POST DOCTORAL FELLOWS
50107 COLLEGE WORK STUDY STUDENTS
50108 MTO/ATO/EXCUSED
50110 PREMIUM PAY OVERTIME
50111 DIFFERENTIAL PAY
50112 COMPENSATORY TIME
50113 ON CALL PAY
50116 PTO
50117 TERMINATION PAY CLASSIFIED POSITION
50118 TERMINATION PAY UNCLASSIFIED POSIT
50119 VOLUNTEER SERV
50120 MUSC-TCU SALARIES
50121 GRAD RESEARCH ASSISTANT
50122 RESIDENT NON FTE
50123 DUAL EMPLOYMENT
50124 STUDENT EMPLOYEES
50125 TEMPORARY EMPLOYEES
50126 PERSONAL SERVICE QTRLY EMPLOYEES
50127 FACULTY EARLY RETIREMENT
50128 EMPLOYEE PRIZES AND AWARDS
50129 TUITION ASSISTANCE FOR EMPLOYEES
50130 EMPLOYEE MOVING EXPENSES
50131 CALL BACK PREMIUM
50133 TEMPORARY GRANT EMPLOYEE BENEFITS
50134 TEMP GRANT EMPLOYEE NO BENEFITS
50140 UNIFORM ALLOWANCE
50141 UNALLOWABLE HOUSING ALLOWANCE
50142 BONUS HRS/SPECIAL STAFFING INCENTIV
50143 HIRING/SIGN-ON BONUS
50144 CERTIFICATION BONUS
50145 REFERRAL BONUS
50146 PERFORMANCE BONUS
50147 INCENTIVE PAY
50150 FICA
50151 STATE RETIREMENT
50152 WORKMANS COMP
50153 DISABILITY INSUR.
50154 UNEMPLOY. TAXES
50162 EMPLOYE X RAYS
50163 EMPLOYEE LAB
50165 EMPLOYEE HOSP DISC.
50166 EMPLOYEE PHYSICALS
50167 CONTINUED EDUCATION
50168 RELOCATION COSTS
50169 LIFE INSURANCE EMPLOYEE
50170 DENTAL PLAN EMPLOYEE
50171 HMO EMPLOYEE
50173 TUITION AIDS
50174 SELF INSURED PLAN
50175 EMPLOYEE RECOGN.
50176 MANAGEMENT DEVELOPMENT
50177 HEAR COMMITTEE EXPENDITURES

50178 EMPLOYEE CONTRA ACCOUNT
50179 BUDGET ONLY FLMA CREDIT
50180 FLEX 125 PLAN
50188 SPECIAL CONTRACT EMPLOYEE
50189 FRINGE BENEFITS
50190 COMPOSITE FRINGE BENEFITS EXPENSE
50199 PAYROLL SUSPENSE TRANSACTIONS

