

M I N U T E S

BOARD OF REGENTS MOREHEAD STATE UNIVERSITY

November 20, 1992

The Board of Regents met at 1:30 p.m. on Friday, November 20, 1992, in the Riggle Room of the Adron Doran University Center in Morehead, Kentucky. Vice Chair Lois Baker presided.

CALL TO ORDER

Vice Chair Baker called the meeting to order.

ROLL CALL

On roll call, the following members were present:

**Mrs. Lois Baker
Mr. James A. Finch
Mr. Buckner Hinkle, Jr.
Mr. L. M. Jones
Mr. Chando Mapoma
Mrs. Helen Pennington
Mr. John M. Rosenberg
Dr. Alban Wheeler**

**Absent: Dr. Charles M. Rhodes
 Mr. William R. Seaton**

Also, present for the meeting were Dr. Dan Connell, Chair of the Staff Congress; and Mr. Glen Acree with the firm of McBrayer, McGinnis, Leslie & Kirkland.

Members of the news media present were: Mrs. Judy Yancy, Director of Media Relations at MSU; Mr. Pride Graff, Editor of The Trail Blazer; Ms. Kim Hamilton, Managing Editor of The Morehead News; Mr. Tod Pack, Reporter with the Northeastern Bureau of The Herald Leader; Mr. Jim Robinson, Reporter with the Morehead Bureau of the Daily Independent; and Mr. Tom Lewis, News and Public Affairs Director for WMKY.

**SEPTEMBER 18, 1992,
MINUTES**

Mr. Jones moved, seconded by Mr. Finch, to approve the Minutes of the meeting held on September 18, 1992, as distributed. Motion unanimously carried.

**ACADEMIC AFFAIRS
COMMITTEE REPORT**

Dr. Wheeler, newly elected chair of the Academic Affairs Committee, presented the recommendations of the Committee which met earlier in the day as well as a report on the final 1992 fall enrollment.

**1992 WINTER
GRADUATES**

RECOMMENDATION: That the Board approve the awarding of degrees to all candidates who have successfully completed all degree requirements for the 1992 Winter Commencement on December 19 as approved by the faculty of the University.

MOTION: Dr. Wheeler moved, seconded by Mr. Finch, to approve the recommendation.

VOTE: The motion unanimously carried.

SABBATICAL LEAVES

RECOMMENDATION: That the Board approve the granting of sabbatical leaves to the following faculty members contingent upon funding being available:

William Rodgers, Professor of Data Processing, Spring 1993

Ryan Howard, Professor of Art, Fall 1993

Roger Jones, Professor of Art, Spring 1994

Kay Schafer, Associate Professor of Government, Spring 1994

Stuart Sprague, Professor of History, Spring 1994

(Additional background information attached to these Minutes and marked IV-A-3)

MOTION: Dr. Wheeler moved, seconded by Mr. Rosenberg, to approve the recommendation.

VOTE: The motion unanimously carried.

ENROLLMENT REPORT

Dr. Eaglin reported on the 1992 fall enrollment which showed a headcount figure of 9,170, an increase of 4.1 percent over the same

period last year. The full-time equivalency (FTE) enrollment reflected a minimal increase as a result of the growth in the number of part-time students.

(Additional background information attached to these Minutes and marked IV-A-2)

Dr. Wheeler commended and thanked Dr. John Philley, Executive Vice President for Academic Affairs; Dr. Judy Rogers, Associate Vice President for Academic Affairs and Dean of Undergraduate Programs; and Dr. Marc Glasser, Dean of Graduate Programs, on the excellent reports they presented to the Academic Affairs Committee on the Commission on General Education and the course development process at the University.

**ADMINISTRATION AND
FISCAL SERVICES
COMMITTEE REPORT**

Mr. Buckner Hinkle, Jr., Chair of the Administration and Fiscal Services Committee, presented the recommendations of the Committee as well as reports on Health Insurance and the Six-Year Capital Plan. The Committee met on October 30 and again earlier in the day.

1991-92 AUDIT

RECOMMENDATION: That the Board accept the 1991-92 audit report as submitted by Kelley, Galloway and Company.

(1991-92 Audit Report and additional background information attached to these Minutes and marked IV-B-1)

Mr. Ron Timmons, Managing Partner of Kelley, Galloway, and Company, provided a brief overview of the 1991-92 audit. Mr. Timmons reported that the financial statements were fairly presented and that there were no material internal control weaknesses.

MOTION: Mr. Hinkle moved, seconded by Mrs. Pennington, to accept the 1991-92 audit as recommended.

VOTE: The motion unanimously carried.

**QUARTERLY FINANCIAL
REPORT**

RECOMMENDATION: That the Board accept the quarterly financial report as presented.

(Quarterly Financial Report and additional background information attached to these Minutes and marked IV-B-2)

Mr. Hinkle said that the opening budget for the 1992-93 fiscal year was \$57,384,600 with the total operating revenues and expenditures at September 30 projected to increase to \$57,675,550. The increase of \$290,950 (.5%) in additional revenue resulted primarily from funding for allied health programs distributed by the Council on Higher Education, a new long-distance telephone resale contract, transfers of privately-donated funds to intercollegiate athletics, and increases in miscellaneous revenue sources.

MOTION: Mr. Hinkle moved, seconded by Mr. Jones, that the Board approve the recommendation.

VOTE: The motion unanimously carried.

PERSONNEL ACTIONS

RECOMMENDATION: That the Personnel Actions for the period of August 31, 1992, through October 30, 1992, be ratified.

(Personnel Actions and additional background information attached to these Minutes and marked IV-B-3)

Dr. Eaglin indicated that the administration would be reviewing the statutes in terms of the detail mandated by law and reporting through the Administration and Fiscal Services Committee some recommendations on simplifying the report.

EXTERNAL AGENCY AGREEMENTS

RECOMMENDATION: That the Board ratify the list of agreements with external agencies.

(List of External Agency Agreements and additional background information attached to these Minutes and marked IV-B-4)

PERSONAL SERVICE CONTRACTS

RECOMMENDATION: That the Board ratify the list of Personal Service Contracts, which represents all such contracts issued with amounts greater than \$1,000 between September 1, 1992, through October 31, 1992.

(List of Personal Service Contracts and additional background information attached to these Minutes and marked IV-B-5)

Dr. Philley clarified the personal service contract for Dr. Gene Ezell. Dr. Ezell is a consultant to a contract that has been negotiated by one of the University's faculty members through an external

funding agency. These services are provided for in the externally funded contract which covers a 12-month period.

MOTION: Mr. Hinkle moved, seconded by Dr. Wheeler, to approve the recommendations in items 3, 4 & 5.

VOTE: The motion unanimously carried.

RESOLUTION

RECOMMENDATION: That the Board adopt the following resolution:

WHEREAS, in May of 1971, Morehead State University issued its Morehead State University Consolidated Educational Building Revenue Bonds - Series G, in the current principal outstanding amount of \$3,670,000, and

WHEREAS, Morehead State University (the "University") now desires to issue refunding bonds in order to lower the debt service on the outstanding Morehead State University Consolidated Educational Building Revenue Bonds - Series G (the "Series G Bonds"); and

WHEREAS, the Board of Regents wishes to delegate to the Administrative and Fiscal Services Committee the necessary authority to bring about the issuance of the bonds;

THEREFORE, BE IT RESOLVED that the Board of Regents of Morehead State University hereby designates the Administrative and Fiscal Services Committee and delegates to that Administrative and Fiscal Services Committee and authorizes that Administrative and Fiscal Services Committee to take all necessary actions required and needed in conjunction with the issuance of bonds in one or more issues in an amount not to exceed \$4,000,000 in order to reduce the debt service on the outstanding Series G Bonds;

BE IT FURTHER RESOLVED that the University Board of Regents authorizes the Administrative and Fiscal Services Committee and/or the Chief Executive Officer of the University and any such other University officials as may be necessary to have published all necessary publications of notice of sale of the bonds as may be required for the issuance of the bonds and

to approve any terms and conditions with respect to the sale of the bonds;

BE IT FURTHER RESOLVED that the Board of Regents of the University authorizes the Administrative and Fiscal Services Committee and/or Chief Executive Officer to accept bids pursuant to said notice of sale, with the proviso that the acceptance of bids shall produce a present value savings acceptable to the Office of Financial Management and Economic Analysis;

BE IT FURTHER RESOLVED that the Board of Regents of the University authorizes the Administrative and Fiscal Services Committee to authorize the Chief Executive Officer to execute any and all documents necessary to issue said bonds, including the authorization and execution of the Series J Resolution setting the terms and conditions of said bonds, all to be ratified and affirmed following the issuance of the bonds by the University Board of Regents; and

BE IT FURTHER RESOLVED that the Board of Regents of the University authorizes its Administrative and Fiscal Services Committee and/or Chief Executive Officer to take all other and further actions as shall be necessary or helpful in effecting the transactions contemplated and needed to bring about the issuance of the bonds.

(Additional background information attached to these Minutes and marked IV-B-6)

Mr. Hinkle indicated that the Committee recommended some slight modifications to the language in the Resolution as follows:

- The last paragraph on page 138 omit "and/or the Chief Executive Officer."
- The first full paragraph on page 139 omit "and/or the Chief Executive Officer."
- The next to last paragraph on page 139 omit "the Administrative and Fiscal Services Committee to authorize."

- The last paragraph on page 139 omit /or to read "BE IT FURTHER RESOLVED that the Board of Regents of the University authorizes its Administrative and Fiscal Services Committee and Chief Executive Officer."

MOTION: Mr. Hinkle moved, seconded by Mr. Jones, that the Board adopt the Resolution recommended with the modifications suggested by the Committee.

VOTE: The motion unanimously carried.

REPORT ON HEALTH/ DENTAL INSURANCE PLAN, 1993

Mr. Porter Dailey, Vice President for Administration and Fiscal Services, reported on the Health and Dental Insurance Program for 1993. The negotiation process with Blue Cross and Blue Shield has been completed with considerable involvement by the Faculty Senate, Staff Congress, University Council and the Employee Benefits Committee. Monthly costs of the basic health insurance plan will increase only \$1 for individuals and \$3 for families to cover the cost of an annual physical exam. The annual physical also is included in the premium plan. The University will absorb \$1 of this cost in both the base and premium plan. Rate increases for the premium health plan also were minimized by increasing the deductibles and out-of-pocket maximums.

(Additional background information attached to these Minutes and marked IV-B-7)

Dr. Wheeler commended the administration on the participatory process involving faculty and staff through the Employee Benefits Committee, Faculty Senate, Staff Congress and University Council.

SIX-YEAR CAPITAL PLAN

Mr. Ray Pinner, Director of Budgets and Management Information, reported on the Six-Year Capital Plan. Instituted by the 1990 General Assembly, the University is required to give the legislature and Governor, through a capital planning advisory board, the university's capital and equipment priorities for the period 1992-98. The plan will include a progress report on the projects authorized in the current biennium and the institution's plans for the next four years. The President has established a participatory process on campus for a broad range of input from several different groups. Initially reviewed by the University Planning Council, the plan was

then analyzed by the vice presidents with some technical modifications being made. The plan was then forwarded to the University Council which includes representation from the Faculty Senate and Staff Congress for its review. The completed plan must be submitted to the Council on Higher Education by January 15, 1993.

(Additional background information and timetable attached to these Minutes and marked IV-B-8)

Dr. Eaglin commented that the review process was similar to that followed with health insurance. He said that the administration was attempting to open the process up to have participation on these kinds of issues prior to their coming to the Board. While this does not mean that all groups will agree with one another, the issues will have been aired before them.

STUDENT LIFE COMMITTEE REPORT

Mr. Sonny Jones, Chair of the Student Life Committee, reported on the Committee's meeting held earlier in the day. He said that the committee was presented with an overview of the Division of Student Life and commended the staff on an excellent and thorough job. At the next meeting, the Committee will receive additional reports from those staff members who were unable to make their presentations due to the meeting schedule.

PRESIDENT'S REPORT

Dr. Eaglin reported that the University's Individual Events team recently placed fifth out of 29 teams nationwide competing in a tournament at Bradley University and suggested that a presentation by the team might be appropriate for a future "Spotlight" presentation. Also, the Marching Percussion of MSU's Marching Band received top honors in the recent National Marching Percussion Forum at the Percussive Arts Society International Convention. In addition to overall first place, the team captured the best awards in snare drums, tenor drum, and front ensemble.

Dr. Eaglin asked the Board to place on their calendars a spring gala on May 8, 1993, which would be a fundraiser for the Department of Music. He also informed the Regents that they would be receiving invitations next week to the Holiday Dinner Party scheduled for Friday evening, December 11.

Dr. Eaglin reported on a recent meeting he had attended of the Council on Higher Education (CHE) in Richmond. He said at the

CHE's February meeting there would be an action item concerning tuition. It would not involve changing the current CHE tuition policy but would be moving toward an annual assessment of tuition rather than a biennial assessment. There is general consensus among the presidents that this is a realistic approach in looking at tuition. The current approach to funding of the state's higher education means that the institutions are sometimes three years behind in being funded for the students being served and that same approach to tuition exacerbates the situation even more. Tuition dollars should be quality dollars and not status quo dollars. Unfortunately, the recommendation to increase tuition by \$50 per semester will do nothing more than keep the status quo. It is not going to improve anything, but just keep a bad situation from getting worse. If the legislature feels that this is just a way to even further lower its participation in funding higher education and it becomes a quid pro quo where they can back off and put more on the students, then it is wrong.

SPOTLIGHT PRESENTATION

Dr. Philley introduced the "spotlight" program presented by Mr. Gene Ranvier, Registrar, and Ms. Beth Patrick, Manager of User Services, on the University's computer-assisted advising/degree audit program. Dr. Philley prefaced the program by providing an overview of the requirements necessary to receive a baccalaureate degree from MSU. The new program developed by University personnel provides a computer-generated checksheet for advisers to use in tracking the progress of students through their degree programs. Software for the program also will automatically equate transfer work from 22 other state universities and community colleges. In response to a question on the feasibility of community college students in the region and their advisers utilizing the program from the community college, Mr. Ranvier indicated that such a program was being developed and that he hoped to see it implemented in the 1993 fall semester.

Mr. Mapoma, on behalf of the students, thanked Mr. Ranvier and Ms. Patrick for developing such a program.

APPROVE 1992 WINTER GRADUATES

Recommendation

That the Board of Regents approve the awarding of degrees to all candidates who have successfully completed all degree requirements for the 1992 Winter Commencement on December 19, 1992, as approved by the faculty of the University.

DDH041

FINAL REPORT ON FALL ENROLLMENT, 1992**Background**

The head-count enrollment, the number of full-time equivalent students, and credit-hour production have continued to increase since the 1987 fall semester. The final head-count enrollment for the 1992 fall semester is 9,170 and represents an increase of nearly 41 percent since the 1987 fall semester.

Information

The following figures represent the University's reports to the Council on Higher Education.

HEAD-COUNT ENROLLMENT

	Fall	% Increase
1988	7,379	13.7
1989	7,962	7.9
1990	8,622	8.3
1991	8,812	2.2
1992	9,170	4.1

FULL-TIME EQUIVALENCY

	Fall	% Increase
1988	5,965	15.6
1989	6,500	9.0
1990	6,966	7.2
1991	7,075	1.6
1992	7,131	.8

CREDIT HOUR PRODUCTION

	Fall	% Increase
1988	93,106	16.3
1989	101,603	9.1
1990	108,950	7.2
1991	110,648	1.6
1992	111,343	.6

DDH041

APPROVE SABBATICAL LEAVE REQUESTS

Background

In accordance with PAc-17, faculty members desiring sabbatical leaves submit applications for evaluation to their departmental committees, department chair, college dean, and the University Faculty Leave Committee. These evaluations are forwarded to the Executive Vice President for Academic Affairs and Dean of Faculty who recommends to the President for his recommendation to the Board of Regents. Those faculty requesting sabbatical leaves that have been endorsed by the President for the 1993-94 year are listed below.

In addition, the Board is requested to approve a sabbatical leave for Dr. William Rodgers for the 1993 spring semester. Under normal circumstances this leave of absence should have been requested a year ago and included in the list of 1992-93 sabbatical leaves. Although Dr. Rodgers did submit his application in a timely manner last year, action by the appropriate committees was never completed. Now that the review has been successfully completed, the Board is being asked to approve the sabbatical which has been endorsed by the President in accordance with PAc-17 which does allow for this type of exception.

Recommendation

That the Board of Regents approve the granting of sabbatical leaves to the following faculty members contingent upon funding being available:

William Rodgers, Professor of Data Processing, Spring 1993
Ryan Howard, Professor of Art, Fall 1993
Roger Jones, Professor of Art, Spring 1994
Kay Schafer, Associate Professor of Government, Spring 1994
Stuart Sprague, Professor of History, Spring 1994

ACCEPT 1991-92 AUDIT REPORT**Background**

KRS 164A.570 requires an annual audit to be conducted for all universities in the state system. The audit is to be conducted by either the Auditor of Public Accounts or an independent public accounting firm.

On Feb. 28, 1992, the Board appointed the accounting firm of Kelley, Galloway and Company, Ashland, Kentucky, to conduct the 1991-92 audit. Kelley, Galloway and Company has completed that audit. A copy of their report has been previously distributed to committee members.

Ronald W. Timmons, CPA of Kelley, Galloway and Company met with the Administrative and Fiscal Services Committee on October 30. Mr. Timmons discussed the report with the committee and various members of the University's staff. After the discussion, Mr. Finch moved that the report be accepted by the committee. The motion, which was seconded by Dr. Wheeler, was unanimously approved.

Recommendation

That the Board accept the 1991-92 audit report as submitted by Kelley, Galloway and Company.

DDH041

QUARTERLY FINANCIAL REPORT

Background

Financial Statements

KRS 164.420 provides that a financial report shall be issued to the Board of Regents on a timely basis. In accordance with the statute, financial statements have been prepared with information as of September 30, 1992.

Operating Budget Reports

Also included in the financial report, as required by the 1992-93 Operating Budget Resolution, are budget reports for revenues and expenditures. These reports provide detail of adjustments to the original budget and a comparison of budgeted revenues and expenditures to actual as of September 30, 1992.

Capital Outlay

The 1992-93 Operating Budget Resolution also requires that a report of equipment purchases greater than \$25,000 and a report of capital construction projects greater than \$50,000 be provided as part of the quarterly financial report. Such reports are presented herein.

