



CMU
CENTRAL MICHIGAN
UNIVERSITY

OPERATING BUDGET

2020-2021

Central Michigan University
Consolidated Operating and Deferred Maintenance Budget
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Central Michigan University 2020-21 Consolidated Operating Budget Narrative

The operating budget process is designed to link strategic planning with operational planning and provide a perspective of the operating needs of the university. The annual planning process includes a review and update of the operating budget. The process takes into account current projections for enrollment, tuition, other revenue, and expenditures for the fiscal year. The planning cycle focuses on the next five years. Divisional planning revolves around university strategic planning with operating budgets developed accordingly. The planning process begins in the fall semester with budget reviews scheduled throughout the spring semester.

Upon completion of the review process, a proposed executive summary of the operating budget is presented to the President of Central Michigan University (CMU) and upon his recommendation approved by the Board of Trustees in June. The divisions/departments are informed of the approved budget and a detailed operating budget follows. The operating budget includes planned revenue and expenditures for all university operations.

The consolidated budget summary is provided as a comprehensive perspective of the institution's financial resources and obligations, which comprise the total operating budget components of the university.

The operating budget includes a number of schedules, which provide detailed information for the general fund as well as non-general fund budget centers. Page 2 reflects the consolidated budget information by operating unit. The consolidated budget schedules shown on pages 3 and 11 through 27 reflect the revenue and expenditure components by center.

The consolidated budget aggregates \$428,193,859 in total revenue and expenditures (including transfers), yielding a zero-gross margin for 2020-21.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 OPERATING BUDGET
CONSOLIDATED SUMMARY**

BUDGET	GENERAL FUND	CENTRAL ENERGY FACILITY	PARKING SERVICES	RESIDENCES & AUXILIARY SERVICES	ATHLETICS	COMPUTING SUPPORT	PUBLIC BROADCASTING	TELECOM	COLLEGE OF MEDICINE CLINICAL OPERATIONS	EVENTS & CONFERENCE SERVICES	UNIVERSITY RECREATION	TOTAL
REVENUES												
TUITION, ROOM, & BOARD	218,348,567	-	-	45,507,001	-	-	-	-	-	-	-	263,855,568
STATE APPROPRIATIONS	89,198,100	-	-	-	-	-	-	-	-	-	-	89,198,100
DEPARTMENTAL REVENUE	24,480,201	-	2,629,000	13,788,486	7,630,030	-	415,000	-	1,232,706	1,067,603	635,189	51,878,215
INVESTMENT INCOME	2,800,000	-	-	600,000	-	-	-	-	-	-	-	3,400,000
OTHER SOURCES	-	-	-	1,660,000	-	-	3,694,909	12,840,600	-	-	-	18,195,509
TOTAL REVENUES	334,826,868	-	2,629,000	61,555,487	7,630,030	-	4,109,909	12,840,600	1,232,706	1,067,603	635,189	426,527,392
EXPENDITURES												
FACULTY & STAFF SALARIES	140,167,488	1,359,508	161,947	4,491,565	6,461,759	4,824,251	1,838,945	868,675	1,676,631	219,996	869,816	162,940,581
OTHER COMPENSATION	9,536,535	587,201	107,000	4,650,099	2,171,588	1,729,398	206,727	370,000	-	426,795	374,766	20,160,109
BENEFITS	66,501,054	659,081	117,288	2,821,224	2,697,775	2,168,467	872,486	445,023	827,203	98,780	425,274	77,633,655
COST OF GOODS SOLD	-	-	-	11,725,368	-	-	-	-	-	-	-	11,725,368
SUPPLIES, EQUIPMENT, & OVERHEAD	71,858,881	13,002,973	202,589	22,038,911	15,698,185	2,789,975	3,106,784	10,407,258	732,600	463,766	203,398	140,505,320
DEBT SERVICE	1,965,250	2,677,767	-	5,986,997	1,842,526	-	-	-	-	-	-	12,472,540
CAPITAL - DEFERRED MAINTENANCE	2,756,286	-	-	-	-	-	-	-	-	-	-	2,756,286
ENERGY RE-ALLOCATION	11,904,531	(18,286,530)	-	6,381,999	-	-	-	-	-	-	-	-
TOTAL EXPENDITURES	304,690,025	-	588,824	58,096,163	28,871,833	11,512,091	6,024,942	12,090,956	3,236,434	1,209,337	1,873,254	428,193,859
TRANSFERS												
TRANSFERS IN / (OUT):												
SUBSIDIES	(37,180,282)	-	-	-	21,241,803	11,512,091	1,915,033	(611,607)	770,854	141,734	2,210,374	-
OPERATING & CAPITAL RESERVE	-	-	-	3,520,671	-	-	-	-	-	-	-	3,520,671
GENERAL FUND	7,043,439	-	(1,177,176)	(5,359,395)	-	-	-	(138,037)	1,232,874	-	(972,309)	629,396
CAPITAL/DEFERRED MAINTENANCE BUDGET	-	-	(863,000)	(1,620,600)	-	-	-	-	-	-	-	(2,483,600)
TOTAL TRANSFERS	(30,136,843)	-	(2,040,176)	(3,459,324)	21,241,803	11,512,091	1,915,033	(749,644)	2,003,728	141,734	1,238,065	1,666,467
CURRENT YEAR SURPLUS (DEFICIT)	-	-	-	-	-	-	-	-	-	-	-	-

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 OPERATING BUDGET
SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
ACADEMIC CENTERS															
BUSINESS ADMINISTRATION	32,722,404	14,295,304	100,000	47,117,708	13,643,173	1,218,717	75,000	5,424,856	20,361,746	-	939,010	-	21,300,756	(25,816,952)	-
ARTS & MEDIA	20,987,018	9,841,774	39,165	30,867,957	8,447,786	1,299,305	78,833	4,262,126	14,088,050	-	716,256	-	14,804,306	(16,063,651)	-
EDUCATION & HUMAN SERVICES	32,898,201	14,131,185	631,165	47,660,551	9,367,868	2,513,464	60,318	4,876,057	16,817,707	-	1,684,623	-	18,502,330	(29,158,221)	-
HEALTH PROFESSIONS	32,059,528	11,525,578	406,390	43,991,496	11,058,326	1,951,634	31,580	5,715,987	18,757,527	-	370,845	-	19,128,372	(24,863,124)	-
LIBERAL ARTS & SOCIAL SCIENCES	43,794,463	21,008,067	-	64,802,530	15,321,528	1,346,513	568,329	7,209,050	24,445,420	-	685,000	-	25,130,420	(39,672,110)	-
MEDICINE	19,500,996	-	2,104,655	21,605,651	5,285,987	3,966,757	1,740,383	3,320,278	14,313,405	-	6,198,476	-	20,511,881	(1,093,770)	-
SCIENCE & ENGINEERING	35,110,665	17,022,418	1,416,151	53,549,234	16,999,447	2,668,003	237,584	8,393,336	28,298,370	-	1,331,685	-	29,630,055	(23,919,179)	-
ACADEMIC CENTERS SUBTOTAL	217,073,275	87,824,326	4,697,526	309,595,127	80,124,115	14,964,393	2,792,027	39,201,690	137,082,225	-	11,925,895	-	149,008,120	(160,587,007)	-
QUASI-ACADEMIC CENTERS															
HONORS, FYE & NEUROSCIENCE	1,238,818	485,120	144,167	1,868,105	420,726	238,823	91,938	371,104	1,122,591	-	711,957	-	1,834,548	(33,557)	-
QUASI-ACADEMIC CENTERS SUBTOTAL	1,238,818	485,120	144,167	1,868,105	420,726	238,823	91,938	371,104	1,122,591	-	711,957	-	1,834,548	(33,557)	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	218,312,093	88,309,446	4,841,693	311,463,232	80,544,841	15,203,216	2,883,965	39,572,794	138,204,816	-	12,637,852	-	150,842,668	(160,620,564)	-
SERVICE CENTERS															
ACADEMIC ADMINISTRATION	-	631,843	68,559	700,402	51,000	12,929,507	1,065,629	6,257,099	20,303,235	-	3,794,635	-	24,097,870	23,397,468	-
CHARTER SCHOOLS	-	-	6,012,379	6,012,379	-	-	4,309,483	-	4,309,483	-	1,541,534	661,362	6,512,379	500,000	-
LIBRARY	36,474	15,053	57,200	108,727	1,286,569	1,905,791	272,551	1,513,552	4,978,463	-	4,841,021	-	9,819,484	9,710,757	-
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,842,242	1,437,395	56,778	2,128,922	5,465,337	-	1,267,100	-	6,732,437	6,642,437	-
STUDENT RECRUITMENT & RETENTION	-	118,019	2,105,950	2,223,969	-	6,164,346	245,884	3,050,024	9,460,254	-	2,785,206	-	12,245,460	10,021,491	-
SCHOLARSHIPS & FINANCIAL AID	-	-	-	-	-	-	-	-	-	-	40,409,824	-	40,409,824	40,409,824	-
STUDENT AFFAIRS	-	8,906	-	8,906	574,424	1,630,814	108,916	1,048,427	3,362,581	-	1,311,130	-	4,673,711	4,664,805	-
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	5,722,636	274,595	3,332,685	9,329,916	-	14,820,605	-	24,150,521	23,619,311	-
FINANCE & ADMINISTRATIVE SERVICES	-	-	720,405	720,405	-	2,399,121	99,875	1,140,293	3,639,289	-	399,068	-	4,038,357	3,317,952	-
FINANCIAL SERVICES AND REPORTING	-	-	1,254,994	1,254,994	-	4,086,728	22,323	2,188,155	6,297,206	-	2,940,070	-	9,237,276	7,982,282	-
HUMAN RESOURCES	-	-	-	-	-	1,573,392	7,800	745,036	2,326,228	-	199,751	-	2,525,979	2,525,979	-
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	377,635	-	116,558	494,193	-	103,509	-	597,702	597,702	-
PRESIDENT'S OFFICE	-	114,833	-	114,833	24,562	4,360,772	79,446	1,928,934	6,393,714	-	7,489,294	-	13,883,008	13,768,175	-
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,728,137	184,290	1,317,207	4,229,634	-	903,825	-	5,133,459	5,133,459	-
CENTRAL ADMINISTRATION	-	-	11,597,811	11,597,811	(325,000)	(4,350,640)	(75,000)	2,161,368	(2,589,272)	-	1,318,760	(8,939,598)	(10,210,110)	(21,807,921)	-
CENTRAL ENERGY FACILITY	-	-	-	-	-	1,359,508	587,201	659,081	2,605,790	-	(2,605,790)	-	-	-	-
SERVICE CENTERS SUBTOTAL	36,474	888,654	22,438,508	23,363,636	3,453,797	42,325,142	7,239,771	27,587,341	80,606,051	-	81,519,542	(8,278,236)	153,847,357	130,483,721	-
AUXILIARY CENTERS															
PARKING SERVICES	-	-	2,629,000	2,629,000	-	161,947	107,000	117,288	386,235	-	202,589	-	588,824	(2,040,176)	-
RESIDENCES & AUXILIARY SERVICES	-	-	61,555,487	61,555,487	-	4,491,565	4,650,099	2,821,224	11,962,888	11,725,368	29,199,289	5,208,618	58,096,163	(3,459,324)	-
AUXILIARY CENTERS SUBTOTAL	-	-	64,184,487	64,184,487	-	4,653,512	4,757,099	2,938,512	12,349,123	11,725,368	29,401,878	5,208,618	58,684,987	(5,499,500)	-
SUBSIDIZED AUXILIARY CENTERS															
ATHLETICS	-	-	7,630,030	7,630,030	3,164,979	3,296,780	2,171,588	2,697,775	11,331,122	-	15,006,471	2,534,240	28,871,833	21,241,803	-
COMPUTING SUPPORT	-	-	-	-	-	4,824,251	1,729,398	2,168,467	8,722,116	-	2,789,975	-	11,512,091	11,512,091	-
PUBLIC BROADCASTING	-	-	4,109,909	4,109,909	-	1,838,945	206,727	872,486	2,918,158	-	3,106,784	-	6,024,942	1,915,033	-
TELECOM	-	-	12,840,600	12,840,600	-	868,675	370,000	445,023	1,683,698	-	10,132,043	275,215	12,090,956	(749,644)	-
COLLEGE OF MEDICINE - CLINICAL OPERATIONS	-	-	1,232,706	1,232,706	742,684	933,947	-	827,203	2,503,834	-	486,158	246,442	3,236,434	2,003,728	-
EVENTS & CONFERENCE SERVICES	-	-	1,067,603	1,067,603	-	219,996	426,795	98,780	745,571	-	463,766	-	1,209,337	141,734	-
UNIVERSITY RECREATION	-	-	635,189	635,189	70,945	798,871	374,766	425,274	1,669,856	-	203,398	-	1,873,254	1,238,065	-
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	27,516,037	27,516,037	3,978,608	12,781,465	5,279,274	7,535,008	29,574,355	-	32,188,595	3,055,897	64,818,847	37,302,810	-
GRAND TOTALS	218,348,567	89,198,100	118,980,725	426,527,392	87,977,246	74,963,335	20,160,109	77,633,655	260,734,345	11,725,368	155,747,867	(13,721)	428,193,859	1,666,467	-

General Fund Budget

REVENUE

The \$341,870,307 budgeted revenue (including transfers in) for 2021-20 is a 7.59 percent decrease over the 2019-20 budget (\$369,930,083). The following narrative details the significant changes in revenue. The budgets referred to in this revenue narrative can be found in the revenue summary and revenue detail pages in this document (p. 11-27).

Net State Appropriations

The university currently anticipates state appropriations to be held flat in this budget and used the FY 2019-20 actual appropriations as the budget assumption. This results in a total appropriation for 2020-21 of \$89,227,800 including a portion specifically designated for the Saginaw Chippewa Tribal College. CMU transfers \$29,700 annually to the Saginaw Chippewa Tribal College. After this transfer, the university will receive \$89,198,100. In FY 2019-20 CMU received a slight increase that largely related to additional funding for the Michigan Indian Tuition Waiver.

The State appropriation revenue is recognized on an accrual basis as required by the legislation authorizing the funds for CMU. Tuition, fees, and other revenue, as well as expenses, continue to be recognized on an accrual basis of accounting.

Tuition and Fees – General Fund

This budget reflects no increase in tuition and fees from the 2019-20 standard undergraduate, graduate and doctoral tuition rates. During the COVID-19 pandemic, university leadership is committed to operating according to the CMU culture and values, based on caring for and supporting our students and serving our communities. Our values, and our actions to support them, will help provide the stability, sense of security, and predictability that our stakeholders and communities need right now. Overall, average CMU undergraduate tuition rates (blend of lower level and upper level rates) are below the median tuition and mandatory fees at the 15 public universities in Michigan.

The tuition revenue is based on an estimated 12.9 percent decrease in total semester credit hours from the original budget for 2019-20. The University's projection for the 2019-20 original budget was 498,673 credit hours. The actual 2019-20 credit hours were 483,664. The 2020-21 estimated revenue is based on the projected 2020-21 credit hours of 434,178. These figures do not include credit hours from CMED due to its unique tuition structure. The projected fall 2020 main campus headcount is 13,285 which

includes 408 med school students compared to an actual fall 2019 main campus headcount of 14,990 which includes 405 med school students. This headcount does not include students enrolled online and at satellite sites across the world.

Tuition primarily funds individual academic centers. Service centers also receive tuition attributable to credit hours taught by the individual department within the service center. Under the RCM budget model, all tuition revenue is earned by the academic departments responsible for each course and is distributed directly to these units. The academic department is also responsible for direct costs associated with each course. The deans in each college are ultimately responsible for determining how resources are allocated in their colleges. They have the authority to redistribute resources based on the strategic priorities of the colleges.

The approved tuition rates for undergraduate and graduate students, including rates based on residency are located in a table on page 6 of this document. The table also shows the change in cost for a full-time undergraduate U.S. resident.

The residence hall room and board rates increased 2 percent for 2020-21 from \$10,328 to \$10,528 with an unlimited meal plan. A new incoming full-time resident undergraduate student who enrolls in 30 credit hours, lives in a residence hall, and chooses the unlimited meal plan will see a .86 percent increase in the total cost of tuition and room and board from the prior year rates.

Other Revenue

Revenue is attributed to the budget center that earns it. The FY 2020-21 other departmental revenue totals \$27,280,201. The prior year other departmental revenue budget was \$27,270,103. This revenue includes slightly under \$9M from the mandatory student services fee. The fee helped to preserve student service areas during budget reductions, base funded many student focused efforts that were previously funded on a one-time basis and enhanced specific student services areas around campus. Areas supported by the fee include: Faculty advising and support, student services such as success coaches, counselors, campus programming efforts, career development, academic advising, diversity, equity and inclusion efforts, and campus safety. Other revenue also includes course fees, non-course fees and investment income.

Investment Income

For the 2020-21 general fund budget, the projected annual investment income remains at \$2,800,000 and will be used to partially fund the base operating expenditures.

FY 2020-2021 Changes in Tuition Rates

Undergraduate Tuition Rate Schedule On Campus			
	2020-2021 Rate	2019-2020 Rate	Percent Change
Undergraduate - US Resident Continuing Students	\$430	\$430	0.00%
Undergraduate - International Continuing Students	\$789	\$789	0.00%
Undergraduate - US Resident New Students admitted Fall 2019 less than 56 credit hours	\$417	\$417	0.00%
Undergraduate - International New Students admitted Fall 2019 less than 56 credit hours	\$789	\$789	0.00%
Undergraduate - US Resident New Students admitted Fall 2019 56 credit hours or more	\$434	\$434	0.00%
Undergraduate - International New Students admitted Fall 2019 56 credit hours or more	\$815	\$815	0.00%

Residential Hall Rates - Based on a 19-Meal Plan				
	2020-2021	2019-2020	Amount Change	Percent Change
Res. Hall Unlimited Meal Plan	\$10,528	\$10,328	\$200	1.94%

Masters/Specialist & Doctoral Rates				
	2020-2021 Rate	2019-2020 Rate	Amount Change	Percent Change
Masters/Specialist - US Resident	\$637	\$637	\$0	0.00%
Doctoral - US Resident	\$726	\$726	\$0	0.00%
Masters/Specialist - International	\$850	\$850	\$0	0.00%
Doctoral - International	\$940	\$940	\$0	0.00%
Mandatory Fees	\$450	\$450	\$0	0.00%

Undergraduate Tuition & Fees Comparison - Resident Based on the State of Michigan Tuition Restraint Calculation (HEIDI Reporting - Average of Each Class Level)				
	2020-2021 Rate	2019-2020 Rate	Amount Change	Percent Change
Tuition & Mandatory Fees	\$13,155	\$13,253	(\$98)	-0.74%

EXPENDITURES

The university expenditures are classified into seven major categories with personnel services comprising about two-thirds of the expenditure base. The major expenditure categories are:

- Faculty Salaries
- Staff Salaries
- Other Compensation
- Benefits
- Cost of Goods Sold
- Supplies & Equipment
- Overhead

A number of issues will impact numerous functional expenditure categories in the 2020-21 fiscal year budgets:

1. The “other compensation” section of the budget did not receive an increase and has not received a general across-the-board increase since the 1985-86 fiscal year. Funds were allocated in 1989, 1992 and 2009 to address minimum wage increases. No additional funds were allocated for minimum wage increases since 2009.

Any individual budget adjustments have been included; as approved through the annual budget review process or reallocations made by department directors.

2. The supplies & equipment category has not received any general across-the-board increase since the 1991-92 fiscal year. Instead of applying across-the-board increases, unique needs have been addressed individually. The supplies and equipment category includes expenditures such as supplies – office and maintenance, equipment, contracted services, postage, printing, travel, and telephone.
3. University contributions to employee benefit programs are funded through central administration and then allocated/budgeted at the individual department level. Vacant positions are budgeted at the prior incumbent’s salary and benefit levels. Benefits include coverage for health, dental, prescription, life insurance, long-term disability, and retirement.

Staff Positions

The 2020-21 general fund staff FTE (full-time equivalent) includes the following components:

Budgeted Positions	1,069.24
Soft Funded Positions	<u>157.23</u>
Total Staff	<u>1,226.47</u>

The number of budgeted general fund staff positions has decreased by 17.1 FTE, a 1.574 percent decrease from the 2019-20 original budgeted level of 1,086.34 FTE. Soft funded positions increased by 6.75 FTE for an overall decrease of 10.35 FTE. Account directors, through the use of their departmental resources, create soft funded positions, and are responsible for all salaries and benefits associated with the positions, as well as future compensation increases.

Faculty Positions

The 2020-21 general fund budget includes 695 regular and medical faculty positions.

As of June 2020, 22 new regular and medical faculty have been hired to begin in 2020, and 43 positions were vacated during the prior year due to retirement or resignation. The number of positions filled by regular and medical faculty this fall is projected at 637, a net decrease of 25 from the 2019-20 fiscal year and 51 from 2018-19. Fiscal year equated students (FYES) has been trending down from the 2016-17 levels and is projected to continue to decline in 2020-21. In order to maintain a consistent faculty/student ratio, the faculty full-time equivalent (FTE) has followed a similar trend.

Regular & Medical Faculty	2016-17	2017-18	2018-19	2019-20	2020-21
Total Positions	796	770	763	737	695
Filled Positions	726	710	688	662	637
Faculty Plan FTE	822.06	794.84	788.50	761.79	719.35
Total FYES – Fall	21,152	20,347	18,957	17,211*	15,540*

*Estimate from Academic Planning & Analysis

The number of faculty FTE employed by CMU during 2019-20 was 1043.91. Employed FTE includes summer assignments, grant assignments and overloads, but excludes leaves without pay, reduced assignments and supplemental Global Campus assignments. The 2019-20 faculty FTE decreased 44.61 FTE over the 2018-19 FTE.