CONTRACTUAL SERVICES

50200 INTERFACE EXCEPTIONS 502XXS
50201 FREIGHT EXPRESS DELIVERIES
50202 UTILITIES
50203 WATER PURCHASED FROM MUNICIPALITY
50204 REPAIRS
50205 PRINTING
50206 ADVERTISEMENT
50207 OTHER CONTRACTUAL SERVICES
50208 EMPLOYEE MOVING COSTS PD TO VENDOR
50209 INTERNAL CHARGES FOR CENTREX
50210 DATA PROCESSING/DATABASE TRANSMIT
50211 BELLSOUTH-SPIRIT TELECOM-800
50212 INTERNAL CHG CELLULAR TELEPHONES
50213 AGENCY NURSING SERVICES
50214 AFFILIATES SALARY
50215 AFFILIATES FRINGE BENEFIT
50216 INTERNAL SERVICE CHARGES
50217 OTHER CONTRACTUAL SERVICES TAXABLE
50218 ROYALTY PAYMENTS
50219 CONSULT SERV
50220 TELEPHONE
50221 MEDICAL DIRECTOR
50222 INPATIENT ATTENDING
50223 PROFESSIONAL AND OTHER FEES (use 50226 for LEGAL FEES)
50224 CONSULTING FEE EXPENSE
50225 CLINICAL LAB PATHOLOGIST
50226 LEGAL FEES
50227 RES & INT RCC
50228 IRB REVIEW FEE
50229 PHD STUDENT EMPLOYEES HEALTH INS
50230 IRB FEE NO IDC TAKEN
50231 E. R. ATTENDINGS
50232 E.R RESID & INTERNS
50233 CHIEF OF MEDICINE
50235 RESID & INT-PSYCH
50236 NON EMPLOYEE TRAVEL
50237 REGISTRATION FEES
50238 PED'S O/P PHYSICIANS
50239 I/P PHYSICIANS
50241 WARD RESIDENTS
50242 MAINTENANCE CONTRACTS
50243 MAINT CONTRACTS SOLD WITH SFWARE
50244 MAINT CONT NOT SOLD W/SFWARE TAX
50245 MAINT CONT NOT SOLD W/SFWARE NO TAX
50246 COMMUNICATION SERVICES TAXABLE
50247 MAINT CONTRACTS GEN CLINICAL EQUIP
50248 MAINT CONTRACTS CLIN IMAGING & RAD
50249 MAINT CONTRACTS CLIN LAB EQUIP
50250 POSEIDON CHARGES
50251 MUSC ADMIN SUPPORT
50252 PEST CONTROL
50253 MUSC CHAPLAINCY SERVICE

50254 MAINT CONTRACT STERILE INSTRUMENTS
 50255 REPAIR LABOR STERILE INSTRUMENTS
 50256 ASS TO DIR OF ACCT
 50257 REPAIR LBR GEN CLIN EQUIP
 50258 REPAIR LABOR CLIN IMAGING EQUIP
 50259 REPAIR LABOR CLIN LAB EQUIP
 50260 DIRECTOR OF FISCAL SERV
 50261 SUBCONTRACTS/SUBGRANTS < \$25K
 50262 SUBCONTRACTS/SUBGRANTS > \$25K
 50267 STUDY PARTICIPANT FEES
 50270 MINOR ALTER AND RENOV NON-CAPITAL
 50277 MUSC-UMA SERVICES
 50278 AUDITING SERVICES
 50280 CMH-MUSC OTHER SERVICES
 50281 CMH-MUSC PROCEDURES
 50282 TCU OTHER SERVICES
 50285 RECREATIONAL THERAPY 10TH FL PSYCH
 50286 ORGAN PROCUREMENT SVCS (HOSP ONLY)
 50287 MUSC HOSPITAL PATIENT SERVICES
 50288 COLLECTION FEES
 50289 CONTRACT NURSING
 50290 EXTERNAL HOSPITAL PATIENT FEES
 50291 OUTSIDE TRANSPORT
 50297 CONTRIBUTION TO MIAP FUND

SUPPLIES

50300 INTERFACE EXCEPTIONS 503XXS
 50301 PHARMACEUTICALS
 50302 MED SURG SUPPLIES
 50303 FOOD AND VETERINARY
 50304 OFFICE SUPPLIES
 50305 MAINTENANCE
 50306 MED/SCI/LAB SUPPLIES
 50307 EDUCATIONAL SUPPLIES
 50308 TEXTBOOKS MAGAZINES PERIODICALS
 50309 SET-OFF COLLECTION
 50310 CLOTHING SUPPLIES
 50311 LAUNDRY DISPOSABLES
 50312 POSTAGE
 50313 GAS REPAIRS AUTO
 50314 LAUNDRY OUTSIDE
 50316 MISCELLANEOUS SUPPLIES NONTAX
 50320 SUPPLIES
 50321 B/C PAID SYSTEM
 50322 MATT & PILLOW REPLACE
 50323 PULSAVAC - PT
 50324 1033600 ONLY BINDING SUPPLIES
 50325 1033600 ONLY INK AND TONER
 50343 RADIOACTIVE SUBSTANCES
 50345 DISPOSAL OF HAZARDOUS MATERIAL
 50349 COMPUTER SOFTWARE
 50350 OXYGEN (EXCEPT T)
 50351 OXYGEN SOLD TO EMS
 50352 OXYGEN-LIQUID
 50353 LINEN DISPOSAL
 50354 REPLACEMENT/ANCILLARY
 50355 PARTS/EXCHNG STERILE INSTRUMENTS
 50356 PATIENT ASSISTANCE DRUGS
 50357 REPLACE/ANCILLARY PTS GEN CLIN EQU
 50358 REPLACE/ANCILLARY PTS CLIN IMAGING
 50359 REPLACE/ANCILLARY PTS CLIN LAB