Analysis

Operating Budget Reports

The University's opening budget for 1992-93 totalled \$57,384,600. Total operating revenues and expenditures at September 30 are projected at \$57,675,550, an increase of \$290,950 (0.5%) from the opening budget. The increases have resulted primarily from additional funding for allied health programs distributed by the Council on Higher Education, additional revenues projected from a new long-distance telephone resale contract, transfers of privately-donated funds to intercollegiate athletics, and increases in miscellaneous revenue sources.

The expenditure report also reflects a number of routine budget transfers for certain expenses which are normally consolidated in the opening budget and allocated to specific units as needed during the year. Examples of such expenditures include facility renovations and other campus improvements, summer school instruction, graduate assistants, and adjunct instructors. As a result, several accounts, particularly in the Division of Academic Affairs, reflect increases in expenditure budgets in the first quarter for these internal reallocations.

Other budget transfers and adjustments necessary in the first quarter are reflected in reports presented herein. Additional detail of major budget transfers is also presented as part of the financial report.

The Quarterly Financial Report was presented to the BOR Administrative and Fiscal Services Committee by President Eaglin and staff at the Committee's October 30 meeting. After review and discussion, Mr. Finch moved that the report be accepted by the Committee. The motion, which was seconded by Dr. Wheeler, was unanimously approved.

Recommendation

That the Board accept the quarterly financial report as presented.



OFFICE OF ACCOUNTING AND BUDGETARY CONTROL

202 HOWELL-MCDOWELL AD. BLDG.
MOREHEAD, KENTUCKY 40351-1689
TELEPHONE: 606-783-2019
FAX: 606-783-2678

September 30, 1992

Dr. Ronald G. Eaglin, President
Members of the Board of Regents
Morehead State University
Morehead, Kentucky 40351

Dear Dr. Eaglin and Members of the Board:

I am submitting to you the September 30, 1992, Balance Sheet for Morehead State University and the related Statement of Current Fund Revenues and Expenditures for the three months then ended.

These statements have been prepared on the accrual basis and present fairly the financial position of Morehead State University at September 30, 1992, and the current fund revenues and expenditures for the three months then ended.

Respectfully submitted,

James A. Fluty, CPA
Controller

Enclosures

5 Agency Funds	ASSETS CURRENT YEAR
50 Club Accounts	
101 Cash	35,884.24
102 Receivables, Invest	265.00
TOTAL Club Accounts	36,149.24
51 Scholarship Account	
101 Cash	34,304.05
102 Receivables, Invest	0.00
TOTAL Scholarship Account	34,304.05
52 Deposit Account	
101 Cash	267,766.16
102 Receivables, Invest	0.00
TOTAL Deposit Account	267,766.16
53 Consolidated Agency	
101 Cash	507,842.53
102 Receivables, Invest	1,526.00
TOTAL Consolidated Agency	509,368.53
55 Installment Deposits	
101 Cash	52,231.72
102 Receivables, Invest	0.00
TOTAL Installment Deposits	52,231.72
TOTAL Agency Funds	899,819.70

	LIABILITIES & FUND BALANCE CURRENT YEAR
50 Club Accounts	
201 Accounts Payable	204.40
204 Deposits Held/Others	35,944.84
205 Due To Other Funds	0.00
TOTAL LIABILITIES	36,149.24
TOTAL Club Accounts	36,149.24
51 Scholarship Account	
201 Accounts Payable	94,677.34
204 Deposits Held/Others	-60,373.29
TOTAL LIABILITIES	34,304.05
TOTAL Scholarship Account	34,304.05
52 Deposit Account	
201 Accounts Payable	1,650.00
204 Deposits Held/Others	266,116.16
205 Due To Other Funds	0.00
TOTAL LIABILITIES	267,766.16
TOTAL Deposit Account	267,766.16
53 Consolidated Agency	
201 Accounts Payable	2,691.86
204 Deposits Held/Others	506,676.67
205 Due To Other Funds	0.00
TOTAL LIABILITIES	509,368.53
TOTAL Consolidated Agency	509,368.53
55 Installment Deposits	
201 Accounts Payable	-350.00
204 Deposits Held/Others	52,581.72
206 Other Accruals	0.00
TOTAL LIABILITIES	52,231.72
TOTAL Installment Deposits	52,231.72
TOTAL Agency Funds	899,819.70

Statement of Current Fund Revenues and Expenditures

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Morehead State University

For the 3 months ending 09/30/92

Unrestricted Restricted Total

REVENUES

Tuition and Fees	8,626,317.85	0.00	8,626,317.85
Gov't Appropriations	6,198,000.00	0.00	6,198,000.00
Private Gifts	0.00	0.00	0.00
Indirect Cost Reimb.	89,792.25	0.00	89,792.25
S&S of Ed. Activities	233,396.29	0.00	233,396.29
Other Sources	435,892.26	0.00	435,892.26
Auxiliary Enterprise	3,937,621.34	0.00	3,937,621.34
Restricted Fin Aid	0.00	4,084,212.49	4,084,212.49
Restricted-State-Other	0.00	28,223.18	28,223.18
Res-State-Education	0.00	48,188.51	48,188.51
Restricted-State Voted	0.00	138,503.18	138,503.18
Res-Fed-Pre-School	0.00	0.00	0.00
Restricted Federal	0.00	378,577.82	378,577.82
Restricted Private	0.00	169,250.11	169,250.11
Total CURRENT REVENUES	19,521,019.99	4,846,955.29	24,367,975.28

EXPENDITURES AND MANDATORY TRANSFERS

EDUCATION AND GENERAL

INSTRUCTION	3,821,253.63	257,529.60	4,078,783.23
RESEARCH	5,926.57	121,686.95	127,613.52
PUBLIC SERVICE	160,113.58	410,172.86	570,286.44
LIBRARY	551,679.64	15,631.55	567,311.19
ACADEMIC SUPPORT	634,947.71	13,003.32	647,951.03
STUDENT SERVICES	1,390,815.25	148,422.45	1,539,237.70
INSTITUTIONAL SUPPORT	2,108,803.80	97,509.71	2,206,313.51
OPERATIONS AND MAINTENANCE OF PLANT	1,026,621.63	298.56	1,026,920.19
STUDENT FINANCIAL AID PROGRAM	1,300,164.48	3,645,766.00	4,945,930.48
Sub-Total EDUCATION AND GENERAL	11,000,326.29	4,710,021.00	15,710,347.29

MANDATORY TRANSFERS

Total EDUCATION AND GENERAL

	668,477.87	0.00	668,477.87
Total EDUCATION AND GENERAL	11,668,804.16	4,710,021.00	16,378,825.16

AUXILIARY ENTERPRISES

EXPENDITURES
MANDATORY TRANSFERS

	1,601,347.80	44,819.01	1,646,166.81
	0.00	0.00	0.00

Total AUXILIARY ENTERPRISES

	1,601,347.80	44,819.01	1,646,166.81
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Total EXPENDITURES AND MANDATORY TRANSFERS

	13,270,151.96	4,754,840.01	18,024,991.97
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1 Current Funds	ASSETS CURRENT YEAR -----
10 Unrestricted	
101 Cash	10,460,672.21
102 Receivables, Invest	3,338,392.95
103 Inventories	1,901,352.98

TOTAL Unrestricted	15,700,418.14

11 Restricted Current	
101 Cash	170,060.70
102 Receivables, Invest	1,211,969.93

TOTAL Restricted Current	1,382,030.63

TOTAL Current Funds	17,082,448.77
	=====

	LIABILITIES & FUND BALANCE
	CURRENT
	YEAR

10 Unrestricted	
201 Accounts Payable	122,930.50
202 Accrued P/R W/H	980,881.60
203 Unearned Revenues	6,400.00
205 Due To Other Funds	9,931.08
206 Other Accruals	5,992.92
209 Contingent Liability	958,432.13
210 Deposits	475,414.89

TOTAL LIABILITIES	2,559,983.12
301 Fund Balance	13,140,435.02

TOTAL Unrestricted	15,700,418.14

11 Restricted Current	
201 Accounts Payable	653,230.24
202 Accrued P/R W/H	0.00
203 Unearned Revenues	533,969.67
205 Due To Other Funds	0.00
206 Other Accruals	29,683.89

TOTAL LIABILITIES	1,216,883.80
303 Rest. Fund Balance	165,146.83

TOTAL Restricted Current	1,382,030.63

TOTAL Current Funds	17,082,448.77
	=====

		ASSETS
2 Loan Funds		
	CURRENT YEAR	
20 NDSL		
101 Cash	107,470.74	
102 Receivables, Invest	3,304,451.06	

TOTAL NDSL	3,411,921.80	

21 Nursing Loans		
101 Cash	1,212.58	
102 Receivables, Invest	13,189.25	

TOTAL Nursing Loans	14,401.83	

TOTAL Loan Funds	3,426,323.63	
	=====	

		LIABILITIES & FUND BALANCE
	CURRENT YEAR	
20 NDSL		
201 Accounts Payable	9,030.49	
205 Due To Other Funds	0.00	

TOTAL LIABILITIES	9,030.49	
302 Loan Fund Balance	3,402,891.31	

TOTAL NDSL	3,411,921.80	

21 Nursing Loans		
201 Accounts Payable	0.00	

TOTAL LIABILITIES	0.00	
302 Loan Fund Balance	14,401.83	

TOTAL Nursing Loans	14,401.83	

TOTAL Loan Funds	3,426,323.63	
	=====	

3 Endowment Funds	ASSETS		LIABILITIES & FUND BALANCE
	CURRENT YEAR		CURRENT YEAR
30 Endowment		30 Endowment	
101 Cash	2,278.43	301 Fund Balance	2,981.01
102 Receivables, Invest	702.58		
TOTAL Endowment	2,981.01	TOTAL Endowment	2,981.01
31 Fund for Excellence		31 Fund for Excellence	
101 Cash	163,525.19	301 Fund Balance	163,525.19
102 Receivables, Invest	0.00		
TOTAL Fund for Excellence	163,525.19	TOTAL Fund for Excellence	163,525.19
TOTAL Endowment Funds	166,506.20	TOTAL Endowment Funds	166,506.20

MOREHEAD STATE UNIVERSITY
FY 1992-93 BALANCE SHEET
SEP. 30, 1992

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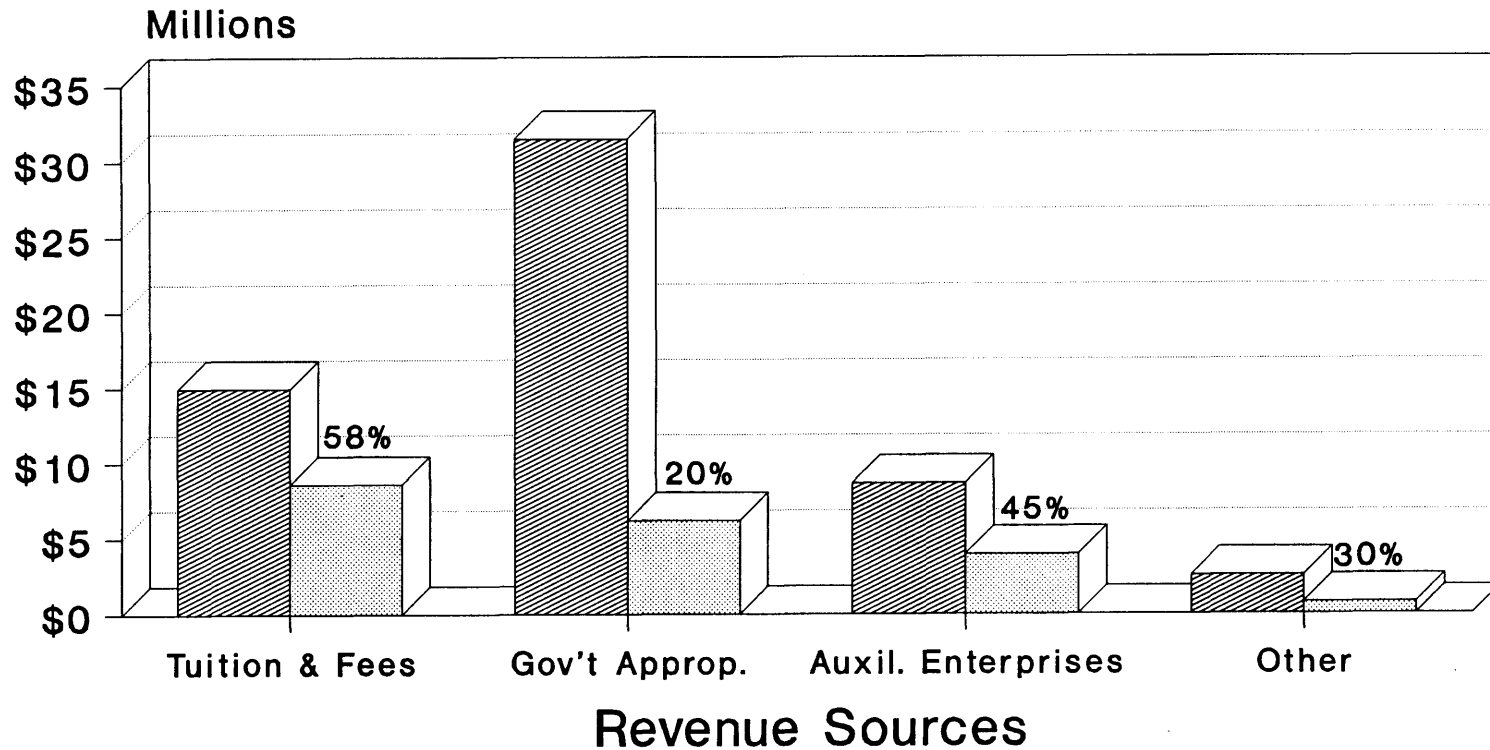
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4 Plant Funds	ASSETS		LIABILITIES & FUND BALANCE	
	CURRENT YEAR		CURRENT YEAR	
40 Unexpended		40 Unexpended		
101 Cash	9,864,636.13	201 Accounts Payable	0.00	
102 Receivables, Invest	0.00			
		TOTAL LIABILITIES	0.00	
		304 Plant Fund Balance	9,864,636.13	
TOTAL Unexpended	9,864,636.13	TOTAL Unexpended	9,864,636.13	
41 Renewal/Replacement		41 Renewal/Replacement		
101 Cash	210,680.59	304 Plant Fund Balance	366,899.34	
102 Receivables, Invest	156,218.75			
TOTAL Renewal/Replacement	366,899.34	TOTAL Renewal/Replacement	366,899.34	
42 Ret.of Indebtedness		42 Ret.of Indebtedness		
101 Cash	894,110.46	304 Plant Fund Balance	4,921,517.25	
102 Receivables, Invest	4,027,406.79			
TOTAL Ret.of Indebtedness	4,921,517.25	TOTAL Ret.of Indebtedness	4,921,517.25	
43 Investment In Plant		43 Investment In Plant		
102 Receivables, Invest	0.00	208 Long Term Liabilites	53,400,913.22	
109 Fixed Assets	76,474,061.51	TOTAL LIABILITIES	53,400,913.22	
		304 Plant Fund Balance	23,073,148.29	
TOTAL Investment In Plant	76,474,061.51	TOTAL Investment In Plant	76,474,061.51	
TOTAL Plant Funds	91,627,114.23	TOTAL Plant Funds	91,627,114.23	

MOREHEAD STATE UNIVERSITY

UNRESTRICTED CURRENT FUND REVENUES

For the Quarter Ended Sept.30, 1992



Projected FY 92-93



Actual 09/30/92

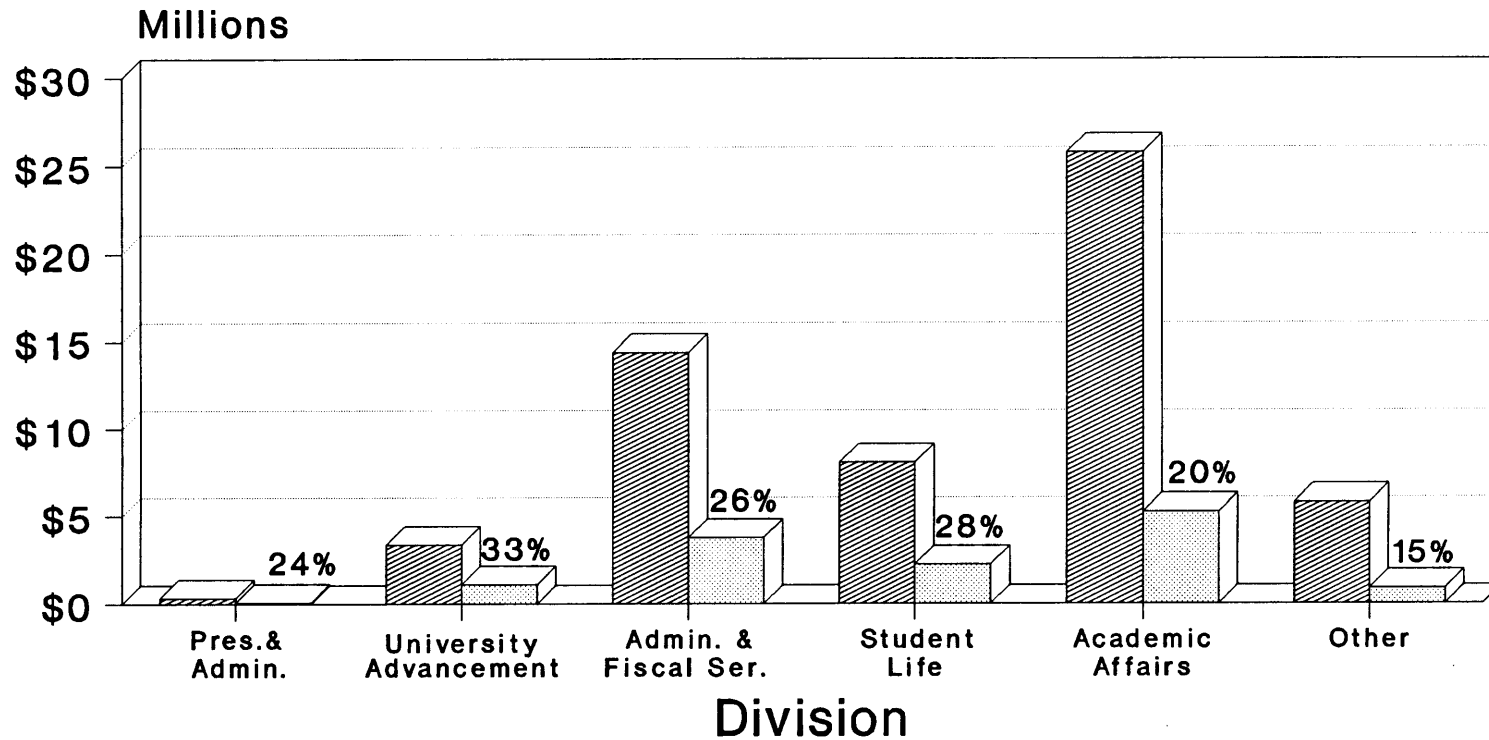
MOREHEAD STATE UNIVERSITY
FY 1992-93 REVENUES
FOR PERIOD 07/01/92 TO 09/30/92