Faculty FTE	2015-16	2016-17	2017-18	2018-19	2019-20
Regular & Medical Faculty	764.54	766.65	748.51	730.47	714.01
Fixed-Term Faculty & Postdoctoral Researchers	411.18	403.81	372.82	358.05	329.90
Total Faculty FTE	1175.72	1170.46	1121.33	1088.52	1043.91

2020-21 Base Budget Reductions

During budget development, decisions regarding base budget reductions were ongoing. College reductions are reflected in this budget as they build new budgets each year based on enrollment changes. The service center and subsidized auxiliary budget reductions appear in the operating budget at a macro level, but the specific reductions for each department will not appear in this document due to the timing of decisions. Budget reduction entries will appear in the SAP system during the months of July and August. This allows for entries to be processed through the system and take into account any benefit election changes when positions are reduced below full-time. The university currently intends to discuss an amended budget with the Board of Trustees throughout the fall semester and base budget reductions will be reflected in an amended budget.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 OPERATING BUDGET
GENERAL FUND OPERATING BUDGET SUMMARY OF DETAILED ALLOCATIONS**

ACCOUNT NAME	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
	TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
					FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
ACADEMIC CENTERS															
BUSINESS ADMINISTRATION	32,722,404	14,295,304	100,000	47,117,708	13,643,173	1,218,717	75,000	5,424,856	20,361,746	-	939,010	-	21,300,756	(25,816,952)	-
ARTS & MEDIA	20,987,018	9,841,774	39,165	30,867,957	8,447,786	1,299,305	78,833	4,262,126	14,088,050	-	716,256	-	14,804,306	(16,063,651)	-
EDUCATION & HUMAN SERVICES	32,898,201	14,131,185	631,165	47,660,551	9,367,868	2,513,464	60,318	4,876,057	16,817,707	-	1,684,623	-	18,502,330	(29,158,221)	-
HEALTH PROFESSIONS	32,059,528	11,525,578	406,390	43,991,496	11,058,326	1,951,634	31,580	5,715,987	18,757,527	-	370,845	-	19,128,372	(24,863,124)	-
LIBERAL ARTS & SOCIAL SCIENCES	43,794,463	21,008,067	-	64,802,530	15,321,528	1,346,513	568,329	7,209,050	24,445,420	-	685,000	-	25,130,420	(39,672,110)	-
MEDICINE	19,500,996	-	2,104,655	21,605,651	5,285,987	3,966,757	1,740,383	3,320,278	14,313,405	-	6,198,476	-	20,511,881	(1,093,770)	-
SCIENCE & ENGINEERING	35,110,665	17,022,418	1,416,151	53,549,234	16,999,447	2,668,003	237,584	8,393,336	28,298,370	-	1,331,685	-	29,630,055	(23,919,179)	-
ACADEMIC CENTERS SUBTOTAL	217,073,275	87,824,326	4,697,526	309,595,127	80,124,115	14,964,393	2,792,027	39,201,690	137,082,225	-	11,925,895	-	149,008,120	(160,587,007)	-
QUASI-ACADEMIC CENTERS															
HONORS, FYE & NEUROSCIENCE	1,238,818	485,120	144,167	1,868,105	420,726	238,823	91,938	371,104	1,122,591	-	711,957	-	1,834,548	(33,557)	-
QUASI-ACADEMIC CENTERS SUBTOTAL	1,238,818	485,120	144,167	1,868,105	420,726	238,823	91,938	371,104	1,122,591	-	711,957	-	1,834,548	(33,557)	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL	218,312,093	88,309,446	4,841,693	311,463,232	80,544,841	15,203,216	2,883,965	39,572,794	138,204,816	-	12,637,852	-	150,842,668	(160,620,564)	-
SERVICE CENTERS															
ACADEMIC ADMINISTRATION	-	631,843	68,559	700,402	51,000	12,929,507	1,065,629	6,257,099	20,303,235	-	3,794,635	-	24,097,870	23,397,468	-
CHARTER SCHOOLS	-	-	6,012,379	6,012,379	-	-	4,309,483	-	4,309,483	-	1,541,534	661,362	6,512,379	500,000	-
LIBRARY	36,474	15,053	57,200	108,727	1,286,569	1,905,791	272,551	1,513,552	4,978,463	-	4,841,021	-	9,819,484	9,710,757	-
RESEARCH & GRADUATE STUDIES	-	-	90,000	90,000	1,842,242	1,437,395	56,778	2,128,922	5,465,337	-	1,267,100	-	6,732,437	6,642,437	-
STUDENT RECRUITMENT & RETENTION	-	118,019	2,105,950	2,223,969	-	6,164,346	245,884	3,050,024	9,460,254	-	2,785,206	-	12,245,460	10,021,491	-
SCHOLARSHIPS & FINANCIAL AID	-	-	-	-	-	-	-	-	-	-	40,409,824	-	40,409,824	40,409,824	-
STUDENT AFFAIRS	-	8,906	-	8,906	574,424	1,630,814	108,916	1,048,427	3,362,581	-	1,311,130	-	4,673,711	4,664,805	-
FACILITIES MANAGEMENT	-	-	531,210	531,210	-	5,722,636	274,595	3,332,685	9,329,916	-	14,820,605	-	24,150,521	23,619,311	-
FINANCE & ADMINISTRATIVE SERVICES	-	-	720,405	720,405	-	2,399,121	99,875	1,140,293	3,639,289	-	399,068	-	4,038,357	3,317,952	-
FINANCIAL SERVICES AND REPORTING	-	-	1,254,994	1,254,994	-	4,086,728	22,323	2,188,155	6,297,206	-	2,940,070	-	9,237,276	7,982,282	-
GOVERNMENT & EXTERNAL RELATIONS	-	-	-	-	-	377,635	-	116,558	494,193	-	103,509	-	597,702	597,702	-
HUMAN RESOURCES	-	-	-	-	-	1,573,392	7,800	745,036	2,326,228	-	199,751	-	2,525,979	2,525,979	-
PRESIDENT'S OFFICE	-	114,833	-	114,833	24,562	4,360,772	79,446	1,928,934	6,393,714	-	7,489,294	-	13,883,008	13,768,175	-
UNIVERSITY ADVANCEMENT	-	-	-	-	-	2,728,137	184,290	1,317,207	4,229,634	-	903,825	-	5,133,459	5,133,459	-
CENTRAL ADMINISTRATION	-	-	11,597,811	11,597,811	(325,000)	(4,350,640)	(75,000)	2,161,368	(2,589,272)	-	1,318,760	(8,939,598)	(10,210,110)	(21,807,921)	-
SERVICE CENTERS SUBTOTAL	36,474	888,654	22,438,508	23,363,636	3,453,797	40,965,634	6,652,570	26,928,260	78,000,261	-	84,125,332	(8,278,236)	153,847,357	130,483,721	-
SUBSIDIZED AUXILIARY CENTERS															
ATHLETICS SUBSIDY	-	-	-	-	-	-	-	-	-	-	21,241,803	-	21,241,803	21,241,803	-
COMPUTING SUPPORT SUBSIDY	-	-	-	-	-	-	-	-	-	-	10,837,873	-	10,837,873	10,837,873	-
PUBLIC BROADCASTING SUBSIDY	-	-	-	-	-	-	-	-	-	-	1,915,033	-	1,915,033	1,915,033	-
TELECOM SUBSIDY	-	-	-	-	-	-	-	-	-	-	62,611	-	62,611	62,611	-
COLLEGE OF MEDICINE - CLINICAL OPERATIONS SUBSIDY	-	-	-	-	-	-	-	-	-	-	770,854	-	770,854	770,854	-
EVENTS & CONFERENCE SERVICES	-	-	-	-	-	-	-	-	-	-	141,734	-	141,734	141,734	-
UNIVERSITY RECREATION	-	-	-	-	-	-	-	-	-	-	2,210,374	-	2,210,374	2,210,374	-
SUBSIDIZED AUXILIARY CENTERS SUBTOTAL	-	-	-	-	-	-	-	-	-	-	37,180,282	-	37,180,282	37,180,282	-
GENERAL FUND TOTAL	218,348,567	89,198,100	27,280,201	334,826,868	83,998,638	56,168,850	9,536,535	66,501,054	216,205,077	-	133,943,466	(8,278,236)	341,870,307	7,043,439	-

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD
ACADEMIC DIVISION																
ACADEMIC CENTERS																
<u>BUSINESS ADMINISTRATION</u>																
ACCOUNTING	21200	2,292,084	1,322,438	-	3,614,522	1,821,413	39,600	5,000	649,862	2,515,875	-	25,000	-	2,540,875	(1,073,647)	-
ACCOUNTING-GLOBALCAMPUS	31200	225,672	121,254	-	346,926	-	-	-	-	-	-	-	-	-	(346,926)	-
ECONOMICS	21210	1,949,032	1,170,715	-	3,119,747	1,743,223	41,710	5,000	709,361	2,499,294	-	25,000	-	2,524,294	(595,453)	-
ECONOMICS-GLOBALCAMPUS	31210	323,147	101,097	-	424,244	122,000	-	-	30,500	152,500	-	-	-	152,500	(271,744)	-
ENTREPRENEURSHIP DEPARTMENT	21211	821,156	514,600	-	1,335,756	494,187	40,310	5,000	222,237	761,734	-	15,000	-	776,734	(559,022)	-
ENTREPRENEURSHIP-GLOBALCAMPUS	31211	523,690	153,130	-	676,820	71,000	-	-	17,750	88,750	-	-	-	88,750	(588,070)	-
BUSINESS TUITION REVENUE	21212	1,934,812	1,220,404	70,000	3,225,216	-	-	-	-	-	-	-	-	-	(3,225,216)	-
BUSINESS-GLOBALCAMPUS	31212	1,284,334	265,321	-	1,549,655	407,000	-	-	101,750	508,750	-	-	-	508,750	(1,040,905)	-
MBA TUITION REVENUE	21213	373,465	98,441	-	471,906	-	-	-	-	-	-	-	-	-	(471,906)	-
MBA-GLOBALCAMPUS	31213	4,618,362	665,803	-	5,284,165	1,180,000	-	-	295,000	1,475,000	-	-	-	1,475,000	(3,809,165)	-
ISABELLA BANK INSTITUTE ENTREPRENEURSHIP	21220	-	-	-	-	-	162,255	-	75,609	237,864	-	20,000	-	257,864	257,864	-
BUSINESS INFO SYSTEMS	21230	3,159,276	1,633,021	30,000	4,822,297	1,939,233	48,314	5,000	769,925	2,762,472	-	25,000	-	2,787,472	(2,034,825)	-
BUSINESS INFO SYSTEMS-GLOBALCAMPUS	31230	1,848,082	413,763	-	2,261,845	175,000	-	-	43,750	218,750	-	-	-	218,750	(2,043,095)	-
MANAGEMENT	21240	2,501,878	1,373,429	-	3,875,307	1,687,472	44,759	5,000	662,266	2,399,497	-	25,000	-	2,424,497	(1,450,810)	-
MANAGEMENT-GLOBALCAMPUS	31240	1,863,614	801,275	-	2,664,889	145,000	-	-	36,250	181,250	-	-	-	181,250	(2,483,639)	-
MARKETING & HOSP SERVICES	21250	4,202,824	2,047,306	-	6,250,130	2,036,997	36,802	5,000	798,182	2,876,981	-	25,000	-	2,901,981	(3,348,149)	-
MARKETING & HOSP SERVICES-GLOBALCAMPUS	31250	1,080,003	376,471	-	1,456,474	52,000	-	-	13,000	65,000	-	-	-	65,000	(1,391,474)	-
FINANCE & LAW	21280	3,255,950	1,811,517	-	5,067,467	1,695,648	32,269	5,000	687,572	2,420,489	-	25,000	-	2,445,489	(2,621,978)	-
FINANCE & LAW-GLOBALCAMPUS	31280	465,023	205,319	-	670,342	48,000	-	-	12,000	60,000	-	-	-	60,000	(610,342)	-
CBA TECHNOLOGY/MEDIA	24420	-	-	-	-	-	145,268	5,000	70,777	221,045	-	75,000	-	296,045	296,045	-
DEAN-COLLEGE OF BUSINESS	24627	-	-	-	-	-	627,430	5,000	219,065	851,495	-	50,000	-	901,495	901,495	-
COLLEGE OF BUS PROG ACT	24628	-	-	-	-	-	-	-	-	-	-	474,010	-	474,010	474,010	-
STUDENT SERVICES - CBA	24634	-	-	-	-	-	-	10,000	-	10,000	-	5,000	-	15,000	15,000	-
SAP UNIV ALLIANCE PROG	24705	-	-	-	-	25,000	-	20,000	10,000	55,000	-	100,000	-	155,000	155,000	-
CBA EVENTS	26355	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-
BUSINESS ADMINISTRATION SUBTOTAL		32,722,404	14,295,304	100,000	47,117,708	13,643,173	1,218,717	75,000	5,424,856	20,361,746	-	939,010	-	21,300,756	(25,816,952)	-
<u>ARTS & MEDIA</u>																
ART & DESIGN	21602	2,939,229	1,179,725	-	4,118,954	1,213,753	132,765	9,550	622,309	1,978,377	-	56,722	-	2,035,099	(2,083,855)	-
ART-GLOBALCAMPUS	31602	431,338	183,756	-	615,094	40,950	-	-	4,799	45,749	-	-	-	45,749	(569,345)	-
BROADCAST & CINEMATIC ART	21603	2,800,533	1,402,284	-	4,202,817	958,366	156,749	2,500	524,085	1,641,700	-	68,389	-	1,710,089	(2,492,728)	-
BROADCAST & CINEMATIC ART-GLOBALCAMPUS	31603	118,844	80,784	-	199,628	16,500	-	-	1,262	17,762	-	-	-	17,762	(181,866)	-
BCA LAB EQUIPMENT	21604	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	45,000	-
IPR CURRICULUM	21620	193,020	96,670	-	289,690	15,550	-	-	3,981	19,531	-	2,500	-	22,031	(267,659)	-
CAM TECHNOLOGY	21621	-	-	-	-	-	-	-	-	-	-	39,416	-	39,416	39,416	-
MULTIMEDIA DESIGN-GLOBAL CAMPUS	31622	22,986	9,532	-	32,518	2,750	-	-	562	3,312	-	-	-	3,312	(29,206)	-
JOURNALISM	21638	3,297,526	1,638,334	-	4,935,860	1,360,539	46,179	8,750	637,479	2,052,947	-	40,809	-	2,093,756	(2,842,104)	-
JOURNALISM-GLOBALCAMPUS	31638	355,212	194,381	-	549,593	33,000	-	-	2,520	35,520	-	-	-	35,520	(514,073)	-
MUSIC EVENTS	21646	-	-	-	-	-	-	6,563	-	6,563	-	16,363	-	22,926	22,926	-
MUSIC	21647	3,294,166	1,427,702	39,165	4,761,033	2,764,709	193,938	18,970	1,313,042	4,290,659	-	47,830	-	4,338,489	(422,544)	-
MUSIC-GLOBALCAMPUS	31647	322,016	122,973	-	444,989	35,700	-	-	4,410	40,110	-	-	-	40,110	(404,879)	-
MUSIC ACTIVITIES	21648	-	-	-	-	-	-	-	-	-	-	23,200	-	23,200	23,200	-
MUSIC EQUIP REPL	21649	-	-	-	-	-	-	-	-	-	-	60,000	-	60,000	60,000	-

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD
COMMUNICATION	21670	3,881,863	1,975,116	-	5,856,979	1,087,599	39,183	4,000	471,921	1,602,703	-	44,000	-	1,646,703	(4,210,276)	-
COMMUNICATION-GLOBAL CAMPUS	31670	1,223,742	616,738	-	1,840,480	133,800	-	-	21,458	155,258	-	11,400	-	166,658	(1,673,822)	-
DEPT OF THEATRE & DANCE	21675	2,099,037	893,779	-	2,992,816	784,570	190,243	26,000	446,392	1,447,205	-	46,500	-	1,493,705	(1,499,111)	-
DEPT OF THEATRE & DANCE	31675	7,506	20,000	-	27,506	-	-	-	-	-	-	-	-	-	(27,506)	-
CAM DEVELOPMENT	24666	-	-	-	-	-	20,468	-	8,988	29,456	-	5,000	-	34,456	34,456	-
CAM - DEAN	24667	-	-	-	-	-	519,780	2,500	198,918	721,198	-	20,000	-	741,198	741,198	-
CAM PROGRAM	24668	-	-	-	-	-	-	-	-	-	-	154,127	-	154,127	154,127	-
MUSIC-BAND	25813	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
ARTS & MEDIA SUBTOTAL		20,987,018	9,841,774	39,165	30,867,957	8,447,786	1,299,305	78,833	4,262,126	14,088,050	-	716,256	-	14,804,306	(16,063,651)	-
EDUCATION & HUMAN SERVICES																
TEACHER ED & PROF DEVEL	21300	3,841,281	1,530,622	22,098	5,394,001	2,307,932	59,609	-	973,151	3,340,692	-	64,981	-	3,405,673	(1,988,328)	-
TEACHER ED & PROF DEVEL-GLOBALCAMPUS	31300	2,424,411	1,056,909	-	3,481,320	130,510	-	-	21,070	151,580	-	2,490	-	154,070	(3,327,250)	-
EHS CENTER FOR CLINICAL EXPERIENCES	21323	-	-	-	-	-	230,505	-	131,480	361,985	-	75,966	-	437,951	437,951	-
COUNSELING & SPEC EDUC	21340	1,790,124	659,448	5,050	2,454,622	1,128,072	31,016	-	520,663	1,679,751	-	26,529	-	1,706,280	(748,342)	-
COUNSELING & SPEC EDUC-GLOBALCAMPUS	31340	1,248,366	386,419	-	1,634,785	115,320	-	-	19,010	134,330	-	2,840	-	137,170	(1,497,615)	-
EDUCATIONAL LDRSHIP GENERAL ACCOUNT	21350	777,340	191,465	-	968,805	961,304	52,215	-	435,123	1,448,642	-	19,486	-	1,468,128	499,323	-
EDUCATIONAL LDRSHIP D70 ACCOUNT-GLOBCAMP	31350	2,072,882	613,092	-	2,685,974	108,660	-	-	15,150	123,810	-	6,820	-	130,630	(2,555,344)	-
HUMAN DEVELOPMENT & FAMILY STUDIES	21360	3,886,446	2,349,034	12,968	6,248,448	1,383,967	81,137	-	663,663	2,128,767	-	52,840	-	2,181,607	(4,066,841)	-
HUMAN DEVELOPMT & FAMILY STUDIES-GLOBAL	31360	1,828,185	550,383	10,355	2,388,923	218,940	-	-	9,860	228,800	-	2,600	-	231,400	(2,157,523)	-
DEPT OF FASHION, INTERIOR DESIGN & MERCH	21365	1,990,401	1,002,115	48,005	3,040,521	1,180,508	102,946	-	592,893	1,876,347	-	50,000	-	1,926,347	(1,114,174)	-
DEPT OF FASHION, INTERIOR DESIGN & MERCH	31365	672,351	219,539	5,820	897,710	55,800	-	-	5,910	61,710	-	3,850	-	65,560	(832,150)	-
REC PARKS & LEISURE SERV	21391	3,667,074	2,021,055	21,255	5,709,384	828,989	150,557	-	469,757	1,449,303	-	36,573	-	1,485,876	(4,223,508)	-
REC PARKS & LEISURE SERV-GLOBALCAMPUS	31391	718,482	544,966	-	1,263,448	12,200	-	-	2,340	14,540	-	1,190	-	15,730	(1,247,718)	-
MASTER OF SCIENCE IN ADMINISTRATION	21392	395,931	193,912	-	589,843	216,096	192,426	-	220,158	628,680	-	59,225	-	687,905	98,062	-
MASTER OF SCIENCE IN ADMINISTRATION-GC	31392	7,584,927	2,805,871	-	10,390,798	719,570	-	-	39,580	759,150	-	76,910	-	836,060	(9,554,738)	-
COMMUNITY DEVELOPMENT EDUCATION--GC	31099	-	6,355	-	6,355	-	-	10,513	-	10,513	-	1,000	-	11,513	5,158	-
ADMINISTRATION AND LEADERSHIP STUDIES	24631	-	-	505,614	505,614	-	299,293	49,805	138,083	487,181	-	294,650	-	781,831	276,217	-
MA IN EDUCATION PROGRAM ADMINISTRATION	24632	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000	3,000	-
DEAN-EDUCATION & HUMAN SE	24636	-	-	-	-	-	691,580	-	306,061	997,641	-	48,651	-	1,046,292	1,046,292	-
EDUC & HUMAN SERV PROG AC	24638	-	-	-	-	-	-	-	-	-	-	654,463	-	654,463	654,463	-
EHS TECHNOLOGY OPERATIONS	24644	-	-	-	-	-	-	-	-	-	-	113,660	-	113,660	113,660	-
DISNEY PROGRAM	24670	-	-	-	-	-	47,640	-	19,652	67,292	-	28,803	-	96,095	96,095	-
CHILD DEVELOPMENT LEARNING LAB	24671	-	-	-	-	-	324,988	-	175,774	500,762	-	-	-	500,762	500,762	-
EHS-CSS ADMINISTRATION	24755	-	-	-	-	-	249,552	-	116,679	366,231	-	58,096	-	424,327	424,327	-
EDUCATION & HUMAN SERVICES SUBTOTAL		32,898,201	14,131,185	631,165	47,660,551	9,367,868	2,513,464	60,318	4,876,057	16,817,707	-	1,684,623	-	18,502,330	(29,158,221)	-
HEALTH PROFESSIONS																
SCHOOL OF HEALTH SCIENCES	21810	7,259,883	3,451,672	73,211	10,784,766	2,788,889	94,251	13,327	1,357,821	4,254,288	-	73,211	-	4,327,499	(6,457,267)	-
SCHOOL OF HEALTH SCIENCES-GLOBALCAMPUS	31810	2,622,598	838,152	-	3,460,750	355,551	-	-	119,949	475,500	-	-	-	475,500	(2,985,250)	-
ATHLETIC TRAINING PROGRAM	21820	625,298	266,155	5,972	897,425	508,158	18,631	1,159	244,931	772,879	-	5,972	-	778,851	(118,574)	-
RN TO BSN NURSING PROGRAM	31825	166,381	-	-	166,381	227,364	18,631	-	90,887	336,882	-	-	-	336,882	170,501	-
PHYSICIAN'S ASSISTANT	21830	3,029,015	698,095	105,287	3,832,397	912,372	127,911	2,897	362,623	1,405,803	-	69,742	-	1,475,545	(2,356,852)	-
PHYSICAL THERAPY DEPARTMENT	21840	5,199,399	1,079,826	98,567	6,377,792	1,499,711	68,151	2,318	718,645	2,288,825	-	98,567	-	2,387,392	(3,990,400)	-
NUTRITION PROGRAM	21845	1,641,284	838,152	37,512	2,516,948	673,882	144,795	-	329,907	1,148,584	-	37,512	-	1,186,096	(1,330,852)	-
NUTRITION PROGRAM	31845	955,251	453,348	-	1,408,599	57,511	-	-	21,761	79,272	-	-	-	79,272	(1,329,327)	-
DOCTOR OF HEALTHCARE ADMIN PRGM-GLOBCAMP	31850	945,779	188,600	-	1,134,379	914,427	36,655	2,318	377,497	1,330,897	-	-	-	1,330,897	196,518	-