50360	LABORATORY ANIMALS
50361	CONTROL SUBSTANCE HOSPITAL HUMAN
50362	REPLACE INSTRUMENTS
50363	NURSE RECRUITMENT
50364	OBSOLETE ITEMS
50365	PATIENT ASSIST
50366	CONTROLLED SUBSTANCE LD HUMAN
50367	CONTROLLED SUBSTANCE LD NON HUMAN
50368	CONT SUBSTANCES HOSP HUMAN SCHEDU
50369	DSS-ELIGIBILITY WORKERS
50370	PLASMA
50371	BLOOD
50372	CONT SUBSTANCES LD HUMAN SCHEDULE
50373	CONT SUBSTANCES LD NON HUMAN SCHED
50374	FUEL GASOLINE
50375	FUEL DIESEL
50376	BANK FEES
50377	BOARDING PER DIEM
50378	VETERINARY SALES
50379	VET SURGICAL SERVICES
50384	LOST PAT PROP
50385	R&D MED/SCI/LAB EQUIP UNDER \$5000
50386	R&D DATA PROCESS EQUIP UNDER \$5000
50387	BLOOD FRACTIONS
50388	FILM
50389	PAINTING SUPPLIES
50390	FIXER & DEVELOPER CHEM
50391	IV SOLUTIONS
50392	MED/SCI/LAB EQUIP UNDER \$5000
50393	RECORD STORAGE
50394	CUB CURTAIN MAT BAGS
50395	MINOR EQUIPMENT UNDER \$5000
50396	MISCELLANEOUS EXPENSES
50397	Y2K COMPLIANCE
50398	DATA PROCESS EQUIP UNDER \$5000
50399	DATA PROCESS EQUIP > \$500 < \$1999

FIXED CHARGES

50400	INTERFACE EXCEPTIONS 504XXS
50401	RENTALS REAL PROPERTY
50409	INSURANCE
50410	MALPRACTICE INS.
50411	PROPERTY LEASE EXPENSE
50412	DUES/MBRSHIP FEES INCLUDE SUBSCRIP
50413	DUES/MBRSHIP FEES EXCLUDE SUBSCRIP
50415	FINES AND PENALTIES
50416	SUBSCRIPTIONS
50417	PROFICIENCY TESTING
50418	REAGENTS & CHEMICALS
50419	BANK CHARGES
50420	FIXED CHARGES
50421	MAIL SERVICE FIXED FEES
50422	INSTALL/LEASE PURCHASE INTEREST PMT
50425	LEASED CARS STATE OWNED
50428	OPERATING LEASES
50429	EXCESS USAGE CHGS/EXECUTORY COSTS
50430	NON-OPERATING LEASE
50435	DONATIONS AND CONTRIBUTIONS
50436	SUB-GRANTS
50438	NON EMPLOYEE PRIZES AND AWARDS
50439	NON EMPLOYEE HOUSING ALLOWANCE