<u>DESCRIPTION</u>	<u>ORIGINAL BUDGET</u>	<u>ADJUSTMENTS</u>	<u>AMENDED BUDGET</u>	<u>PERCENT OF CHANGE</u>	<u>YEAR-TO-DATE 09/30/92</u>	<u>UNREALIZED REVENUES</u>
TUITION AND FEES	\$14,972,000	\$0	\$14,972,000	0.0%	\$8,626,318	\$6,345,682
GOV'T APPROPRIATIONS	\$31,416,900	\$85,000	\$31,501,900	0.3%	\$6,198,000	\$25,303,900
PRIVATE GIFTS	\$75,000	\$0	\$75,000	0.0%	\$0	\$75,000
INDIRECT COST REIMB	\$150,000	\$2,800	\$152,800	1.9%	\$89,792	\$63,008
SALES AND SERVICES	\$919,200	\$35,310	\$954,510	3.8%	\$233,396	\$721,114
OTHER SOURCES	\$1,269,800	\$83,760	\$1,353,560	6.6%	\$435,892	\$917,668
AUXILIARY ENTERPRISES	\$8,581,700	\$84,080	\$8,665,780	1.0%	\$3,937,621	\$4,728,159
FISCAL YEAR TOTALS:	<u>\$57,384,600</u>	<u>\$290,950</u>	<u>\$57,675,550</u>	0.5%	<u>\$19,521,019</u>	<u>\$38,154,531</u>

MOREHEAD STATE UNIVERSITY

UNRESTRICTED CURRENT FUND EXPENDITURES

For the Quarter Ended Sept 30, 1992



Projected FY 92-93



Actual 09/30/92

10/28/92

MOREHEAD STATE UNIVERSITY
FY 1992-93 OVERLAP EXPENDITURE BUDGET
FOR PERIOD 07/01/92 TO 09/30/92

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DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	AMENDED BUDGET	PERCENT OF CHANGE	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE

Division of President & Administr							

BOARD OF REGENTS	\$11,857.00	\$0.00	\$11,857.00	0.0%	\$1,941.14	\$0.00	\$9,915.86
PRESIDENT	\$244,205.00	\$2,890.00	\$247,095.00	1.2%	\$64,051.63	\$599.57	\$182,443.80
SCHOOL RELATIONS	\$63,716.00	\$0.00	\$63,716.00	0.0%	\$10,245.88	\$2,375.00	\$51,095.12
Subtotal	\$307,921.00	\$2,890.00	\$310,811.00	0.9%	\$74,297.51	\$2,974.57	\$233,538.92
Total President & Administr	\$319,778.00	\$2,890.00	\$322,668.00	0.9%	\$76,238.65	\$2,974.57	\$243,454.78

10/28/92

MOREHEAD STATE UNIVERSITY
FY 1992-93 OVERLAP EXPENDITURE BUDGET
FOR PERIOD 07/01/92 TO 09/30/92

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DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	AMENDED BUDGET	PERCENT OF CHANGE	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
Division of University Advancement							
VP UNIV ADVANCEMENT	\$234,427.00	\$-16,071.75	\$218,355.25	-6.9%	\$76,752.39	\$2,428.46	\$139,174.40
MEDIA RELATIONS	\$138,322.00	\$4,182.00	\$142,504.00	3.0%	\$36,898.11	\$3,037.02	\$102,568.87
DEVELOPMENT	\$188,052.00	\$22,300.00	\$210,352.00	11.9%	\$52,782.55	\$10,080.89	\$147,488.56
ALUMNI RELATIONS	\$171,413.00	\$1,953.75	\$173,366.75	1.1%	\$51,317.13	\$1,487.18	\$120,562.44
PUBLICATIONS	\$76,691.00	\$11,570.00	\$88,261.00	15.1%	\$21,111.78	\$0.00	\$67,149.22
CONFERENCE SERVICES	\$56,507.00	\$2,505.00	\$59,012.00	4.4%	\$16,660.28	\$0.00	\$42,351.72
PRINTING SERVICES	\$187,751.00	\$1,875.75	\$189,626.75	1.0%	\$78,377.54	\$149,879.04	\$-38,629.83
Subtotal	\$1,053,163.00	\$28,314.75	\$1,081,477.75	2.7%	\$333,899.78	\$166,912.59	\$580,665.38
ATHLETICS-DIRECTOR	\$257,018.00	\$19,998.25	\$277,016.25	7.8%	\$94,090.45	\$1,318.62	\$181,607.18
TRAINER	\$115,840.00	\$17,029.00	\$132,869.00	14.7%	\$72,657.87	\$2,605.29	\$57,605.84
SPORTS INFORMATION	\$74,461.00	\$2,416.00	\$76,877.00	3.2%	\$15,841.01	\$10,311.36	\$50,724.63
BASEBALL	\$119,634.00	\$23,302.00	\$142,936.00	19.5%	\$37,692.11	\$22,048.08	\$83,195.81
MEN'S BASKETBALL	\$331,254.00	\$11,921.00	\$343,175.00	3.6%	\$88,717.20	\$52,965.55	\$201,492.25
FOOTBALL	\$773,714.00	\$15,547.15	\$789,261.15	2.0%	\$301,189.09	\$14,207.81	\$473,864.25
MEN'S GOLF	\$37,431.00	\$700.00	\$38,131.00	1.9%	\$11,301.34	\$5,258.47	\$21,571.19
MEN'S SOCCER	\$0.00	\$0.00	\$0.00	0.0%	\$0.00	\$0.00	\$0.00
MEN'S TENNIS	\$31,414.00	\$0.00	\$31,414.00	0.0%	\$10,269.74	\$0.00	\$21,144.26
SWIMMING	\$20,212.00	\$-1,500.00	\$18,712.00	-7.4%	\$1,956.50	\$3,035.68	\$13,719.82
CROSS COUNTRY	\$24,864.00	\$-1,500.00	\$23,364.00	-6.0%	\$2,370.78	\$1,650.20	\$19,343.02
WOMEN'S BASKETBALL	\$182,559.00	\$4,802.00	\$187,361.00	2.6%	\$50,321.36	\$25,797.34	\$111,242.30
WOMEN'S SOFTBALL	\$57,681.00	\$1,982.00	\$59,663.00	3.4%	\$20,918.66	\$0.00	\$38,744.34
WOMEN'S TENNIS	\$32,387.00	\$1,302.00	\$33,689.00	4.0%	\$6,649.60	\$4,198.80	\$22,840.60
WOMEN'S VOLLEYBALL	\$116,974.00	\$3,880.00	\$120,854.00	3.3%	\$48,673.44	\$11,391.19	\$60,789.37
Subtotal	\$2,175,443.00	\$99,879.40	\$2,275,322.40	4.6%	\$762,649.15	\$154,788.39	\$1,357,884.86
Total University Advancement	\$3,228,606.00	\$128,194.15	\$3,356,800.15	4.0%	\$1,096,548.93	\$321,700.98	\$1,940,984.79

MOREHEAD STATE UNIVERSITY
FY 1992-93 OVERLAP EXPENDITURE BUDGET
FOR PERIOD 07/01/92 TO 09/30/92

DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	AMENDED BUDGET	PERCENT OF CHANGE	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
Division of Admin & Fiscal Svcs							
VP ADMIN-FISCAL SERV	\$149,529.00	\$3,013.52	\$152,542.52	2.0%	\$32,895.77	\$185.00	\$119,461.75
BUDGETS & MNGT INFO	\$149,695.00	\$1,302.00	\$150,997.00	0.9%	\$33,478.20	\$648.00	\$116,870.80
FISCAL SERVICES	\$213,002.00	\$-21,755.28	\$191,246.72	-10.2%	\$35,832.40	\$4,448.16	\$150,966.16
ACCT & BUD CONTROL	\$534,092.00	\$19,092.40	\$553,184.40	3.6%	\$148,640.43	\$64,072.04	\$340,471.93
PAYROLL	\$51,888.00	\$9,395.18	\$61,283.18	18.1%	\$15,111.81	\$628.25	\$45,543.12
PURCHASING	\$125,957.00	\$2,064.00	\$128,021.00	1.6%	\$32,912.92	\$1,137.07	\$93,971.01
STUDENT ID CARD	\$58,574.00	\$0.00	\$58,574.00	0.0%	\$14,097.87	\$0.00	\$44,476.13
PERSONNEL SERVICES	\$321,554.00	\$2,291.61	\$323,845.61	0.7%	\$49,052.40	\$1,702.02	\$273,091.19
RISK MANAGEMENT	\$77,874.00	\$1,302.00	\$79,176.00	1.7%	\$19,317.41	\$102.00	\$59,756.59
AMERICAN W/DISAB ACT	\$0.00	\$5,000.00	\$5,000.00	100.0%	\$25.00	\$0.00	\$4,975.00
WMKY RADIO	\$339,130.00	\$27,143.14	\$366,273.14	8.0%	\$79,745.38	\$5,450.29	\$281,077.47
OSHA	\$102,245.00	\$0.00	\$102,245.00	0.0%	\$28,454.16	\$7,803.10	\$65,987.74
POST OFFICE	\$83,687.00	\$0.00	\$83,687.00	0.0%	\$62,849.76	\$2,900.40	\$17,936.84
INTERNAL AUDITOR	\$48,762.00	\$750.00	\$49,512.00	1.5%	\$12,460.99	\$0.00	\$37,051.01
STAFF CONGRESS	\$8,738.00	\$333.00	\$9,071.00	3.8%	\$1,156.52	\$0.00	\$7,914.48
INFO TECHNOLOGY	\$439,430.00	\$-10,409.00	\$429,021.00	-2.4%	\$191,925.36	\$16,429.92	\$220,665.72
ACADEMIC COMPUTING	\$683,392.00	\$0.00	\$683,392.00	0.0%	\$43,664.17	\$1,250.00	\$638,477.83
USER SERVICES	\$413,815.00	\$0.00	\$413,815.00	0.0%	\$99,289.09	\$10,926.56	\$303,599.35
TECHNICAL SERVICES	\$383,931.00	\$-157,708.85	\$226,222.15	-41.1%	\$40,438.49	\$-3,950.82	\$189,734.48
NETWORK SERVICES	\$972,403.00	\$-53,459.15	\$918,943.85	-5.5%	\$465,511.95	\$12,232.20	\$441,199.70
COMPUTER CENTER	\$47,292.00	\$-17,681.00	\$29,611.00	-37.4%	\$4,022.80	\$1,285.12	\$24,303.08
INFO TECH ALLOCATION	\$-1,125,807.00	\$0.00	\$-1,125,807.00	0.0%	\$0.00	\$0.00	\$-1,125,807.00
Subtotal	\$4,079,183.00	\$-189,326.43	\$3,889,856.57	-4.6%	\$1,410,882.88	\$127,249.31	\$2,351,724.38
PHYSICAL PLANT ADMIN	\$593,460.00	\$-18,799.00	\$574,661.00	-3.2%	\$165,467.34	\$104,797.46	\$304,396.20
GENERAL SERVICES	\$247,511.00	\$4,015.00	\$251,526.00	1.6%	\$60,082.20	\$-3,951.60	\$195,395.40
POWER PLANT	\$624,492.00	\$0.00	\$624,492.00	0.0%	\$80,486.65	\$195,140.36	\$348,864.99
BUILDING MAINTENANCE	\$1,181,160.00	\$2,632.00	\$1,183,792.00	0.2%	\$198,640.04	\$45,126.44	\$940,025.52
LAND & GROUND MAINT	\$195,103.00	\$0.00	\$195,103.00	0.0%	\$43,742.34	\$1,365.83	\$149,994.83
CUSTODIAL SERVICES	\$881,845.00	\$0.00	\$881,845.00	0.0%	\$199,504.55	\$2,587.40	\$679,753.05
PEST CONTROL	\$24,975.00	\$0.00	\$24,975.00	0.0%	\$4,933.94	\$29.34	\$20,001.72
MOTOR POOL	\$315,515.00	\$25,686.00	\$341,201.00	8.1%	\$23,669.21	\$29,546.07	\$287,985.72
UPHOLSTERY SHOP	\$20,394.00	\$0.00	\$20,394.00	0.0%	\$0.00	\$0.00	\$20,394.00
WAREHOUSE	\$0.00	\$0.00	\$0.00	0.0%	\$22,478.68	\$54,817.81	\$-77,296.49
E&G UTILITIES	\$777,665.00	\$0.00	\$777,665.00	0.0%	\$153,823.96	\$0.00	\$623,841.04
E&G FACILITY REMODEL	\$405,070.00	\$-6,010.00	\$399,060.00	-1.5%	\$40,510.10	\$38,734.29	\$319,815.61
MAINT ALLOCATIONS	\$-779,660.00	\$0.00	\$-779,660.00	0.0%	\$0.00	\$0.00	\$-779,660.00
RECYCLING PROGRAM	\$0.00	\$35,899.00	\$35,899.00	100.0%	\$4,828.46	\$4,560.42	\$26,510.12
Subtotal	\$4,487,530.00	\$43,423.00	\$4,530,953.00	1.0%	\$998,167.47	\$472,763.82	\$3,060,021.71
CABLE TV	\$145,740.00	\$145,440.00	\$291,180.00	99.8%	\$12,830.28	\$0.00	\$278,349.72
RES HALL-TELEPHONE	\$375,440.00	\$116,525.00	\$491,965.00	31.0%	\$340.90	\$401.85	\$491,222.25
STUDENT FAMILY HOUS	\$101,090.00	\$0.00	\$101,090.00	0.0%	\$14,661.91	\$26.55	\$86,401.54
RES HALL - SERVICES	\$694,840.00	\$0.00	\$694,840.00	0.0%	\$114,286.23	\$152,937.50	\$427,616.27
UNIV CTR - O&M	\$62,750.00	\$0.00	\$62,750.00	0.0%	\$10,298.76	\$0.00	\$52,451.24
LAUNDRY	\$34,977.00	\$0.00	\$34,977.00	0.0%	\$4,427.00	\$1,695.00	\$28,855.00

10/28/92

MOREHEAD STATE UNIVERSITY
FY 1992-93 OVERLAP EXPENDITURE BUDGET
FOR PERIOD 07/01/92 TO 09/30/92

DDH041

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DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	AMENDED BUDGET	PERCENT OF CHANGE	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
AUX MAINT ALLOCATION	\$779,660.00	\$0.00	\$779,660.00	0.0%	\$0.00	\$0.00	\$779,660.00
RES HALL - CUSTODIAL	\$590,139.00	\$0.00	\$590,139.00	0.0%	\$147,439.24	\$-91.00	\$442,790.76
FOOD SERVICES	\$154,268.00	\$0.00	\$154,268.00	0.0%	\$25,309.14	\$12,952.03	\$116,006.83
UNIVERSITY STORE	\$2,218,475.00	\$0.00	\$2,218,475.00	0.0%	\$935,743.46	\$4,467.36	\$1,278,264.18
GOLF COURSE	\$174,401.00	\$0.00	\$174,401.00	0.0%	\$33,870.52	\$3,304.64	\$137,225.84
FAC/STAFF HOUSING	\$74,900.00	\$0.00	\$74,900.00	0.0%	\$6,744.70	\$59.13	\$68,096.17
STOREROOM/CONCESSION	\$242,932.00	\$0.00	\$242,932.00	0.0%	\$36,763.19	\$22,548.32	\$183,620.49
AUX FACILITY REMODEL	\$50,000.00	\$0.00	\$50,000.00	0.0%	\$0.00	\$0.00	\$50,000.00
Subtotal	\$5,699,612.00	\$261,965.00	\$5,961,577.00	4.6%	\$1,342,715.33	\$198,301.38	\$4,420,560.29
Total Admin & Fiscal Svcs	\$14,266,325.00	\$116,061.57	\$14,382,386.57	0.8%	\$3,751,765.68	\$798,314.51	\$9,832,306.38

MOREHEAD STATE UNIVERSITY
FY 1992-93 OVERLAP EXPENDITURE BUDGET
FOR PERIOD 07/01/92 TO 09/30/92

DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	AMENDED BUDGET	PERCENT OF CHANGE	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE