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 OPERATING BUDGET
DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
HEALTH PROFESSIONS - GENERAL INSTRUCTION	21851	355,150	142,192	-	497,342	126,172	-	-	30,107	156,279	-	-	-	156,279	(341,063)	-
PHYSICAL ED & SPORT	21880	3,403,881	1,589,531	29,498	5,022,910	1,253,808	50,711	4,346	581,983	1,890,848	-	29,498	-	1,920,346	(3,102,564)	-
PHYSICAL ED & SPORT-GLOBALCAMPUS	31880	171,211	46,720	-	217,931	29,800	-	-	5,353	35,153	-	-	-	35,153	(182,778)	-
COMMUNICATION SCIENCE & DISORDERS	21890	5,512,214	1,897,509	56,343	7,466,066	1,700,781	619,045	2,318	1,154,514	3,476,658	-	56,343	-	3,533,001	(3,933,065)	-
COMMUNICATION SCIENCE & DISORDERS-GC	31890	172,184	35,626	-	207,810	9,900	-	-	1,344	11,244	-	-	-	11,244	(196,566)	-
CHP CARLS CENTER	23030	-	-	-	-	-	155,875	-	94,677	250,552	-	-	-	250,552	250,552	-
DEAN-HEALTH PROFESSIONS	24687	-	-	-	-	-	566,794	2,897	203,080	772,771	-	-	-	772,771	772,771	-
HEALTH PROFESSIONS PROG	24688	-	-	-	-	-	50,184	-	20,908	71,092	-	-	-	71,092	71,092	-
HEALTH PROFESSIONS SUBTOTAL		32,059,528	11,525,578	406,390	43,991,496	11,058,326	1,951,634	31,580	5,715,987	18,757,527	-	370,845	-	19,128,372	(24,863,124)	-
<u>LIBERAL ARTS & SOCIAL SCIENCES</u>																
CLASS NON-DEPARTMENTAL	21714	495,656	146,619	-	642,275	62,752	-	-	27,080	89,832	-	3,000	-	92,832	(549,443)	-
CLASS NONDEPARTMENTAL-GLOBALCAMPUS	31714	-	11,094	-	11,094	-	-	-	-	-	-	-	-	-	(11,094)	-
ENGLISH	21715	7,210,639	3,891,842	-	11,102,481	3,110,048	68,318	3,500	1,334,784	4,516,650	-	94,640	-	4,611,290	(6,491,191)	-
ENGLISH-GLOBALCAMPUS	31715	1,768,703	650,125	-	2,418,828	-	-	-	-	-	-	-	-	-	(2,418,828)	-
ENGLISH LANGUAGE INSTITUTE	21716	267,435	263,029	-	530,464	43,602	-	9,940	18,679	72,221	-	7,500	-	79,721	(450,743)	-
WRITING CENTER	21717	-	-	-	-	90,108	39,454	81,641	91,177	302,380	-	5,000	-	307,380	307,380	-
PSYCHOLOGY	21720	6,588,185	3,001,294	-	9,589,479	3,683,476	186,348	12,630	1,826,434	5,708,888	-	83,180	-	5,792,068	(3,797,411)	-
PSYCHOLOGY-GLOBALCAMPUS	31720	3,456,579	1,423,483	-	4,880,062	251,153	-	-	135,722	386,875	-	-	-	386,875	(4,493,187)	-
PSYCHOLOGY INTERN SUPERV	21721	-	-	-	-	-	-	-	-	-	-	1,000	-	1,000	1,000	-
MUSEUM STUDIES	21730	183,795	71,096	-	254,891	24,366	18,850	-	23,335	66,551	-	3,000	-	69,551	(185,340)	-
CMU/STRATHCLYDE HIST PHD	21732	-	-	-	-	-	-	-	-	-	-	6,500	-	6,500	6,500	-
HISTORY	21735	2,704,463	1,579,791	-	4,284,254	1,375,793	75,503	3,500	685,863	2,140,659	-	43,320	-	2,183,979	(2,100,275)	-
HISTORY-GLOBALCAMPUS	31735	527,002	181,881	-	708,883	31,419	-	-	17,893	49,312	-	1,500	-	50,812	(658,071)	-
WORLD LANGUAGES AND CULTURES	21740	1,910,579	1,072,274	-	2,982,853	1,087,914	41,668	2,000	432,706	1,564,288	-	36,400	-	1,600,688	(1,382,165)	-
WORLD LANGUAGES & CULTURES-GLOBALCAMPUS	31740	279,894	68,335	-	348,229	60,641	-	-	20,214	80,855	-	-	-	80,855	(267,374)	-
MILITARY SCIENCE	21745	210,858	81,253	-	292,111	-	39,078	2,000	25,128	66,206	-	13,000	-	79,206	(212,905)	-
MASTERS IN PUBLIC ADMINISTRATION	21748	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
POLITICAL SCIENCE & PUBLIC ADMIN	21750	2,000,477	1,029,200	-	3,029,677	1,126,186	38,848	3,700	515,384	1,684,118	-	35,520	-	1,719,638	(1,310,039)	-
POLITICAL SCIENCE & PUBLIC ADMIN-GLBLCMP	31750	2,288,570	880,549	-	3,169,119	462,213	-	11,064	153,518	626,795	-	23,000	-	649,795	(2,519,324)	-
PHILOSOPHY & RELIGION	21755	3,211,060	1,725,524	-	4,936,584	1,427,255	46,054	5,500	619,821	2,098,630	-	36,400	-	2,135,030	(2,801,554)	-
PHILOSOPHY & RELIGION-GLOBALCAMPUS	31755	2,848,392	1,208,789	-	4,057,181	290,900	-	-	23,086	313,986	-	-	-	313,986	(3,743,195)	-
CPPE-CENTER FOR PROF & PERSONAL ETHICS	21757	-	-	-	-	-	-	10,006	-	10,006	-	-	-	10,006	10,006	-
SOCIOLOGY ANTHROPOLOGY & SOCIAL WORK	21765	5,444,388	2,890,613	-	8,335,001	2,020,472	69,238	12,777	871,422	2,973,909	-	63,040	-	3,036,949	(5,298,052)	-
SOCIOLOGY ANTHRO & SOCIAL WORK-GLOBALCMP	31765	1,764,403	710,804	-	2,475,207	126,230	-	-	42,076	168,306	-	-	-	168,306	(2,306,901)	-
WOMENS STUDIES	21770	557,540	120,472	-	678,012	6,376	-	3,144	3,630	13,150	-	1,000	-	14,150	(663,862)	-
WOMENS STUDIES-GLOBALCAMPUS	31770	75,845	-	-	75,845	-	-	-	-	-	-	-	-	-	(75,845)	-
THE MUSEUM OF CULTURAL & NATURAL HISTORY	24240	-	-	-	-	40,624	135,350	24,000	94,400	294,374	-	20,000	-	314,374	314,374	-
CLASS DEVELOPMENT ACTIVITY	24676	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
CLASS - DEAN	24677	-	-	-	-	-	547,703	6,000	221,581	775,284	-	45,000	-	820,284	820,284	-
CLASS PROGRAMS	24678	-	-	-	-	-	-	374,427	-	374,427	-	120,000	-	494,427	494,427	-
CLASS RECRUITMENT	24679	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
SOCIAL WORK	24734	-	-	-	-	-	40,101	2,500	25,117	67,718	-	13,000	-	80,718	80,718	-
LIBERAL ARTS & SOCIAL SCIENCES SUBTOTAL		43,794,463	21,008,067	-	64,802,530	15,321,528	1,346,513	568,329	7,209,050	24,445,420	-	685,000	-	25,130,420	(39,672,110)	-
<u>MEDICINE</u>																
ADMIN & FINANCE-GENERAL ADMIN	1001000000	19,500,996	-	2,104,655	21,605,651	5,285,987	3,966,757	1,740,383	3,320,278	14,313,405	-	6,198,476	-	20,511,881	(1,093,770)	-
MEDICINE SUBTOTAL		19,500,996	-	2,104,655	21,605,651	5,285,987	3,966,757	1,740,383	3,320,278	14,313,405	-	6,198,476	-	20,511,881	(1,093,770)	-

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
SCIENCE & ENGINEERING																
BIOLOGY	21100	5,302,871	2,667,742	25,000	7,995,613	3,071,589	464,072	50,000	1,525,460	5,111,121	-	182,594	-	5,293,715	(2,701,898)	-
BIOLOGY-GLOBALCAMPUS	31100	583,579	240,789	-	824,368	80,300	-	-	21,480	101,780	-	-	-	101,780	(722,588)	-
CMU BIOLOGICAL STATION	21101	-	-	170,000	170,000	62,222	62,436	5,000	55,541	185,199	-	18,066	-	203,265	33,265	-
CHEMISTRY	21104	3,793,952	2,049,857	37,000	5,880,809	1,694,420	351,048	9,990	906,633	2,962,091	-	284,646	-	3,246,737	(2,634,072)	-
CHEMISTRY-GLOBALCAMPUS	31104	115,945	40,626	-	156,571	16,500	-	-	4,414	20,914	-	-	-	20,914	(135,657)	-
GEOGRAPHY	21125	2,505,983	1,106,233	5,000	3,617,216	1,199,874	43,652	20,000	531,376	1,794,902	-	39,896	-	1,834,798	(1,782,418)	-
GEOGRAPHY-GLOBALCAMPUS	31125	1,334,718	553,299	-	1,888,017	120,900	-	-	26,668	147,568	-	800	-	148,368	(1,739,649)	-
EARTH & ATMOSPHERIC SCIENCES	21130	1,368,161	643,666	10,000	2,021,827	890,143	36,213	19,030	393,380	1,338,766	-	80,932	-	1,419,698	(602,129)	-
EARTH & ATMOSPHERIC SCIENCES-GLOBALCAMP	31130	269,970	91,044	-	361,014	39,600	-	-	3,029	42,629	-	-	-	42,629	(318,385)	-
EARTH & ECOSYSTEMS SCIENCE	21132	81,645	21,719	-	103,364	-	-	-	-	-	-	2,500	-	2,500	(100,864)	-
ENGINEERING & TECHNOLOGY	21137	3,608,329	1,794,068	125,000	5,527,397	2,629,522	211,290	22,250	1,257,720	4,120,782	-	182,746	-	4,303,528	(1,223,869)	-
ENGINEERING & TECHNOLOGY-GLOBALCAMPUS	31137	456,449	183,444	-	639,893	66,000	-	-	5,049	71,049	-	700	-	71,749	(568,144)	-
MATHEMATICS ASSISTANCE CENTER	21139	-	-	52,000	52,000	18,175	60,801	48,314	35,351	162,641	-	750	-	163,391	111,391	-
MATHEMATICS	21140	7,415,712	3,768,506	-	11,184,218	2,586,262	42,983	17,500	1,151,668	3,798,413	-	56,177	-	3,854,590	(7,329,628)	-
MATHEMATICS-GLOBALCAMPUS	31140	667,057	267,821	-	934,878	120,900	-	-	28,559	149,459	-	3,000	-	152,459	(782,419)	-
COMPUTER SCIENCE	21141	2,370,470	1,009,512	-	3,379,982	1,330,103	36,697	15,000	549,855	1,931,655	-	78,290	-	2,009,945	(1,370,037)	-
COMPUTER SCIENCE-GLOBALCAMPUS	31141	138,991	76,461	-	215,452	31,050	-	-	3,263	34,313	-	500	-	34,813	(180,639)	-
STATISTICAL CONSULTING CENTER	21142	-	-	-	-	58,879	-	-	30,647	89,526	-	2,500	-	92,026	92,026	-
STATISTICS, ACTUARIAL & DATA SCIENCES	21143	1,669,544	760,441	-	2,429,985	1,143,163	32,896	12,500	511,117	1,699,676	-	16,109	-	1,715,785	(714,200)	-
STATISTICAL,ACTUARIAL&DATA SCI-GLBL CAMP	31143	517,169	252,664	-	769,833	75,600	-	-	18,332	93,932	-	2,000	-	95,932	(673,901)	-
PHYSICS	21149	2,289,749	1,233,060	12,500	3,535,309	1,345,937	146,246	15,000	614,322	2,121,505	-	76,633	-	2,198,138	(1,337,171)	-
PHYSICS-GLOBALCAMPUS	31149	271,093	110,732	-	381,825	18,700	-	-	1,431	20,131	-	-	-	20,131	(361,694)	-
CSE INTERDISCIPLINARY PROGRAMS	21151	303,240	108,389	-	411,629	88,703	-	-	49,933	138,636	-	10,000	-	148,636	(262,993)	-
SCIENCE OF ADVANCED MATERIALS	21178	46,038	42,345	-	88,383	-	-	-	-	-	-	3,500	-	3,500	(84,883)	-
CSE RESEARCH SUPPORT	22030	-	-	257,592	257,592	310,905	-	-	196,103	507,008	-	5,000	-	512,008	254,416	-
CSE IDC RECOVERY	22031	-	-	500,000	500,000	-	133,979	-	37,291	171,270	-	1,500	-	172,770	(327,230)	-
BIO VIVARIUM	22050	-	-	-	-	-	60,639	-	23,400	84,039	-	2,646	-	86,685	86,685	-
SCIENCE II LIQ NITROGEN	24540	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
CSE BOATS/VESSELS	24550	-	-	-	-	-	-	-	-	-	-	3,000	-	3,000	3,000	-
CSE STUDENT SERVICES	24614	-	-	-	-	-	57,117	-	32,883	90,000	-	78,000	-	168,000	168,000	-
DEAN-SCIENCE & ENGINEERING	24617	-	-	222,059	222,059	-	927,934	3,000	378,431	1,309,365	-	5,665	-	1,315,030	1,092,971	-
SCIENCE & ENGINEERING PROG ACT	24618	-	-	-	-	-	-	-	-	-	-	53,535	-	53,535	53,535	-
SCIENCE & ENGINEERING RECRUITING	24619	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
CSE INFO TECH SERVICES	24621	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
SCIENCE & ENGINEERING SUBTOTAL		35,110,665	17,022,418	1,416,151	53,549,234	16,999,447	2,668,003	237,584	8,393,336	28,298,370	-	1,331,685	-	29,630,055	(23,919,179)	-
ACADEMIC CENTER TOTALS		217,073,275	87,824,326	4,697,526	309,595,127	80,124,115	14,964,393	2,792,027	39,201,690	137,082,225	-	11,925,895	-	149,008,120	(160,587,007)	-
QUASI-ACADEMIC CENTERS																
HONORS PROGRAM	21920	833,035	344,907	-	1,177,942	102,594	224,612	87,138	171,342	585,686	-	592,256	-	1,177,942	-	-
FIRST YEAR EXPERIENCE	21940	161,379	54,690	-	216,069	32,640	-	-	18,588	51,228	-	10,594	-	61,822	(154,247)	-
NEUROSCIENCE	1301000100	244,404	85,523	144,167	474,094	285,492	14,211	4,800	181,174	485,677	-	109,107	-	594,784	120,690	-
QUASI-ACADEMIC SUBTOTAL		1,238,818	485,120	144,167	1,868,105	420,726	238,823	91,938	371,104	1,122,591	-	711,957	-	1,834,548	(33,557)	-
QUASI-ACADEMIC CENTERS TOTAL		1,238,818	485,120	144,167	1,868,105	420,726	238,823	91,938	371,104	1,122,591	-	711,957	-	1,834,548	(33,557)	-
ACADEMIC & QUASI-ACADEMIC CENTERS TOTAL		218,312,093	88,309,446	4,841,693	311,463,232	80,544,841	15,203,216	2,883,965	39,572,794	138,204,816	-	12,637,852	-	150,842,668	(160,620,564)	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
SERVICE CENTERS																
ACADEMIC ADMINISTRATION																
MEDIA PRODUCTIONS	24140	-	-	-	-	-	165,167	21,000	83,394	269,561	-	9,930	-	279,491	279,491	-
CTR FOR EXCELLENCE IN TEACHING & LEARNNG	24300	-	-	-	-	-	316,937	-	126,814	443,751	-	21,562	-	465,313	465,313	-
COMPUTER BASED TESTING CENTER	24425	-	-	38,809	38,809	-	-	-	-	-	-	118,104	-	118,104	79,295	-
OIT ACADEMIC SUPPORT PERSONNEL & FUNDS	24460	-	-	-	-	-	1,505,361	118,615	709,137	2,333,113	-	26,843	-	2,359,956	2,359,956	-
OIT HEALTHCARE PERSONNEL & FUNDS	24465	-	-	-	-	-	312,713	75,000	152,327	540,040	-	10,251	-	550,291	550,291	-
STUDY ABROAD	24520	-	-	-	-	-	-	500	-	500	-	22,054	-	22,554	22,554	-
INTERN'L STUDENT SERVICES	24521	-	-	-	-	-	-	-	-	-	-	8,450	-	8,450	8,450	-
GLOBAL ENGAGEMENT-GENERAL	24522	-	342,615	-	342,615	-	685,283	-	337,015	1,022,298	-	198,240	-	1,220,538	877,923	-
OIA PROGRAM DEVELOPEMENT	24523	-	-	-	-	-	-	-	-	-	-	18,000	-	18,000	18,000	-
ACADEMIC RESERVE- GENERAL FUND	24600	-	-	-	-	-	-	-	-	-	-	17,388	-	17,388	17,388	-
ACADEMIC ADMINISTRATION	24605	-	-	-	-	-	307,380	4,000	121,877	433,257	-	14,408	-	447,665	447,665	-
MUSIC LICENSE FEES PAYMENTS	24606	-	-	-	-	-	-	-	-	-	-	18,500	-	18,500	18,500	-
ACADEMIC ADVISING & ASSISTANCE	24622	-	289,228	12,250	301,478	-	2,519,205	56,995	1,270,920	3,847,120	-	5,092	-	3,852,212	3,550,734	-
ACADEMIC AFFAIRS	24623	-	-	-	-	-	117,133	4,600	61,504	183,237	-	369,963	-	553,200	553,200	-
CURRICULUM & ASSESSMENT EXPENSES	24624	-	-	-	-	-	135,018	-	68,302	203,320	-	8,648	-	211,968	211,968	-
ACADEMIC SENATE	24625	-	-	-	-	25,500	28,277	5,000	39,623	98,400	-	17,394	-	115,794	115,794	-
FAC PERS SVCS	24662	-	-	-	-	-	517,846	6,200	266,018	790,064	-	49,032	-	839,096	839,096	-
ACAD PROG ACT	24663	-	-	-	-	-	-	-	-	-	-	1,460,440	-	1,460,440	1,460,440	-
GEN ED COORDINATOR EXPENSES	24715	-	-	-	-	25,500	-	9,200	14,522	49,222	-	400	-	49,622	49,622	-
ACCREDITATION	24740	-	-	-	-	-	-	-	-	-	-	27,790	-	27,790	27,790	-
OUTCOMES ASSESSMENT	24765	-	-	-	-	-	-	-	-	-	-	18,518	-	18,518	18,518	-
SUPPLEMENTAL INSTRUCTION	25811	-	-	-	-	-	-	49,600	-	49,600	-	4,576	-	54,176	54,176	-
TUTORIAL SERVICE PROGRAM	25827	-	-	-	-	-	-	10,300	-	10,300	-	1,000	-	11,300	11,300	-
PROVOST OFFICE	26140	-	-	-	-	-	451,164	-	150,558	601,722	-	29,237	-	630,959	630,959	-
CONTRACT RELEASE TIME	26165	-	-	-	-	-	-	66,100	-	66,100	-	33,800	-	99,900	99,900	-
OIT INSTITUTIONL SUPPORT PERSONNEL&FUNDS	26375	-	-	-	-	-	540,795	153,639	280,213	974,647	-	15,428	-	990,075	990,075	-
ACADEMIC PLANNING & ANALYSIS	26385	-	-	-	-	-	465,176	-	175,353	640,529	-	34,923	-	675,452	675,452	-
RETIREMENT ACTIVITIES & AWARDS	26550	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
VICE PROVOST /ACADEMIC DEVELOPMENT	30000	-	-	-	-	-	174,871	-	65,367	240,238	-	55,945	-	296,183	296,183	-
VETERANS RESOURCE CENTER	30007	-	-	12,500	12,500	-	113,579	7,830	55,551	176,960	-	4,854	-	181,814	169,314	-
FACULTY SUPPORT	30100	-	-	-	-	-	225,552	15,372	132,274	373,198	-	12,302	-	385,500	385,500	-
UNDERGRADUATE PROGRAMS	30106	-	-	-	-	-	-	-	-	-	-	2,000	-	2,000	2,000	-
ON-LINE DEVELOPMENT	30110	-	-	-	-	-	303,324	299,695	141,718	744,737	-	106	-	744,843	744,843	-
LEARNING MANAGEMENT SYSTEMS (LMS)	30111	-	-	-	-	-	127,891	66,600	62,366	256,857	-	1,556	-	258,413	258,413	-
LICENSURE, REGULTRY SVCS & HUMAN CAPITAL	30200	-	-	-	-	-	672,539	15,880	340,379	1,028,798	-	161,075	-	1,189,873	1,189,873	-
OIT GLOBAL CAMPUS TECHNOLOGY	31043	-	-	-	-	-	636,987	51,930	291,535	980,452	-	98,116	-	1,078,568	1,078,568	-
EM OPERATIONS ADMIN-GLOBALCAMPUS	31900	-	-	5,000	5,000	-	396,310	1,250	179,337	576,897	-	245,581	-	822,478	817,478	-
ENROLL MGMT MICHIGAN ADMIN	32000	-	-	-	-	-	116,551	173	59,843	176,567	-	-	-	176,567	176,567	-
DEARBORN CENTER	32001	-	-	-	-	-	132,436	200	67,234	199,870	-	21,644	-	221,514	221,514	-
CLINTON TOWNSHIP CENTER	32004	-	-	-	-	-	44,383	200	26,462	71,045	-	26,920	-	97,965	97,965	-
SOUTHFIELD CENTER	32005	-	-	-	-	-	94,945	200	39,946	135,091	-	27,707	-	162,798	162,798	-
TROY CENTER	32006	-	-	-	-	-	82,963	200	54,249	137,412	-	26,064	-	163,476	163,476	-
WARREN CENTER	32007	-	-	-	-	-	-	400	-	400	-	36,163	-	36,563	36,563	-
US EAST ADMINISTRATION	34010	-	-	-	-	-	113,976	300	38,563	152,839	-	49,543	-	202,382	202,382	-
US WEST ADMINISTRATION	34020	-	-	-	-	-	107,862	750	61,018	169,630	-	74,271	-	243,901	243,901	-
FT. HAMILTON CENTER	34208	-	-	-	-	-	57,787	600	17,575	75,962	-	14,547	-	90,509	90,509	-
JOINT BASE MCGUIRE-DIX-LAKEHURST	34212	-	-	-	-	-	47,500	-	27,191	74,691	-	26,825	-	101,516	101,516	-
ATLANTA METRO CENTER	34307	-	-	-	-	-	86,272	1,000	47,776	135,048	-	54,333	-	189,381	189,381	-
SEYMOUR JOHNSON CENTER	34308	-	-	-	-	-	47,861	-	27,289	75,150	-	8,750	-	83,900	83,900	-
FT. POLK CENTER	34310	-	-	-	-	-	45,100	-	12,064	57,164	-	13,167	-	70,331	70,331	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
JOINT BASE ANDREWS	34401	-	-	-	-	-	46,405	-	30,079	76,484	-	6,052	-	82,536	82,536	-
JOINT BASE MYER-HENDERSON HALL	34403	-	-	-	-	-	47,942	-	19,943	67,885	-	6,627	-	74,512	74,512	-
FT. BELVOIR CENTER	34409	-	-	-	-	-	47,871	-	20,259	68,130	-	5,962	-	74,092	74,092	-
FT LEE	34413	-	-	-	-	-	46,002	-	19,416	65,418	-	7,838	-	73,256	73,256	-
FT. RILEY CENTER	34603	-	-	-	-	-	42,025	-	11,242	53,267	-	24,890	-	78,157	78,157	-
FT. LEAVENWORTH CENTER	34612	-	-	-	-	-	78,851	150	36,543	115,544	-	29,939	-	145,483	145,483	-
CAMP PENDLETON CENTER	34615	-	-	-	-	-	48,847	-	20,190	69,037	-	8,717	-	77,754	77,754	-
WRIGHT PATTERSON CENTER	34702	-	-	-	-	-	44,500	250	28,706	73,456	-	17,503	-	90,959	90,959	-
ELEARNING DELIVERY & SUPPORT	34999	-	-	-	-	-	204,888	20,000	102,235	327,123	-	2,020	-	329,143	329,143	-
SCHOFIELD CENTER	35706	-	-	-	-	-	48,688	-	30,589	79,277	-	2,329	-	81,606	81,606	-
ONLINE UNDERGRADUATE	36506	-	-	-	-	-	71,405	-	33,180	104,585	-	28,028	-	132,613	132,613	-
ON-LINE-GRAD	36509	-	-	-	-	-	78,815	-	50,238	129,053	-	8,578	-	137,631	137,631	-
ONLINE DOCTORAL	36518	-	-	-	-	-	77,670	-	45,431	123,101	-	3,472	-	126,573	126,573	-
SAGINAW CENTER	37301	-	-	-	-	-	93,080	300	49,610	142,990	-	13,715	-	156,705	156,705	-
TRAVERSE CITY CENTER	37401	-	-	-	-	-	91,038	200	53,149	144,387	-	31,098	-	175,485	175,485	-
EAST LANSING CENTER	37601	-	-	-	-	-	85,296	1,300	58,072	144,668	-	23,050	-	167,718	167,718	-
GRAND RAPIDS CENTER	37602	-	-	-	-	-	80,040	100	42,903	123,043	-	21,627	-	144,670	144,670	-
DISTRICT PROFESSIONAL DEVELOP	38700	-	-	-	-	-	-	-	-	-	-	1,750	-	1,750	1,750	-
ACADEMIC ADMINISTRATION SUBTOTAL		-	631,843	68,559	700,402	51,000	12,929,507	1,065,629	6,257,099	20,303,235	-	3,794,635	-	24,097,870	23,397,468	-
CHARTER SCHOOLS																
CHTR SCHLS EXECUTIVE DIRECTOR	23303	-	-	-	-	-	-	312,680	-	312,680	-	60,583	-	373,263	373,263	-
CHTR SCHLS ADMINISTRATION	23304	-	-	-	-	-	-	611,313	-	611,313	-	18,916	-	630,229	630,229	-
CHTR SCHLS CHARTER ACCOUNTABILITY	23305	-	-	-	-	-	-	534,508	-	534,508	-	61,637	-	596,145	596,145	-
CHTR SCHLS STRATEGIC PARTNERSHIPS	23306	-	-	-	-	-	-	308,853	-	308,853	-	114,381	-	423,234	423,234	-
CHTR SCHLS INFORMATION TECHNOLOGY	23307	-	-	-	-	-	-	177,687	-	177,687	-	984	-	178,671	178,671	-
CHTR SCHLS ACADEMIC PERFORMANCE & ACCT	23309	-	-	-	-	-	-	660,700	-	660,700	-	112,650	-	773,350	773,350	-
CHTR SCHLS LANSING OFFICE	23310	-	-	-	-	-	-	-	-	-	-	69,653	-	69,653	69,653	-
CHTR SCHLS BOARD APPOINTMENT/DEVELOPMENT	23311	-	-	-	-	-	-	286,658	-	286,658	-	15,172	-	301,830	301,830	-
CHTR SCHLS FISCAL PERFORMANCE & ACCOUNT	23312	-	-	-	-	-	-	332,661	-	332,661	-	22,853	-	355,514	355,514	-
CHTR SCHLS GEN SUPPLIES & ADMIN COSTS	23313	-	-	-	-	-	-	-	-	-	-	57,211	-	57,211	57,211	-
CHTR SCHLS FACILITY COSTS	23315	-	-	-	-	-	-	-	-	-	-	2,391	661,362	663,753	663,753	-
CHTR SCHLS PERFORMANCE & ACCOUNTABILITY	23316	-	-	-	-	-	-	573,769	-	573,769	-	207,561	-	781,330	781,330	-
CHARTER SCHOOL DPI REVENUES	23329	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-
CHTR SCHLS SCHOOL SUPPORT PROGRAMS	23330	-	-	-	-	-	-	-	-	-	-	243,119	-	243,119	243,119	-
CHTR SCHLS INFORMATION SYSTEMS PROJECTS	23331	-	-	-	-	-	-	-	-	-	-	24,091	-	24,091	24,091	-
CHTR SCHLS DATA ANALYSIS	23333	-	-	-	-	-	-	510,654	-	510,654	-	30,332	-	540,986	540,986	-
CHTR SCHLS OVERSIGHT FEE REVENUE	23350	-	-	6,012,379	6,012,379	-	-	-	-	-	-	-	-	-	(6,012,379)	-
CHARTER SCHOOLS SUBTOTAL		-	-	6,012,379	6,012,379	-	-	4,309,483	-	4,309,483	-	1,541,534	661,362	6,512,379	500,000	-
LIBRARY																
LIBRARY-GENERAL	24100	36,474	15,053	57,200	108,727	1,050,214	1,646,309	261,019	1,286,739	4,244,281	-	620,000	-	4,864,281	4,755,554	-
LIBRARY REFERENCE	24104	-	-	-	-	-	-	-	-	-	-	25,593	-	25,593	25,593	-
LIBRARY-ACQUISITIONS	24120	-	-	-	-	-	-	-	-	-	-	4,154,400	-	4,154,400	4,154,400	-
CLARKE HISTORICAL LIBRARY	24200	-	-	-	-	236,355	259,482	11,532	226,813	734,182	-	41,028	-	775,210	775,210	-
LIBRARY SUBTOTAL		36,474	15,053	57,200	108,727	1,286,569	1,905,791	272,551	1,513,552	4,978,463	-	4,841,021	-	9,819,484	9,710,757	-
RESEARCH & GRADUATE STUDIES																
FACULTY RESEARCH & CREATIVE ENDEAVORS	22000	-	-	-	-	-	-	-	-	-	-	271,256	-	271,256	271,256	-
PRESIDENT & PROVOST RESEARCH AWARDS	22020	-	-	-	-	51,000	-	-	29,045	80,045	-	5,592	-	85,637	85,637	-
VIVARIUM	22045	-	-	90,000	90,000	-	76,884	17,500	38,378	132,762	-	108,886	-	241,648	151,648	-
UNDERGRAD RES SUP	22204	-	-	-	-	-	-	-	-	-	-	68,350	-	68,350	68,350	-
GRAD OFFICE RSRCH SUPPORT	22600	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	25,000	-
INSTITUTIONAL MATCHING	22952	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000	125,000	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
ORGS-LABORATORY SAFETY	24648	-	-	-	-	-	223,990	-	110,339	334,329	-	96,550	-	430,879	430,879	-
OFFICE OF RESEARCH	24650	-	-	-	-	-	843,878	39,278	382,650	1,265,806	-	89,275	-	1,355,081	1,355,081	-
OFFICE OF RESEARCH COMPLIANCE	24652	-	-	-	-	32,640	292,643	-	153,460	478,743	-	211,737	-	690,480	690,480	-
GRAD PROG SUPPORT	24661	-	-	-	-	1,758,602	-	-	1,415,050	3,173,652	-	210,454	-	3,384,106	3,384,106	-
RADIATION SAFETY OFFICER	26402	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-
RESEARCH & GRADUATE STUDIES SUBTOTAL		-	-	90,000	90,000	1,842,242	1,437,395	56,778	2,128,922	5,465,337	-	1,267,100	-	6,732,437	6,642,437	-
ACADEMIC DIVISION SUBTOTAL		218,348,567	88,956,342	11,069,831	318,374,740	83,724,652	31,475,909	8,588,406	49,472,367	173,261,334	-	24,082,142	661,362	198,004,838	(120,369,902)	-
STUDENT RECRUITMENT & RETENTION DIVISION																
STUDENT RECRUITMENT & RETENTION																
OTHER STATE APPROPRIATION	11001	-	78,679	-	78,679	-	-	-	-	-	-	78,679	-	78,679	-	-
CAREER SRVCS & RES CTR	25800	-	-	-	-	-	425,599	12,300	194,343	632,242	-	64,175	-	696,417	696,417	-
FINANCIAL AID	25830	-	-	161,000	161,000	-	973,884	3,000	490,073	1,466,957	-	178,050	-	1,645,007	1,484,007	-
ADMISSIONS OFFICE	25850	-	-	797,600	797,600	-	1,376,980	43,694	629,261	2,049,935	-	1,324,945	-	3,374,880	2,577,280	-
KCP COLLEGE DAY CMU MATCH	25855	-	39,340	-	39,340	-	-	-	-	-	-	39,340	-	39,340	-	-
ORIENTATION	25860	-	-	906,150	906,150	-	151,901	65,245	56,409	273,555	-	147,542	-	421,097	(485,053)	-
ADMISSIONS PROCESSING TEAM	25865	-	-	-	-	-	591,929	-	396,015	987,944	-	29,049	-	1,016,993	1,016,993	-
REGISTRAR & RECORDS	25870	-	-	81,200	81,200	-	1,149,991	70,875	637,744	1,858,610	-	375,039	-	2,233,649	2,152,449	-
OFFICE OF STUDENT SUCCESS	25928	-	-	-	-	-	463,696	-	214,253	677,949	-	66,238	-	744,187	744,187	-
GRADUATE RECRUITING & ADMISSIONS	25940	-	-	-	-	-	186,253	-	85,171	271,424	-	-	-	271,424	271,424	-
INTERNATIONAL RECRUITING	25942	-	-	-	-	-	138,916	-	62,095	201,011	-	156,089	-	357,100	357,100	-
ENROLLMENT & STUDENT SERVICES	25976	-	-	160,000	160,000	-	325,378	20,200	83,083	428,661	-	176,169	-	604,830	444,830	-
ESS CONTINGENCY/PROGRAM ACTIVITY ACCOUNT	25978	-	-	-	-	-	-	950	-	950	-	146,708	-	147,658	147,658	-
ENROLLMENT MANAGEMENT	25979	-	-	-	-	-	95,071	-	39,842	134,913	-	-	-	134,913	134,913	-
NEW STUDENT SERVICES CALL CENTER	31026	-	-	-	-	-	284,748	29,620	161,735	476,103	-	3,183	-	479,286	479,286	-
STUDENT RECRUITMENT & RETENTION SUBTOTAL		-	118,019	2,105,950	2,223,969	-	6,164,346	245,884	3,050,024	9,460,254	-	2,785,206	-	12,245,460	10,021,491	-
SCHOLARSHIPS & FINANCIAL AID																
MUSIC GRANT IN AID	28200	-	-	-	-	-	-	-	-	-	-	220,000	-	220,000	220,000	-
SPEECH GRANT IN AID	28201	-	-	-	-	-	-	-	-	-	-	56,750	-	56,750	56,750	-
BCA GRANT IN AID	28202	-	-	-	-	-	-	-	-	-	-	12,200	-	12,200	12,200	-
MULTICULTURAL RECOGNITION SCHOLARSHIP	28203	-	-	-	-	-	-	-	-	-	-	805,000	-	805,000	805,000	-
MUSIC THEATRE SCHOLARSHIPS	28204	-	-	-	-	-	-	-	-	-	-	21,600	-	21,600	21,600	-
QUIZ CENTRAL SCHOLARSHIP	28205	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
PRESIDENT'S FUND	28300	-	-	-	-	-	-	-	-	-	-	5,000	-	5,000	5,000	-
LEADERSHIP SCHOLARSHIP	28303	-	-	-	-	-	-	-	-	-	-	325,000	-	325,000	325,000	-
ROTC SCHOLARSHIP	28304	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
SGA LEADERSHIP AWARD	28306	-	-	-	-	-	-	-	-	-	-	21,627	-	21,627	21,627	-
MULTICULTURAL ADVANCEMENT AWARD OF DIST	28310	-	-	-	-	-	-	-	-	-	-	745,000	-	745,000	745,000	-
MACOMB DAILY SCHOLARSHIP	28320	-	-	-	-	-	-	-	-	-	-	4,000	-	4,000	4,000	-
CENTRALIS SCHOLARSHIPS	28330	-	-	-	-	-	-	-	-	-	-	3,756,607	-	3,756,607	3,756,607	-