50440 INTERNAL CHG MOM COPIES
50441 CONSOLIDATED PAYMENT TAXABLE
50442 CONSOLIDATED PAYMENT NON-TAXABLE
50443 INTERNAL CHG EMBOSSING SRV PATIENT
50445 DEPARTMENTAL ALUMNI ACTIVITIES
50449 SALES TAX RECOVERY INTERNAL PURCH
50450 LOST PROPERTY
50451 VARIANCE CENTRAL STORES ONLY
50452 SALES TAX EXPENSE-AUTHORITY ONLY
50453 SOLID WASTE SURCHARGE
50454 PRODUCT EVALUATION
50455 OBSOLETE MERCHANDISE DELETED FR STOC
50457 DAMAGED MERCHANDISE DELETED FR STOCK
50459 CENT STRS STOCK ADJS TO IDTFY INVT
50460 FREIGHT LOST CENTRAL RECEIVING
50476 PARKING
50485 CONT OUT. SERV
50487 LICENSING & INSPECTION
50488 CMH EQUIPMENT PROPERTY TAX
50490 LEASE PAYMENT BUILDING
50491 COUNTY USERS FEE
50492 WASTE DISPOSAL

OTHER

50501 INVENTORY ADJUST CENTRAL STORES
50502 RECRUITMENT COSTS
50503 RECRUIT TRAVEL INTERVIEWEES ONLY
50507 REFRESHMENT COSTS MEETINGS/SEMINARS
(GENERALLY ON 7XXX OR 0000 REPORTING ONLY)
50508 SPECIAL ACTIVITIES
(GENERALLY ON 7XXX OR 0000 REPORTING ONLY)
50575 DISASTER PREP/REPAIR
50590 SHORTAGES IN PETTY CASH/CHANGE FUNDS
50902 LATE PAYMENT SERVICE CHARGES
50907 PURCHASES FOR RESALE NONTAXABLE
50908 PURCHASES FOR RESALE TAXABLE
50909 FED TAX PURCHASE OF ETHYLENE OXIDE
50911 STUDENT LOAN CANCELLATIONS
50912 STUDENT ACTIVITIES
50913 FOOD COST GUEST HOUSE
50914 [USE 50918 DIETARY INSTEAD]
50915 FOOD COST DIETARY CONTRACT
50916 SALARIES DIETARY CONTRACT
50917 SUPPLY COST DIETARY CONTRACT
50918 MANAGEMENT FEE DIETARY
50919 PATIENT MEALS NONBILLABLE
50920 NOURISHMENTS
50921 TUITION WAIVERS
50922 OTHER EXPENDITURES
50923 FOOD SUPPLEMENTS
50924 DIETARY SUPPLY COST OTHER
50925 PURCHASES COMPUTER STORE TAXABLE
50926 PURCHASES CELLULAR EQUIP TAXABLE
50927 CATERING SERVICE
50928 TUITION BAD BEBT
50930 NON CAPITALIZED EXPENDITURES

EQUIPMENT/CAPITAL

50600 INTERFACE EXCEPTIONS 506XXS
50601 CAP EXP NON TAXABLE
50603 MOTOR VEHICLES PASSENGER

50607	LIBRARY BOOKS MAPS AND FILM
50622	OFFICE EQUIPMENT OVER \$5000
50623	MED/SCI/LAB EQUIP OVER \$5000
50624	R&D MED/SCI/LAB EQUIP OVER \$5000
50627	OTHER EQUIPMENT OVER \$5000
50628	R&D DATA PROCESS EQUIP OVER\$5000
50629	DATA PROCESS EQUIP OVER \$5000
50630	CAPITALIZED SOFTWARE
50635	ENHANCEMENTS
50645	CAPITAL EQUIPMENT LEASE PAYMENTS
50687	INTER DEPARTMENTAL EQUIP PURCHASES

LAND & BUILDINGS

50700	LAND & BUILDING PURCHASES
50701	PURCHASE OF LAND
50702	BUILDING PURCHASE
50703	IMPROVEMENTS TO EXISTING BUILDINGS
50704	FIXED EQUIPMENT
50705	GROUND OR SITE DEVELOPMENT
50706	BUILDING & ADDITIONS CONSTRUCTION
50708	FEES ARCHITECTURAL ENGINEERING OTHE
50710	LANDSCAPING
50711	BUILDERS RISK INSURANCE
50712	OTHER CAPITAL OUTLAY COSTS
50715	CONTINGENCIES CONSTRUCTION ACCOUNTS
50716	RENOVATIONS BUILDINGS ADDITIONS INT
50717	RENOVATIONS OF UTILITIES
50718	ROOFING REPAIRS & RENOVATIONS
50719	RENOVATIONS OF BUILDING EXTERIORS

