

**CENTRAL MICHIGAN UNIVERSITY
COST CENTER STRUCTURE**

<u>1XXXX</u>	<u>GENERAL FUND REVENUES-FUND 10000000</u>	<u>4XXXX</u>	<u>DESIGNATED FUND-FUND 20000000-20030002</u>
10XXX	Tuition & Fees	41XXX	INSTRUCTION
11XXX	Appropriations	410XX	Theatre
12XXX	Grants & Contracts	411XX	Instruction
13XXX	Investment Income	412XX	Other
14XXX	Educational Activity Sales/Service	414XX	Media
16XXX	Other	415XX	Study Abroad
		419XX	Department Discretionary
<u>2XXXX</u>	<u>GENERAL FUND EXPENDITURES-FUND 10000000</u>	<u>42XXX</u>	RESEARCH
	<u>CMED FUND 10020015</u>	420XX	Research General
21XXX	INSTRUCTION	42081-42099	Teaching Excellence (Ray Christie)
211XX	College of Science & Technology	421XX	Summer Research
212XX	College of Business Administration	42100-42199	Professional Development
213XX	College of Education & Human Services	422XX-425XX	Creative Endeavor Grants (Stanek*Do Not Use*)
216XX	College of Communication & Fine Arts	42600-42897	Professional Development
217XX	College of Humanities & Soc. & Beh. Sci.	429XX-42999	Faculty Research (Stanek*Do Not Use*)
218XX	College of Health Professions	48000-48999	Creative Endeavor Grants (Stanek*Do Not Use*)
219XX	Interdisciplinary Studies		
22XXX	RESEARCH	43XXX	PUBLIC SERVICE
22100-22199	Research Fellowship	430XX	Conferences
22214-22269	Teaching Fellowships	431XX	Clinics
22270-22298	Individual Research	432XX	Public Broadcasting-TV (FUND 20030001)
		433XX	Public Broadcasting-Radio (FUND 20030002)
23XXX	PUBLIC SERVICES	434XX	Fixed Price Contracts-Fee for Service Contracts
233XX	Charter Schools	435XX	Other
		43527-43534	Educational Materials Center (*Do Not Use*)
24XXX	ACADEMIC SUPPORT	43600-43610	Educational Materials Center (*Do Not Use*)
241XX	Libraries		
242XX	Museums & Galleries	44XXX	ACADEMIC SUPPORT
243XX	Audiovisual Services	440XX	Academic Administration
244XX	Computing Support	441XX	Course/Curriculum Development
245XX	Ancillary Support	44130-44199	Educational Tech. Comm
246XX	Academic Administration	442XX	Libraries
247XX	Course/Curriculum Development	443XX	Museums & Galleries
25XXX	STUDENT SERVICES	45XXX	STUDENT SERVICES
250XX-25499	Social/Cultural Development	450XX	Concerts & Publications
255XX-257XX	Athletics	452XX-459XX	General Student Services
25800-25829	Counseling & Career Guidance		
2583X-2584X	Financial Aid Administration	46XXX	INSTITUTIONAL SUPPORT
2585X-2589X	Student Admissions/Records	460XX	Executive Mgt, Fiscal Operations, Logistical Svcs
25999	Student Service Administration	461XX	Investment Income
		462XX-464XX	Other
26XXX	INSTITUTIONAL SUPPORT	465XX	Development
260XX	Overhead Recovery		
261XX	Executive Management	47XXX	OPERATION & MAINTENANCE OF PLANT
262XX	Fiscal Operations		
263XX-26599	General Administrative Services	48000-48XXX	Creative Endeavor Grants (See Research listed above)
266XX	Logistical Services		
267XX	Community Relations	490XX-491XX	ENDOWMENT HOLDING ACCOUNTS
268XX	Development		
27XXX	OPERATION & MAINTENANCE OF PLANT	492XX	FORMERLY RESERVE ACCOUNTS (NOW 892XX)
270XX	Physical Plant Administration		
271XX	Building Maintenance	5XXXX	AUXILIARY/ATHLETICS-FUND 30010000-30110000
272XX	Engineering & Planning	50001-54999	AUXILIARY ACTIVITIES
274XX	Plant Fiscal Affairs	50001-50019	Residence Halls
275XX	Furniture	50020-50024	Apartments
278XX	Debt Service	50025-50029	More Residence Halls
279XX	Other	50030-50039	Food Operations
		50040-50059	Bovee University Center
28XXX	SCHOLARSHIPS & FELLOWSHIPS	50060-50079	Miscellaneous
		50080-50099	University Press & Copy Center
29XXX	OTHER INSTITUTIONAL SUPPORT ACCTS	50100-50109	University Motor Pool
		50110-50119	Health Services (inactive)
3XXXX	GLOBAL CAMPUS-FUND 10010000 and 10011000	50120-50139	Parking Services
30XXX	Extended Learning-Dean's Area	50140-50149	University Telecommunications
31XXX	Academic Affairs, Bus. Operations, & Marketing	50150-50169	Various Internal Service Operations
32XXX	Metro Detroit Programs	50170-50179	University Energy Plant
34XXX	National Programs	5999X	Recharge Accounts
36XXX	Distance & Distributed Learning		
37XXX	Greater Michigan Programs		
38XXX	Education & Professional Development		
39XXX	Global Campus Deferred Revenue & Expense Accounts		

