

**CENTRAL MICHIGAN UNIVERSITY 2007-08 FISCAL YEAR**  
**AS OF DECEMBER 31, 2007**  
**SUMMARY OF BUDGET TO ACTUAL - BUDGET CENTER CATEGORIES**

	<b>ACADEMIC CENTERS</b>				<b>SERVICE CENTERS</b>			
	Annual Budget	6 Month Actual	% of Annual Budget	% (Over) Under 12 Month Budget	Annual Budget	6 Month Actual	% of Annual Budget	% (Over) Under 12 Month Budget
Revenue								
Tuition	178,973,426	92,880,485	51.90%	48.10%	1,801,469	897,166	49.80%	50.20%
Room & Board								
Provost Fund								
State Appropriation					80,994,600	81,296,144	100.37%	-0.37%
Other Revenue	1,169,685	947,135	80.97%	19.03%	4,213,328	5,501,270	130.57%	-30.57%
<b>Total Revenue</b>	<b>180,143,111</b>	<b>93,827,620</b>	<b>52.09%</b>	<b>47.91%</b>	<b>87,009,397</b>	<b>87,694,580</b>	<b>100.79%</b>	<b>-0.79%</b>
Expenses								
Faculty Salaries	69,322,790	33,614,965	48.49%	51.51%	3,547,044	1,394,000	39.30%	60.70%
Staff Salaries	17,906,646	8,447,288	47.17%	52.83%	31,681,267	13,921,485	43.94%	56.06%
Other Compensation	1,335,334	1,392,137	104.25%	-4.25%	1,829,156	2,131,803	116.55%	-16.55%
Benefits	34,442,126	16,270,899	47.24%	52.76%	20,197,476	7,796,715	38.60%	61.40%
Cost of goods sold					50,000	102,897	205.79%	-105.79%
S&E	18,539,281	8,422,769	45.43%	54.57%	62,419,546	32,757,671	52.48%	47.52%
Overhead					(7,350,171)	(3,675,081)	50.00%	50.00%
Transfers (in) out*	38,596,934	35,958,794			(25,364,921)	(17,370,602)		
<b>Total Expenses</b>	<b>180,143,111</b>	<b>104,106,852</b>	<b>57.79%</b>	<b>42.21%</b>	<b>87,009,397</b>	<b>37,058,888</b>	<b>42.59%</b>	<b>57.41%</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>(10,279,233)</b>			<b>0</b>	<b>50,635,692</b>		
	<b>AUXILIARY CENTERS</b>				<b>SUBSIDIZED AUXILIARY CENTERS</b>			
	Annual Budget	6 Month Actual	% of Annual Budget	% (Over) Under 12 Month Budget	Annual Budget	6 Month Actual	% of Annual Budget	% (Over) Under 12 Month Budget
Revenue								
Tuition								
Room & Board	41,763,058	23,642,977	56.61%	43.39%				
Provost Fund								
State Appropriation								
Other Revenue	39,498,374	20,849,354	52.79%	47.21%	9,981,563	4,786,387	47.95%	52.05%
<b>Total Revenue</b>	<b>81,261,432</b>	<b>44,492,331</b>	<b>54.75%</b>	<b>45.25%</b>	<b>9,981,563</b>	<b>4,786,387</b>	<b>47.95%</b>	<b>52.05%</b>
Expenses								
Faculty Salaries		25,545			2,779,638	1,323,163	47.60%	52.40%
Staff Salaries	7,194,812	2,992,514	41.59%	58.41%	3,262,627	1,803,426	55.28%	44.72%
Other Compensation	10,015,522	5,286,947	52.79%	47.21%	1,878,714	1,019,696	54.28%	45.72%
Benefits	3,772,731	1,761,111	46.68%	53.32%	2,492,051	1,258,852	50.51%	49.49%
Cost of goods sold	17,381,434	10,365,268	59.63%	40.37%				
S&E	31,104,796	14,372,841	46.21%	53.79%	13,148,904	8,900,418	67.69%	32.31%
Overhead	5,078,898	2,539,452	50.00%	50.00%	2,066,648	1,033,322	50.00%	50.00%
Transfers (in) out*	6,713,239	6,570,143			(15,647,019)	(9,339,152)		
<b>Total Expenses</b>	<b>81,261,432</b>	<b>43,913,821</b>	<b>54.04%</b>	<b>45.96%</b>	<b>9,981,563</b>	<b>5,999,725</b>	<b>60.11%</b>	<b>39.89%</b>
<b>Net Income (Loss)</b>	<b>0</b>	<b>578,510</b>			<b>0</b>	<b>(1,213,338)</b>		