Division of Student Life							

VP STUDENT LIFE	\$183,292.00	\$16,830.46	\$200,122.46	9.2%	\$52,032.52	\$2,391.70	\$145,698.24
STUDENT ACTIVITIES	\$508,585.00	\$44,430.81	\$553,015.81	8.7%	\$178,759.03	\$893.30	\$373,363.48
STUDENT SERVICES	\$100,315.00	\$-100,315.00	\$0.00	-100.0%	\$0.00	\$11.85	\$-11.85
ADMISSIONS	\$543,806.00	\$7,765.00	\$551,571.00	1.4%	\$82,239.61	\$13,604.67	\$455,726.72
FINANCIAL AID	\$289,271.00	\$105,966.00	\$395,237.00	36.6%	\$93,296.59	\$204.92	\$301,735.49
STUDENT DEVELOPMENT	\$143,750.00	\$3,618.75	\$147,368.75	2.5%	\$28,476.17	\$3,442.68	\$115,449.90
CAREER PLAN & PLACE	\$71,831.00	\$1,000.00	\$72,831.00	1.4%	\$18,551.12	\$0.00	\$54,279.88
MINORITY AFFAIRS	\$108,321.00	\$9,100.00	\$117,421.00	8.4%	\$25,566.40	\$2,157.98	\$89,696.62
COUN & HEALTH SER	\$384,020.00	\$825.98	\$384,845.98	0.2%	\$102,366.52	\$120,018.97	\$162,460.49
CHEERLEADERS	\$11,970.00	\$0.00	\$11,970.00	0.0%	\$4,958.59	\$4,764.35	\$2,247.06
GRANTS & SCHOLARSHIP	\$1,970,492.00	\$-5,865.00	\$1,964,627.00	-0.3%	\$1,203,706.98	\$0.00	\$760,920.02
INSTITUTE WORK STUDY	\$290,000.00	\$-286,061.00	\$3,939.00	-98.6%	\$0.00	\$0.00	\$3,939.00
TUITION WAIVER	\$320,000.00	\$0.00	\$320,000.00	0.0%	\$96,457.50	\$0.00	\$223,542.50
PUBLIC SAFETY	\$533,320.00	\$0.00	\$533,320.00	0.0%	\$115,890.26	\$4,399.09	\$413,030.65
Subtotal	\$5,458,973.00	\$-202,704.00	\$5,256,269.00	-3.7%	\$2,002,301.29	\$151,889.51	\$3,102,078.20
STUDENT HOUSING	\$644,745.00	\$58,840.00	\$703,585.00	9.1%	\$202,315.23	\$4,188.01	\$497,081.76
UNIV CTR CUSTODIAL	\$79,052.00	\$0.00	\$79,052.00	0.0%	\$15,960.84	\$164.29	\$62,926.87
RECREATION ROOM	\$29,000.00	\$-4,094.00	\$24,906.00	-14.1%	\$3,556.20	\$29.60	\$21,320.20
AUX DEBT SERVICE	\$2,007,910.00	\$0.00	\$2,007,910.00	0.0%	\$0.00	\$0.00	\$2,007,910.00
Subtotal	\$2,760,707.00	\$54,746.00	\$2,815,453.00	2.0%	\$221,832.27	\$4,381.90	\$2,589,238.83
Total Student Life	\$8,219,680.00	\$-147,958.00	\$8,071,722.00	-1.8%	\$2,224,133.56	\$156,271.41	\$5,691,317.03

10/28/92

MOREHEAD STATE UNIVERSITY
FY 1992-93 OVERLAP EXPENDITURE BUDGET
FOR PERIOD 07/01/92 TO 09/30/92

006

DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	AMENDED BUDGET	PERCENT OF CHANGE	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
Division of Academic Affairs							
EXEC VP ACAD AFFAIRS	\$250,286.00	\$-59,798.00	\$190,488.00	-23.9%	\$48,468.56	\$480.97	\$141,538.47
PLANNING	\$177,571.00	\$4,000.00	\$181,571.00	2.3%	\$36,919.00	\$532.50	\$144,119.50
FACULTY SENATE	\$14,053.00	\$1,690.00	\$15,743.00	12.0%	\$2,733.82	\$1,529.00	\$11,480.18
REGISTRAR	\$265,524.00	\$667.00	\$266,191.00	0.3%	\$73,082.14	\$112.80	\$192,996.06
RES, GRANTS, CONTRACTS	\$207,177.00	\$-42,442.00	\$164,735.00	-20.5%	\$35,270.19	\$1,188.00	\$128,276.81
LIBRARY	\$1,677,266.00	\$39,103.32	\$1,716,369.32	2.3%	\$551,679.64	\$24,780.23	\$1,139,909.45
FACULTY DEVELOPMENT	\$55,679.00	\$-26,401.00	\$29,278.00	-47.4%	\$2,760.58	\$1,064.00	\$25,453.42
UNDIST INSTRUC SUPP	\$134,828.00	\$-91,703.60	\$43,124.40	-68.0%	\$5,646.37	\$0.00	\$37,478.03
Subtotal	\$2,782,384.00	\$-174,884.28	\$2,607,499.72	-6.3%	\$756,560.30	\$29,687.50	\$1,821,251.92
GRAD & EXT CAMP, DEAN	\$561,848.00	\$-296,135.00	\$265,713.00	-52.7%	\$51,005.45	\$594.78	\$214,112.77
FOLK ART PROGRAM	\$121,381.00	\$6,130.00	\$127,511.00	5.1%	\$36,800.20	\$1,474.03	\$89,236.77
ASHLAND AREA EXT CAM	\$120,255.00	\$6,002.00	\$126,257.00	5.0%	\$29,461.04	\$500.00	\$96,295.96
MSU-LICKING VALLEY	\$77,449.00	\$8,085.00	\$85,534.00	10.4%	\$21,017.59	\$400.00	\$64,116.41
MSU-BIG SANDY EXT CT	\$107,454.00	\$20,714.00	\$128,168.00	19.3%	\$32,497.05	\$967.00	\$94,703.95
COMMUNITY SERVICES	\$168,330.00	\$7,338.08	\$175,668.08	4.4%	\$41,258.90	\$7,311.04	\$127,098.14
FACULTY RESEARCH	\$40,000.00	\$9,230.63	\$49,230.63	23.1%	\$4,091.57	\$-586.38	\$45,725.44
INDIRECT COST REBATE	\$0.00	\$1,835.00	\$1,835.00	100.0%	\$1,835.00	\$-1,446.00	\$1,446.00
REGIONAL CAMPUS	\$282,304.00	\$-7,260.00	\$275,044.00	-2.6%	\$22,577.22	\$12,425.00	\$240,041.78
SUMMER SCHOOLS	\$781,865.00	\$-518,875.94	\$262,989.06	-66.4%	\$0.00	\$0.00	\$262,989.06
FACULTY RECRUITING	\$0.00	\$2,606.23	\$2,606.23	100.0%	\$2,606.23	\$0.00	\$0.00
OFF-CAMPUS CTR LEASE	\$236,593.00	\$0.00	\$236,593.00	0.0%	\$69,047.75	\$0.00	\$167,545.25
Subtotal	\$2,497,479.00	\$-760,330.00	\$1,737,149.00	-30.4%	\$312,198.00	\$21,639.47	\$1,403,311.53
COLL ARTS & SCI, DEAN	\$206,658.00	\$8,582.26	\$215,240.26	4.2%	\$59,683.68	\$4,626.12	\$150,930.46
ART	\$571,785.00	\$38,757.00	\$610,542.00	6.8%	\$118,634.55	\$1,171.93	\$490,735.52
BIOLOGY & ENVIR SCI	\$835,680.00	\$68,593.00	\$904,273.00	8.2%	\$171,410.23	\$3,322.32	\$729,540.45
WATER TESTING LAB	\$41,521.00	\$4,302.00	\$45,823.00	10.4%	\$13,495.84	\$-1,019.07	\$33,346.23
COMMUNICATIONS	\$1,061,974.00	\$61,680.50	\$1,123,654.50	5.8%	\$206,028.21	\$15,212.42	\$902,413.87
END/FOR LANG/PHIL	\$1,554,904.00	\$67,085.91	\$1,621,989.91	4.3%	\$285,382.24	\$5,993.04	\$1,330,614.63
GEOGRAPHY, GOV, & HIST	\$994,861.00	\$-26,949.00	\$967,912.00	-2.7%	\$185,376.95	\$1,619.80	\$780,915.25
MATHEMATICS	\$864,738.00	\$39,917.00	\$904,655.00	4.6%	\$187,782.66	\$567.94	\$716,304.40
MUSIC	\$1,210,892.00	\$44,406.96	\$1,255,298.96	3.7%	\$230,333.19	\$3,189.32	\$1,021,776.45
PHYSICAL SCIENCES	\$831,774.00	\$63,154.98	\$894,928.98	7.6%	\$160,218.62	\$8,683.91	\$726,026.45
TV PRODUCTION	\$99,077.00	\$1,302.00	\$100,379.00	1.3%	\$21,540.66	\$211.00	\$78,627.34
STUDENT PUBLICATIONS	\$77,569.00	\$-8,460.50	\$69,108.50	-10.9%	\$1,771.38	\$207.13	\$67,129.99
UNIVERSITY BAND	\$28,000.00	\$3,865.54	\$31,865.54	13.8%	\$15,831.24	\$8,707.20	\$7,327.10
ART GALLERY	\$6,685.00	\$0.00	\$6,685.00	0.0%	\$1,402.48	\$150.00	\$5,132.52
Subtotal	\$8,386,118.00	\$366,237.65	\$8,752,355.65	4.4%	\$1,658,891.93	\$52,643.06	\$7,040,820.66
COL BUSINESS, DEAN	\$207,881.00	\$24,567.00	\$232,448.00	11.8%	\$46,362.51	\$28.60	\$186,056.89
ACCOUNTING & ECON	\$735,194.00	\$58,703.00	\$793,897.00	8.0%	\$169,015.20	\$245.00	\$624,636.80
INFORMATION SCIENCES	\$654,402.00	\$63,683.00	\$718,085.00	9.7%	\$152,255.51	\$-241.85	\$566,071.34
MANAGEMENT & MARKET	\$567,710.00	\$24,582.00	\$592,292.00	4.3%	\$118,493.76	\$25.00	\$473,773.24
Subtotal	\$2,165,187.00	\$171,535.00	\$2,336,722.00	7.9%	\$486,126.98	\$56.75	\$1,850,538.27

MOREHEAD STATE UNIVERSITY
FY 1992-93 OVERLAP EXPENDITURE BUDGET
FOR PERIOD 07/01/92 TO 09/30/92

DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	AMENDED BUDGET	PERCENT OF CHANGE	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE
COL ED & BE SCI, DEAN	\$152,284.00	\$18,122.28	\$170,406.28	11.9%	\$43,417.34	\$5,475.20	\$121,513.74
ELEMENTARY EDUCATION	\$1,163,018.00	\$160,387.00	\$1,323,405.00	13.8%	\$296,953.26	\$2,367.90	\$1,024,083.84
SECONDARY EDUCATION	\$1,037,972.00	\$41,007.00	\$1,078,979.00	4.0%	\$205,552.02	\$2,015.73	\$871,411.25
STUDENT TEACH/CLINIC	\$205,735.00	\$7,724.00	\$213,459.00	3.8%	\$29,734.15	\$5,615.18	\$178,109.67
IN-SERVICE TEACH ED	\$53,536.00	\$262.00	\$53,798.00	0.5%	\$7,277.84	\$300.00	\$46,220.16
HPER	\$856,762.00	\$15,056.81	\$871,818.81	1.8%	\$167,456.34	\$603.00	\$703,759.47
MILITARY SCIENCE	\$28,743.00	\$1,302.00	\$30,045.00	4.5%	\$6,900.04	\$605.11	\$22,539.85
PSYCHOLOGY	\$584,349.00	\$85,257.00	\$669,606.00	14.6%	\$144,164.48	\$4,655.22	\$520,786.30
SOCIOLOGY	\$870,192.00	\$89,040.35	\$959,232.35	10.2%	\$192,325.41	\$1,317.24	\$765,589.70
CORR, RES, TRAINING	\$83,957.00	\$-691.10	\$83,265.90	-0.8%	\$17,901.78	\$446.35	\$64,917.77
Subtotal	\$5,036,548.00	\$417,467.34	\$5,454,015.34	8.3%	\$1,111,682.66	\$23,400.93	\$4,318,931.75
COL AS&T, DEAN	\$185,900.00	\$42,079.00	\$227,979.00	22.6%	\$53,939.61	\$6,558.36	\$167,481.03
AGRICULTURE	\$476,505.00	\$35,051.25	\$511,556.25	7.4%	\$123,562.98	\$369.57	\$387,623.70
UNIVERSITY FARM	\$341,987.00	\$33,204.00	\$375,191.00	9.7%	\$76,104.38	\$16,284.96	\$282,801.66
VET TECH PROGRAM	\$230,941.00	\$-4,818.00	\$226,123.00	-2.1%	\$44,447.44	\$2,474.63	\$179,200.93
CHILD DEV LAB	\$35,920.00	\$0.00	\$35,920.00	0.0%	\$4,705.50	\$460.00	\$30,754.50
HOME ECONOMICS	\$470,298.00	\$6,604.00	\$476,902.00	1.4%	\$75,138.64	\$2,362.75	\$399,400.61
IET	\$800,331.00	\$56,802.00	\$857,133.00	7.1%	\$155,056.64	\$5,344.70	\$696,731.66
NURSING-BSN	\$799,514.00	\$23,596.68	\$823,110.68	3.0%	\$147,652.00	\$6,307.49	\$669,151.19
RAD TECH PROGRAM	\$203,015.00	\$19,922.00	\$222,937.00	9.8%	\$52,325.13	\$1,420.95	\$169,190.92
RESPIRATORY PROGRAM	\$78,625.00	\$36,757.00	\$115,382.00	46.7%	\$16,406.39	\$1,863.00	\$97,112.61
NURSING-ADN	\$305,242.00	\$-24,433.00	\$280,809.00	-8.0%	\$22,528.62	\$1,057.64	\$257,222.74
Subtotal	\$3,928,278.00	\$224,764.93	\$4,153,042.93	5.7%	\$771,867.33	\$44,504.05	\$3,336,671.55
UG PROGRAM, DEAN	\$211,420.00	\$15,318.80	\$226,738.80	7.2%	\$40,025.68	\$-2,520.80	\$189,233.92
TESTING	\$78,028.00	\$3,302.00	\$81,330.00	4.2%	\$17,546.87	\$841.72	\$62,941.41
ACAD SERVICES CENTER	\$333,163.00	\$33,495.00	\$366,658.00	10.1%	\$81,345.83	\$1,417.03	\$283,895.14
INTERNATIONAL EDUC	\$2,911.00	\$0.00	\$2,911.00	0.0%	\$236.07	\$300.00	\$2,374.93
HONORS PROGRAM	\$23,017.00	\$0.00	\$23,017.00	0.0%	\$5,826.01	\$1,546.80	\$15,644.19
AREA HEALTH ED SYS	\$18,645.00	\$0.00	\$18,645.00	0.0%	\$0.00	\$-154.00	\$18,799.00
Subtotal	\$667,184.00	\$52,115.80	\$719,299.80	7.8%	\$144,980.46	\$1,430.75	\$572,888.59
Total Acadmic Affairs	\$25,463,178.00	\$296,906.44	\$25,760,084.44	1.2%	\$5,242,307.66	\$173,362.51	\$20,344,414.27

10/28/92

MOREHEAD STATE UNIVERSITY
FY 1992-93 OVERLAP EXPENDITURE BUDGET
FOR PERIOD 07/01/92 TO 09/30/92

PAGE 008

DESCRIPTION	ORIGINAL BUDGET	ADJUSTMENTS	AMENDED BUDGET	PERCENT OF CHANGE	EXPENDITURES	ENCUMBRANCES	AVAILABLE BALANCE

Other							

UNDIS INST SUPPORT	\$308,200.00	\$-6,675.00	\$301,525.00	-2.2%	\$32,220.24	\$55,189.74	\$214,115.02
OTHER TRANSFERS	\$459,700.00	\$-73,367.60	\$386,332.40	-16.0%	\$-316,297.00	\$0.00	\$702,629.40
FAC/STAFF BENEFITS	\$830,623.00	\$-25,101.00	\$805,522.00	-3.0%	\$178,459.37	\$0.00	\$627,062.63
E & G DEBT SERVICE	\$3,898,650.00	\$0.00	\$3,898,650.00	0.0%	\$717,677.37	\$0.00	\$3,180,972.63
MATCHING FUNDS, PLT	\$389,860.00	\$0.00	\$389,860.00	0.0%	\$267,097.50	\$0.00	\$122,762.50
Subtotal	\$5,887,033.00	\$-105,143.60	\$5,781,889.40	-1.8%	\$879,157.48	\$55,189.74	\$4,847,542.18
Total Other	\$5,887,033.00	\$-105,143.60	\$5,781,889.40	-1.8%	\$879,157.48	\$55,189.74	\$4,847,542.18
FISCAL YEAR TOTALS:	\$57,384,600.00	\$290,950.56	\$57,675,550.56	0.5%	\$13,270,151.96	\$1,507,813.72	\$42,897,584.88

Morehead State University
Major Internal Transfers
For the Period 7/01/92 – 9/30/92

<i>From</i>	<i>To</i>	<i>Amount</i>	<i>Date</i>	<i>Purpose</i>
Rebudgeted Fund Balance	Various Budget Units	\$132,262	07/01/92	Carry forward outstanding purchase orders
Technical Services	Cable TV	\$145,440	07/01/92	Reclassification of account
Long Distance Commissions	Residence Hall Telephones	\$78,085	07/07/92	Voice Mail and Long Distance projects
Student Services	Financial Aid Office	\$87,147	07/15/92	Consolidation of budget unit
Network Services	Phone Debt Reductions	\$90,350	07/23/92	Reclassification of account
Research, Grants & Contracts	Physical Sciences	\$47,517	08/17/92	Transfer of Personnel
Unbudgeted Revenue – St. Appropriation	Nursing & Allied Health	\$85,000	08/28/92	Funding for rural allied health program
Undistributed Instructional Support	Various Academic Departments	\$145,075	09/28/92	Allocation of fall semester lecturers, overload and over the road pays
Graduate & Extended Campus Program	Various Departments	\$285,500	09/14/92	Allocation of Fall Graduate Assistants

**MOREHEAD STATE UNIVERSITY
CAPITAL OUTLAY REPORT
PROJECTS INITIATED 07/01/92 TO 09/30/92**

	<u>AMOUNT</u>	<u>DATE</u>	<u>STATUS</u>
I . EQUIPMENT PURCHASES GREATER THAN \$25,000			
None Initiated In First Quarter			
II . CAPITAL CONSTRUCTION/LAND GREATER THAN \$50,000			
Land Acquisition - 3.114 acres adjacent to campus	\$50,100	09/23/92	Purchased