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55XXX-55999	ATHLETICS	78XXX	DEBT SERVICE-FUND 72000000
55000-55122	General Sports	78000-78999	Debt Service Plant
55123-55136	Athletics Scholarships		
55361-55369	Sport Fundraising	79XXX	PROPERTIES-FUND 73000000-73040000
55370-55399	Sport Camps	79000-79999	Plant - Properties
58XXX	CMED CLINICAL PRACTICES	650000-689999	PLANT FUND - AUC INTERNAL ORDERS
(Not Active as of 1/1/13)			
61XXX-65XXX	EXPENDABLE REST-FUND 4XXXXXXX	80000-82999	AGENCY FUND-FUND 9000000-91122016
& 67XXX-69XXX		80XXX	Residence Hall/Student Organizations
61XXX	Federal Grants/Contracts	80000-80049	Vending Funds
62XXX	State Grants/Contracts	80050-80100	Social Funds
63XXX	Private Grants/Contracts	81XXX	Other Organizations
64XXX	Scholarships/Endowed, Annual or Other	82XXX	Student Aid
6400000-6449999	Scholarships/Endowed	82080-82199	Direct Loans
6450000-6489999	Scholarships/Annual or Other	822XX	Charter Schools
6490000-6496999	Scholarships-CMED-FUND 49000015		
6497000-6499999	Annual Scholarships-CMED-FUND 49000015	87001-87100	CMURC-FUND 95040000
651XX	PRIF Grants	87199	NATIONAL CHARTER SCHOOLS-FUND 95050000
652XX	Ref Grants		
653XX	Contracts - No Indirect	88XXX	SPECIAL OLYMPICS-FUND 92300000
654XX	Contracts - W/Indirect		
655XX	Private Misc. Grants	89XXX	RETIREMENT/FUNDS-FUND 80010000-80020000
67XXX	Gifts \$25,000 & Greater	89050-89099	Retirement Benefits Program
68XXX	CWS	892XX	Insurance
69XXX	PB CSG FUNDS		
660XX-669XX	ENDOWMENT FUND-FUND 66XXXXXX	85000	CMU FOUNDATION-FUND 95020000
66000-66199	Quasi		
66200-66299	Annuities	902XX	CENTRAL HEALTH ADVANCED SOLUTIONS-FUND 95030000
66300-66899	True Endowments		
6600000-6619999	Quasi (excluding CMED)	903XX	CBA FOUNDATION-FUND 95010000
6620000-6629999	Annuities		
6630000-6679999	True Endowments (excluding CMED)	91XXX-955XX	GRANT MATCHING
6680000-6689999	Expendable Restricted Term Endowments		
6690000-6691999	Quasi Endowment-CMED-FUND 66010015	91XXXXX-	GIFTS-FUND 46XXXXXX
6692000-6699999	True Endowment-CMED-FUND 66010015	99XXXXX	
669XX	STUDENT LOAN-FUND 61000000/61010000	91XXXXX	Instruction
669XX	University Loan Restricted	920XXXX-9289999	Research
66900-66949	Federal Loans	929XXXX	Research-CMED-FUND 40000000-49000230
6695X	Loans - Other	93XXXXX	Public Service
6699X	Federal Deposit	94XXXXX	Academic Support
7XXXX	PLANT FUND-FUND 70000000-73040000	95XXXXX	Student Service
701XX-73999	UNEXPENED-FUND 7000XXXX-7099XXXX	96XXXXX	Institutional Support
75001-77999		97XXXXX	Operation & Maintenance of Plant
70100-70199	New Buildings	98XXXXX	Scholarships and Fellowships
70202-70220	Land Acquisition/Costs	99XXXXX	Future Endowments
70221-70273	Landscaping/Roads/Parking/Infrastructure		
70274-70299	Campus Wide Projects	1XXXXXXX	COLLEGE OF MEDICINE
70300-70427	Building Remodel/Repair		FUND 10020015 & 10999999 General Fund
70428-70474	Relocation/Expansion		FUND 20020015 Designated Fund
70475-70524	Energy Projects		FUND 38XXXXXX Auxiliary Fund
70525-70572	Other Projects		
70573-70599	New Buildings	100XXXXXXX-1256XXXXXX,	CMED GENERAL FUND-FUND 10020015 & 10999999
70600-70699	New Projects <\$10,000	14XXXXXXX	Academic Support
70700-70799	State Funded Projects	1257XXXXXX	
70800-70899	Maintenance/Replacement Auxiliary	130XXXXXXX	Student Service
70900-70999	Bond Issue Accounts	135XXXXXXX	Instruction
72000-72999	Deferred Maintenance		Research
73000-73999	Remodeling	15XXXXXXX	CMED CLINICS (Auxiliary)-FUND 38X00000
75001-75099	Public Broadcasting		
77000-77499	Academic Center Reserves		
77500-77899	Service Center Reserves		
77900-77999	Other University Reserves		
74XXX-75000	MAINTENANCE RESERVE-FUND 71000000		
74000-74949	Maintenance/Replacement Auxiliary		
74950-75000	Maintenance & Equipment RSV-Other		

NOTE: Please refer to Key Business Area listing to ensure proper business area/fund for certain reporting groups, including:
College of Medicine
Public Broadcasting
Auxiliary