DEBT SERVICE/GAINS/LOSSES (ASSET MANAGEMENT ONLY)

50801	DEBT SERVICE PRINCIPAL
50802	DEBT SERVICE INTEREST
50803	DEBT SERVICE SERVICE CHARGE
50804	DEBT SERVICE OTHER
50805	INTEREST EXPENSE HOSPITAL AUTHORITY
50810	INTEREST EXPENSE
50830	INTEREST EXPENSE
50840	BOND ISSUE COST AMORTIZATION
50855	DEPRECIATION LEASEHOLD IM
50856	DEPRECIATION FIXED EQUIP
50857	DEPRECIATION MAJOR MOVE
50858	DEPRECIATION CAPITAL LEASES
50859	DEPRECIATION OTHER CAPITAL ASSETS
50870	GAIN ON EQUIPMENT
50880	LOSSES PROPERTY PLANT & EQUIP
50885	DEPRECIATION EXPENSE ACCOUNT
50890	LEASE AND NOTE ADDITIONS

TRAVEL

51501	EMPLOYEE TRAVEL DOMESTIC
51502	EMPLOYEE TRAVEL FOREIGN
51503	MEDIAIR TRAVEL
51504	TRAINEE TRAVEL EXPENSES
51592	EDUCATION &TRAVEL

UNALLOWABLE ON GRANT

53205	UNALLOWABLE 50205
53206	UNALLOWABLE 50206
53207	UNALLOWABLE 50207
53209	UNALLOWABLE 50209
53211	UNALLOWABLE 50211
53212	UNALLOWABLE 50212
53217	UNALLOWABLE 50217
53223	UNALLOWABLE 50223
53226	UNALLOWABLE 50226
53236	UNALLOWABLE 50236
53237	UNALLOWABLE 50237
53307	UNALLOWABLE 50307
53308	UNALLOWABLE 50308
53320	UNALLOWABLE 50320
53395	UNALLOWABLE 50395
53409	UNALLOWABLE 50409
53412	UNALLOWABLE 50412
53413	UNALLOWABLE 50413
53415	UNALLOWABLE 50415
53435	UNALLOWABLE 50435
53440	UNALLOWABLE 50440
53445	UNALLOWABLE 50445
53501	UNALLOWABLE 51501
53502	UNALLOWABLE 50502
53503	UNALLOWABLE 50503
53504	UNALLOWABLE 51503
53507	UNALLOWABLE 50507
53508	UNALLOWABLE 50508
53590	UNALLOWABLE 50590
53624	UNALLOWABLE R & D MED/SCI/LAB EQUIP OVER \$5000

TRAINEE / SCHOLARSHIPS

55106	TRAINEESHIP STIPEND
55200	TRAINEE EXPENSES
55207	TRAINEE TUITION AND FEES
55230	TRAINEE HEALTH INSURANCE
55405	SCHOLARSHIPS
55410	TUITION REMISSION
55504	TRAINEE TRAVEL EXPENSES