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		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD			
CMU GRANT 16-17	28351	-	-	-	-	-	-	-	-	-	-	-	11,456,724	-	11,456,724	11,456,724	-
CENTRALIS-HONORS SCHOLARSHIP	28360	-	-	-	-	-	-	-	-	-	-	-	410,000	-	410,000	410,000	-
ACADEMIC HONORS AWARDS	28370	-	-	-	-	-	-	-	-	-	-	-	66,991	-	66,991	66,991	-
MAROON & GOLD AWARD	28372	-	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-
ACADEMIC HONORS COMMUNITY COLLEGE AWARD	28375	-	-	-	-	-	-	-	-	-	-	-	575,000	-	575,000	575,000	-
THE WOMEN OF TOMORROW SCHOLARSHIP	28376	-	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	20,000	-
ACADEMIC PRESTIGE AWARD	28377	-	-	-	-	-	-	-	-	-	-	-	5,049,841	-	5,049,841	5,049,841	-
ACADEMIC EXCELLENCE AWARD	28378	-	-	-	-	-	-	-	-	-	-	-	5,306,816	-	5,306,816	5,306,816	-
ACADEMIC SUCCESS AWARD	28379	-	-	-	-	-	-	-	-	-	-	-	6,169,666	-	6,169,666	6,169,666	-
LLOYD M COFER SCHOLARSHIP	28380	-	-	-	-	-	-	-	-	-	-	-	225,000	-	225,000	225,000	-
OUTSTANDING STUDENT SCHOLARSHIPS	28450	-	-	-	-	-	-	-	-	-	-	-	595,000	-	595,000	595,000	-
COMM COLLEGE TRANSFER RECOGNITION AWARD	28455	-	-	-	-	-	-	-	-	-	-	-	500,000	-	500,000	500,000	-
STUDY ABROAD SCHOLARSHIPS	28460	-	-	-	-	-	-	-	-	-	-	-	160,000	-	160,000	160,000	-
GERMAN EXCHANGE SCHLRSHIP	28465	-	-	-	-	-	-	-	-	-	-	-	90,153	-	90,153	90,153	-
INTL PRESIDENTIAL SCHOL	28466	-	-	-	-	-	-	-	-	-	-	-	55,000	-	55,000	55,000	-
ELI COMPLETION AWARD	28483	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
CMU WORK STUDY AWARD	28484	-	-	-	-	-	-	-	-	-	-	-	823,000	-	823,000	823,000	-
LEM TUCKER SCHOLARSHIP	28485	-	-	-	-	-	-	-	-	-	-	-	96,682	-	96,682	96,682	-
HONORS STUDY ABROAD SCHOLARSHIP	28486	-	-	-	-	-	-	-	-	-	-	-	75,000	-	75,000	75,000	-
MICH INDIAN TUITION GRANT	28500	-	-	-	-	-	-	-	-	-	-	-	1,910,167	-	1,910,167	1,910,167	-
SUPV TCHR TUITION REFUNDS	28600	-	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
UNIV CONTR FWS	28960	-	-	-	-	-	-	-	-	-	-	-	302,000	-	302,000	302,000	-
SEOG-INSTITUTIONAL MATCH	28980	-	-	-	-	-	-	-	-	-	-	-	175,000	-	175,000	175,000	-
SCHOLARSHIPS & FINANCIAL AID SUBTOTAL		-	-	-	-	-	-	-	-	-	-	-	40,409,824	-	40,409,824	40,409,824	-
STUDENT RECRUITMENT & RETENTION DIVISION SUBTOTAL		0	118,019	2,105,950	2,223,969	0	6,164,346	245,884	3,050,024	9,460,254	-	-	43,195,030	-	52,655,284	50,431,315	-
STUDENT AFFAIRS DIVISION																	
STUDENT AFFAIRS																	
CMU VOLUNTEER CENTER	23020	-	-	-	-	-	96,363	53,500	43,627	193,490	-	-	93,315	-	286,805	286,805	-
LEADERSHIP INSTITUTE	24646	-	8,906	-	8,906	-	102,379	-	45,262	147,641	-	-	616	-	148,257	139,351	-
CM LIFE	25100	-	-	-	-	-	119,980	-	64,311	184,291	-	-	29,179	-	213,470	213,470	-
CAMPUS PROGRAMMING FUND	25300	-	-	-	-	-	-	-	-	-	-	-	713,577	-	713,577	713,577	-
STD BUDGET REV & ALLOC	25470	-	-	-	-	-	-	-	-	-	-	-	114,000	-	114,000	114,000	-
LESBIAN GAY BISEXUAL TRANSGNDR QUEER SVC	25480	-	-	-	-	12,217	52,275	-	38,667	103,159	-	-	15,952	-	119,111	119,111	-
COUNSELING CENTER	25805	-	-	-	-	526,938	204,222	11,000	376,618	1,118,778	-	-	40,985	-	1,159,763	1,159,763	-
STUDENT DISABILITY SERV	25807	-	-	-	-	-	148,524	3,000	71,611	223,135	-	-	33,088	-	256,223	256,223	-
INTERPRETER SERVICES	25810	-	-	-	-	-	-	-	-	-	-	-	115,000	-	115,000	115,000	-
NATIVE AMERICAN PRGS	25812	-	-	-	-	-	72,236	800	47,540	120,576	-	-	27,355	-	147,931	147,931	-
ACADEMIC AND CAREER EMPOWERMENT	25814	-	-	-	-	-	-	-	-	-	-	-	22,723	-	22,723	22,723	-
MULTICULTURAL ACADEMIC STUDENT SERVICES	25815	-	-	-	-	-	228,128	1,416	103,722	333,266	-	-	5,257	-	338,523	338,523	-
MINORITY DIVERSITY	25816	-	-	-	-	-	-	-	-	-	-	-	33,677	-	33,677	33,677	-
CENTER FOR INCLUSION & DIVERSITY	25825	-	-	-	-	12,217	-	-	9,049	21,266	-	-	7,654	-	28,920	28,920	-
STUDENT ACTIVITIES/INVOLVEMENT	25900	-	-	-	-	-	187,367	5,200	79,270	271,837	-	-	34,238	-	306,075	306,075	-
OFFICE OF STUDENT CONDUCT	25910	-	-	-	-	-	122,000	-	50,662	172,662	-	-	-	-	172,662	172,662	-
STUDENT AFFAIRS	25924	-	-	-	-	23,052	177,415	7,500	78,545	286,512	-	-	14,135	-	300,647	300,647	-
STUDENT AFFAIRS DISCRETIONARY FUND	25925	-	-	-	-	-	-	-	-	-	-	-	10,379	-	10,379	10,379	-
SEXUAL AGGRESSION SERVICES	25926	-	-	-	-	-	119,925	26,500	39,543	185,968	-	-	-	-	185,968	185,968	-
STUDENT AFFAIRS SUBTOTAL		-	8,906	-	8,906	574,424	1,630,814	108,916	1,048,427	3,362,581	-	-	1,311,130	-	4,673,711	4,664,805	-

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
FINANCE AND ADMINISTRATIVE SERVICES DIVISION																
<u>FACILITIES MANAGEMENT</u>																
FACILITIES MGT DEPT	27000	-	-	440,210	440,210	-	196,366	71,681	87,303	355,350	-	500,707	-	856,057	415,847	-
OFF-CAMPUS PROPERTY MAINTENANCE	27102	-	-	-	-	-	-	-	-	-	-	45,724	-	45,724	45,724	-
CARPENTRY SHOP	27111	-	-	-	-	-	493,915	-	271,293	765,208	-	58,428	-	823,636	823,636	-
ELECTRICAL SHOP	27112	-	-	-	-	-	532,886	-	266,589	799,475	-	113,005	-	912,480	912,480	-
MECHANICAL SHOP	27113	-	-	-	-	-	465,135	11,600	259,649	736,384	-	122,972	-	859,356	859,356	-
PAINT SHOP	27114	-	-	-	-	-	155,561	-	90,486	246,047	-	83,781	-	329,828	329,828	-
KEY SHOP	27115	-	-	-	-	-	51,819	-	28,190	80,009	-	15,945	-	95,954	95,954	-
SIGN SHOP	27116	-	-	-	-	-	-	-	-	-	-	17,912	-	17,912	17,912	-
GROUNDS AREA MAINT	27118	-	-	-	-	-	712,830	93,500	463,070	1,269,400	-	261,383	-	1,530,783	1,530,783	-
FLEET MANAGEMENT	27120	-	-	91,000	91,000	-	103,742	12,000	62,507	178,249	-	73,177	-	251,426	160,426	-
FACILITIES MGT - BEAVER ISLAND	27122	-	-	-	-	-	37,407	-	27,586	64,993	-	-	-	64,993	64,993	-
SAGINAW-CMED	27124	-	-	-	-	-	-	-	-	-	-	125,000	-	125,000	125,000	-
MASONRY SHOP	27125	-	-	-	-	-	103,638	-	62,952	166,590	-	-	-	166,590	166,590	-
CUSTODIAL (GF)	27131	-	-	-	-	-	1,920,799	44,374	1,250,544	3,215,717	-	1,330,860	-	4,546,577	4,546,577	-
CUSTODIAL (AUX)	27132	-	-	-	-	-	63,713	2,300	40,554	106,567	-	10,191	-	116,758	116,758	-
EQUIPMENT REPAIR	27134	-	-	-	-	-	18,944	100	13,852	32,896	-	18,015	-	50,911	50,911	-
CARPET REPLACEMENT	27135	-	-	-	-	-	-	-	-	-	-	10,391	-	10,391	10,391	-
DESIGN/PROJECT MGT	27230	-	-	-	-	-	494,088	3,240	243,845	741,173	-	55,339	-	796,512	796,512	-
SERVICE CENTER	27411	-	-	-	-	-	185,200	17,400	89,114	291,714	-	9,078	-	300,792	300,792	-
ACCOUNTING PHYPL	27414	-	-	-	-	-	186,593	8,600	75,151	270,344	-	36,989	-	307,333	307,333	-
INFORMATION SYSTEMS	27430	-	-	-	-	-	-	9,800	-	9,800	-	27,177	-	36,977	36,977	-
PLANT - UTILITIES	27440	-	-	-	-	-	-	-	-	-	-	11,904,531	-	11,904,531	11,904,531	-
FACILITIES MANAGEMENT SUBTOTAL		-	-	531,210	531,210	-	5,722,636	274,595	3,332,685	9,329,916	-	14,820,605	-	24,150,521	23,619,311	-
<u>FINANCE & ADMINISTRATIVE SERVICES</u>																
UNIVERSITY PARK LEASES	26107	-	-	192,800	192,800	-	-	-	-	-	-	22,800	-	22,800	(170,000)	-
FINANCIAL PLANNING & BUDGETS	26155	-	-	-	-	-	214,703	5,640	104,644	324,987	-	25,547	-	350,534	350,534	-
VICE PRES FINANCE & ADMIN SERVICES	26300	-	-	-	-	-	298,214	2,354	104,938	405,506	-	15,290	-	420,796	420,796	-
FINANCE CONTINGENCY	26319	-	-	527,605	527,605	-	-	-	-	-	-	157,491	-	157,491	(370,114)	-
CMU POLICE	26630	-	-	-	-	-	1,886,204	91,881	930,711	2,908,796	-	177,940	-	3,086,736	3,086,736	-
FINANCE & ADMINISTRATIVE SERVICES SUBTOTAL		-	-	720,405	720,405	-	2,399,121	99,875	1,140,293	3,639,289	-	399,068	-	4,038,357	3,317,952	-
<u>FINANCIAL SERVICES & REPORTING</u>																
FINANCE INFORMATION SYSTEMS	26163	-	-	-	-	-	-	-	-	-	-	22,761	-	22,761	22,761	-
SAP IMP TEAM-FIN AFFAIRS	26304	-	-	-	-	-	152,930	2,266	74,884	230,080	-	7,664	-	237,744	237,744	-
FINANCIAL SERVICES AND REPORTING	26320	-	-	227,000	227,000	-	218,514	500	92,894	311,908	-	103,074	-	414,982	187,982	-
RISK MANAGEMENT	26400	-	-	-	-	-	131,123	600	70,464	202,187	-	9,467	-	211,654	211,654	-
HAZARDOUS WASTE DISPOSAL	26401	-	-	-	-	-	-	-	-	-	-	135,000	-	135,000	135,000	-
INSURANCE	26405	-	-	-	-	-	-	-	-	-	-	616,338	-	616,338	616,338	-
EXTERNAL AUDITS	26415	-	-	-	-	-	-	4,400	-	4,400	-	96,762	-	101,162	101,162	-
TREASURY & INVESTMENT SERVICES	26420	-	-	-	-	-	47,000	-	19,687	66,687	-	24,950	-	91,637	91,637	-
ACCOUNTING SERVICES	26430	-	-	-	-	-	639,004	2,500	279,595	921,099	-	18,541	-	939,640	939,640	-
BANK SERVICE CHARGE REC	26435	-	-	-	-	-	-	-	-	-	-	96,527	-	96,527	96,527	-
STUDENT ACCT SVCS & UNIV BILLING	26440	-	-	753,994	753,994	-	970,585	8,000	532,262	1,510,847	-	97,759	-	1,608,606	854,612	-
REC ACCTG CR CD FEES	26443	-	-	-	-	-	-	-	-	-	-	12,300	-	12,300	12,300	-
UNCOLLECTIBLE RECEIVABLES	26445	-	-	-	-	-	-	-	-	-	-	900,000	-	900,000	900,000	-
PAYROLL & TRAVEL SERVICES	26450	-	-	-	-	-	522,010	1,300	292,876	816,186	-	132,681	-	948,867	948,867	-
PAYABLE ACCOUNTING	26470	-	-	173,000	173,000	-	173,148	150	99,821	273,119	-	-	-	273,119	100,119	-
PURCHASING	26600	-	-	-	-	-	360,118	-	189,391	549,509	-	22,055	-	571,564	571,564	-
CENTRAL MAILROOM	26610	-	-	-	-	-	127,847	-	83,340	211,187	-	2,848	-	214,035	214,035	-