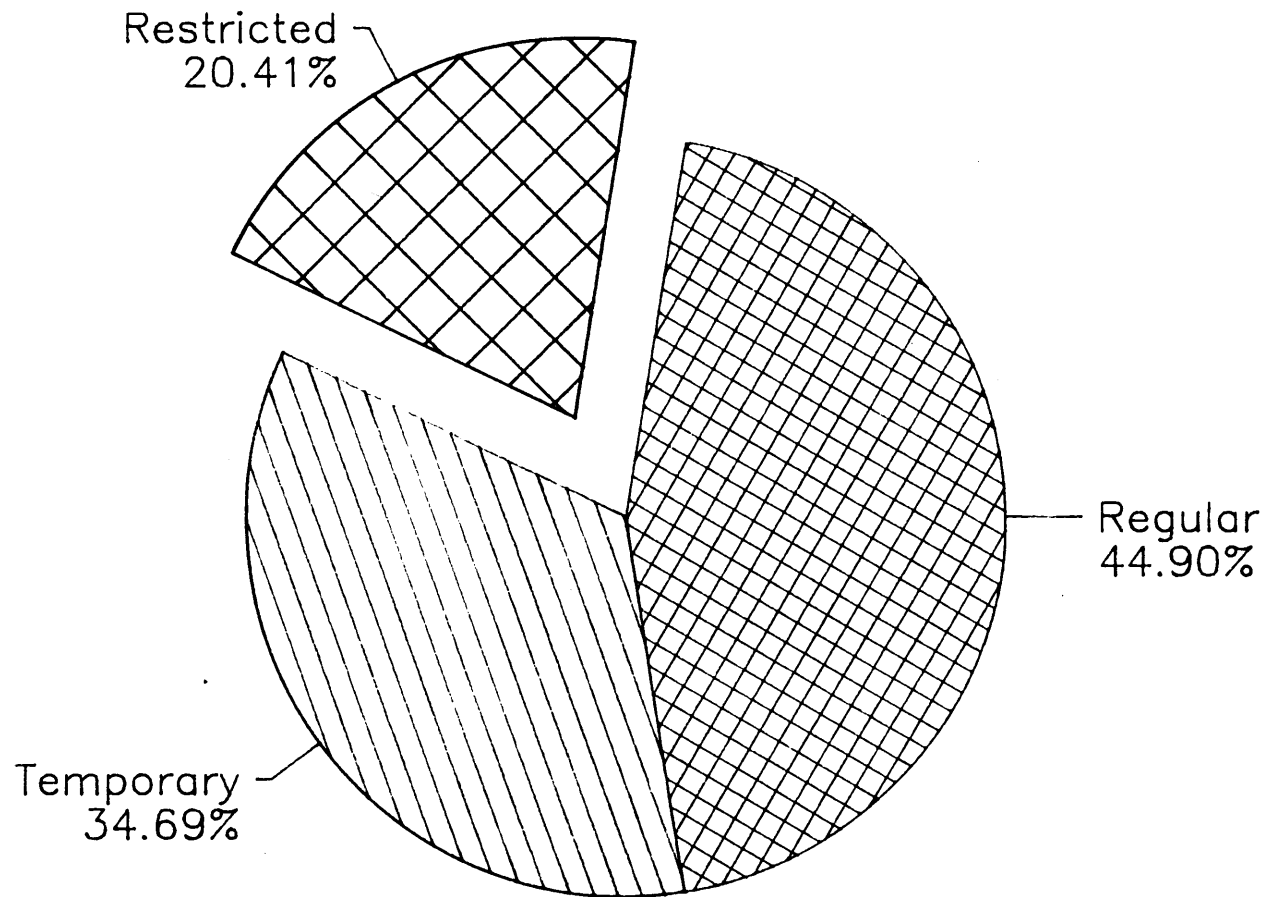
November 20, 1992
IV-B-3

PERSONNEL ACTIONS

Recommendation

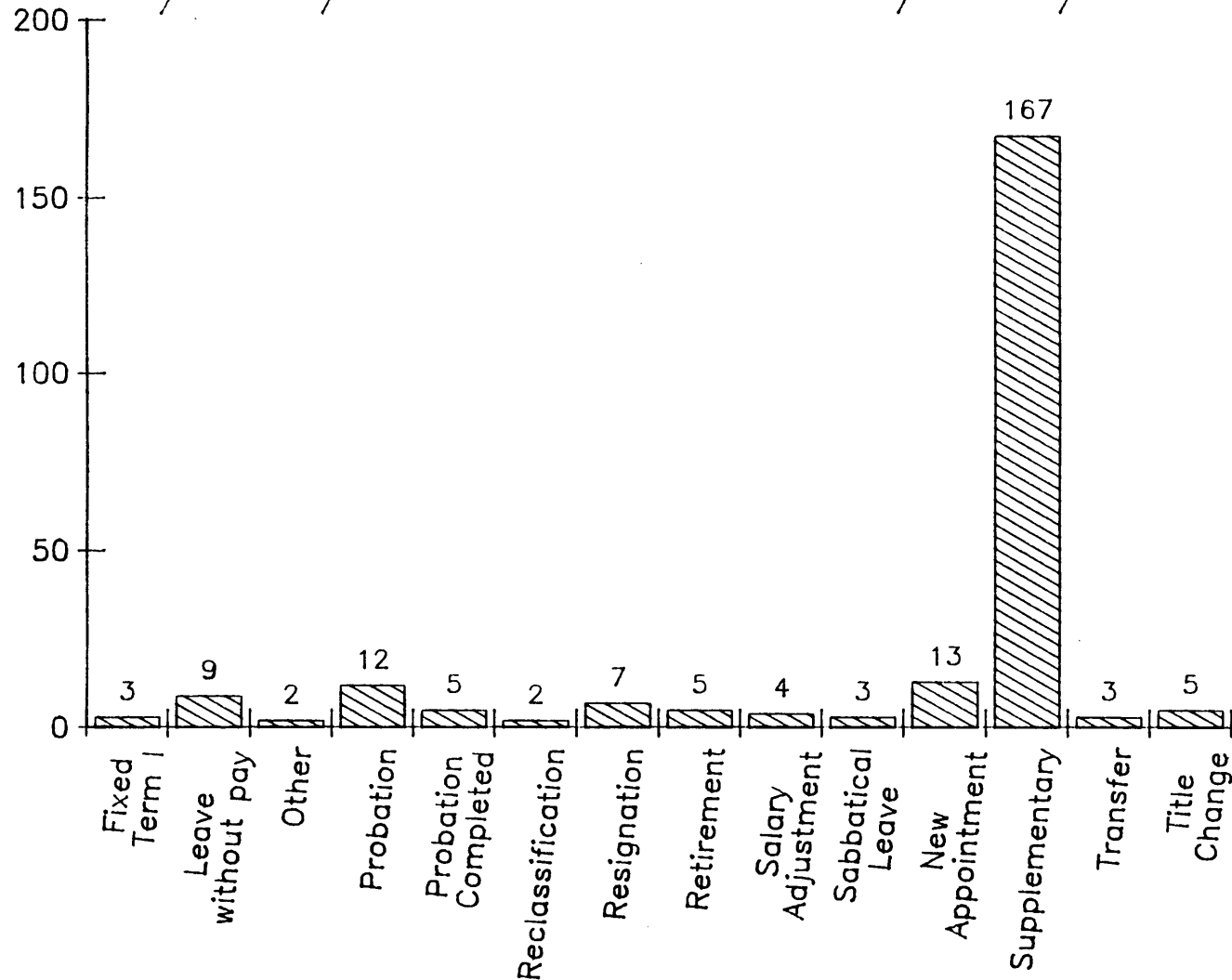
That the Personnel Actions for the period of August 31, 1992, through October 30, 1992, be ratified.

PERSONNEL ACTION REQUESTS 8/31/92 THRU 10/30/92



Total Number of PAR's = 490

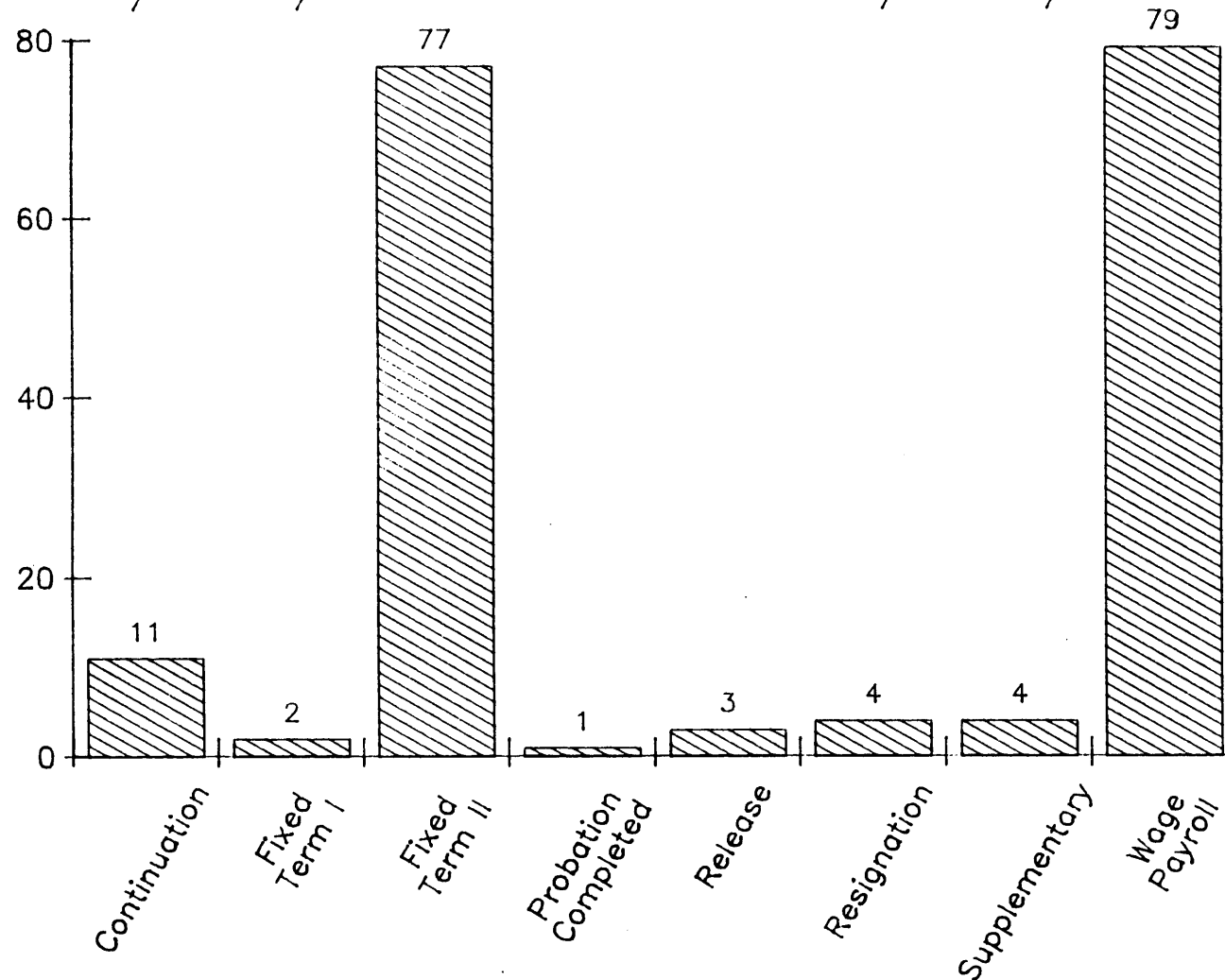
PERSONNEL ACTIONS FOR STANDING I & II POSITIONS 8/31/92 THRU 10/30/92



Total Number of PAR's = 220

Total Number of Actions 240

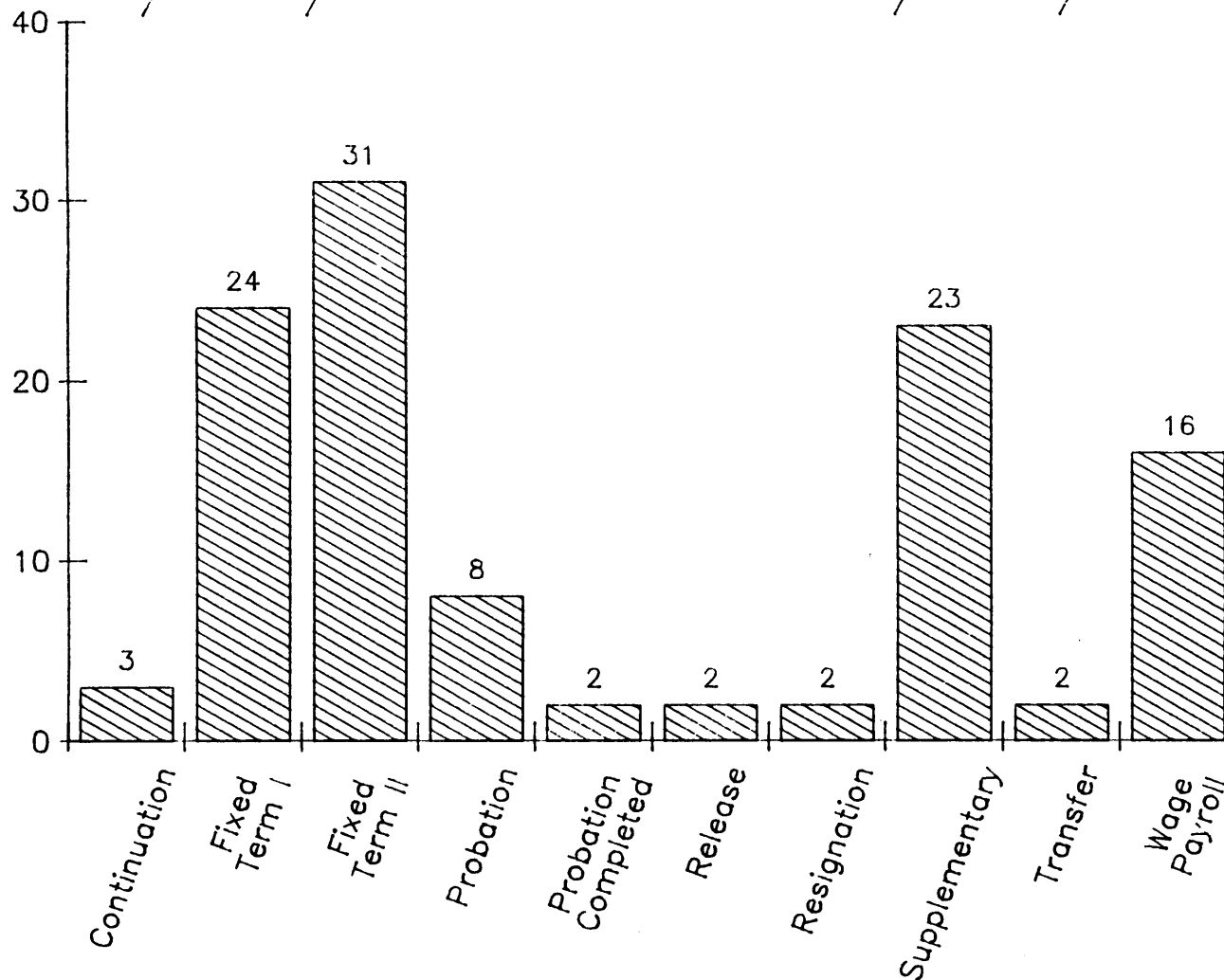
PERSONNEL ACTIONS FOR
TERM APPOINTMENTS
8/31/92 THRU 10/30/92



Total Number of PAR's = 170

Total Number of Actions = 181

PERSONNEL ACTIONS FOR RESTRICTED APPOINTMENTS 8/31/92 THRU 10/30/92



Total Number of PAR's = 100

Total Number of Actions

113

MOREHEAD STATE UNIVERSITY
STANDING I AND STANDING II POSITIONS SUMMARY

10/30/92

DEPARTMENT NAME -----	JULY 1 AUTHORIZED POSITIONS -----	CURRENT AUTHORIZED POSITIONS -----	+/- POSITION ADJUSTMENTS -----	CURRENT POSITION STRENGTH -----	% OF CURRENT STRENGTH -----
OFFICE OF THE PRESIDENT	7.54	4.82	-2.72	3.70	76.76
DIVISION OF UNIVERSITY ADVANCEMENT	53.53	54.53	1.00	53.53	98.17
DIVISION OF ADMINISTRATION AND FISCAL SERVICES	107.11	88.16	-18.95	84.76	96.14
PHYSICAL PLANT	126.80	126.80	0.00	120.80	95.27
DIVISION OF STUDENT LIFE	50.43	68.18	17.75	66.18	97.07
DIVISION OF ACADEMIC AFFAIRS	17.50	19.42	1.92	17.42	89.70
GRADUATE AND EXTENDED CAMPUS PROGRAMS	14.50	14.50	0.00	14.50	100.00
COLLEGE OF ARTS AND SCIENCES	179.47	179.47	0.00	177.47	98.89
COLLEGE OF BUSINESS	42.50	42.50	0.00	42.50	100.00
COLLEGE OF EDUCATION & BEHAVIORAL SCIENCES	100.64	101.64	1.00	101.64	100.00
COLLEGE OF APPLIED SCIENCES AND TECHNOLOGY	90.44	90.44	0.00	86.44	95.58
UNDERGRADUATE PROGRAMS	16.09	16.09	0.00	15.17	94.28
CAMDEN-CARROLL LIBRARY	42.58	42.58	0.00	41.83	98.24
	-----	-----		-----	-----
TOTALS:	906.63	906.63		883.44	97.44

NOTE: Positions are expressed in terms of full-time equivalency.

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MOREHEAD STATE UNIVERSITY - DEFINITIONS OF THE DIFFERENT KINDS OF APPOINTMENTS

- Standing I** Appointment to full-time faculty, administrative, or staff (exempt or non-exempt) position. Employed through budgeted funds with benefits fully covered. The Budget Control Number (Roster ID) will be in the Personnel Roster or a position will be assigned a control number if the position is established after approval of the Personnel Roster. Regular status.* No ending date.
- Standing II** Appointment to part-time faculty, administrative or staff (exempt or non-exempt) position. Employed through budgeted funds with only legally mandated benefits. The Budget Control Number (Roster ID) will be in the Personnel Roster. Non-Regular status.** No ending date.
- Fixed Term I** Appointment to full-time faculty, administrative or staff (exempt or non-exempt) position for at least six calendar months but not to exceed one year. (May be employed through Soft Money funds***). Non-faculty appointments may be renewed from year to year. Early retirement appointments may be made up to four years. Regular status with benefits fully covered.* Terminable on specified ending date of appointment, or earlier, if for cause.
- Fixed Term II** Appointment to full-time (up to six calendar months) or part-time (up to one year) faculty, administrative or exempt position with appropriate benefits. May be employed through Soft Money*** or budgeted funds, with only legally mandated benefits. Non-Regular status.** Terminable on specified ending date of appointment, or earlier, if for cause.
- Supplementary** Supplementary appointment to original agreement. For example, Summer I & II appointments or 9 month appointment extended to 10, 11, or 12 month appointment. Also used for additional responsibilities as supplement to Standing or Fixed Term appointment. For example, an administrator teaching a class or compensation for over-the-road pay or to designate an Acting or Interim appointment for a Standing or Fixed Term employee. Not to be used for overtime pay. Regular status* with benefits fully covered. A supplemental appointment does not change an employee's base pay or employment status.
- Visiting Appointment** Faculty appointment with "visiting" as part of title. Can be full-time or part-time. Normally limited to one year. Employed through Soft Money.*** Non-Regular status with only legally mandated benefits.
- Wage Payroll** Temporary appointment to a non-exempt position. May be full-time up to six months or part-time up to one year. Terminable on specified ending date of appointment, or earlier. May be employed through Soft Money.*** Non-Regular status with only legally mandated benefits.