OFF-CAMPUS

56100	OFF CAMPUS FACULTY SALARIES
56101	OFF CAMPUS SUPPORTIVE SALARIES
56102	OFF CAMPUS RESIDENT SUPPORT
56106	OFF CAMPUS TRAINEE STIPEND
56107	OFF CAMPUS TRAINEE TRAVEL
56189	OFF CAMPUS FRINGE BENEFITS
56202	OFF CAMPUS TRAVEL
56203	OFF CAMPUS TELEPHONE & TELEGRAPH
56204	OFF CAMPUS REPAIRS & MAINTENANCE
56205	OFF CAMPUS PRINTING BINDING & ADV
56207	OFF CAMPUS CONTRACTUAL SERVICES
56208	OFF CAMPUS BUILDING RENOVATIONS
56218	OFF CAMPUS MEETINGS & CONFERENCES
56223	OFF CAMPUS CONSULTANTS
56304	OFF CAMPUS SUPPLIES
56307	OFF CAMPUS EDUCATIONAL SUPPLIES
56401	OFF CAMPUS RENT NON STATE REAL PROP
56420	OFF CAMPUS OTHER FIXED CHARGES
56615	OFF CAMPUS EQUIP UNDER \$5000

56625 OFF CAMPUS EQUIP OVER \$5000
56996 OFF CAMPUS REIMB FOR F&A

GRANT-RELATED

57997 FACILITIES & ADMINISTRATIVE COSTS
59000 GRANT COST OVERRUN EXPENSES

TRANSFERS AND OTHER INCOME

TRANSFERS - INTERNAL

MANDATORY

61411 MANDATORY FR CURRENT UNRESTRICTED
61412 MANDATORY FR CURRENT RESTRICTED
61423 MANDATORY FR LOAN FUNDS
61463 MANDATORY FR RETIREMENT OF DEBT
61511 MANDATORY TO CURRENT UNRESTRICTED
61512 MANDATORY TO CURRENT RESTRICTED
61523 MANDATORY TO LOAN FUNDS
61533 MANDATORY TO ENDOWMENT FUNDS
61563 MANDATORY TO RETIREMENT OF DEBT

NON-MANDATORY

62411 NONMANDATORY FR CUR UNRESTRICTED
62412 NONMANDATORY FR CURRENT RESTRICTED
62423 NONMANDATORY FR LOAN FUNDS
62433 NONMANDATORY FR ENDOWMENT FUNDS
62443 NONMANDATORY FR UNEXPENDED PLANT
62463 NONMANDATORY FR RETIREMENT OF DEBT
62473 NONMANDATORY FR NET INV IN PLANT
62511 NONMANDATORY TO CUR UNRESTRICTED
62512 NONMANDATORY TO CURRENT RESTRICTED
62523 NONMANDATORY TO LOAN FUNDS
62533 NONMANDATORY TO ENDOWMENT FUNDS
62543 NONMANDATORY TO UNEXPENDED PLANT
62563 NONMANDATORY TO RETIREMENT OF DEBT
62573 NONMANDATORY TO NET INV IN PLANT
67600 TRANSFERS FROM ENDOWED CHAIR
68811 INTRAFUND - CURRENT UNRESTRICTED
68812 INTRAFUND - CURRENT RESTRICTED
68814 NONMANDATORY ACADEMIC/MEDICAL CTR
68823 INTRAFUND - LOAN
68833 INTRAFUND - ENDOWMENT FUNDS
68843 INTRAFUND - UNEXPENDED PLANT
68853 INTRAFUND - AGENCY FUND
68863 INTRAFUND - DEBT SERVICE
68873 INTRAFUND - INVESTMENT IN PLANT

TRANSFERS - EXTERNAL

67500 TRANSFER FEDERAL TRAINING IDC
69100 TRANSFERS FROM UMA (REPORTING CODE 71XX)
69200 TRANSFERS FROM RESEARCH FOUNDATION
69300 TRANSFERS FROM PEDF
69400 TRANSFERS FROM HOSPITAL AUTHORITY
69500 TRANSFER FROM FACILITIES CORP
69501 TRANSFER TO MUSC
69510 TRANSFER TO MUSC
69600 TRANSFER FROM MUSC
69610 TRANSFER TO CHS

INTERNAL CASH CALCULATION ONLY (FINANCIAL ONLY)

70300	CALCULATED CASH
79901	ONE-TIME BUDGET ADJUSTMENT
79991	LINE OF CREDIT NON-DECLINING
79992	LINE OF CREDIT DECLINING
79999	DETAIL OFFSET FOR FUNDS CONTROL