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
UNIVERSITY STORES	26620	-	-	-	-	-	236,256	325	155,307	391,888	-	-	-	391,888	391,888	-
UNIVERSITY FIXED ASSETS	26622	-	-	40,000	40,000	-	98,909	282	58,472	157,663	-	1,500	-	159,163	119,163	-
MOVING & DELIVERY	26625	-	-	-	-	-	140,020	-	104,279	244,299	-	6,931	-	251,230	251,230	-
PROPERTY INSURANCE	27520	-	-	-	-	-	-	-	-	-	-	349,976	-	349,976	349,976	-
ENVIRONMENTAL HEALTH & SAFETY	27540	-	-	-	-	-	269,264	2,000	134,883	406,147	-	15,411	-	421,558	421,558	-
CENTRAL ADMINISTRATION	31044	-	-	61,000	61,000	-	-	-	-	-	-	267,525	-	267,525	206,525	-
FINANCIAL SERVICES & REPORTING SUBTOTAL		-	-	1,254,994	1,254,994	-	4,086,728	22,323	2,188,155	6,297,206	-	2,940,070	-	9,237,276	7,982,282	-
HUMAN RESOURCES																
HR - STUDENT EMPLOYMENT	25835	-	-	-	-	-	-	-	-	-	-	10,142	-	10,142	10,142	-
SAP IMPLEMENTATION TEAM HR	26306	-	-	-	-	-	-	-	-	-	-	22,032	-	22,032	22,032	-
HR-PROFESSIONAL DEVELOPMENT PROGRAMS	26340	-	-	-	-	-	-	-	-	-	-	7,732	-	7,732	7,732	-
HR-AVP	26520	-	-	-	-	-	1,573,392	4,000	745,036	2,322,428	-	116,205	-	2,438,633	2,438,633	-
HR-BENEFITS & WELLNESS	26522	-	-	-	-	-	-	-	-	-	-	10,565	-	10,565	10,565	-
HR-EMPLOYEE RELATIONS	26523	-	-	-	-	-	-	-	-	-	-	8,638	-	8,638	8,638	-
HR-EMPLOYMENT SERVICES	26527	-	-	-	-	-	-	-	-	-	-	16,811	-	16,811	16,811	-
HRS - WC/CHIP	26540	-	-	-	-	-	-	3,800	-	3,800	-	7,626	-	11,426	11,426	-
HUMAN RESOURCES SUBTOTAL		-	-	-	-	-	1,573,392	7,800	745,036	2,326,228	-	199,751	-	2,525,979	2,525,979	-
FINANCE & ADMINISTRATIVE SERVICES DIVISION SUBTOTAL		-	-	2,506,609	2,506,609	-	13,781,877	404,593	7,406,169	21,592,639	-	18,359,494	-	39,952,133	37,445,524	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION																
GOVERNMENT & EXTERNAL RELATIONS																
GOVERNMENTAL RELATIONS	26350	-	-	-	-	-	377,635	-	116,558	494,193	-	103,509	-	597,702	597,702	-
GOVERNMENT & EXTERNAL RELATIONS SUBTOTAL		-	-	-	-	-	377,635	-	116,558	494,193	-	103,509	-	597,702	597,702	-
GOVERNMENT & EXTERNAL RELATIONS DIVISION SUBTOTAL		-	-	-	-	-	377,635	-	116,558	494,193	-	103,509	-	597,702	597,702	-
PRESIDENT'S DIVISION																
PRESIDENT'S OFFICE																
STATE APPROPRIATIONS-SPECIAL	11002	-	114,833	-	114,833	-	-	-	-	-	-	114,833	-	114,833	-	-
PRESIDENTS OFFICE	26100	-	-	-	-	-	781,708	-	316,160	1,097,868	-	206,472	-	1,304,340	1,304,340	-
UNIVERSITY FUNCTIONS	26103	-	-	-	-	-	-	-	-	-	-	16,485	-	16,485	16,485	-
PRESIDENT'S CONTINGENCY	26119	-	-	-	-	-	-	-	-	-	-	158,137	-	158,137	158,137	-
OFFICE OF CIVIL RIGHTS & INST'NL EQUITY	26120	-	-	-	-	-	377,958	6,000	187,732	571,690	-	31,072	-	602,762	602,762	-
OFFICE OF GENERAL COUNSEL	26130	-	-	-	-	-	448,005	2,200	174,081	624,286	-	66,511	-	690,797	690,797	-
DETROIT OUTREACH OFFICE	26145	-	-	-	-	-	116,000	-	39,430	155,430	-	219,337	-	374,767	374,767	-
FUND FOR INSTITUTIONAL PRIORITIES	26159	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
RESEARCH TRAVEL FUND	26161	-	-	-	-	-	-	-	-	-	-	2,500	-	2,500	2,500	-
MATCHING PRGM FOR FACULTY ENDOWMENT	26168	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000	100,000	-
INSTITUTIONAL MEMBERSHIPS	26170	-	-	-	-	-	-	-	-	-	-	122,525	-	122,525	122,525	-
BOARD OF TRUSTEES	26180	-	-	-	-	-	-	2,200	-	2,200	-	31,193	-	33,393	33,393	-
LEGAL SERVICES	26330	-	-	-	-	-	-	-	-	-	-	72,685	-	72,685	72,685	-
PATENT LEGAL FEES	26331	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
COMMUNITY OUTREACH	26381	-	-	-	-	-	-	-	-	-	-	25,000	-	25,000	25,000	-
OFFICE OF HIPAA COMPLIANCE	26398	-	-	-	-	-	150,949	-	62,857	213,806	-	34,600	-	248,406	248,406	-
INTERNAL AUDIT	26410	-	-	-	-	-	283,871	35,405	114,076	433,352	-	36,989	-	470,341	470,341	-
OFFICE OF DIVERSITY EDUCATION	26487	-	-	-	-	-	53,600	2,500	20,106	76,206	-	20,727	-	96,933	96,933	-
OFFICE OF INSTITUTIONAL DIVERSITY	26489	-	-	-	-	24,562	339,171	-	161,379	525,112	-	127,811	-	652,923	652,923	-
UNIVERSITY COMMUNICATIONS	26700	-	-	-	-	-	1,809,510	17,761	853,113	2,680,384	-	78,248	-	2,758,632	2,758,632	-
BROCHURE PRINTING	26710	-	-	-	-	-	-	-	-	-	-	10,000	-	10,000	10,000	-
MARKETING CAMPAIGN EXPENDITURES	26715	-	-	-	-	-	-	-	-	-	-	1,315,350	-	1,315,350	1,315,350	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
GRADUATION & COMMENCEMENT	26740	-	-	-	-	-	-	-	-	-	-	224,000	-	224,000	224,000	-
NEW STUDENT CONVOCATION	26745	-	-	-	-	-	-	-	-	-	-	30,000	-	30,000	30,000	-
UNIV COMMUNICATIONS BUSINESS DEVELOPMENT	31020	-	-	-	-	-	-	-	-	-	-	92,500	-	92,500	92,500	-
MARKETING & OUTREACH	31022	-	-	-	-	-	-	13,380	-	13,380	-	139,434	-	152,814	152,814	-
NEW PROGRAM MARKETNG	31023	-	-	-	-	-	-	-	-	-	-	190,000	-	190,000	190,000	-
MICHIGAN MARKET	32100	-	-	-	-	-	-	-	-	-	-	1,200,000	-	1,200,000	1,200,000	-
MILITARY MARKET	34100	-	-	-	-	-	-	-	-	-	-	386,000	-	386,000	386,000	-
U.S. MARKET	34399	-	-	-	-	-	-	-	-	-	-	399,000	-	399,000	399,000	-
INTERNATIONAL MARKET	35100	-	-	-	-	-	-	-	-	-	-	35,000	-	35,000	35,000	-
ONLINE MARKET	36100	-	-	-	-	-	-	-	-	-	-	1,867,885	-	1,867,885	1,867,885	-
PRESIDENT'S OFFICE SUBTOTAL		-	114,833	-	114,833	24,562	4,360,772	79,446	1,928,934	6,393,714	-	7,489,294	-	13,883,008	13,768,175	-
PRESIDENT'S DIVISION SUBTOTAL		-	114,833	-	114,833	24,562	4,360,772	79,446	1,928,934	6,393,714	-	7,489,294	-	13,883,008	13,768,175	-
UNIVERSITY ADVANCEMENT DIVISION																
<u>UNIVERSITY ADVANCEMENT</u>																
STUDENT ALUMNI ASSOC	25355	-	-	-	-	-	-	-	-	-	-	100	-	100	100	-
VP-ADVANCEMENT	26800	-	-	-	-	-	288,560	-	96,745	385,305	-	46,871	-	432,176	432,176	-
MAJOR & PLANNED GIFTS	26810	-	-	-	-	-	-	-	-	-	-	19,500	-	19,500	19,500	-
ANNUAL UNIV CAMPAIGN MATCHING FUNDS	26815	-	-	-	-	-	-	-	-	-	-	250,000	-	250,000	250,000	-
ADVANCEMENT-ADMINISTRATION	26820	-	-	-	-	-	76,848	-	35,083	111,931	-	19,142	-	131,073	131,073	-
ADVANCEMENT-IT SUPPORT	26825	-	-	-	-	-	-	-	-	-	-	13,942	-	13,942	13,942	-
STEWARDSHIP & DONOR RELATIONS	26830	-	-	-	-	-	188,945	-	119,673	308,618	-	7,715	-	316,333	316,333	-
ANNUAL GIVING PROGRAMS	26840	-	-	-	-	-	167,036	184,290	66,754	418,080	-	90,068	-	508,148	508,148	-
OFFICE OF BUSINESS ENGAGEMENT	26855	-	-	-	-	-	144,250	-	74,164	218,414	-	20,000	-	238,414	238,414	-
ALUMNI RELATIONS	26860	-	-	-	-	-	481,078	-	240,037	721,115	-	4,889	-	726,004	726,004	-
DEVELOPMENT- ATHLETICS	26861	-	-	-	-	-	-	-	-	-	-	16,150	-	16,150	16,150	-
DEVELOPMENT- COLL OF BUSINESS ADMIN	26862	-	-	-	-	-	-	-	-	-	-	38,000	-	38,000	38,000	-
DEVELOPMENT- CCFA	26863	-	-	-	-	-	-	-	-	-	-	19,000	-	19,000	19,000	-
DEVELOPMENT- EHS	26865	-	-	-	-	-	-	-	-	-	-	12,350	-	12,350	12,350	-
DEVELOPMENT- CLASS	26867	-	-	-	-	-	-	-	-	-	-	19,000	-	19,000	19,000	-
DEVELOPMENT- CSE	26868	-	-	-	-	-	-	-	-	-	-	20,900	-	20,900	20,900	-
DEVELOPMENT- REGIONAL DEVELOPMENT	26869	-	-	-	-	-	-	-	-	-	-	33,250	-	33,250	33,250	-
COLLEGE BASED DEVELOPMENT	26870	-	-	-	-	-	804,862	-	365,792	1,170,654	-	-	-	1,170,654	1,170,654	-
ADVANCEMENT-CONSTITUENCY DEVELOPMENT	26874	-	-	-	-	-	156,773	-	94,619	251,392	-	272,948	-	524,340	524,340	-
ADVANCEMENT-ADVANCEMENT SERVICES	26876	-	-	-	-	-	419,785	-	224,340	644,125	-	-	-	644,125	644,125	-
UNIVERSITY ADVANCEMENT SUBTOTAL		-	-	-	-	-	2,728,137	184,290	1,317,207	4,229,634	-	903,825	-	5,133,459	5,133,459	-
UNIVERSITY ADVANCEMENT DIVISION SUBTOTAL		-	-	-	-	-	2,728,137	184,290	1,317,207	4,229,634	-	903,825	-	5,133,459	5,133,459	-
UNIVERSITY WIDE ACCOUNTS																
<u>CENTRAL ADMINISTRATION</u>																
STUDENT FEES	10002	-	-	8,600,000	8,600,000	-	-	-	-	-	-	-	-	-	(8,600,000)	-
INCOME FROM INVESTMENTS	13000	-	-	2,800,000	2,800,000	-	-	-	-	-	-	-	-	-	(2,800,000)	-
CAMPUS IMPROVEMENT FUNDS	14445	-	-	-	-	-	-	-	-	-	-	950,000	-	950,000	950,000	-

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES				
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD			
INSURANCE DIVIDEND	16400	-	-	50,380	50,380	-	-	-	-	-	-	-	-	-	-	(50,380)	-
CMU PGM ACT - UNIVERSITY PROGRAMS	19993	-	-	-	-	-	-	-	-	-	-	2,049,720	-	2,049,720	2,049,720	-	-
BUDGET REDUCTION CONTINGENCY	19995	-	-	-	-	-	-	-	-	-	-	9,683,114	-	9,683,114	9,683,114	-	-
POSITION VACANCY REDUCTION	19996	-	-	-	-	(325,000)	(4,400,000)	(125,000)	(3,150,000)	(8,000,000)	-	(20,000,000)	-	(28,000,000)	(28,000,000)	-	-
CMU PROGRAM ACTIVITY - ALLOCATED	19997	-	-	-	-	-	-	-	-	-	-	1,134,497	-	1,134,497	1,134,497	-	-
CMU PROGRAM ACTIVITY	19998	-	-	-	-	-	-	-	-	-	-	1,900,297	-	1,900,297	1,900,297	-	-
CMURC FUNDING	22040	-	-	85,931	85,931	-	-	-	-	-	-	500,000	-	500,000	414,069	-	-
AUX OVERHEAD-RES SVC	26000	-	-	-	-	-	-	-	-	-	-	-	(3,910,835)	(3,910,835)	(3,910,835)	-	-
AUX OVERHEAD-TELECOMM	26003	-	-	-	-	-	-	-	-	-	-	-	(236,014)	(236,014)	(236,014)	-	-
OVERHEAD-CHARTER SCH	26004	-	-	-	-	-	-	-	-	-	-	-	(661,362)	(661,362)	(661,362)	-	-
OVERHEAD-ATHLETICS	26006	-	-	-	-	-	-	-	-	-	-	-	(905,855)	(905,855)	(905,855)	-	-
OVERHEAD-MSO	26009	-	-	28,392	28,392	-	-	-	-	-	-	-	-	-	-	(28,392)	-
AUX OVERHEAD-HEALTH SVC	26010	-	-	-	-	-	-	-	-	-	-	-	(181,048)	(181,048)	(181,048)	-	-
AUX OVERHEAD-PRINTING SERVICES	26011	-	-	-	-	-	-	-	-	-	-	-	(100,286)	(100,286)	(100,286)	-	-
OVERHEAD - CMURC	26012	-	-	-	-	-	-	-	-	-	-	-	(13,721)	(13,721)	(13,721)	-	-
ID CARD OPERATIONS	26448	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	50,000	-	-
AMER DISABILITIES ACT OPERATIONAL ACCT	26500	-	-	-	-	-	-	-	-	-	-	38,724	-	38,724	38,724	-	-
CAPITAL PROJECT FUNDS	27030	-	-	-	-	-	-	-	-	-	-	2,756,286	-	2,756,286	2,756,286	-	-
TRUSTEE FEES	27800	-	-	-	-	-	-	-	-	-	-	8,000	-	8,000	8,000	-	-
DEBT SERVICE	27810	-	-	-	-	-	-	-	-	-	-	1,965,250	-	1,965,250	1,965,250	-	-
AUX OVERHEAD MNTC-RES SVC	27910	-	-	-	-	-	-	-	-	-	-	-	(1,167,557)	(1,167,557)	(1,167,557)	-	-
OVERHEAD MAINTENANCE-PRINTING SERVICES	27911	-	-	-	-	-	-	-	-	-	-	-	(29,940)	(29,940)	(29,940)	-	-
AUX OVRHD MNTC-TELECOM	27913	-	-	-	-	-	-	-	-	-	-	-	(39,201)	(39,201)	(39,201)	-	-
AUX OVRHD MNTC-HEALTH SVC	27915	-	-	-	-	-	-	-	-	-	-	-	(65,394)	(65,394)	(65,394)	-	-
OVERHEAD MNTC-ATHLETICS	27916	-	-	-	-	-	-	-	-	-	-	-	(1,628,385)	(1,628,385)	(1,628,385)	-	-
OVERHEAD MNTC-MSO	27919	-	-	16,608	16,608	-	-	-	-	-	-	-	-	-	-	(16,608)	-
UNEMPLOYMENT COMPENSATION	29106	-	-	-	-	-	-	-	175,000	175,000	-	-	-	175,000	175,000	-	-
COMPENSATED ABSENCES	29110	-	-	-	-	-	-	-	150,000	150,000	-	-	-	150,000	150,000	-	-
WORKERS COMPENSATION	29113	-	-	-	-	-	-	-	200,000	200,000	-	-	-	200,000	200,000	-	-
COMPENSATION	29115	-	-	16,500	16,500	-	49,360	50,000	85,268	184,628	-	231,872	-	416,500	400,000	-	-
FAC/STF TUITION BENEFITS	29116	-	-	-	-	-	-	-	4,700,000	4,700,000	-	-	-	4,700,000	4,700,000	-	-
EMPLOYEE ASSISTANCE PROGRAM	29118	-	-	-	-	-	-	-	-	-	-	51,000	-	51,000	51,000	-	-
ST FAMILY ILLNESS FUND	29121	-	-	-	-	-	-	-	1,100	1,100	-	-	-	1,100	1,100	-	-
CENTRAL ADMINISTRATION SUBTOTAL		-	-	11,597,811	11,597,811	(325,000)	(4,350,640)	(75,000)	2,161,368	(2,589,272)	-	1,318,760	(8,939,598)	(10,210,110)	(21,807,921)	-	-
CENTRAL ENERGY FACILITY																	
PERSONAL SERVICES	Various	-	-	-	-	-	1,359,508	587,201	659,081	2,605,790	-	-	-	2,605,790	-	(2,605,790)	-
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	-	-	-	667,200	-	667,200	-	(667,200)	-
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	-	-	-	2,010,567	-	2,010,567	-	(2,010,567)	-
TRUSTEE FEES	50172	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)	-
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	-	-	-	870,000	-	870,000	-	(870,000)	-
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	-	-	-	2,238,955	-	2,238,955	-	(2,238,955)	-
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	-	-	-	4,611,766	-	4,611,766	-	(4,611,766)	-
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	-	-	-	3,900,733	-	3,900,733	-	(3,900,733)	-
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	-	-	-	1,040,546	-	1,040,546	-	(1,040,546)	-
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	-	-	-	320,973	-	320,973	-	(320,973)	-
CHARGE TO GENERAL FUND (62.92%)		-	-	-	-	-	-	-	-	-	-	(11,904,531)	-	(11,904,531)	-	11,904,531	-
CHARGE TO AUXILIARY FUND (37.08%)		-	-	-	-	-	-	-	-	-	-	(6,381,999)	-	(6,381,999)	-	6,381,999	-
CENTRAL ENERGY FACILITY SUBTOTAL		-	-	-	-	-	1,359,508	587,201	659,081	2,605,790	-	(2,605,790)	-	-	-	-	-
SERVICE CENTERS TOTALS		36,474	888,654	22,438,508	23,363,636	3,453,797	42,325,142	7,239,771	27,587,341	80,606,051	-	81,519,542	(8,278,236)	153,847,357	130,483,721	-	-

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
AUXILIARY CENTERS																
<u>PARKING SERVICES</u>																
REGISTRATION FEE	50123	-	-	1,964,000	1,964,000	-	-	-	-	-	-	-	-	-	-	1,964,000
VIOLATIONS BUREAU	50124	-	-	520,000	520,000	-	-	-	-	-	-	-	-	-	-	520,000
PARKING METER INCOME	50125	-	-	145,000	145,000	-	-	-	-	-	-	-	-	-	-	145,000
PARKING SERVICES	50130	-	-	-	-	-	161,947	107,000	117,288	386,235	-	152,589	-	538,824	-	(538,824)
PARKING LOT SEALING & STRIPING	50130	-	-	-	-	-	-	-	-	-	-	50,000	-	50,000	-	(50,000)
2003-04 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(960,000)	(960,000)
2004-05 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(34,000)	(34,000)
2017-18 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(135,918)	(135,918)
2019-20 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(47,258)	(47,258)
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	-	-	-	(863,000)	(863,000)
PARKING SERVICES SUBTOTAL		-	-	2,629,000	2,629,000	-	161,947	107,000	117,288	386,235	-	202,589	-	588,824	(2,040,176)	-
<u>RESIDENCES & AUXILIARY SERVICES</u>																
APARTMENTS																
KEWADIN	50021	-	-	642,600	642,600	-	42,000	35,000	24,737	101,737	-	333,879	-	435,616	-	206,984
NORTHWEST	50022	-	-	1,411,394	1,411,394	-	90,000	75,000	55,000	220,000	-	826,099	-	1,046,099	-	365,295
GRAD HSG	50023	-	-	1,029,593	1,029,593	-	88,500	59,000	55,000	202,500	-	521,458	-	723,958	-	305,635
APARTMENTS SUBTOTAL		-	-	3,083,587	3,083,587	-	220,500	169,000	134,737	524,237	-	1,681,436	-	2,205,673	-	877,914
BOVEE UC																
BOOKSTORE	50042	-	-	7,233,000	7,233,000	-	546,227	362,000	316,819	1,225,046	5,200,000	768,000	-	7,193,046	-	39,954
BUILDING	50043	-	-	91,000	91,000	-	323,006	55,000	157,811	535,817	-	30,550	-	566,367	-	(475,367)
CENTRAL CARD	50045	-	-	125,000	125,000	-	37,992	5,200	24,167	67,359	-	138,450	-	205,809	-	(80,809)
MEDIAGRAPHIX	50047	-	-	52,000	52,000	-	-	36,000	-	36,000	-	10,000	-	46,000	-	6,000
BOVEE UC SUBTOTAL		-	-	7,501,000	7,501,000	-	907,225	458,200	498,797	1,864,222	5,200,000	947,000	-	8,011,222	-	(510,222)
BOVEE UC FOOD SERVICE																
CATERING	50048	-	-	1,674,720	1,674,720	-	-	217,714	-	217,714	636,394	755,266	-	1,609,374	-	65,346
DOWN UNDER	50049	-	-	490,000	490,000	-	-	97,000	-	97,000	205,800	253,707	-	556,507	-	(66,507)
EINSTEINS	50050	-	-	270,000	270,000	-	-	74,000	-	74,000	99,900	97,607	-	271,507	-	(1,507)
BURRITO BOWL	50051	-	-	191,000	191,000	-	-	26,000	-	26,000	91,680	43,533	-	161,213	-	29,787
JAVA CITY LIBRARY	50052	-	-	220,220	220,220	-	-	68,000	-	68,000	83,684	85,079	-	236,763	-	(16,543)
BEVERAGE SERVICES	50053	-	-	58,000	58,000	-	-	5,500	-	5,500	12,240	5,670	-	23,410	-	34,590
C3 TOWERS	50054	-	-	800,000	800,000	-	-	150,000	-	150,000	400,000	183,128	-	733,128	-	66,872
CMBREW HP	50055	-	-	161,161	161,161	-	-	38,000	-	38,000	70,911	61,232	-	170,143	-	(8,982)
C3 EXPRESS PEARCE	50056	-	-	70,420	70,420	-	-	10,500	-	10,500	40,844	14,363	-	65,707	-	4,713
THE MARKET	50057	-	-	1,015,000	1,015,000	-	-	135,000	-	135,000	578,550	213,362	-	926,912	-	88,088
UC STARBUCKS	50059	-	-	600,000	600,000	-	-	112,500	-	112,500	252,000	156,471	-	520,971	-	79,029
NORTHSIDE MARKET	50060	-	-	265,265	265,265	-	-	42,000	-	42,000	161,812	77,903	-	281,715	-	(16,450)
WHICH WHICH	50064	-	-	180,000	180,000	-	-	58,000	-	58,000	90,000	36,027	-	184,027	-	(4,027)
CONCESSIONS	50076	-	-	291,700	291,700	-	-	55,000	-	55,000	105,012	104,560	-	264,572	-	27,128
BOVEE UC FOOD SERVICE SUBTOTAL		-	-	6,287,486	6,287,486	-	-	1,089,214	-	1,089,214	2,828,827	2,087,908	-	6,005,949	-	281,537
OTHER INCOME																
POOLED INVESTMENT INCOME	50078	-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
OTHER INCOME SUBTOTAL		-	-	600,000	600,000	-	-	-	-	-	-	-	-	-	-	600,000
PRINTING SERVICES																
UNIVERSITY PRESS	50082	-	-	1,398,500	1,398,500	-	574,307	13,450	296,441	884,198	466,000	186,040	-	1,536,238	-	(137,738)

