

**CENTRAL MICHIGAN UNIVERSITY
COST CENTER STRUCTURE**

<u>1XXXX</u>	<u>GENERAL FUND REVENUES-BA 1000</u>	<u>3XXXX</u>	<u>Global Campus-BA 1001 and 1100</u>
10XXX	Tuition & Fees	30XXX	Extended Learning-Dean's Area
11XXX	Appropriations	31XXX	Academic Affairs, Bus. Operations, & Marketing
12XXX	Grants & Contracts	32XXX	Metro Detroit Programs
13XXX	Investment Income	34XXX	National Programs
14XXX	Educational Activity Sales/Service	36XXX	Distance & Distributed Learning
16XXX	Other	37XXX	Greater Michigan Programs
		38XXX	Education & Professional Development
		39XXX	Global Campus Deferred Revenue & Expense Accounts
<u>2XXXX</u>	<u>GENERAL FUND EXPENDITURES-BA 1000</u>		
	<u>CMED BA 1015</u>		
21XXX	INSTRUCTION	<u>4XXXX</u>	<u>DESIGNATED FUND-BA 2000-2200</u>
211XX	College of Science & Technology	41XXX	INSTRUCTION
212XX	College of Business Administration	410XX	Theatre
213XX	College of Education & Human Services	411XX	Instruction
216XX	College of Communication & Fine Arts	412XX	Other
217XX	College of Humanities & Soc. & Beh. Sci.	414XX	Media
218XX	College of Health Professions	415XX	Study Abroad
219XX	Interdisciplinary Studies	419XX	Department Discretionary
22XXX	RESEARCH	42XXX	RESEARCH
22100-22199	Research Fellowship	420XX	Research General
22214-22269	Teaching Fellowships	42081-42099	Teaching Excellence (Ray Christie)
22270-22298	Individual Research	421XX	Summer Research
		42100-42199	Professional Development
23XXX	PUBLIC SERVICES	422XX-425XX	Creative Endeavor Grants (Stanek*Do Not Use*)
233XX	Charter Schools	42600-42897	Professional Development
		429XX-42999	Faculty Research (Stanek*Do Not Use*)
24XXX	ACADEMIC SUPPORT	48000-48999	Creative Endeavor Grants (Stanek*Do Not Use*)
241XX	Libraries		
242XX	Museums & Galleries	43XXX	PUBLIC SERVICE
243XX	Audiovisual Services	430XX	Conferences
244XX	Computing Support	431XX	Clinics
245XX	Ancillary Support	432XX	Public Broadcasting-TV (BA 2100)
246XX	Academic Administration	433XX	Public Broadcasting-Radio (BA 2200)
247XX	Course/Curriculum Development	434XX	Fixed Price Contracts-Fee for Service Contracts
		435XX	Other
25XXX	STUDENT SERVICES	43527-43534	Educational Materials Center (*Do Not Use*)
250XX-25499	Social/Cultural Development	43600-43610	Educational Materials Center (*Do Not Use*)
255XX-257XX	Athletics		
25800-25829	Counseling & Career Guidance	44XXX	ACADEMIC SUPPORT
2583X-2584X	Financial Aid Administration	440XX	Academic Administration
2585X-2589X	Student Admissions/Records	441XX	Course/Curriculum Development
25999	Student Service Administration	44130-44199	Educational Tech. Comm
		442XX	Libraries
26XXX	INSTITUTIONAL SUPPORT	443XX	Museums & Galleries
260XX	Overhead Recovery		
261XX	Executive Management	45XXX	STUDENT SERVICES
262XX	Fiscal Operations	450XX	Concerts & Publications
263XX-26599	General Administrative Services	452XX-459XX	General Student Services
266XX	Logistical Services		
267XX	Community Relations	46XXX	INSTITUTIONAL SUPPORT
268XX	Development	460XX	Executive Mgt, Fiscal Operations, Logistical Svcs
		461XX	Investment Income
27XXX	OPERATION & MAINTENANCE OF PLANT	462XX-464XX	Other
270XX	Physical Plant Administration	465XX	Development
271XX	Building Maintenance		
272XX	Engineering & Planning	47XXX	OPERATION & MAINTENANCE OF PLANT
274XX	Plant Fiscal Affairs		
275XX	Furniture	48000-48XXX	Creative Endeavor Grants (See Research listed above)
278XX	Debt Service		
279XX	Other		
28XXX	SCHOLARSHIPS & FELLOWSHIPS	490XX-491XX	ENDOWMENT HOLDING ACCOUNTS
29XXX	OTHER INSTITUTIONAL SUPPORT ACCTS	492XX	FORMERLY RESERVE ACCOUNTS (NOW 892XX)

<u>5XXXX</u>	<u>AUXILIARY/ATHLETICS-BA 3XXX</u>
50001-54999	AUXILIARY ACTIVITIES
50001-50019	Residence Halls
50020-50024	Apartments
50025-50029	More Residence Halls
50030-50039	Food Operations
50040-50059	Bovee University Center
50060-50079	Miscellaneous
50080-50099	University Press & Copy Center
50100-50109	University Motor Pool
50110-50119	Health Services
50120-50139	Parking Services
50140-50149	University Telecommunications
50150-50169	Various Internal Service Operations
50170-50179	University Energy Plant
540311	Program Income Internal
5999X	Recharge Accounts
55XXX-55999	ATHLETICS
55000-55122	General Sports
55123-55136	Athletics Scholarships
55361-55369	Sport Fundraising
55370-55399	Sport Camps