* Regular status denotes an appointment of a faculty, administrative, or staff member to a full-time position, with benefits fully covered, that will exist for at least six calendar months with the expectation of continuance.

** Non-Regular status denotes an appointment of a faculty, administrative, or staff member to a position that is less than full-time or is full-time for a period not to exceed six calendar months.

*** Soft Money is defined as nonrecurring funds from University or external funds, for example, Federal grants, contracts, e'

**THE FOLLOWING ARE TYPES OF APPOINTMENTS & PERSONNEL ACTIONS
REPORTED IN THE APPOINTMENT STATUS ACTIONS SECTION:**

STANDING I	LAYOFF
STANDING II	DISCHARGE
FIXED TERM I	DEATH
FIXED TERM II	PROMOTION
WAGE PAYROLL	DEMOTION
WAGE PAYROLL CONTINUATION	LEAVE WITHOUT PAY
NEW POSITION	SABBATICAL LEAVE
PROBATION	TRANSFER
PROBATION COMPLETED	SALARY ADJUSTMENT
RELEASE	RECLASSIFICATION
RETIREMENT	TITLE CHANGE
RESIGNATION	OTHER

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Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Office of Printing Services -----				
SNEDEGAR, DOUGLAS MITCHELL Copy Center Operator	\$5.67/hr.	Wage Payroll	08/10/92 - 12/23/92	Roster ID # 000192
Off. of Director, Athletics -----				
DUNCAN, JENNY LOU Secretary Specialist 000634 \$7.22/hr.	\$7.45/hr. (\$.23/hr. incr.)	Salary Adjustment Title Change Reclassification (From Secretary to Secretary Specialist)	09/01/92	Operating Expenses
WELCH, DIANA M. Staff Assistant 1	\$20.00/game	Fixed Term II (Work will-call window)	09/12/92 - 11/21/92	Other Wages
Sports Information -----				
KISSINGER, BRENDA LOIS Secretary Specialist 001228 \$7.28/hr.	\$7.45/hr. (\$.17/hr. incr.)	Salary Adjustment Title Change Reclassification (From Secretary to Secretary Specialist)	09/01/92	Operating Expenses
Football -----				
RODGERS, CHRISTOPHER JAMES Graduate Assistant	\$20.00/game	Fixed Term II (Operating 25 second clock for football)	09/12/92 - 11/21/92	Other Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position	Base Salary	Salary	Description	Effective Date	Fund Source
Football -----					
YOUNG, JEFFREY JOSEPH Women's Softball Coach		\$20.00/game	Fixed Term II (Football Referee)	09/12/92 - 11/21/92	Other Wages
Womens Basketball -----					
GABRIEL, JANET MARIE Women's Basketball Coach 000651 \$38,000.00		\$38,000.00	Probation Completed	10/03/92	
WILSON, PATRICIA A. Asst. Women's Basketball Coach 000650 \$24,000.00		\$24,000.00	Probation Completed	10/03/92	
Womens Softball -----					
YOUNG, JEFFREY JOSEPH Women's Softball Coach		\$482.00	Fixed Term II (Clerical error on full salary as Head Women's Softball Coach)	01/01/92 - 05/15/92	Other Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
<hr/>				
		Payroll -----		
CLINE, GAYLENA MADGE Data Entry Specialist I	\$5.00/hr.	Wage Payroll	09/14/92 - 11/01/92	Roster ID # 001303
		Office of Postal Services -----		
KEGLEY, GERTRUDE BRASHEAR Postal Clerk	\$4.25/hr.	Wage Payroll	08/27/92 - 12/15/92	Temporary Wages
OWENS, MALISSA PEARL Postal Clerk 001273 \$6.30/hr.	\$5.81/hr.	Leave without pay	09/01/92 - 10/29/92	
		Office of WKY Radio -----		
DAUGHERTY, DAVID ALAN Graduate Assistant	\$10.00/hr.	Wage Payroll (Field Reporter for football)	09/05/92 - 11/21/92	Temporary Wages
NEWTON, BRENT News Announcer WKY	\$4.25/hr.	Wage Payroll Continuation (Work 20 additional hrs. per week)	08/16/92 - 08/22/92	Temporary Wages
NEWTON, BRENT News Announcer WKY	\$4.25/hr.	Wage Payroll Continuation (Work 20 hrs. per week)	08/23/92 - 12/19/92	Temporary Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Office of WKY Radio -----				
NEWTON, BRENT News Announcer WKY	\$5.00/hr.	Wage Payroll Continuation (Scoreboard Reporter for ESN football. Not to exceed 22 hrs. A total of 11 games)	09/05/92 - 11/21/92	Temporary Wages
Off. of Information Technology -----				
ADKINS, BRAD Staff Assistant	\$4.25/hr.	Wage Payroll	08/17/92 - 08/19/92	Temporary Wages
MCKINNEY, DANA F. Staff Assistant	\$4.25/hr.	Wage Payroll	08/10/92 - 08/19/92	Temporary Wages
MCKINNEY, ROBERT DOUGLAS Staff Assistant	\$4.25/hr.	Wage Payroll Continuation	08/14/92 - 09/11/92	Temporary Wages
MCKINNEY, ROBERT DOUGLAS Staff Assistant	\$4.25/hr.	Wage Payroll Continuation	09/14/92 - 10/02/92	Roster ID # 000364
MCKINNEY, ROBERT DOUGLAS Staff Assistant	\$4.25/hr.	Wage Payroll Continuation (Not to exceed 57 hrs.)	10/05/92 - 10/14/92	Temporary Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Off. of Information Technology -----				
PRESTON, GREGORY SCOTT Staff Assistant	\$4.25/hr.	Wage Payroll	08/10/92 - 08/14/92	Temporary Wages
WHITT, TONYA M. Staff Assistant	\$4.25/hr.	Wage Payroll Continuation (Work 20 hrs. per week)	09/08/92 - 06/30/93	Temporary Wages
Office of User Services -----				
GARRARD, MAURICE Microcomputer Consultant I 000466 \$18,288.00	\$18,288.00	Leave without pay	09/01/92 - 09/30/92	
HALL, RANDY LEE Senior Programmer/Analyst 001523 \$33,498.00	\$33,498.00	Resignation	11/06/92	
Office of Network Services -----				
HOPPER, SHERRY LYNN Telephone Operator/Recept. 000364 \$6.65/hr.	\$5.67/hr.	Standing I Probation	10/05/92	

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Office of Physical Plant -----				
SECOR, ALLIE ANN Recycling Coordinator 003066 \$14,226.00	\$14,226.00	Probation Completed	08/28/92	
Power Plant -----				
BARKER, JEFFREY LEE Heating & Water Plant Operator 003068 \$8.34/hr.	\$8.34/hr.	Standing I Probation	09/21/92	
GAMBLE, RICHARD KEITH Heating & Water Plant Operator 003069 \$8.34/hr.	\$8.34/hr.	Standing I Probation	09/21/92	
GILLIAM, DAVID KEITH Heating & Water Plant Operator 000752 \$8.34/hr.	\$8.34/hr.	Standing I Probation	09/21/92	
Building Maintenance -----				
CARROLL, ROBERT WAYNE Electrician 000723 \$8.46/hr.	\$8.46/hr.	Resignation	09/09/92	
MCCLEESE, GARY DEAN Maintenance Technician I 000718 \$8.10/hr.	\$7.45/hr.	Standing I Probation Transfer (From Heating & Water Plant Operator to Maintenance Technician I)	09/14/92	

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
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Landscaping & Grounds Maint. -----				
BRADLEY, PHILLIP WAYNE Groundskeeper	\$4.25/hr.	Release	08/07/92	
KILGORE, TROY R. Groundskeeper	\$4.25/hr.	Release	09/14/92	
MEADOWS, TROY JEFFREY Laborer	\$4.25/hr.	Wage Payroll	08/31/92 - 11/30/92	Temporary Wages
PERRY, VERNON RAY Laborer	\$4.25/hr.	Wage Payroll Continuation	08/31/92 - 11/30/92	Temporary Wages
Custodial -----				
ADKINS, DANA LEE Laborer	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	10/19/92 - 06/30/93	Temporary Wages
BELLER, DONALD Laborer	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	10/19/92 - 06/30/93	Temporary Wages
BLEVINS, JUDY LYNN Laborer	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	10/19/92 - 06/30/93	Temporary Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
		Custodial -----		
BRODLEY, JOHN ALFRED Laborer	\$4.25/hr.	Wage Payroll	10/12/92 - 06/30/93	Other Wages
CRAIG, MELISSA Custodian	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	09/14/92 - 06/30/93	Temporary Wages
FLANNERY, SHARRY Laborer	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	10/19/92 - 06/30/93	Temporary Wages
GILLUM, STEVE E. Laborer	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	09/14/92 - 06/30/93	Temporary Wages
GILLUM, STEVE E. Laborer	\$4.25/hr.	Resignation	09/30/92	
HAMM, KATHY LYNNE Laborer	\$4.25/hr.	Resignation	08/31/92	
HITCH, ANGELA SUE Custodian	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	09/14/92 - 06/30/93	Temporary Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
		Custodial -----		
MILLS, MARVIN EDWARD Laborer	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	10/19/92 - 06/30/93	Temporary Wages
PARISH, VERNON B Custodian 000808 \$6.30/hr.	\$6.30/hr.	Other (Suspension without pay)	08/31/92 - 09/04/92	
RIDDLE, JEFF ALLEN Custodian	\$4.25/hr.	Resignation	09/04/92	
STAMPER, RANDY Laborer	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	10/19/92 - 06/30/93	Temporary Wages
TERRY, JAMES THOMAS Laborer	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	10/19/92 - 06/30/93	Temporary Wages
TURNER, GREGORY Custodian	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	09/14/92 - 06/30/93	Temporary Wages
WINKLEMAN , DON Custodian 000820 \$6.51/hr.	\$6.51/hr.	Leave without pay	09/08/92 - 10/05/92	

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
Custodial -----				
WINKLEMAN , DON Custodian 000820 \$6.51/hr.	\$6.51/hr.	Leave without pay	10/06/92 - 11/02/92	
WOLFENBARGER, DEBRA LEE Laborer	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	10/19/92 - 06/30/93	Temporary Wages
University Store -----				
ADKINS, SANDRA Business Cashier	\$4.25/hr.	Wage Payroll Continuation	08/17/92 - 09/08/92	Temporary Wages
BESANT, AUDREY JEAN Staff Assistant	\$4.25/hr.	Wage Payroll	08/17/92 - 09/08/92	Temporary Wages
BESANT, AUDREY JEAN Staff Assistant	\$4.25/hr.	Wage Payroll	10/08/92 - 10/31/92	Temporary Wages
BROWN, ROBERTA R. Adult Basic Education Teacher	\$4.25/hr.	Wage Payroll (Business Cashier)	08/12/92 - 09/04/92	Temporary Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position	Base Salary	Salary	Description	Effective Date	Fund Source

University Store -----					
CONLEY, KIMBERLY K Business Cashier		\$5.00/hr.	Wage Payroll	08/12/92 - 09/04/92	Temporary Wages
CORNETT, PEG MORROW Clerk/Typist 000849 \$5.92/hr.		\$6.32/hr.	Standing I Probation	09/21/92	Operating Expenses
DEWITT, CONNIE SUE Business Cashier		\$4.25/hr.	Wage Payroll	08/17/92 - 09/08/92	Temporary Wages
HOWARD, DENISE Business Cashier		\$4.25/hr.	Wage Payroll	08/17/92 - 09/08/92	Temporary Wages
KEGLEY, GERTRUDE BRASHEAR Postal Clerk		\$4.25/hr.	Wage Payroll (Business Cashier)	08/17/92 - 08/26/92	Temporary Wages
OWENS, RACHEL ANN Business Cashier		\$4.25/hr.	Wage Payroll	08/17/92 - 09/08/92	Temporary Wages
PARROTT, JEAN FRIEDMAN Business Cashier		\$4.25/hr.	Wage Payroll	08/17/92 - 09/08/92	Temporary Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
University Store -----				
REED, MONICA LEE Business Cashier	\$4.25/hr.	Wage Payroll	08/17/92 - 09/08/92	Temporary Wages
SLONE, RONALD E. Business Cashier	\$5.00/hr.	Wage Payroll	08/12/92 - 09/04/92	Temporary Wages
TACKETT, DANNY D. Staff Assistant	\$4.25/hr.	Wage Payroll	08/05/92 - 08/22/92	Temporary Wages
WHITT, TONYA M. Staff Assistant	\$4.25/hr.	Wage Payroll	08/17/92 - 09/08/92	Temporary Wages
Concessions & Vending -----				
ARNETT, MARK KELSE Concession Worker	\$4.25/hr.	Wage Payroll (Work events as needed)	08/17/92 - 05/14/93	Temporary Wages
BIGELOW, DEBBIE M. Concession Worker	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position	Base Salary	Salary	Description	Effective Date	Fund Source

Concessions & Vending					

BRADLEY, RANDY A. Concession Worker		\$4.25/hr.	Wage Payroll (Work events as needed)	08/17/92 - 05/14/93	Temporary Wages
CARROLL, BONNIE Concession Worker		\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
CARROLL, STACY RENEE Concession Worker		\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
ENIX, GLORIA JEANNE Concession Worker		\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
GILLIAM, RAY Concession Worker		\$4.25/hr.	Wage Payroll (Not working from 12/15/92 to 1/15/93)	08/17/92 - 03/17/93	Temporary Wages
JOHNSON, CARLA MICHELLE Concession Worker		\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
JOHNSON, LOUIS Concession Worker		\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Concessions & Vending -----				
KILGORE, PAULA S Concession Worker	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
LAWSON, DAVID B. Concession Worker	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
MAYS, CLYDE JR Concession Worker	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
MAYS, JEFFREY SCOTT Concession Worker	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
MAYS, TERRY E. Concess. & Vending. Supervisor 001199 \$7.28/hr.	\$7.28/hr.	Title Change (From Food Services Supervisor to Concessions & Vending Supervisor)	10/19/92	
MAYS, WILLIAM PATRICK Concession Worker	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
PORTER, LISA Concession Worker	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
Concessions & Vending				
REYNOLDS, REGINA Concession Worker	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
REYNOLDS, ROBERT WAYNE Concession Worker	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
RUSSELL, TERESA K. Concession Worker	\$4.25/hr.	Wage Payroll (Work events as needed)	08/20/92 - 03/15/93	Temporary Wages
SKAGGS, SHAWNA LORRAINE Concession Worker	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
WALTERS, STEVEN MICHAEL Concession Worker	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month. On call as needed)	09/07/92 - 03/15/93	Temporary Wages
Custodial -- Residence Hall				
WHITT, JENNIFER JEAN Custodian 001794 \$4.89/hr.	\$4.89/hr.	Leave without pay	08/27/92 - 09/14/92	

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
Custodial -- Residence Hall				
WHITT, JENNIFER JEAN Custodian 001794 \$4.89/hr.	\$4.89/hr.	Leave without pay	09/15/92 - 09/20/92	
Office of Student Activities				
MCDANIEL, LYDA ROSE Custodian	\$4.78/hr.	Release	08/12/92	
Office of Admissions				
BRENNENSTUHL, HALLIE ANN Admission Counselor 002896 \$18,955.00	\$18,955.00	Resignation	09/30/92	
RICHMOND, MICHELLE DEANNE Admission Counselor 002897 \$17,376.00	\$18,955.00 (\$1,569.00 incr.)	Salary Adjustment (From 11 to 12 months)	10/05/92	Roster ID # 002896

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Off. Counseling & Health Serv. -----				
HOWARD, LINDA SUE Nursing Assistant	\$5.67/hr.	Wage Payroll	10/12/92 - 12/18/92	Roster ID # 000122
HOWARD, SHERRY L Laboratory Assistant 000122 \$9.14/hr.	\$9.14/hr.	Leave without pay	09/21/92 - 01/08/93	
LIEW, CLEMENT PINVOON Counselor, Intern. Students 003070 \$21,296.00	\$21,296.00	Probation Completed	08/28/92	
MOORE, EDITH P Custodian	\$4.78/hr.	Wage Payroll	08/18/92 - 09/26/92	Roster ID # 001809 Roster ID # 000126
MOORE, EDITH P Custodian	\$4.78/hr.	Wage Payroll Continuation	09/27/92 - 10/24/92	Temporary Wages
REYNOLDS, BARBARA ANN Custodian 001809 \$5.03/hr.	\$5.03/hr.	Resignation	09/25/92	
SKAGGS, I. PAULINE Custodian 001809 \$5.03/hr.	\$5.23/hr.	Standing I Probation	10/19/92	Other Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Off., Research, Grants & Cont. -----				
SAGE, MARK A. Program Development Specialist 001020 \$28,521.00	\$24,810.00	Standing I Probation	11/09/92	
Off., Grad. & Ext. Campus Prog -----				
HALCOMB, TRUMAN Regional Representative	\$1,500.00	Fixed Term II	08/20/92 - 05/14/93	Other Wages
SUMMERS, LOUISE Regional Representative	\$1,500.00	Fixed Term II	08/20/92 - 05/14/93	Other Wages
Office of Community Services -----				
ADAMS, KIMBERLY HOPE Staff Assistant	\$4.25/hr.	Wage Payroll (Work 20 hrs. per week)	09/28/92 - 12/23/92	Temporary Wages
JACKSON, RODI Staff Assistant	\$10.00/hr.	Wage Payroll Continuation (Not to exceed 21 hrs.)	10/01/92 - 12/23/92	Temporary Wages
MCKEE, W. SCOTT Community Education Teacher	\$75.00	Fixed Term II	10/08/92 - 12/18/92	Temporary Wages

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position	Base Salary	Salary	Description	Effective Date	Fund Source

Office of Community Services -----					
TADLOCK, BEVERLY ANNETTE Graduate Assistant		\$5.00/hr.	Wage Payroll (Staff Assistant)	12/05/92 - 12/05/92	Temporary Wages
WALTER, DOROTHY JEAN Job Training Coordinator		\$3,245.00	Fixed Term II	09/01/92 - 06/30/93	Restricted
MSU-Ashland Extend. Campus Ctr -----					
MAY, CHARLES D. Custodian		\$4.78/hr.	Wage Payroll (Work 25 hrs. per week)	08/12/92 - 06/30/93	Temporary Wages
MSU-Licking Valley Educ. Serv -----					
ENZMANN, MARTHA Lecturer		\$410.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
ENZMANN, MARTHA Lecturer		\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/25/92 - 12/21/92	Over The Road Acct.