**CENTRAL MICHIGAN UNIVERSITY
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DETAILED ALLOCATIONS**

ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
UP COPY CENTER	50083	-	-	171,000	171,000	-	31,685	-	24,854	56,539	15,000	121,580	-	193,119	-	(22,119)
UC COPY CENTER	50084	-	-	90,500	90,500	-	35,005	-	26,574	61,579	10,000	32,800	-	104,379	-	(13,879)
PRINTING SERVICES SUBTOTAL		-	-	1,660,000	1,660,000	-	640,997	13,450	347,869	1,002,316	491,000	340,420	-	1,833,736	-	(173,736)
RESIDENCE HALLS																
BARNES	50002	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
BEDDOW	50003	-	-	854,254	854,254	-	141,312	71,095	88,914	301,321	-	454,514	-	755,835	-	98,419
CALKINS	50004	-	-	1,422,968	1,422,968	-	130,505	83,845	82,916	297,266	-	463,764	-	761,030	-	661,938
CAREY	50005	-	-	1,017,744	1,017,744	-	129,247	60,045	71,807	261,099	-	411,925	-	673,024	-	344,720
COBB	50006	-	-	790,663	790,663	-	176,715	58,345	114,831	349,891	-	468,569	-	818,460	-	(27,797)
EMMONS	50007	-	-	1,169,959	1,169,959	-	119,670	71,095	77,709	268,474	-	439,991	-	708,465	-	461,494
HERRIG	50008	-	-	1,480,771	1,480,771	-	141,581	60,045	79,948	281,574	-	455,848	-	737,422	-	743,349
LARZELERE	50009	-	-	1,169,959	1,169,959	-	141,555	87,470	96,956	325,981	-	501,944	-	827,925	-	342,034
MERRILL	50010	-	-	1,169,959	1,169,959	-	129,938	75,863	86,754	292,555	-	469,462	-	762,017	-	407,942
ROBINSON	50011	-	-	869,683	869,683	-	110,477	70,861	66,319	247,657	-	460,143	-	707,800	-	161,883
SAXE	50012	-	-	1,169,959	1,169,959	-	109,563	70,978	74,093	254,634	-	458,177	-	712,811	-	457,148
SWEENEY	50013	-	-	1,169,959	1,169,959	-	141,581	80,635	93,988	316,204	-	492,506	-	808,710	-	361,249
THORPE	50015	-	-	1,169,959	1,169,959	-	141,581	72,978	75,851	290,410	-	479,426	-	769,836	-	400,123
TROUT	50016	-	-	1,169,959	1,169,959	-	135,760	85,425	90,372	311,557	-	452,401	-	763,958	-	406,001
TROUTMAN	50017	-	-	790,663	790,663	-	115,248	49,606	91,568	256,422	-	568,609	-	825,031	-	(34,368)
WHEELER	50018	-	-	-	-	-	-	-	-	-	-	207,267	-	207,267	-	(207,267)
WOLDT	50019	-	-	1,169,959	1,169,959	-	167,778	59,858	110,266	337,902	-	458,678	-	796,580	-	373,379
KULHAVI	50025	-	-	1,507,023	1,507,023	-	147,402	68,370	97,606	313,378	-	510,211	-	823,589	-	683,434
KESSELER	50026	-	-	1,507,023	1,507,023	-	112,473	64,386	75,901	252,760	-	499,577	-	752,337	-	754,686
CAMPBELL	50027	-	-	1,506,560	1,506,560	-	81,151	82,145	53,292	216,588	-	516,466	-	733,054	-	773,506
CELANI	50028	-	-	1,287,887	1,287,887	-	117,368	88,095	75,000	280,463	-	479,664	-	760,127	-	527,760
FABIANO	50029	-	-	1,575,503	1,575,503	-	129,938	88,095	82,730	300,763	-	481,324	-	782,087	-	793,416
RESIDENCE HALLS SUBTOTAL		-	-	23,970,414	23,970,414	-	2,620,843	1,449,235	1,686,821	5,756,899	-	9,730,466	-	15,487,365	-	8,483,049
RESIDENTIAL RESTAURANTS																
CAREY	50032	-	-	5,461,040	5,461,040	-	33,000	425,000	48,000	506,000	929,607	2,435,913	-	3,871,520	-	1,589,520
MERRILL	50033	-	-	3,046,920	3,046,920	-	20,000	214,000	25,000	259,000	544,942	1,665,808	-	2,469,750	-	577,170
ROBINSON	50034	-	-	3,598,200	3,598,200	-	18,000	272,000	30,000	320,000	641,108	1,897,574	-	2,858,682	-	739,518
WOLDT	50035	-	-	6,346,840	6,346,840	-	31,000	560,000	50,000	641,000	1,089,884	2,425,767	-	4,156,651	-	2,190,189
RESIDENTIAL RESTAURANTS SUBTOTAL		-	-	18,453,000	18,453,000	-	102,000	1,471,000	153,000	1,726,000	3,205,541	8,425,062	-	13,356,603	-	5,096,397
UNALLOCATED EXPENSES																
DEBT SERVICE	50065	-	-	-	-	-	-	-	-	-	-	5,986,997	-	5,986,997	-	(5,986,997)
UNIV. OVERHEAD ASSESSMENT-GF	50969	-	-	-	-	-	-	-	-	-	-	-	5,208,618	5,208,618	-	(5,208,618)
GENERAL FUND CONTRIBUTION	50969	-	-	-	-	-	-	-	-	-	-	-	-	-	(5,359,395)	(5,359,395)
DEFERRED MAINT. CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)
CAPITAL BUDGET CONTRIBUTION	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)
OPERATING & CAPITAL RESERVE	74949	-	-	-	-	-	-	-	-	-	-	-	-	-	3,520,671	3,520,671
UNALLOCATED EXPENSES SUBTOTAL		-	-	-	-	-	-	-	-	-	-	5,986,997	5,208,618	11,195,615	(3,459,324)	(14,654,939)
RESIDENCES & AUXILIARY SERVICES SUBTOTAL		-	-	61,555,487	61,555,487	-	4,491,565	4,650,099	2,821,224	11,962,888	11,725,368	29,199,289	5,208,618	58,096,163	(3,459,324)	-
AUXILIARY CENTERS TOTALS		-	-	64,184,487	64,184,487	-	4,653,512	4,757,099	2,938,512	12,349,123	11,725,368	29,401,878	5,208,618	58,684,987	(5,499,500)	-
SUBSIDIZED AUXILIARY CENTERS																
ATHLETICS																
ATHLETIC DIRECTOR	25507/55000	-	-	-	-	-	281,875	-	82,104	363,979	-	50,000	-	413,979	-	(413,979)
GENERAL FM & EQUIPMENT	55001	-	-	-	-	-	147,500	-	71,366	218,866	-	650,000	-	868,866	-	(868,866)
NCAA PAYMENTS	55002	-	-	1,255,000	1,255,000	-	-	-	-	-	-	-	-	-	-	1,255,000

**CENTRAL MICHIGAN UNIVERSITY
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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	-	-	-	1,842,526	-	1,842,526	-	(1,842,526)
NCAA ACADEMIC ENHANCEMENT	55005	-	-	-	-	-	180,012	89,163	76,539	345,714	-	15,000	-	360,714	-	(360,714)
IMG REVENUE	55007	-	-	385,000	385,000	-	-	-	-	-	-	10,000	-	10,000	-	375,000
COMPLIANCE	55008	-	-	-	-	-	126,940	538	62,532	190,010	-	40,000	-	230,010	-	(230,010)
SPORTS INFORMATION DEPT	55009	-	-	-	-	-	163,010	52,142	96,603	311,755	-	25,000	-	336,755	-	(336,755)
MID AMERICAN CONFERENCE	55010	-	-	1,525,000	1,525,000	-	-	-	-	-	-	285,000	-	285,000	-	1,240,000
ATHLETICS-GENERAL	55020	-	-	65,000	65,000	-	482,456	2,153	260,472	745,081	-	558,269	2,534,240	3,837,590	15,643,626	11,871,036
ATHLETIC TICKET TRADE	55023	-	-	604,221	604,221	-	-	68,843	-	68,843	-	75,000	-	143,843	-	460,378
OUTBOUND TICKETS	55024	-	-	-	-	-	-	-	-	-	-	107,000	-	107,000	-	(107,000)
EQUIPMENT & LOCKER ROOM	55035	-	-	5,000	5,000	-	51,250	-	31,398	82,648	-	10,000	-	92,648	-	(87,648)
HOST MAC TOURNAMENT	55037	-	-	-	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)
SCOREBOARDS	55049	-	-	-	-	-	-	114,286	-	114,286	-	35,000	-	149,286	-	(149,286)
SPORTS MEDICINE	55050	-	-	250,000	250,000	-	368,037	318,034	194,382	880,453	-	250,000	-	1,130,453	-	(880,453)
ATHLETIC INJURIES	55052	-	-	40,000	40,000	-	-	-	-	-	-	300,000	-	300,000	-	(260,000)
ATHLETIC PROMOTIONS	55053	-	-	-	-	-	52,000	-	21,048	73,048	-	40,000	-	113,048	-	(113,048)
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	-	-	-	40,000	-	40,000	-	(40,000)
STRENGTH & COND. PROGRAM	55057	-	-	-	-	106,050	152,000	24,090	122,923	405,063	-	45,000	-	450,063	-	(450,063)
CHEERLEADERS	55060	-	-	-	-	-	-	8,074	-	8,074	-	-	-	8,074	-	(8,074)
CMU CHIPPETTES	55065	-	-	-	-	-	-	8,612	-	8,612	-	-	-	8,612	-	(8,612)
FOOTBALL SUITES	55067	-	-	10,100	10,100	-	-	-	-	-	-	5,000	-	5,000	-	5,100
CHIPPEWA CLUB	55070	-	-	1,233,709	1,233,709	-	151,145	122,802	75,995	349,942	-	100,000	-	449,942	-	783,767
GAME GUARANTEES	55071	-	-	2,247,000	2,247,000	-	-	-	-	-	-	760,000	-	760,000	-	1,487,000
FOOTBALL	55075	-	-	-	-	1,035,250	570,632	731,164	596,199	2,933,245	-	1,800,000	-	4,733,245	-	(4,733,245)
MEN'S BASKETBALL	55081	-	-	-	-	261,085	319,923	237,795	191,096	1,009,899	-	450,000	-	1,459,899	-	(1,459,899)
BASEBALL	55082	-	-	-	-	176,245	-	80,045	54,586	310,876	-	225,000	-	535,876	-	(535,876)
MENS TRACK & CROSS CO	55083	-	-	-	-	45,915	-	37,171	21,257	104,343	-	-	-	104,343	-	(104,343)
WRESTLING	55085	-	-	-	-	175,070	-	54,260	71,199	300,529	-	110,000	-	410,529	-	(410,529)
TRACK & FIELD - COMBINED	55087	-	-	-	-	-	-	-	-	-	-	175,000	-	175,000	-	(175,000)
WOMEN'S BASKETBALL	55091	-	-	-	-	237,350	250,000	110,887	145,869	744,106	-	450,000	-	1,194,106	-	(1,194,106)
WOMEN'S SOCCER	55092	-	-	-	-	119,685	-	-	56,695	176,380	-	100,000	-	276,380	-	(276,380)
FIELD HOCKEY	55093	-	-	-	-	109,481	-	-	43,003	152,484	-	100,000	-	252,484	-	(252,484)
GYMNASTICS	55094	-	-	-	-	184,325	-	-	82,300	266,625	-	100,000	-	366,625	-	(366,625)
WOMEN'S GOLF	55095	-	-	-	-	61,105	-	-	33,978	95,083	-	75,000	-	170,083	-	(170,083)
WOMEN'S LACROSSE	55096	-	-	-	-	112,601	-	-	54,766	167,367	-	100,000	-	267,367	-	(267,367)
WOMENS TRACK & CROSS CO	55097	-	-	-	-	194,387	-	-	108,069	302,456	-	-	-	302,456	-	(302,456)
VOLLEYBALL	55098	-	-	-	-	164,630	-	111,529	79,847	356,006	-	140,000	-	496,006	-	(496,006)
SOFTBALL	55099	-	-	-	-	181,800	-	-	63,549	245,349	-	200,000	-	445,349	-	(445,349)
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	-	-	-	5,708,676	-	5,708,676	5,598,177	(110,499)
ATHLETICS SUBTOTAL		-	-	7,630,030	7,630,030	3,164,979	3,296,780	2,171,588	2,697,775	11,331,122	-	15,006,471	2,534,240	28,871,833	21,241,803	-
COMPUTING SUPPORT																
OIT	24310/26376/53119	-	-	-	-	-	372,819	16,700	164,196	553,715	-	49,700	-	603,415	11,012,091	10,408,676
MEDIATED SERVICES	53110	-	-	-	-	-	237,348	-	123,697	361,045	-	155,000	-	516,045	-	(516,045)
APPLICATION & DEVELOPMENT	53111	-	-	-	-	-	617,222	85,606	290,074	992,902	-	31,245	-	1,024,147	-	(1,024,147)
NETWORK	53112	-	-	-	-	-	474,636	213,329	222,026	909,991	-	150,000	-	1,059,991	400,000	(659,991)
INFRASTRUCTURE	53114	-	-	-	-	-	363,986	66,694	154,663	585,343	-	45,950	-	631,293	-	(631,293)
TECH SERVICES	53115	-	-	-	-	-	199,111	232,444	106,893	538,448	-	54,100	-	592,548	100,000	(492,548)
HELP DESK AND USER SUPPORT	53116	-	-	-	-	-	438,844	248,140	189,192	876,176	-	39,277	-	915,453	-	(915,453)
OIT MAINTENANCE	53118	-	-	-	-	-	-	-	-	-	-	2,148,353	-	2,148,353	-	(2,148,353)
PROJECT MANAGEMENT OFFICE	53120	-	-	-	-	-	231,426	99,727	112,157	443,310	-	27,335	-	470,645	-	(470,645)
DEVELOPMENT & MAINTENANCE	53121	-	-	-	-	-	1,073,408	499,045	485,407	2,057,860	-	41,000	-	2,098,860	-	(2,098,860)
INFORMATION SECURITY	53123	-	-	-	-	-	522,985	108,327	191,748	823,060	-	38,250	-	861,310	-	(861,310)
DATA SERVICES	53125	-	-	-	-	-	292,466	159,386	128,414	580,266	-	9,765	-	590,031	-	(590,031)
COMPUTING SUPPORT SUBTOTAL		-	-	-	-	-	4,824,251	1,729,398	2,168,467	8,722,116	-	2,789,975	-	11,512,091	11,512,091	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.		OVERHEAD		
<u>PUBLIC BROADCASTING</u>																
RADIO																
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	-	-	-	776,354	776,354
MISCELLANEOUS	43305/43313	-	-	6,000	6,000	-	-	-	-	-	-	-	-	-	-	6,000
TOWER RENT	43313	-	-	75,000	75,000	-	-	-	-	-	-	-	-	-	-	75,000
CONTRIBUTIONS	9300011	-	-	1,047,500	1,047,500	-	-	-	-	-	-	-	-	-	-	1,047,500
MANAGEMENT & GENERAL	43350	-	-	-	-	-	143,066	7,000	61,376	211,442	-	128,426	-	339,868	-	(339,868)
FUNDRAISING	43351	-	-	-	-	-	106,842	64,828	62,145	233,815	-	144,501	-	378,316	-	(378,316)
BROADCASTING	43352	-	-	-	-	-	167,197	10,800	75,615	253,612	-	325,800	-	579,412	-	(579,412)
PROGRAMMING	43353	-	-	-	-	-	237,223	25,600	123,889	386,712	-	408,950	-	795,662	-	(795,662)
PROGRAM INFORMATION & OUTREACH	43354	-	-	-	-	-	27,644	100	12,462	40,206	-	92,449	-	132,655	-	(132,655)
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	-	-	-	2,265	-	2,265	-	(2,265)
CPB CARES ACT	-	-	-	74,136	74,136	-	-	-	-	-	-	-	-	-	-	74,136
CORP FOR PUBLIC BROADCASTING	69015	-	-	249,188	249,188	-	-	-	-	-	-	-	-	-	-	249,188
TOTAL RADIO		-	-	1,451,824	1,451,824	-	681,972	108,328	335,487	1,125,787	-	1,102,391	-	2,228,178	776,354	-
TELEVISION																
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	-	-	-	1,138,679	1,138,679
MISCELLANEOUS	43205/43213	-	-	64,000	64,000	-	-	-	-	-	-	-	-	-	-	64,000
TOWER RENT	43213	-	-	270,000	270,000	-	-	-	-	-	-	-	-	-	-	270,000
CONTRIBUTIONS	9300010	-	-	1,300,000	1,300,000	-	-	-	-	-	-	-	-	-	-	1,300,000
MANAGEMENT & GENERAL	43250	-	-	-	-	-	186,831	21,000	69,105	276,936	-	103,300	-	380,236	-	(380,236)
FUNDRAISING	43251	-	-	-	-	-	148,153	55,399	78,697	282,249	-	301,450	-	583,699	-	(583,699)
BROADCASTING	43252	-	-	-	-	-	398,818	20,000	179,715	598,533	-	484,300	-	1,082,833	-	(1,082,833)
PROGRAMMING	43253	-	-	-	-	-	312,550	2,000	162,826	477,376	-	865,698	-	1,343,074	-	(1,343,074)
PROGRAM INFORMATION & OUTREACH	43254	-	-	-	-	-	43,321	-	20,961	64,282	-	240,145	-	304,427	-	(304,427)
OUTREACH	43255	-	-	-	-	-	67,300	-	25,695	92,995	-	9,500	-	102,495	-	(102,495)
CPB CARES ACT	-	-	-	130,204	130,204	-	-	-	-	-	-	-	-	-	-	130,204
CORP FOR PUBLIC BROADCASTING	69005	-	-	893,881	893,881	-	-	-	-	-	-	-	-	-	-	893,881
TOTAL TELEVISION		-	-	2,658,085	2,658,085	-	1,156,973	98,399	536,999	1,792,371	-	2,004,393	-	3,796,764	1,138,679	-
PUBLIC BROADCASTING SUBTOTAL		-	-	4,109,909	4,109,909	-	1,838,945	206,727	872,486	2,918,158	-	3,106,784	-	6,024,942	1,915,033	-
<u>TELECOMMUNICATIONS</u>																
USAGE-RESALE	50142	-	-	3,000	3,000	-	-	-	-	-	-	-	-	-	-	3,000
USAGE-ADMINISTRATIVE	50142	-	-	245,400	245,400	-	-	-	-	-	-	-	-	-	-	245,400
NONTAXABLE SALES-RESALE	50142	-	-	45,000	45,000	-	-	-	-	-	-	-	-	-	-	45,000
CELLULAR PHONE RESALE	50142	-	-	8,166,200	8,166,200	-	-	-	-	-	-	-	-	-	-	8,166,200
MONTHLY SERVICE-ADMINISTRATIVE	50142	-	-	2,385,200	2,385,200	-	-	-	-	-	-	-	-	-	-	2,385,200
SERVICE ORDER CHARGES	50142	-	-	1,255,800	1,255,800	-	-	-	-	-	-	-	-	-	-	1,255,800
MONTHLY PHONE SERVICE-RES HALLS	50142	-	-	350,000	350,000	-	-	-	-	-	-	-	-	-	-	350,000
MONTHLY CABLE SERVICE-RES HALLS	50142	-	-	375,000	375,000	-	-	-	-	-	-	-	-	-	-	375,000
OTHER REVENUE	50142	-	-	15,000	15,000	-	-	-	-	-	-	-	-	-	-	15,000
PERSONNEL SERVICES	50142	-	-	-	-	-	868,675	370,000	445,023	1,683,698	-	-	-	1,683,698	62,611	(1,621,087)
TRUCKS-USAGE	50142	-	-	-	-	-	-	-	-	-	-	138,838	-	138,838	-	(138,838)
CABLE TV ROYALTIES	50142	-	-	-	-	-	-	-	-	-	-	172,700	-	172,700	-	(172,700)
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	-	-	-	115,505	-	115,505	-	(115,505)
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	-	-	-	7,530,000	-	7,530,000	-	(7,530,000)
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	-	-	-	2,130,000	-	2,130,000	-	(2,130,000)
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	-	-	-	45,000	-	45,000	-	(45,000)
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	-	-	-	275,215	275,215	(812,255)	(1,087,470)
TELECOMMUNICATIONS SUBTOTAL		-	-	12,840,600	12,840,600	-	868,675	370,000	445,023	1,683,698	-	10,132,043	275,215	12,090,956	(749,644)	-

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ACCOUNT NAME	ACCT NO	REVENUE				EXPENDITURES								TRANSFERS IN / (OUT)	GROSS MARGIN	
		TUITION	STATE APPROP	OTHER REVENUE	TOTAL REVENUE	PERSONNEL				NON-PERSONNEL			TOTAL EXPENSES			
						FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.				OVERHEAD
<u>COLLEGE OF MEDICINE CLINICS</u>																
UNIVERSITY HEALTH SERVICES	1501000000	-	-	986,862	986,862	696,767	804,752	-	756,302	2,257,821	-	472,333	246,442	2,976,596	1,989,734	-
NEW CLINIC OPERATIONS	1518200000	-	-	245,844	245,844	45,917	129,195	-	70,901	246,013	-	13,825	-	259,838	13,994	-
COLLEGE OF MEDICINE CLINICS SUBTOTAL		-	-	1,232,706	1,232,706	742,684	933,947	-	827,203	2,503,834	-	486,158	246,442	3,236,434	2,003,728	-
<u>EVENTS & CONFERENCE SERVICES</u>																
EVENTS & CONFERENCE SERVICES	50250/25201	-	-	54,979	54,979	-	75,241	68,960	39,553	183,754	-	12,959	-	196,713	141,734	-
UNIVERSITY EVENTS	50181/25201	-	-	1,012,624	1,012,624	-	144,755	357,835	59,227	561,817	-	450,807	-	1,012,624	-	-
UNIVERSITY EVENTS SUBTOTAL		-	-	1,067,603	1,067,603	-	219,996	426,795	98,780	745,571	-	463,766	-	1,209,337	141,734	-
<u>UNIVERSITY RECREATION</u>																
UNIVERSITY RECREATION	50195/25201	-	-	515,000	515,000	47,297	712,108	310,000	357,902	1,427,307	-	127,828	-	1,555,135	1,040,135	-
TICKET CENTRAL	50183/25201	-	-	70,000	70,000	11,824	42,025	27,600	24,620	106,069	-	36,696	-	142,765	72,765	-
EVENTS CENTER OPERATIONS	50225/25201	-	-	50,189	50,189	11,824	44,738	37,166	42,752	136,480	-	38,874	-	175,354	125,165	-
UNIVERSITY RECREATION SUBTOTAL		-	-	635,189	635,189	70,945	798,871	374,766	425,274	1,669,856	-	203,398	-	1,873,254	1,238,065	-
SUBSIDIZED AUXILIARY CENTERS TOTALS		-	-	27,516,037	27,516,037	3,978,608	12,781,465	5,279,274	7,535,008	29,574,355	-	32,188,595	3,055,897	64,818,847	37,302,810	-
GRAND TOTAL		218,348,567	89,198,100	118,980,725	426,527,392	87,977,246	74,963,335	20,160,109	77,633,655	260,734,345	11,725,368	155,747,867	(13,721)	428,193,859	1,666,467	-

Central Energy Facility

The Central Energy Facility (CEF) budget has been established to recognize the expenditures for all utilities at the university, including heating, cooling, electricity, water, sewer, recycling and solid waste disposal. This budget does not include the estimated utilities for Public Broadcasting. Utilities for this unit are reflected in its respective operating budgets.