<u>58XXX</u>	<u>CMED CLINICAL PRACTICES</u>
650000-689999	<u>PLANT FUND - INTERNAL ORDERS</u>
<u>61XXX-65XXX</u>	<u>EXPENDABLE REST-BA 4XXX</u>
<u>& 68XXX</u>	
61XXX	Federal Grants, Contracts, Gifts
62XXX	State Grants/Contracts
63XXX	Private Grants/Contracts
641XX-644XX	Scholarships/Endowed
645XX-64999	Scholarships/Annual or Other
6490000-6499999	Scholarships-CMED-BA 4015
651XX	PRIF Grants
652XX	Ref Grants
653XX	Contracts - No Indirect
654XX	Contracts - W/Indirect
655XX	Private Misc. Grants
67XXX	Gifts \$25,000 & Greater
68XXX	CWS
69XXX	PB CSG FUNDS

<u>660XX-669XX</u>	<u>ENDOWMENT FUND-BA 6XXX</u>
66000-66199	Quasi
66200-66299	Annuities
66300-66899	True Endowments
6600000-6619999	Quasi (excluding CMED)
6620000-6629999	Annuities
6630000-6689999	True Endowments (excluding CMED)
6690000-6691999	Quasi Endowment-CMED-BA 6015
6692000-6699999	True Endowment-CMED-BA 6015

<u>669XX</u>	<u>STUDENT LOAN-BA 5000</u>
669XX	University Loan Restricted
66900-66949	Federal Loans
6695X	Loans - Other
6699X	Federal Deposit

<u>7XXXX</u>	<u>PLANT FUND-BA 7000-7300</u>
701XX-73999	<u>UNEXPENDED-BA 7XXX</u>
75XXX-77999	
70100-70199	New Buildings
70202-70220	Land Acquisition/Costs
70221-70273	Landscaping/Roads/Parking/Infrastructure
70274-70299	Campus Wide Projects
70300-70427	Building Remodel/Repair
70428-70474	Relocation/Expansion
70475-70524	Energy Projects
70525-70572	Other Projects
70573-70599	New Buildings
70600-70699	New Projects <\$10,000
70700-70799	State Funded Projects
70800-70899	Maintenance/Replacement Auxiliary
70900-70999	Bond Issue Accounts
72000-72999	Deferred Maintenance
73000-73999	Remodeling
75000-75099	Public Broadcasting
77000-77499	Academic Center Reserves
77500-77899	Service Center Reserves
77900-77999	Other University Reserves

<u>74XXX</u>	<u>MAINTENANCE RESERVE-BA 7100</u>
74000-74949	Maintenance/Replacement Auxiliary
74950-74999	Maintenance & Equipment RSV-Other

<u>78XXX</u>	<u>DEBT SERVICE-BA 7200</u>
78000-78099	Debt Service Plant

<u>79XXX</u>	<u>PROPERTIES-BA 7300</u>
79000-79999	Plant - Properties

<u>80000-82999</u>	<u>AGENCY FUND-BA 9000</u>
80XXX	Residence Hall/Student Organizations
80000-80049	Vending Funds
80050-80100	Social Funds
81XXX	Other Organizations
82XXX	Student Aid
82080-82199	Direct Loans
822XX	Charter Schools

<u>87000-87100</u>	<u>CMURC (BA 9400)</u>
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<u>87199</u>	<u>NATIONAL CHARTER SCHOOLS-BA 9450</u>
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<u>88XXX</u>	<u>SPECIAL OLYMPICS-BA 9100-9250</u>
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<u>89XXX</u>	<u>RETIREMENT FUNDS-BA 8000</u>
89050-89099	Retirement Benefits Program

<u>90000-90010</u>	<u>FOUNDATION-BA 9300</u>
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<u>902XX</u>	<u>CENTRAL HEALTH ADVANCED SOLUTIONS-BA 9275</u>
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<u>903XX</u>	<u>CBA FOUNDATION-BA 9310</u>
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<u>91XXX-955XX</u>	<u>GRANT MATCHING</u>
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<u>91XXXXX-</u>	<u>GIFTS</u>
<u>99XXXXX</u>	
91XXXXX	Instruction
920XXXX-9289999	Research
929XXXX	Research-CMED-BA 4015
93XXXXX	Public Service
94XXXXX	Academic Support
95XXXXX	Student Service
96XXXXX	Institutional Support
97XXXXX	Operation & Maintenance of Plant
98XXXXX	Scholarships and Fellowships
99XXXXX	Future Endowments

<u>1XXXXXXXXX</u>	<u>COLLEGE OF MEDICINE</u>
100XXXXXXXXX-1256XXXXXXXX	Academic Support
1257XXXXXXXX	Student Service
130XXXXXXXXX	Instruction
135XXXXXXXXX	Research
14XXXXXXXXXX-15XXXXXXXXXX	Auxiliary

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