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
		Art ---		
BLAKE, BETH Lecturer	\$2,753.00	Fixed Term II (Teach 9 hrs.)	09/21/92 - 12/18/92	Lecturer Acct.
FUCHIGAMI, YUKO Lecturer	\$3,600.00	Fixed Term II (Teach 9 hrs.)	08/20/92 - 12/18/92	Lecturer Acct.
FUCHIGAMI, YUKO Lecturer	\$410.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
KEITH, WILLIAM E. Lecturer	\$3,600.00	Fixed Term II (Teach 9 hrs.)	08/20/92 - 12/18/92	Lecturer Acct.
KEITH, WILLIAM E. Lecturer	\$847.00	Resignation	09/18/92	
MESA-GAIDO, ELIZABETH Lecturer	\$3,600.00	Fixed Term II (Teach 9 hrs.)	08/20/92 - 12/18/92	Lecturer Acct.
MESA-GAIDO, ELIZABETH Lecturer	\$410.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
MESA-GAIDO, GARY Lecturer	\$3,600.00	Fixed Term II (Teach 9 hrs.)	08/20/92 - 12/18/92	Lecturer Acct.

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Art ---				
MESA-GAIDO, GARY Lecturer	\$410.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
Biological & Env. Sciences -----				
LANE, NANCY BAKER Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/24/92 - 12/18/92	Lecturer Acct.
Bio.&Envi. Sci.-Water Analysis -----				
GRAVES, ALICIA MARY Staff Assistant	\$6.00/hr.	Wage Payroll	08/10/92 - 08/21/92	Restricted
Communications -----				
DALES, LARRY NELSON Asst. Professor of Journalism 000470 \$34,288.00	\$34,288.00	Retirement (Early Retirement)	05/15/93	

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Communications -----				
DALES, LARRY NELSON Asst. Professor of Journalism 000470 \$34,288.00	\$17,144.00	Fixed Term I (Early Retirement under PAC-25. Salary to be determined each academic year)	08/19/93 - 05/15/97	
LAYNE, SYLVIA HORTON Lecturer	\$2,400.00	Fixed Term II (Teach 6 hrs.)	08/24/92 - 12/15/92	Lecturer Acct.
OCKERMAN, MICHAEL ALLEN Staff Assistant 1	\$1,847.00	Fixed Term II (Teach Radio-TV Labs)	08/24/92 - 12/15/92	Other Wages
English, Foreign Lang. & Phil. -----				
CANO, SARAH C. Lecturer	\$4,200.00	Fixed Term II (Teach 9 hrs. and student advising responsibilities)	08/19/92 - 12/21/92	Lecturer Acct.
CARR-BACK, JUDITH ELAINE Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/19/92 - 12/21/92	Lecturer Acct.
COLLINS, JOHN PAUL Technical Writer	\$9.88/hr.	Wage Payroll (Work 15 hrs. per week)	08/24/92 - 05/31/93	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

		English, Foreign Lang. & Phil. -----		
CUMMINS, DONNA JANE Technical Writer	\$11.25/hr.	Wage Payroll (Work 15 hrs. per week)	08/24/92 - 05/31/93	Restricted
HUNT, TIMOTHY EUGENE Technical Writer	\$12.50/hr.	Wage Payroll (Less than 100 hrs. per month)	08/17/92 - 05/31/93	Restricted
OFFUTT, MARY JO Lecturer	\$11,000.00	Fixed Term II (Teach 15 hrs.)	08/19/92 - 12/21/92	Lecturer Acct.
OFFUTT, MARY JO Lecturer	\$410.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
PERKINS, THERESA L Technical Writer	\$12.50/hr.	Wage Payroll (Less than 100 hrs. per month)	08/17/92 - 05/31/93	Restricted
ROWLETT, HOLLY JOANNA Technical Writer	\$9.00/hr.	Wage Payroll (Work 15 hrs. per week)	08/24/92 - 05/31/93	Restricted
SPRAGUE, CAROLA H Lecturer	\$2,400.00	Fixed Term II (Teach 6 hrs.)	08/19/92 - 12/21/92	Lecturer Acct.

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
English, Foreign Lang. & Phil.				
STEWART, MARY HARLENE Lecturer	\$2,400.00	Fixed Term II (Teach 6 hrs.)	08/19/92 - 12/21/92	Over The Road Acct.
TERRY, MYRA O. Lecturer	\$2,400.00	Fixed Term II (Teach 6 hrs.)	08/19/92 - 12/21/92	Over The Road Acct.
TERRY, MYRA O. Lecturer	\$590.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
VANMETER, ELLA JANE Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/19/92 - 12/19/92	Lecturer Acct.
Geog., Government & History				
ADKINS, GARY Lecturer	\$662.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
ADKINS, GARY Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/31/92 - 12/18/92	Over The Road Acct.

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
Geog., Government & History				
CARROLL, THOMAS Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	09/08/92 - 12/18/92	Over The Road Acct.
CURD, JOSEPH BROWNLEE Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/31/92 - 12/18/92	Over The Road Acct.
STUTSMAN, DENNIS M. Lecturer	\$662.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
STUTSMAN, DENNIS M. Lecturer	\$2,400.00	Fixed Term II (Teach 6 hrs.)	08/31/92 - 12/18/92	Over The Road Acct.
TAYLOR, AZALIA Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/31/92 - 12/18/92	Lecturer Acct.
Mathematics				
JOHNSTON, GLENN EARL Professor of Mathematics 000570 \$49,810.00	\$49,810.00	Retirement (Early Retirement)	06/30/93	

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
Mathematics -----				
JOHNSTON, GLENN EARL Professor of Mathematics 000570 \$49,810.00	\$24,905.00	Fixed Term I (Early Retirement under PAC-25. Salary to be determined each academic year)	08/19/93 - 05/15/95	
Music -----				
ODDIS, FRANK ALAN Assoc. Professor of Music 000529 \$34,670.00	\$34,670.00	Sabbatical Leave	01/02/93 - 05/15/93	
STROUSE, THOMAS GREGORY Lecturer	\$3,200.00	Fixed Term II (Teach 8 hrs.)	08/31/92 - 12/15/92	Lecturer Acct.
STROUSE, THOMAS GREGORY Lecturer	\$150.00	Fixed Term II	09/26/92 - 09/26/92	Operating Expenses
Accounting & Economics -----				
CONN, ERIC CHRISTOPHER Lecturer	\$2,400.00	Fixed Term II (Teach 6 hrs.)	08/24/92 - 12/18/92	Lecturer Acct.

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Accounting & Economics				

DAVIS, BERNARD Dean, College of Business 001655 \$68,600.00	\$49,402.00 (\$19,198.00 decr.)	Title Change Salary Adjustment (From Dean, College of Business & Kilpatrick Professor of Banking to Kilpatrick Professor of Banking)	06/30/93	
HOSTO, TIMOTHY J. Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/24/92 - 12/18/92	Over The Road Acct.
LYONS, THERESA CRAWFORD Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/24/92 - 12/18/92	Over The Road Acct.
LYONS, THERESA CRAWFORD Lecturer	\$410.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
WALLEN, LISA MICHELLE Instructor of Accounting	\$15,000.00	Fixed Term II	08/24/92 - 12/18/92	Roster ID # 000407
WALLEN, LISA MICHELLE Instructor of Accounting	\$410.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Information Sciences				

COLLETT, EUNICE J Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/15/92 - 12/15/92	Over The Road Acct.
OUSLEY, GAIL CROSTHWAITE Asst. Prof. Business Education 000339 \$35,492.00	\$35,492.00	Retirement (Early Retirement under PAC-25)	01/31/93	
OUSLEY, GAIL CROSTHWAITE Asst. Prof. Business Education 000339 \$35,492.00	\$6,901.00 (2/1/93-5/15/93)	Fixed Term I (Early Retirement under PAC-25. Salary to be determined each academic year)	02/01/93 - 12/31/96	
Management & Marketing				

ADKINS, GARY Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/19/92 - 12/18/92	Over The Road Acct.
MCCORMICK, ALLEN KEITH Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/19/92 - 12/18/92	Over The Road Acct.
MCCORMICK, ALLEN KEITH Lecturer	\$380.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
MORGAN, SHARON SINCLAIR Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/19/92 - 12/18/92	Over The Road Acct.

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position	Base Salary	Salary	Description	Effective Date	Fund Source

Management & Marketing -----					
ROBERTS, KAREN SAVARRA Lecturer		\$2,400.00	Fixed Term II (Teach 6 hrs.)	08/19/92 - 12/18/92	Lecturer Acct.
ROBERTS, KAREN SAVARRA Lecturer		\$380.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
Elem. Read. & Spec. Education -----					
ANDERSON, ELIZABETH C Lecturer		\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/25/92 - 12/18/92	Over The Road Acct.
CASE, SUE ANNE Lecturer		\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/24/92 - 12/18/92	Lecturer Acct.
FULKS, DANNY G Lecturer		\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/24/92 - 12/18/92	Over The Road Acct.
FULKS, DANNY G Lecturer		\$264.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
<hr/>				
Elem. Read. & Spec. Education				
<hr/>				
HICKS, DELPHIA H Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/25/92 - 12/18/92	Over The Road Acct.
HOWELL, BERNICE DELOISE Instructor of Education 000443 \$28,892.00	\$28,892.00	Other (Rescind Early Retirement option and Fixed-Term I contract for 92/93)	08/19/92	
HOWELL, BERNICE DELOISE Instructor of Education 000443 \$28,892.00	\$28,892.00	Leave without pay	01/07/93 - 05/15/93	
MAYS, CHARLES U. Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	09/01/92 - 12/12/92	Lecturer Acct.
WILLIS, MELINDA R. Lecturer	\$2,400.00	Fixed Term II (Teach 6 hrs.)	08/24/92 - 12/18/92	Lecturer Acct.
 Leadership & Secondary Educ.				
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ADKINS, KAREN LEE Secretary	\$6.56/hr.	Wage Payroll	09/08/92 - 09/30/92	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Leadership & Secondary Educ. -----				
DANIEL, RICHARD W. Professor of Education 000395 \$46,259.00	\$46,259.00	Sabbatical Leave	01/02/93 - 05/15/93	
MAYS, CHARLES U. Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/24/92 - 12/11/92	Lecturer Acct.
VENCILL, SARAH LYNNETTE Data Entry Specialist I	\$5.67/hr.	Wage Payroll	08/26/92 - 09/30/92	Restricted
Health, P.E. & Recreation -----				
HINTON, ROSEMARY STANLEY Secretary Specialist 000437 \$6.86/hr.	\$7.45/hr.	Standing I Probation Transfer (From Secretary, Registrar to Secretary Specialist, HPER)	10/26/92	Roster ID # 002996
MILLER, MARY MURPHY Lecturer	\$253.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
MILLER, MARY MURPHY Lecturer	\$800.00	Fixed Term II (Teach 2 hrs.)	08/27/92 - 12/11/92	Lecturer Acct.

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

		Health, P.E. & Recreation -----		
ONEY, LINDA LOU Teacher Aide/Bus Driver 000437 \$6.26/hr.	\$6.86/hr.	Leave without pay (Secretary for HPER)	09/14/92 - 10/02/92	
		Psychology -----		
GOTSICK, JAMES E. Professor of Psychology 002097 \$48,963.00	\$48,963.00	Sabbatical Leave	01/02/93 - 05/13/93	
MORFORD, MICHAL LOUISE Asst. Professor of Psychology	\$6,000.00	Fixed Term II	08/25/92 - 12/15/92	Roster ID # 001130 Roster ID # 003080
POWERS, WALTER F. Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/24/92 - 12/16/92	Over The Road Acct.
POWERS, WALTER F. Lecturer	\$590.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Sociology, Social Work & Corr				

HESTERBERG, LATONYA JOYCE Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/24/92 - 12/18/92	Over The Road Acct.
JONES, THOMAS OWINGS Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/25/92 - 12/18/92	Lecturer Acct.
SAPIENZA, SHARON Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/24/92 - 12/18/92	Over The Road Acct.
SPIRK, JAMES C. Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/24/92 - 12/18/92	Lecturer Acct.
WELLS, DIANA LEE Lecturer	\$590.00	Fixed Term II (Over the Road)	08/24/92 - 12/18/92	Over The Road Acct.
WELLS, DIANA LEE Lecturer	\$1,200.00	Fixed Term II (Teach 3 hrs.)	08/25/92 - 12/18/92	Over The Road Acct.
WHITSON, PATSY R. Assoc. Professor Social Work 000629 \$39,343.00	\$39,343.00	Retirement (Early Retirement)	12/31/92	
WHITSON, S. MONT Professor of Sociology 000628 \$47,702.00	\$47,702.00	Retirement (Early Retirement)	12/31/92	

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Off. of Dean, App. Scie. & Tec -----				
HESTER, M. KIM Bookkeeper II 000230 \$7.45/hr.	\$7.45/hr.	Probation Completed	05/31/92	
Home Economics -----				
DAVIS, JULIA MARIE Teacher	\$51.00/day	Fixed Term II	09/23/92 - 05/20/93	Other Wages
DOWNNEY, CATHY MARIE Food Service Worker 000283 \$5.98/hr.	\$4.78/hr.	Standing I Probation	09/21/92	
FLORA, MARGGIE Teacher	\$51.00/day	Fixed Term II	09/23/92 - 05/20/93	Other Wages
OWENS, PATRICIA ANN Teacher	\$51.00/day	Fixed Term II	09/23/92 - 05/20/93	Other Wages
Nursing & All. Health-BSN Prog -----				
BLIZMAN, ELAINE Instructor of Nursing	\$13,050.00	Fixed Term II	08/24/92 - 05/14/93	Roster ID # 003093 Roster ID # 002878

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
----- Nursing & All. Health-BSN Prog -----				
HOFFMAN, KATHLEEN LOUISE Continuing Education Asst.	\$6.56/hr.	Fixed Term I	08/17/92 - 05/07/93	Unbudgeted Revenues
HOFFMAN, KATHLEEN LOUISE Continuing Education Asst.	\$6.56/hr.	Probation Completed	10/07/92	Temporary Wages
LITTLE, GLENNIS SLONE Lecturer	\$1,600.00	Fixed Term II (Teach 4 hrs.)	08/24/92 - 12/18/92	Lecturer Acct.
----- Off. of Dean, Undergrad. Prog. -----				
ROGERS, JUDY R. Assoc. VP for Academic Affairs 000218 \$64,000.00	\$64,000.00	Title Change (From Dean, Undergrad. Prog. & Prof. of English to Assoc. V.P. for Acad. Affairs, Dean, Undergrad. Prog. & Prof. of English)	11/01/92	
----- Academic Services Center -----				
SWIM, STEVE LOREN Provisional Studies Counselor	\$17,747.00/10 months	Fixed Term I	09/14/92 - 05/31/93	Roster ID # 003019

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Off. Library & Instruc. Media				

BELCHER, EDITH FAYE Library Consultant	\$2,400.00	Fixed Term II	08/24/92 - 12/18/92	Lecturer Acct.
CRAFT, JUDY Library Asst. I 003054 \$5.67/hr.	\$5.67/hr.	Standing I Probation	09/14/92	
JACKSON, LOIS DEAN Librarian I 000679 \$20,557.00	\$20,577.00	Resignation	12/18/92	
NCAA				

WIENTJES, CONNIE NCAA Employee	\$50.00	Fixed Term II	07/28/92 - 07/28/92	Restricted
Talent Search - TRIO				

ARNETT, PAULA KAY Tutor	\$4.25/hr.	Wage Payroll (Work 2 hrs. per week)	10/01/92 - 05/14/93	Restricted
BAYS, KEVIN GLENN Tutor	\$4.25/hr.	Wage Payroll (Work 2 hrs. per week)	10/01/92 - 05/14/93	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Talent Search - TRIO -----				
THOMPSON, MEGAN Tutor	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	10/02/92 - 05/15/93	Restricted
Student Support Services-TRIO -----				
TATE, WILMA LEE Counselor, Stud. Support Serv	\$18,947.00	Probation Completed	09/04/92	Restricted
Upward Bound - TRIO -----				
CAUDILL, LAURA MAE Instructor of English	\$100.00	Fixed Term II (Instructor for Upward Bound)	01/01/93 - 01/23/93	Restricted
HOWES, DEBORAH CORNETT Teacher	\$100.00	Fixed Term II	11/01/92 - 11/21/92	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
		Head Start -----		
CARPENTER, WANDA J Family Svc. Worker/Head Start	\$7.18/hr.	Fixed Term I	08/24/92 - 07/09/93	Restricted
CONNELL, DONNA MARIE Family Svc. Worker/Head Start	\$6.26/hr.	Fixed Term I Probation	10/05/92 - 06/25/93	Restricted
FULTZ, MICHELLE RENEE Teacher Aide/Bus Driver	\$4.25/hr.	Wage Payroll (Work 20 hrs. per week)	09/14/92 - 07/02/93	Restricted
GREGORY, THERESA Teacher Aide	\$4.25/hr.	Wage Payroll	08/21/92 - 06/25/93	Restricted
HAMM, JOYCE ANN Teacher Aide/Bus Driver	\$7.70/hr.	Fixed Term I Probation	08/31/92 - 06/25/93	Restricted
HORTON, VICKY RIDDLE Teacher	\$30.00/day	Fixed Term II	09/14/92 - 06/25/93	Restricted
KERNS, BARBARA ANN Teacher Aide	\$4.25/hr.	Wage Payroll (Work 20 hrs. per week)	10/19/92 - 06/25/93	Restricted
MCGHEE, CONNIE LOU Head Start Teacher	\$16,927.00	Fixed Term I	08/31/92 - 06/25/93	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Head Start -----				
MCKINNEY, SUSAN LOU Teacher Aide/Bus Driver	\$6.26/hr.	Fixed Term I	08/31/92 - 06/25/93	Restricted
ONEY, LINDA LOU Teacher Aide/Bus Driver	\$6.26/hr.	Fixed Term I Probation Transfer (From Secretary, HPER to Teacher Aide/Bus Driver, Head Start)	10/05/92 - 06/25/93	Restricted
RAYBURN, JACKIE JO Head Start Teacher	\$12,356.00	Fixed Term I Probation	10/05/92 - 06/25/93	Restricted
RINER, CARLENE SUE Head Start Teacher	\$14,162.00	Fixed Term I	08/31/92 - 06/25/93	Restricted
Est.Ky.Hlth.Science Inf.Net -----				
DE BORD, WILLIAM JOSEPH Librarian I	\$28,000.00	Fixed Term I	10/01/92 - 06/30/93	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Adult Learning Center -----				
CAUDILL, PATRICIA WHITE Adult Basic Education Teacher	\$18,000.00	Fixed Term I Probation	09/01/92 - 06/30/93	Restricted
COGSWELL, JENNIFER LYNN Asst. Coordinator, ALC	\$7.17/hr.	Fixed Term I	09/01/92 - 06/30/93	Restricted
HALL, PEGGY LEE Secretary	\$7.42/hr.	Fixed Term I	09/01/92 - 06/30/93	Restricted
HYATT, BETTY Teacher Aide	\$5.14/hr.	Wage Payroll Continuation (Work 20 hrs. per week)	09/01/92 - 06/30/93	Restricted
KARWATKA, CAROLE THOMMEN Literacy Coordinator	\$11,749.00	Fixed Term II	09/01/92 - 06/30/93	Restricted
Small Business Dev. Ctr. Prog. -----				
BARBER, DAVID LEN General Manag. Consult. SBDC	\$26,620.00	Fixed Term I	10/01/92 - 09/30/93	Restricted
BEGLEY, ERNEST, II R. General Manag. Consult. SBDC	\$31,439.00	Fixed Term I	10/01/92 - 09/30/93	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Small Business Dev. Ctr. Prog. -----				
CASEBOLT, LINDA GAY Secretary	\$6.46/hr.	Fixed Term I	10/01/92 - 09/30/93	Restricted
DEPRIEST, ROBERTA JO Secretary	\$6.46/hr.	Fixed Term I	10/01/92 - 09/30/93	Restricted
GRIER, WILSON C. Dir., SBDC	\$9,539.00	Fixed Term I	10/01/92 - 09/30/93	Restricted
MORLEY, MICHAEL JEROME General Manag. Consult. SBDC	\$31,439.00	Fixed Term I	10/01/92 - 09/30/93	Restricted
SAMMONS, GEORGIA Data Entry Specialist II	\$8.62/hr.	Fixed Term I	10/01/92 - 09/30/93	Restricted
KET-GED On TV -----				
PATRICK, JOAN MICHELLE KET Student Advisor	\$5.50/hr.	Wage Payroll (Not to exceed 75 hrs.)	08/28/92 - 06/30/93	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name