The funding for the Central Energy Facility is derived from internal transfers. Specifically, the cost of utilities is assessed to the General Fund and to Residences and Auxiliary Services, based on the respective square footage of each of these areas. While the overall campus square footage has increased over the past several years, the square footage allocation ratio has remained consistent over the last couple years at around 64 percent general fund and 36 percent Residences and Auxiliary Services.

In a demonstrated model of energy conservation, the utilities budget for CMU has been held constant or flat for nine years, except for adjustments in square footage. This is a remarkable accomplishment of true energy savings. The 2020-2021 CEF budget is \$18,286,530.

Major assumptions included in the expenditure budget are as follows:

- The budget includes anticipated costs for employee compensation.
- Purchased thermal fuel costs are expected to remain stable primarily due to decreased fuel costs and conservation measures implemented.
- Purchased electricity costs are expected to remain stable
- Solid waste & recycling costs are projected to remain stable.
- City water and sewer costs are expected to remain stable.
- Bond payments are anticipated to remain stable.

Energy and Utilities strives to minimize utility costs by economically dispatching Central Energy Facility equipment. Operation of both Co-Generation units is the preferred source for steam and electric production. Chilled water production will be optimized by staging the campus' free cooling apparatus, steam absorption chillers, and electric chillers.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 NON-GENERAL FUND BUDGET
CENTRAL ENERGY FACILITY**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
CENTRAL ENERGY FACILITY													
PERSONAL SERVICES	Various	-	-	1,359,508	587,201	659,081	2,605,790	-	-	-	2,605,790	-	(2,605,790)
SEF BOND PAYMENT-2008	50172	-	-	-	-	-	-	-	667,200	-	667,200	-	(667,200)
CO-GEN BOND PAYMENT-1990	50172	-	-	-	-	-	-	-	2,010,567	-	2,010,567	-	(2,010,567)
TRUSTEE FEES	50172	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)
MAINT SUPPLIES/EQUIP	Various	-	-	-	-	-	-	-	870,000	-	870,000	-	(870,000)
SYSTEM MAINTENANCE	Various	-	-	-	-	-	-	-	2,238,955	-	2,238,955	-	(2,238,955)
PURCHASED THERMAL FUEL	50175	-	-	-	-	-	-	-	4,611,766	-	4,611,766	-	(4,611,766)
PURCHASED ELECTRICITY	50175	-	-	-	-	-	-	-	3,900,733	-	3,900,733	-	(3,900,733)
PURCHASED SEWER AND WATER	50175	-	-	-	-	-	-	-	1,040,546	-	1,040,546	-	(1,040,546)
SOLID WASTE HANDLING	50175	-	-	-	-	-	-	-	320,973	-	320,973	-	(320,973)
CHARGE TO GENERAL FUND (63.95%)		-	-	-	-	-	-	-	(11,904,531)	-	(11,904,531)	-	11,904,531
CHARGE TO AUXILIARY FUND (36.05%)		-	-	-	-	-	-	-	(6,381,999)	-	(6,381,999)	-	6,381,999
GRAND TOTAL		-	-	1,359,508	587,201	659,081	2,605,790	-	(2,605,790)	-	-	-	-

Parking Services

The 2020-21 Parking Services budget is based on previous year results regarding parking permit sales, parking citation revenue and parking meter revenue. This budget is built on a break-even basis with annual contributions to fund capital projects and support the general fund.

Revenue

The 2020-21 budgeted revenue is \$2,629,000. Annual parking permit sales fluctuate but have seen a slight decrease over the last few years. Rates for parking meters and citations align with the local municipal rates.

The Parking Services Department continues to provide fair and consistent parking enforcement throughout the entire campus community. The department has seen a decrease in violators over the last few years due to the implementation of the smartphone meter application and educating the campus community on rules and regulations.

Expenses

The Parking Services 2020-21 budgeted expenses reflect staff compensation based on the reorganization and new management of the department. The 2020-21 budget is anticipated to contribute the same amount to fund capital projects and maintains similar operational spending levels to the prior year.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 NON-GENERAL FUND BUDGET
PARKING SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
PARKING SERVICES														
REGISTRATION FEE	50123	1,964,000	-	-	-	-	-	-	-	-	-	-	-	1,964,000
VIOLATIONS BUREAU	50124	520,000	-	-	-	-	-	-	-	-	-	-	-	520,000
PARKING METER INCOME	50125	145,000	-	-	-	-	-	-	-	-	-	-	-	145,000
PARKING SERVICES	50130	-	-	161,947	107,000	117,288	386,235	-	152,589	-	538,824	-	-	(538,824)
PARKING LOT SEALING & STRIPING	50130	-	-	-	-	-	-	-	50,000	-	50,000	-	-	(50,000)
2003-04 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	(960,000)	-	(960,000)
2004-05 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	(34,000)	-	(34,000)
2017-18 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	(135,918)	-	(135,918)
2019-20 BUDGET REDUCTION	50130	-	-	-	-	-	-	-	-	-	-	(47,258)	-	(47,258)
CAPITAL POOL CONTRIBUTION	50130	-	-	-	-	-	-	-	-	-	-	(863,000)	-	(863,000)
GRAND TOTAL		2,629,000	-	161,947	107,000	117,288	386,235	-	202,589	-	588,824	(2,040,176)	-	-

Auxiliary Services

The Auxiliary Services budget consists of the following major units: Residence Halls, University Apartments, Residential Restaurants, Bookstore, Retail Dining, University Center Operations, Central Card Office and Printing Services. Residences and Auxiliary Services functions as a break-even operation. Revenues collected in excess of direct expenses are either returned to: the general fund in the form of overhead and utility costs, the Capital Budget, or retained by Auxiliary Services for internal maintenance operations, equipment replacement, and long-term capital needs.

Revenue

The total revenue in the 2020-21 budgets is projected at \$61,555,487 and is based on the following assumptions:

- A 2 percent increase in the room and board unlimited meal plan from \$10,328 for two semesters to \$10,528 for residence hall students.
- Residence hall capacity is approximately 5,797. Estimated fall opening occupancy is 4,100. COVID-19 has caused the need for reduced density in the residence halls.

Expenditures

The total expenditure budget for 2020-21 is \$61,555,487 which is a 13 percent decrease from the 2019-20 budget (\$69,595,313). The major assumptions and parameters in the expenditure budget are as follows:

- Negotiated and anticipated costs for employee compensation for 2020-21.
- Estimated expenditures for Campus Dining Services (ARAMARK) management fees and reimbursable expenses.
- No increase to the projected university overhead charge for 2020-21. This includes estimated overhead charges for Residence Services, Bookstore, The Down Under Food Court, Goodies to Go, Printing Services, and Internet access.
- Cost of food per student will increase 2 percent.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 NON-GENERAL FUND BUDGET
AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD			
RESIDENCE HALLS														
BEDDOW	50003	854,254	-	141,312	71,095	88,914	301,321	-	191,445	263,069	-	755,835	-	98,419
CALKINS	50004	1,422,968	-	130,505	83,845	82,916	297,266	-	198,818	264,946	-	761,030	-	661,938
CAREY	50005	1,017,744	-	129,247	60,045	71,807	261,099	-	193,735	218,190	-	673,024	-	344,720
COBB	50006	790,663	-	176,715	58,345	114,831	349,891	-	207,267	261,302	-	818,460	-	(27,797)
EMMONS	50007	1,169,959	-	119,670	71,095	77,709	268,474	-	189,521	250,470	-	708,465	-	461,494
HERRIG	50008	1,480,771	-	141,581	60,045	79,948	281,574	-	189,687	266,161	-	737,422	-	743,349
LARZELERE	50009	1,169,959	-	141,555	87,470	96,956	325,981	-	233,353	268,591	-	827,925	-	342,034
MERRILL	50010	1,169,959	-	129,938	75,863	86,754	292,555	-	203,301	266,161	-	762,017	-	407,942
ROBINSON	50011	869,683	-	110,477	70,861	66,319	247,657	-	199,206	260,937	-	707,800	-	161,883
SAXE	50012	1,169,959	-	109,563	70,978	74,093	254,634	-	192,016	266,161	-	712,811	-	457,148
SWEENEY	50013	1,169,959	-	141,581	80,635	93,988	316,204	-	223,915	268,591	-	808,710	-	361,249
THORPE	50015	1,169,959	-	141,581	72,978	75,851	290,410	-	218,124	261,302	-	769,836	-	400,123
TROUT	50016	1,169,959	-	135,760	85,425	90,372	311,557	-	191,949	260,452	-	763,958	-	406,001
TROUTMAN	50017	790,663	-	115,248	49,606	91,568	256,422	-	303,663	264,946	-	825,031	-	(34,368)
WHEELER	50018	-	-	-	-	-	-	-	207,267	-	-	207,267	-	(207,267)
WOLDT	50019	1,169,959	-	167,778	59,858	110,266	337,902	-	190,087	268,591	-	796,580	-	373,379
KULHAVI	50025	1,507,023	-	147,402	68,370	97,606	313,378	-	241,620	268,591	-	823,589	-	683,434
KESSELER	50026	1,507,023	-	112,473	64,386	75,901	252,760	-	233,416	266,161	-	752,337	-	754,686
CAMPBELL	50027	1,506,560	-	81,151	82,145	53,292	216,588	-	254,921	261,545	-	733,054	-	773,506
CELANI	50028	1,287,887	-	117,368	88,095	75,000	280,463	-	232,862	246,802	-	760,127	-	527,760
FABIANO	50029	1,575,503	-	129,938	88,095	82,730	300,763	-	232,862	248,462	-	782,087	-	793,416
TOTAL RESIDENCE HALLS		23,970,414	-	2,620,843	1,449,235	1,686,821	5,756,899	-	4,529,035	5,201,431	-	15,487,365	-	8,483,049
APARTMENTS														
KEWADIN	50021	642,600	-	42,000	35,000	24,737	101,737	-	222,122	111,757	-	435,616	-	206,984
NORTHWEST	50022	1,411,394	-	90,000	75,000	55,000	220,000	-	415,342	410,757	-	1,046,099	-	365,295
GRAD HSG	50023	1,029,593	-	88,500	59,000	55,000	202,500	-	321,158	200,300	-	723,958	-	305,635
TOTAL APARTMENTS		3,083,587	-	220,500	169,000	134,737	524,237	-	958,622	722,814	-	2,205,673	-	877,914
RESIDENTIAL RESTAURANTS														
CAREY	50032	5,461,040	-	33,000	425,000	48,000	506,000	929,607	212,193	2,223,720	-	3,871,520	-	1,589,520
MERRILL	50033	3,046,920	-	20,000	214,000	25,000	259,000	544,942	177,808	1,488,000	-	2,469,750	-	577,170
ROBINSON	50034	3,598,200	-	18,000	272,000	30,000	320,000	641,108	197,574	1,700,000	-	2,858,682	-	739,518
WOLDT	50035	6,346,840	-	31,000	560,000	50,000	641,000	1,089,884	306,767	2,119,000	-	4,156,651	-	2,190,189
TOTAL RESIDENTIAL RESTAURANTS		18,453,000	-	102,000	1,471,000	153,000	1,726,000	3,205,541	894,342	7,530,720	-	13,356,603	-	5,096,397
BOVEE UC														
BOOKSTORE	50042	7,233,000	-	546,227	362,000	316,819	1,225,046	5,200,000	-	768,000	-	7,193,046	-	39,954
BUILDING	50043	91,000	-	323,006	55,000	157,811	535,817	-	-	30,550	-	566,367	-	(475,367)
CENTRAL CARD	50045	125,000	-	37,992	5,200	24,167	67,359	-	-	138,450	-	205,809	-	(80,809)
MEDIAGRAPHIX	50047	52,000	-	-	36,000	-	36,000	-	-	10,000	-	46,000	-	6,000
SUBTOTAL		7,501,000	-	907,225	458,200	498,797	1,864,222	5,200,000	-	947,000	-	8,011,222	-	(510,222)

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 NON-GENERAL FUND BUDGET
AUXILIARY SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL					NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	UTILITIES	SUPPLIES & EQUIP.	OVERHEAD			
BOVEE UC FOOD SERVICE														
CATERING	50048	1,674,720	-	-	217,714	-	217,714	636,394	-	755,266	-	1,609,374	-	65,346
DOWN UNDER	50049	490,000	-	-	97,000	-	97,000	205,800	-	253,707	-	556,507	-	(66,507)
EINSTEINS	50050	270,000	-	-	74,000	-	74,000	99,900	-	97,607	-	271,507	-	(1,507)
GOODIES	50051	191,000	-	-	26,000	-	26,000	91,680	-	43,533	-	161,213	-	29,787
JAVA CITY LIBRARY	50052	220,220	-	-	68,000	-	68,000	83,684	-	85,079	-	236,763	-	(16,543)
BEVERAGE SERVICES	50053	58,000	-	-	5,500	-	5,500	12,240	-	5,670	-	23,410	-	34,590
C3 TOWERS	50054	800,000	-	-	150,000	-	150,000	400,000	-	183,128	-	733,128	-	66,872
CMBREW HP	50055	161,161	-	-	38,000	-	38,000	70,911	-	61,232	-	170,143	-	(8,982)
C3 EXPRESS PEARCE	50056	70,420	-	-	10,500	-	10,500	40,844	-	14,363	-	65,707	-	4,713
THE MARKET	50057	1,015,000	-	-	135,000	-	135,000	578,550	-	213,362	-	926,912	-	88,088
UC STARBUCKS	50059	600,000	-	-	112,500	-	112,500	252,000	-	156,471	-	520,971	-	79,029
NORTHSIDE MARKET	50060	265,265	-	-	42,000	-	42,000	161,812	-	77,903	-	281,715	-	(16,450)
WHICH WICH	50064	180,000	-	-	58,000	-	58,000	90,000	-	36,027	-	184,027	-	(4,027)
CONCESSIONS	50076	291,700	-	-	55,000	-	55,000	105,012	-	104,560	-	264,572	-	27,128
SUBTOTAL		6,287,486	-	-	1,089,214	-	1,089,214	2,828,827	-	2,087,908	-	6,005,949	-	281,537
TOTAL BOVEE UC		13,788,486	-	907,225	1,547,414	498,797	2,953,436	8,028,827	-	3,034,908	-	14,017,171	-	(228,685)
PRINTING SERVICES														
UNIVERSITY PRESS	50082	1,398,500	-	574,307	13,450	296,441	884,198	466,000	-	186,040	-	1,536,238	-	(137,738)
UP COPY CENTER	50083	171,000	-	31,685	-	24,854	56,539	15,000	-	121,580	-	193,119	-	(22,119)
UC COPY CENTER	50084	90,500	-	35,005	-	26,574	61,579	10,000	-	32,800	-	104,379	-	(13,879)
TOTAL PRINTING SERVICES		1,660,000	-	640,997	13,450	347,869	1,002,316	491,000	-	340,420	-	1,833,736	-	(173,736)
POOLED INVESTMENT INCOME														
POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000
TOTAL POOLED INVESTMENT INCOME		600,000	-	-	-	-	-	-	-	-	-	-	-	600,000
UNALLOCATED EXPENSES														
UNIV. OVERHEAD ASSESSMENT-GF		-	-	-	-	-	-	-	-	-	5,208,618	5,208,618	-	(5,208,618)
INTER-FUND TRANSFER TO GF		-	-	-	-	-	-	-	-	-	-	-	(3,159,395)	(3,159,395)
2017 BUDGET REDUCTION CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	(2,200,000)	(2,200,000)
DEFERRED MAINT. CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	(900,000)	(900,000)
CAPITAL BUDGET CONTRIBUTION		-	-	-	-	-	-	-	-	-	-	-	(720,600)	(720,600)
DEBT SERVICE		-	-	-	-	-	-	-	-	5,986,997	-	5,986,997	-	(5,986,997)
OPERATING & CAPITAL RESERVE		-	-	-	-	-	-	-	-	-	-	-	3,520,671	3,520,671
TOTAL UNALLOCATED EXPENSES		-	-	-	-	-	-	-	-	5,986,997	5,208,618	11,195,615	(3,459,324)	(14,654,939)
GRAND TOTAL		61,555,487	-	4,491,565	4,650,099	2,821,224	11,962,888	11,725,368	6,381,999	22,817,290	5,208,618	58,096,163	(3,459,324)	-

Athletics

The Athletics revenue and expenditure budgets are represented as a subsidized auxiliary center. Almost all of the athletics-related accounts were transferred from the general fund, effective July 1, 1995. The auxiliary fund accounts allow the financial activity of a sport or event to be fully recorded in one account and better accommodate the athletics department's reporting needs.

The 2020-21 Athletic revenue budget is projected at \$7,630,030. In addition, the general fund support of \$21,241,803 reflects the university's commitment to continue to provide the Athletics Department the appropriate level of funding it received when it was part of the general fund. The general fund support includes funding for a majority of the faculty and staff salaries and benefits, overhead charges returned to the general fund, debt service for facilities, scholarships to student-athletes, supplies and expenses, and gender equity initiatives. Nearly half of the subsidy relates to overhead charges, debt service, and scholarships to student-athletes. The current scholarship subsidy includes 232 total awards. Some sports allow for fractional scholarship awards and others are based on full scholarship awards. The total subsidized scholarship budget for 2020-21 is set at \$5,598,177. Revenues, totaling \$7,630,030 received from ticket sales, game guarantees, fund raising and other external sources support the additional operating needs of the athletic programs. The 2020-21 fiscal year expenditure budget (including transfers out) totals \$28,871,833.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 NON-GENERAL FUND BUDGET
ATHLETICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
ATHLETIC DIRECTOR	55000	-	-	281,875	-	82,104	363,979	-	50,000	-	413,979	-	(413,979)
GENERAL FM & EQUIPMENT	55001	-	-	147,500	-	71,366	218,866	-	650,000	-	868,866	-	(868,866)
NCAA PAYMENTS	55002	1,255,000	-	-	-	-	-	-	-	-	-	-	1,255,000
TRUST FEES/DEBT PAYMENT	55004	-	-	-	-	-	-	-	1,842,526	-	1,842,526	-	(1,842,526)
NCAA ACADEMIC ENHANCEMENT	55005	-	-	180,012	89,163	76,539	345,714	-	15,000	-	360,714	-	(360,714)
IMG REVENUE	55007	385,000	-	-	-	-	-	-	10,000	-	10,000	-	375,000
COMPLIANCE	55008	-	-	126,940	538	62,532	190,010	-	40,000	-	230,010	-	(230,010)
SPORTS INFORMATION DEPT	55009	-	-	163,010	52,142	96,603	311,755	-	25,000	-	336,755	-	(336,755)
MID AMERICAN CONFERENCE	55010	1,525,000	-	-	-	-	-	-	285,000	-	285,000	-	1,240,000
ATHLETIC SPECIAL EVENTS	55015	10,000	-	-	-	-	-	-	10,000	-	10,000	-	-
ATHLETICS-GENERAL	55020	65,000	-	482,456	2,153	260,472	745,081	-	558,269	2,534,240	3,837,590	15,643,626	11,871,036
ATHLETIC TICKET TRADE	55023	604,221	-	-	68,843	-	68,843	-	75,000	-	143,843	-	460,378
OUTBOUND TICKETS	55024	-	-	-	-	-	-	-	107,000	-	107,000	-	(107,000)
EQUIPMENT & LOCKER ROOM	55035	5,000	-	51,250	-	31,398	82,648	-	10,000	-	92,648	-	(87,648)
HOST MAC TOURNAMENT	55037	-	-	-	-	-	-	-	20,000	-	20,000	-	(20,000)
SCOREBOARDS	55049	-	-	-	114,286	-	114,286	-	35,000	-	149,286	-	(149,286)
SPORTS MEDICINE	55050	250,000	-	368,037	318,034	194,382	880,453	-	250,000	-	1,130,453	-	(880,453)
ATHLETIC INJURIES	55052	40,000	-	-	-	-	-	-	300,000	-	300,000	-	(260,000)
ATHLETIC PROMOTIONS	55053	-	-	52,000	-	21,048	73,048	-	40,000	-	113,048	-	(113,048)
POST SEASON COMPETITION	55055	-	-	-	-	-	-	-	40,000	-	40,000	-	(40,000)
STRENGTH & COND. PROGRAM	55057	-	106,050	152,000	24,090	122,923	405,063	-	45,000	-	450,063	-	(450,063)
CHEERLEADERS	55060	-	-	-	8,074	-	8,074	-	-	-	8,074	-	(8,074)
CMU CHIPPETTES	55065	-	-	-	8,612	-	8,612	-	-	-	8,612	-	(8,612)
FOOTBALL SUITES	55067	10,100	-	-	-	-	-	-	5,000	-	5,000	-	5,100
CHIPPEWA CLUB	55070	1,233,709	-	151,145	122,802	75,995	349,942	-	100,000	-	449,942	-	783,767
GAME GUARANTEES	55071	2,247,000	-	-	-	-	-	-	760,000	-	760,000	-	1,487,000
FOOTBALL	55075	-	1,035,250	570,632	731,164	596,199	2,933,245	-	1,800,000	-	4,733,245	-	(4,733,245)
MEN'S BASKETBALL	55081	-	261,085	319,923	237,795	191,096	1,009,899	-	450,000	-	1,459,899	-	(1,459,899)
BASEBALL	55082	-	176,245	-	80,045	54,586	310,876	-	225,000	-	535,876	-	(535,876)
MENS TRACK & CROSS CO	55083	-	45,915	-	37,171	21,257	104,343	-	-	-	104,343	-	(104,343)
WRESTLING	55085	-	175,070	-	54,260	71,199	300,529	-	110,000	-	410,529	-	(410,529)
TRACK & FIELD - COMBINED	55087	-	-	-	-	-	-	-	175,000	-	175,000	-	(175,000)
WOMEN'S BASKETBALL	55091	-	237,350	250,000	110,887	145,869	744,106	-	450,000	-	1,194,106	-	(1,194,106)
WOMEN'S SOCCER	55092	-	119,685	-	-	56,695	176,380	-	100,000	-	276,380	-	(276,380)
FIELD HOCKEY	55093	-	109,481	-	-	43,003	152,484	-	100,000	-	252,484	-	(252,484)
GYMNASTICS	55094	-	184,325	-	-	82,300	266,625	-	100,000	-	366,625	-	(366,625)
WOMEN'S GOLF	55095	-	61,105	-	-	33,978	95,083	-	75,000	-	170,083	-	(170,083)
WOMEN'S LACROSSE	55096	-	112,601	-	-	54,766	167,367	-	100,000	-	267,367	-	(267,367)
WOMENS TRACK & CROSS CO	55097	-	194,387	-	-	108,069	302,456	-	-	-	302,456	-	(302,456)
VOLLEYBALL	55098	-	164,630	-	111,529	79,847	356,006	-	140,000	-	496,006	-	(496,006)
SOFTBALL	55099	-	181,800	-	-	63,549	245,349	-	200,000	-	445,349	-	(445,349)
ATHLETIC SCHOLARSHIPS	55136	-	-	-	-	-	-	-	5,708,676	-	5,708,676	5,598,177	(110,499)
GRAND TOTAL		7,630,030	3,164,979	3,296,780	2,171,588	2,697,775	11,331,122	-	15,006,471	2,534,240	28,871,833	21,241,803	-

General Fund Support	2020-2021
Faculty Salaries	3,330,079
Staff Salaries	3,165,584
Regular Faculty Benefits	1,408,025
FT Faculty & Staff Benefits	1,368,434
Supplies & Equipment	1,343,985
Overhead	2,534,240
Debt Service	1,842,526
Scholarships	5,598,177
Additional University Subsidy (2009-2010)	650,753
	<u>21,241,803</u>

College of Medicine – Clinical Operations

The College of Medicine – Clinical Operations consists of medical practices and one shared services agreement. The University Health Services department transferred to the College of Medicine in fiscal year 2012-13. The total subsidy for the College of Medicine – Clinical Operations is \$770,854. The subsidy is necessary to assure the continued provision of essential clinical, campus health education, and other related services to CMU students and the university community.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 NON-GENERAL FUND BUDGET
COLLEGE OF MEDICINE CLINICS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	UNV SUBSIDY TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
UNIVERSITY HEALTH SERVICES													
OPERATIONS	1501000000	986,862	696,767	804,752	-	756,302	2,257,821	-	472,333	246,442	2,976,596	1,989,734	-
TOTAL UNIV HEALTH SERVICES		986,862	696,767	804,752	-	756,302	2,257,821	-	472,333	246,442	2,976,596	1,989,734	-
NEW CLINIC													
OPERATIONS	1518200000	245,844	45,917	129,195	-	70,901	246,013	-	13,825	-	259,838	13,994	-
TOTAL NEW CLINIC OPERATIONS		245,844	45,917	129,195	-	70,901	246,013	-	13,825	-	259,838	13,994	-
GRAND TOTAL		1,232,706	742,684	933,947	-	827,203	2,503,834	-	486,158	246,442	3,236,434	2,003,728	-

Computing Support

The Office of Information Technology continues to apply funding to support key services. Major projects for 2020-21 are targeted to improvement of internal IT business processes, a major information security initiative, the continuation of a major software development project supporting online student advising services, the assimilation of our College of Medicine into the university's primary academic and administrative systems, the enhancement of a customer relationship management system in the Student Recruitment and Retention division, and the expansion of business intelligence capabilities.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 NON-GENERAL FUND BUDGET
COMPUTING SUPPORT**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES									TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL					NON-PERSONNEL						TOTAL EXPENSES
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
COMPUTING SUPPORT														
OIT (INCLUDES SUBSIDIES)	24310/26376/53119	-	-	372,819	16,700	164,196	553,715	-	49,700	-	603,415	11,012,091	10,862,498	
MEDIATED SERVICES	53110	-	-	237,348	-	123,697	361,045	-	155,000	-	516,045	-	(683,915)	
APPLICATION & DEVELOPMENT	53111	-	-	617,222	85,606	290,074	992,902	-	31,245	-	1,024,147	-	(998,914)	
NETWORK	53112	-	-	474,636	213,329	222,026	909,991	-	150,000	-	1,059,991	400,000	(861,773)	
INFRASTRUCTURE	53114	-	-	363,986	66,694	154,663	585,343	-	45,950	-	631,293	-	(604,639)	
TECH SERVICES	53115	-	-	199,111	232,444	106,893	538,448	-	54,100	-	592,548	100,000	(265,992)	
HELP DESK AND USER SUPPORT	53116	-	-	438,844	248,140	189,192	876,176	-	39,277	-	915,453	-	(1,063,051)	
OIT MAINTENANCE	53118	-	-	-	-	-	-	-	2,148,353	-	2,148,353	-	(2,446,304)	
PROJECT MANAGEMENT OFFICE	53120	-	-	231,426	99,727	112,157	443,310	-	27,335	-	470,645	-	(463,943)	
DEVELOPMENT & MAINTENANCE	53121	-	-	1,073,408	499,045	485,407	2,057,860	-	41,000	-	2,098,860	-	(1,314,251)	
INFORMATION SECURITY	53123	-	-	522,985	108,327	191,748	823,060	-	38,250	-	861,310	-	(739,733)	
DATA SERVICES	53125	-	-	292,466	159,386	128,414	580,266	-	9,765	-	590,031	-	(1,419,983)	
GRAND TOTAL		-	-	4,824,251	1,729,398	2,168,467	8,722,116	-	2,789,975	-	11,512,091	11,512,091	-	

Public Broadcasting

The 2020-21 Public Broadcasting revenue and expenditures budget net together to break even at June 30, 2021, with a total budget of \$6,024,942 as compared to \$6,070,634 in 2019-20. The total budget reflects a 0.76 percent decrease compared to the 2019-20 budget.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 NON-GENERAL FUND BUDGET
PUBLIC BROADCASTING**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
RADIO													
WCMU TV & FM	23000/43310	-	-	-	-	-	-	-	-	-	-	776,354	776,354
MISCELLANEOUS	43305/43313	6,000	-	-	-	-	-	-	-	-	-	-	6,000
TOWER RENT	43313	75,000	-	-	-	-	-	-	-	-	-	-	75,000
CONTRIBUTIONS	9300011	1,047,500	-	-	-	-	-	-	-	-	-	-	1,047,500
MANAGEMENT & GENERAL	43350	-	-	143,066	7,000	61,376	211,442	-	128,426	-	339,868	-	(339,868)
FUNDRAISING	43351	-	-	106,842	64,828	62,145	233,815	-	144,501	-	378,316	-	(378,316)
BROADCASTING	43352	-	-	167,197	10,800	75,615	253,612	-	325,800	-	579,412	-	(579,412)
PROGRAMMING	43353	-	-	237,223	25,600	123,889	386,712	-	408,950	-	795,662	-	(795,662)
PROGRAM INFORMATION	43354	-	-	27,644	100	12,462	40,206	-	92,449	-	132,655	-	(132,655)
PROGRAM INFORMATION & OUTREACH	43355	-	-	-	-	-	-	-	2,265	-	2,265	-	(2,265)
CPB CARES ACT		74,136	-	-	-	-	-	-	-	-	-	-	74,136
CORP FOR PUBLIC BROADCASTING	69015	249,188	-	-	-	-	-	-	-	-	-	-	249,188
TOTAL RADIO		1,451,824	-	681,972	108,328	335,487	1,125,787	-	1,102,391	-	2,228,178	776,354	-
TELEVISION													
WCMU TV & FM	23000/43210	-	-	-	-	-	-	-	-	-	-	1,138,679	1,138,679
MISCELLANEOUS	43205/43213	64,000	-	-	-	-	-	-	-	-	-	-	64,000
TOWER RENT	43213	270,000	-	-	-	-	-	-	-	-	-	-	270,000
CONTRIBUTIONS	9300010	1,300,000	-	-	-	-	-	-	-	-	-	-	1,300,000
MANAGEMENT & GENERAL	43250	-	-	186,831	21,000	69,105	276,936	-	103,300	-	380,236	-	(380,236)
FUNDRAISING	43251	-	-	148,153	55,399	78,697	282,249	-	301,450	-	583,699	-	(583,699)
BROADCASTING	43252	-	-	398,818	20,000	179,715	598,533	-	484,300	-	1,082,833	-	(1,082,833)
PROGRAMMING	43253	-	-	312,550	2,000	162,826	477,376	-	865,698	-	1,343,074	-	(1,343,074)
PROGRAM INFORMATION & OUTREACH	43254	-	-	43,321	-	20,961	64,282	-	240,145	-	304,427	-	(304,427)
OUTREACH	43255	-	-	67,300	-	25,695	92,995	-	9,500	-	102,495	-	(102,495)
CPB CARES ACT		130,204	-	-	-	-	-	-	-	-	-	-	130,204
CORP FOR PUBLIC BROADCASTING	69005	893,881	-	-	-	-	-	-	-	-	-	-	893,881
TOTAL TELEVISION		2,658,085	-	1,156,973	98,399	536,999	1,792,371	-	2,004,393	-	3,796,764	1,138,679	-
GRAND TOTAL		4,109,909	-	1,838,945	206,727	872,486	2,918,158	-	3,106,784	-	6,024,942	1,915,033	-

Telecommunications

The Telecommunications budget for 2020-21 is built on the assumption that revenue and expenses will increase significantly with the culmination of scheduled Center for Integrated Health Studies project. Budgeted expenses for telephone switch maintenance, cable service, and local phone access decrease as a result of renegotiated contracts; however, negotiated employee compensation increases. Revenue from Connect CMU Cellular Phone program continues to increase due to marketing efforts, while the need for additional deferred maintenance funding in areas such as physical security, mediated classrooms and the university data network is becoming more critical.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 NON-GENERAL FUND BUDGET
TELECOMMUNICATIONS**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN	
			PERSONNEL				NON-PERSONNEL							
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD				
TELECOMMUNICATIONS														
USAGE-RESALE	50142	3,000	-	-	-	-	-	-	-	-	-	-	-	3,000
USAGE-ADMINISTRATIVE	50142	245,400	-	-	-	-	-	-	-	-	-	-	-	245,400
NONTAXABLE SALES-RESALE	50142	45,000	-	-	-	-	-	-	-	-	-	-	-	45,000
CELLULAR PHONE RESALE	50142	8,166,200	-	-	-	-	-	-	-	-	-	-	-	8,166,200
MONTHLY SERVICE-ADMINISTRATIVE	50142	2,385,200	-	-	-	-	-	-	-	-	-	-	-	2,385,200
SERVICE ORDER CHARGES	50142	1,255,800	-	-	-	-	-	-	-	-	-	-	-	1,255,800
MONTHLY PHONE SERVICE-RES HALLS	50142	350,000	-	-	-	-	-	-	-	-	-	-	-	350,000
MONTHLY CABLE SERVICE-RES HALLS	50142	375,000	-	-	-	-	-	-	-	-	-	-	-	375,000
OTHER REVENUE	50142	15,000	-	-	-	-	-	-	-	-	-	-	-	15,000
PERSONNEL SERVICES	50142	-	-	868,675	370,000	445,023	1,683,698	-	-	-	1,683,698	62,611	(1,621,087)	
TRUCKS-LOCAL/USAGE	50142	-	-	-	-	-	-	-	138,838	-	138,838	-	(138,838)	
CABLE TV ROYALTIES	50142	-	-	-	-	-	-	-	172,700	-	172,700	-	(172,700)	
SUPPLIES/DEPARTMENTAL	50142	-	-	-	-	-	-	-	115,505	-	115,505	-	(115,505)	
SUPPLIES/RESALE-PLANT	50142	-	-	-	-	-	-	-	7,530,000	-	7,530,000	-	(7,530,000)	
SUPPLIES/SYSTEM RELATED	50142	-	-	-	-	-	-	-	2,130,000	-	2,130,000	-	(2,130,000)	
UNCOLLECTIBLE WRITE-OFFS	50142	-	-	-	-	-	-	-	45,000	-	45,000	-	(45,000)	
OVERHEAD RECOVERY / REDUCTIONS	50142	-	-	-	-	-	-	-	-	275,215	275,215	(812,255)	(1,087,470)	
GRAND TOTAL		12,840,600	-	868,675	370,000	445,023	1,683,698	-	10,132,043	275,215	12,090,956	(749,644)	-	

University Events and Conferences Services

The 2020-21 University Events budget reflects no general fund subsidy. The unit is now a full auxiliary unit and responsible for generating enough funds to cover its expenditure budget. University Events coordinates all aspects of activities offered at the University for non-athletic public performances. University Events functions as the contracting agent for the University for all public events as it relates to performing artists, speakers and films. The department works with student organizations, university departments and community organizations in providing production services for all levels of performing arts and special events. The department also controls use, rental and related billings of all University staging, chairs and audio and video equipment.

The 2020-21 Event and Conference Services (ECS) budget includes general fund support of \$141,734. ECS is responsible for providing leadership, administration and overall coordination, management and development of camps, conferences and events. ECS meets with conference and event planners, arranges event details and coordinates service delivery. ECS also schedules and manages the use of CMU facilities by internal and external organizations and individuals. The general fund subsidy provides opportunities to support academic and administrative units with their coordination of events, camps and conferences at CMU.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 NON-GENERAL FUND BUDGET
UNIVERSITY EVENTS & CONFERENCE SERVICES**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
UNIVERSITY EVENTS & CONFERENCES													
EVENTS & CONFERENCE SERVICES	50250/25201	54,979	-	75,241	68,960	39,553	183,754	-	12,959	-	196,713	141,734	-
UNIVERSITY EVENTS	50181	1,012,624	-	144,755	357,835	59,227	561,817	-	450,807	-	1,012,624	-	-
GRAND TOTAL		1,067,603	-	219,996	426,795	98,780	745,571	-	463,766	-	1,209,337	141,734	-

University Recreation

The 2020-21 University Recreation budget includes general fund support of \$2,012,444. University Recreation conducts recreation and fitness programs for the campus community largely occurring in the Student Activity (SAC), as well as the Outdoor Sports Complex and Disc Golf Course. The SAC is a comprehensive, holistic activity center focusing on fitness, wellness, and leisure pursuits for all members of the university community. The general fund subsidy supports facilities, programs and services that are designed to help students, faculty and staff maintain healthy lifestyles and to provide choices for active use of leisure time. Activities are offered within the program areas of aquatics, fitness/wellness, informal recreation, intramural sports, social activities and special events. The department also advises and facilitates club sports.

The 2020-21 Events Center Operations budget includes general fund support of \$197,930. Events Center Operations is responsible for the daily leadership and management of the CMU Events Center. Events Center Operations coordinates scheduling, personnel and events management. The general fund subsidy supports staffing of events and coordination of all operations for the CMU Events Center. This subsidy allows access to the Events Center for Academic Programs, Athletics, Student Life, University Events and other university functions by providing operational support costs for these units. In addition, a portion of this subsidy funds the management of the Ticket Central Box Office and provides the support for campus wide ticket operations.

**CENTRAL MICHIGAN UNIVERSITY
2020-2021 NON-GENERAL FUND BUDGET
UNIVERSITY RECREATION**

ACCOUNT NAME	ACCT NO	TOTAL REVENUE	EXPENDITURES								TOTAL EXPENSES	TRANSFERS IN / (OUT)	GROSS MARGIN
			PERSONNEL				NON-PERSONNEL						
			FACULTY SALARIES	STAFF SALARIES	OTHER COMPENS.	BENEFITS	TOTAL COMPENS.	COST OF GOODS SOLD	SUPPLIES & EQUIP.	OVERHEAD			
UNIVERSITY RECREATION													
EVENTS CENTER OPERATIONS	50225/25201	50,189	11,824	44,738	37,166	42,752	136,480	-	38,874	-	175,354	125,165	-
TICKET CENTRAL	50183/25201	70,000	11,824	42,025	27,600	24,620	106,069	-	36,696	-	142,765	72,765	-
UNIVERSITY RECREATION	50195/25201	515,000	47,297	712,108	310,000	357,902	1,427,307	-	127,828	-	1,555,135	1,040,135	-
GRAND TOTAL		635,189	70,945	798,871	374,766	425,274	1,669,856	-	203,398	-	1,873,254	1,238,065	-

SPECIFIC 2020-2021 REVENUE AND EXPENDITURE ITEMS EXCEEDING \$1,000,000 CONTRACTING AUTHORITY INCLUDED IN THE FY 2020-2021 BUDGET DOCUMENT

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Library Media Acquisitions	24120	\$3,575,000	Subscription services for approximately 1,500 periodicals, databases & electronic resources (EBSCO Subscription Services handles the majority of the subscriptions for a total of approximately \$1,000,000).
2) Furniture	Various	3,750,000	For the purchase of office furniture, including classroom furniture replacement.
3) Insurance Coverage	26405/27520	3,220,000	Premiums for insurance coverage of general liability, errors and omissions, cyber, medical malpractice, auto, all-states and excess MI workers' compensation, property and other insurance coverage. Some of the premium expenses are charged back to Auxiliary Services, College of Medicine, Global Campus, etc. This amount does not include self-insured workers' compensation nor internally funded retention/reserve amounts for payment of individual claims.
4) Employee Benefits and Insurance	Various	35,000,000	Premiums for insurance coverage for medical, dental, prescription drug, long-term disability, and life for employees eligible to receive insurance. This amount includes the University contributions as well as employee payroll deductions.
5) Custodial Services	27131	1,400,000	Purchase of custodial services and supplies for one year renewal with Romanow Building Services for Dow Science Building, Greenhouse, Global Campus, Indoor Athletic Complex, Music Building, Library, Health Professions, Education and Human Services, and the Bioscience Building.
6) Network Upgrades/Maintenance	50142/53112	2,500,000	Purchase of network equipment for upgrade and maintenance.
7) University Marketing & Advertising	Global Campus - Various & University Communications	7,500,000	Contract with media buying agent for various marketing and advertising initiatives for Global Campus learning center locations across the United States and Main Campus.
8) Property Leases	Global Campus - Various	2,800,000	Real estate lease agreements for classroom space needs in Global Campus learning center locations across the United States.
9) Software/Hardware Maintenance	53118/76100	3,600,000	Annual maintenance costs for hardware, software and membership fees.
10) Software/Hardware/Project Purchases	53117/70544	3,000,000	Annual purchases for new and replacement hardware, software, consulting and other project costs.
11) Supplies & Equipment, Faculty Start-up	Various	4,250,000	Supplies and equipment purchases associated with hiring research intensive faculty.
12) Water & Sewer Purchase	50175	1,040,546	City of Mt. Pleasant.
13) Computer Equipment	Various	1,400,000	Agreement for purchasing university computers.
14) Physician Adjuster Payments	Various	15,637,008	Enhanced medicaid payments to CMED affiliate provider groups.
15) State of Michigan - IGT	Various	6,959,480	Local match payments to the State of Michigan in association with physician adjuster payments.
16) University Pediatricians	Various	8,115,720	Enhanced medicaid payments to CMED affiliate provider group.
17) State of Michigan (UP) - IGT	Various	5,561,148	Local match payments to the State of Michigan in association with UP physician adjuster payments.
18) Website Project	Various	1,500,000	Payments to enhance the CMU website. This includes analysis, consulting, development, implementation and other related costs.
19) Covenant Reimbursements	Various	2,750,000	Reimbursements for overhead paid by Covenant Health System to CMU.
20) University Pediatricians Reimbursements	Various	2,334,000	Reimbursements for overhead, salary support, and academic support paid by University Pediatricians to CMU.
	TOTAL	\$115,892,902	

APPENDIX B

"EXEMPT" ITEMS EXCEEDING \$1,000,000 THAT ARE FOR RESALE PURPOSES APPROVED IN THE BY-LAW CHANGE TO CONTRACTING AUTHORITY AS REVISED JANUARY 26, 1990 FOR INFORMATIONAL PURPOSES ONLY

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Residence Hall Dining Services	Auxiliary	4,500,000	Cost of goods sold to include food purchases and non-food supply items for resale in Residential Dining Services Operations.
2) Retail Dining Services	Auxiliary	4,000,000	Cost of goods sold to include food purchases and non-food supply items for resale in Retail Dining Services Operations.
3) Bookstore	Auxiliary	8,500,000	Cost of goods sold to include books, supplies, clothing and all other items purchased for resale in Bookstore operations.
4) CONNECT Cellular Services	50142	9,000,000	Cost of goods sold to include service, equipment, and accessories purchased for resale through CONNECT operations.
TOTAL		<u>\$26,000,000</u>	

APPENDIX C

MULTI-YEAR CONTRACTS EXCEEDING \$1,000,000, PREVIOUSLY APPROVED FOR INFORMATIONAL PURPOSES ONLY

ITEM/ACCOUNT NAME/VENDOR	FUNDING SOURCE/ ACCOUNT NUMBER	ESTIMATED AMOUNT	EXPLANATION
1) Purchased Electricity	50175	3,900,733	Electricity purchase for the University with our main supplier Wolverine Power. Current supplier is Wolverine Power. Multiple suppliers approach for bidding purposes still in effect.
2) Natural Gas Purchase	50175	4,611,766	Campus purchased natural gas. Multiple suppliers might be used for contract lengths not to exceed three (3) years.
3) Copier/Printer Equipment	50089	1,250,000	Multi-year contract expiring in 2025 for copiers, printers, fax devices to replace some existing and add some new equipment.
4) Business Bank Card/Line of Credit - Vendor Payments	Various	10,000,000	Multi-year agreement for a line of credit with PNC to cover CMU's monthly vendor payments and monthly cardholder transactions.
5) Office Supplies	Various	1,100,000	Contract with Office Depot for office supplies.
6) Furnishings and Other Equipment	Residence Halls and Apartments	2,500,000	Includes desks, chairs, dressers, beds, mattresses, curtains, carpet, vanities, lighting, other case goods, and other equipment and furnishings. Includes computer lab technology equipment and software.
7) Secure 24 - SAP Hosting	53118	1,304,292	Third (3rd) year of a three (3) year agreement for hosting of CMU's SAP Environment.
TOTAL		<u>\$24,666,791</u>	

APPENDIX D

UNIVERSITY DEFERRED MAINTENANCE BUDGET

	COST CENTER / INTERNAL ORDER	2020-21
<u>FUNDING SOURCES</u>		
GENERAL FUND	27030	2,756,286
PARKING SERVICES	50130	863,000
RES & AUX SERVICES	74949	1,620,600
UNIVERSITY RESERVES	74995	3,151,114
TOTAL FUNDING SOURCES		\$ 8,391,000
<u>USES OF FUNDS</u>		
DEFERRED MAINTENANCE		8,391,000
TOTAL USES OF FUNDS		\$ 8,391,000
NET SURPLUS (DEFICIT)		\$ -

DEFERRED MAINTENANCE DETAIL

LOCATION	PROJECTS	2020-21
CAMPUS	ANNUAL - ARCHITECTURAL REPAIRS	417,500
CAMPUS	ANNUAL - CIVIL WORKS	433,500
CAMPUS	ANNUAL - ELECTRICAL INFRASTRUCTURE	467,000
CAMPUS	ANNUAL - ELEVATOR MAINTENANCE	203,000
CAMPUS	ANNUAL - ENVIRONMENTAL	50,000
CAMPUS	ANNUAL - SAFETY IMPROVEMENTS	50,000
CAMPUS	ANNUAL - FIRE SYSTEMS REPAIR	115,000
CAMPUS	ANNUAL - FLOORING REPAIR	130,000
CAMPUS	ANNUAL - GROUNDS AND PONDS MAINTENANCE	104,000
CAMPUS	ANNUAL - HVAC SYSTEMS REPAIR	767,000
CAMPUS	ANNUAL - LIGHTING IMPROVEMENTS AND REPAIR	547,500
CAMPUS	ANNUAL - MASONRY REPAIR	2,033,500
CAMPUS	ANNUAL - MECHANICAL INFRASTRUCTURE REPAIR	494,000
CAMPUS	ANNUAL - ROOF REPAIR	1,804,000
CAMPUS	WATER INFILTRATION REPAIR	600,000
MCGUIRK	RETRACTABLE SEATING	25,000
KELLY SHORTS	STRUCTURE REPAIR	150,000
TOTAL DEFERRED MAINTENANCE		\$ 8,391,000