Title

Roster ID

Position Base Salary

Salary

Description

Effective Date

Fund Source

MOORE, ROBERT DARRELL
Truck Driver/Farm Laborer

\$6.00/hr.

Release

08/12/92

Restricted

Agriculture & Natural Resource

Wellness Educator 92/93

TEMPLEMAN, SHEILA JOY
Secretary

\$6.56/hr.

Fixed Term I
Probation

09/21/92 - 08/31/93

Restricted

Adult Basic Educ./Morgan Co.

BROWN, ROBERTA R.
Adult Basic Education Teacher

\$21,296.00

Fixed Term I
Probation

09/21/92 - 06/30/93

Restricted

MCKENZIE, SANDRA B
Literacy Coordinator

\$22,523.00

Fixed Term I

07/13/92 - 06/30/93

Restricted

PORTER, DANIEL LOUIS
Adult Basic Education Teacher

\$5,220.00

Fixed Term II

10/01/92 - 06/30/93

Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position	Base Salary	Salary	Description	Effective Date	Fund Source

Undergraduate Title III -----					
BOYD, TAMMY G Admin. Assistant		\$17,726.00	Fixed Term I Probation Transfer (From Clerk/Typist, Registrar to Administrative Assistant, Undergraduate Title III)	10/26/92 - 09/30/93	Restricted
CDPCRC -----					
ESTEP, STEVEN A. Independ. Living Skills Couns.		\$16,830.00	Resignation	10/08/92	
JOHNSON, LENORA Staff Assistant		\$12.00/hr.	Wage Payroll Continuation (Work 27.5 hrs. per week)	07/01/92 - 06/30/93	Restricted
SPARKMAN, MARK DAVID Staff Psychologist		\$23,608.00	Resignation	10/05/92	
Beg. Teacher Intern. Program -----					
BARBER, NIKKI MELNICK Field Trainer		\$200.00	Fixed Term II (Tier II District Training Workshop)	05/21/92 - 05/22/92	Restricted
BARBER, NIKKI MELNICK Field Trainer		\$330.00	Fixed Term II (Conduct two KTIP Workshops)	07/07/92 - 07/07/92	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

		Beg. Teacher Intern. Program -----		
BARBER, RICHARD K Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	06/12/92 - 06/12/92	Restricted
BINGHAM, BENNIE Teacher/Educator	\$304.00	Fixed Term II (KTIP Update Workshop)	07/24/92 - 07/24/92	Restricted
BROMAGEN, MICHAEL DALE Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	08/13/92 - 08/13/92	Restricted
BURTON, JOYCE ANN Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	07/01/92 - 07/01/92	Restricted
COLLINS, EFFIE CHARLENE Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	07/27/92 - 07/27/92	Restricted
DAY, JAMES Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	08/03/92 - 08/03/92	Restricted
DUVALL, DALE Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	08/07/92 - 08/07/92	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

		Beg. Teacher Intern. Program -----		
GAMBLE, OLEN K Teacher/Educator	\$200.00	Fixed Term II (Tier II District Training Workshop)	05/21/92 - 05/22/92	Restricted
GILLUM, CHARLOTTE WATKINS Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	08/03/92 - 08/03/92	Restricted
ISON, LARRY C Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	06/15/92 - 06/15/92	Restricted
LESTER, DOROTHY LOU Teacher/Educator	\$200.00	Fixed Term II (Tier II District Training Workshop)	05/21/92 - 05/22/92	Restricted
LESTER, DOROTHY LOU Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	08/13/92 - 08/13/92	Restricted
NEWSOME, COSETTA JONES Teacher/Educator	\$304.00	Fixed Term II (KTIP Update Workshop)	06/23/92 - 06/23/92	Restricted
POLING, JUNIOR FRANKLIN Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	06/10/92 - 06/10/92	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position	Base Salary	Salary	Description	Effective Date	Fund Source

		Beg. Teacher Intern. Program			

REEDER, MAURICE GRIMES Teacher/Educator		\$152.00	Fixed Term II (KTIP Update Workshop)	06/16/92 - 06/16/92	Restricted
RILEY, VERONICA Secretary		\$6.56/hr.	Wage Payroll (Work 25 hrs. per week)	09/14/92 - 06/30/93	Restricted
SETSER, JOANNE D. Teacher/Educator		\$152.00	Fixed Term II (KTIP Update Workshop)	06/08/92 - 06/08/92	Restricted
STIDOM, RICHARD A Teacher/Educator		\$152.00	Fixed Term II (KTIP Update Workshop)	06/03/92 - 06/03/92	Restricted
TRIMBLE, PAUL W Teacher/Educator		\$100.00	Fixed Term II (Tier II District Training Workshop)	05/21/92 - 05/22/92	Restricted
TRIMBLE, PAUL W Teacher/Educator		\$152.00	Fixed Term II (KTIP Update Workshop)	08/10/92 - 08/10/92	Restricted
TRIPLETT, BILLY R Teacher/Educator		\$152.00	Fixed Term II (KTIP Update Workshop)	08/04/92 - 08/04/92	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source

Beg. Teacher Intern. Program -----				
WELCH, FRANK T Teacher/Educator	\$456.00	Fixed Term II (KTIP Update Workshop)	07/13/92 - 07/13/92	Restricted
WHITT, GLEN S Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	07/13/92 - 07/13/92	Restricted
WILSON, ELAINE N Teacher/Educator	\$152.00	Fixed Term II (KTIP Update Workshop)	07/31/92 - 07/31/92	Restricted
Destination Graduation -----				
WEAVER, PAUL RONALD Destination Graduation Coord.	\$9,831.00	Fixed Term I	10/01/92 - 02/15/93	Restricted
Educational Opportunity Center -----				
HOSKINS, STACY T. Tutor	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	10/07/92 - 05/15/93	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name Title Roster ID Position Base Salary	Salary	Description	Effective Date	Fund Source
----- Educational Opportunity Center -----				
WATKINS, STEPHEN T Tutor	\$4.25/hr.	Wage Payroll (Less than 100 hrs. per month)	10/07/92 - 05/15/93	Restricted
----- Martiki Research Project -----				
AKERS, HARRY Truck Driver/Farm Laborer	\$6.00/hr.	Wage Payroll	08/24/92 - 11/30/92	Restricted
DIALS, JOHNNIE Farm Laborer	\$4.25/hr.	Release	09/15/92	
LABUS, EDDY LEE Farm Manager	\$24,000.00	Probation Completed	10/30/92	Restricted
MAYNARD, BELFORD EDWARD Farm Laborer	\$4.25/hr.	Wage Payroll	08/10/92 - 11/30/92	Restricted
MCCOY, SHURLIN B. Farm Laborer	\$4.25/hr.	Wage Payroll	08/13/92 - 11/30/92	Restricted

Appointment Status Actions

08/31/92 - 10/30/92

Name	Title	Roster ID	Position	Base Salary	Salary	Description	Effective Date	Fund Source
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Martiki Research Project

SITES, TONY LEE				\$5.00/hr.	Wage Payroll	10/01/92 - 11/14/92	Restricted
Farm Laborer					Continuation		

**THE FOLLOWING IS THE TYPE OF PERSONNEL ACTION REPORTED
IN THE SUPPLEMENTAL ACTIONS SECTION:**

SUPPLEMENTARY
(Includes: Educational Bonus & Interim/Acting Positions)

STATUS SECTION OF THE REPORT INCLUDES:

PA = PRIOR APPROVED
RR = RATIFICATION REQUESTED

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Office of the President					
BLAIR, HAROLD LEO Assoc. Professor of Music \$38,797.00	\$50.00	Instr. Dulcimer Camp	07/12/92 - 07/18/92	PA	Temporary Wages
	\$55.00	Instr. Dulceimer Camp	07/16/92 - 07/17/92	PA	Temporary Wages
	\$50.00	Music/Welcome new F/S	08/31/92 - 08/31/92	RR	Operating Expenses
DAHLBERG, JAMES POOLE Asst. Professor of Government \$31,167.00	\$1,870.00	Teach 3 hrs.	07/06/92 - 07/31/92	PA	Summer School
	\$750.00	Interim AAO	09/11/92 - 12/11/92	RR	Roster ID # 003071
PRITCHARD, ROBERT D Assoc. Professor of Music \$36,603.00	\$50.00	Music/Welcome new F/S	08/31/92 - 08/31/92	RR	Operating Expenses
Office of Conference Services					
DENNIS, CRAIG DAVIDSON Residence Hall Area Coord. \$18,882.00	\$100.00	Prov. music MOAR dance	07/31/92 - 07/31/92	PA	Restricted
	\$102.00	Assist with band camp	07/20/92 - 07/24/92	RR	Operating Expenses
HARDWICK, LORA LYNN Residence Hall Director \$15,735.00	\$153.00	Assist with band camp	07/20/92 - 07/24/92	RR	Operating Expenses
Off. of Director, Athletics					
FUGATE, EVLYNN H Secretary \$7.68/hr.	\$7.68/hr.-2.5 hrs. \$11.52/hr.-.50 hrs.	Asst. with football games	09/12/92 - 11/21/92	RR	Other Wages
MAYS, SHERRY E Secretary \$7.28/hr.	\$7.28/hr.-2.5 hrs. \$10.92.hr.-.50 hrs.	Asst. with football games	09/12/92 - 09/12/92	RR	Other Wages

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source

Football					

TEMPLEMAN, JACK A Preventive Maintenance Tech. \$8.72/hr.	\$13.08/hr.-20 hrs.	Football scoreboard oper.	08/12/92 - 11/21/92	RR	Other Wages
YANCY, THOMAS L Asst. Professor Radio-TV \$33,074.00	\$3,142.00 \$20.00/game	Teach 4.75 hrs. PA Announcer for football	07/06/92 - 07/31/92 09/12/92 - 11/21/92	PA RR	Summer School Other Wages
Accounting & Budgetary Control					

DEHART, PHYLLIS JEAN Personnel Assistant \$9.84/hr.	\$14.76/hr.-7 hrs.	Assist fall registration	08/20/92 - 08/21/92	RR	Other Wages
Office of WMKY Radio					

LEWIS, THOMAS E News & Public Affairs Dir,WMKY \$17,782.00	\$550.00	Commentator for football	09/05/92 - 11/21/92	RR	Temporary Wages
Office of Physical Plant					

LEITZ, STEVE P. Engineering Services Super. \$28,325.00	\$2,188.00	Dir. Trades/Zone Maint.	10/12/92 - 06/30/93	RR	Roster ID # 003022
WADDELL, ORVILLE L. Physical Facilities Coord. \$22,726.00	\$875.00	Addl. respon./Engr. Serv.	10/12/92 - 06/30/93	RR	Roster ID # 003022

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Landscaping & Grounds Maint. -----					
BUTLER, DUANE ARTHUR Groundskeeper \$6.79/hr.	\$1.50/hr.	Grounds Supervisor	07/01/92 - 06/30/93	RR	Roster ID # 003074 Roster ID # 003022
Custodial -----					
HAMM, DAVID ALLEN Custodian \$5.25/hr.	\$1.50/hr.	Custodial Supervisor	07/01/92 - 06/30/93	RR	Roster ID # 003073 Roster ID # 003022
KEGLEY, LINDA JOYCE Custodian \$5.03/hr.	\$1.50/hr.	Custodial Supervisor	08/03/92 - 06/30/93	RR	Roster ID # 003022
REYNOLDS, NINA L Custodian \$6.23/hr.	\$1.50/hr.	Custodial Supervisor	08/03/92 - 06/30/93	RR	Roster ID # 003022
STOKLEY, RONALD NEIL Custodian \$6.09/hr.	\$1.50/hr.	Custodial Supervisor	08/03/92 - 06/30/93	RR	Roster ID # 003022
Office of Community Services -----					
BEGLEY, ERNEST, II R. General Manag. Consult. SBDC \$31,439.00	\$220.00	Asst. with crafts/tickets	12/04/92 - 12/05/92	RR	Unbudgeted Revenues
GIFFORD, JAMES M Exec. Dir., Jesse Stuart Found \$41,408.00	\$200.00 \$200.00	Instr. during Elderhostel Instr. during Elderhostel	07/12/92 - 07/18/92 11/29/92 - 12/04/92	PA RR	Temporary Wages Temporary Wages
MCMILLAN, TAMARA G Instructor of Horsemanship \$24,962.00	\$2,995.00 \$240.00 \$400.00	Teach 6 hrs. Provision of instruction Community Education class	07/06/92 - 07/31/92 09/30/92 - 11/18/92 10/07/92 - 12/02/92	PA RR RR	Summer School Temporary Wages Temporary Wages

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Office of Community Services					
SAMMONS, GEORGIA Data Entry Specialist II \$8.62/hr.	\$8.62/hr.-75 hrs. \$12.93/hr.-186 hrs.	Arts & Crafts Market	07/01/92 - 12/31/92	RR	Temporary Wages
YOUNG, MARGARET L. Secretary \$7.62/hr.	\$7.62/hr.-2.5 hrs. \$11.43/hr.-19.5 hrs.	Arts & Crafts Market	12/04/92 - 12/05/92	RR	Unbudgeted Revenues
MSU-Ashland Extend. Campus Ctr					
BURNS, ROLAND LOUIS Dir., MSU/Ashland Extend. Camp \$58,000.00	\$150.00	Sci./Math Alliance Conf.	08/11/92 - 08/11/92	RR	Restricted
MSU-Big Sandy Extend. Campus					
LEWIS, MARGARET Dir. MSU/Big Sandy Ext. Campus \$53,500.00	\$4,000.00	Dir. App. Grad. Consort.	09/01/92 - 06/30/93	RR	Other Wages
Biological & Env. Sciences					
SAXON, DAVID J Professor of Biology \$49,078.00	\$982.00 \$790.00	Teach 1 hr. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Bio.&Envi. Sci.-Water Analysis -----					
PASS, II, TED Professor of Biology \$48,166.00	\$3,500.00 \$3,853.00 \$2,155.00	Dir./Cons. State Pri. Lab Teach 4 hrs. Researcher/Hach Project	07/01/92 - 06/15/93 07/06/92 - 07/31/92 05/17/92 - 08/20/92	PA PA RR	Temporary Wages Summer School Restricted
WRIGHT, RITA B. Water Testing Lab. Manager \$23,872.00	\$2,400.00 \$1,200.00 \$2,155.00	Mgr. of State Prin. Lab Teach 3 hrs. Researcher/Hach Project	07/01/92 - 06/05/93 08/24/92 - 12/18/92 05/17/92 - 08/20/92	PA RR RR	Temporary Wages Lecturer Acct. Restricted
Communications -----					
COLLINS, DAVID R Asst. Professor Radio-TV \$31,039.00	\$1,200.00	NewsCenter 12 Advisor	08/19/92 - 12/19/92	RR	Lecturer Acct.
CRICKARD, JENNIFER LYNN Director, Publications \$35,896.00	\$1,200.00	Advisor for Raconteur	08/19/92 - 12/18/92	RR	Lecturer Acct.
HALL, JOAN LANCASTER Asst. Professor of Journalism \$26,000.00	\$1,200.00	Trail Blazer Advisor	08/19/92 - 12/19/92	RR	Lecturer Acct.
HAMILTON, KYUNG K Theatre Costumer \$12,551.00	\$2,400.00	Teach 6 hrs.	08/24/92 - 12/15/92	RR	Lecturer Acct.
LINDELL, CALVIN O. Asst. Professor of Speech \$29,535.00	\$1,772.00 \$790.00	Teach 3 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
PARTON, SABRENA RENEE Instructor of Speech \$21,000.00	\$410.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
English, Foreign Lang. & Phil. -----					
GEIGER, CHERYL A. Instructor of English \$21,500.00	\$380.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
LEMASTER, JOYCE B. Assoc. Professor of English \$41,768.00	\$410.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
MACE, JENNINGS R. Assoc. Professor of English \$33,909.00	\$848.00 \$790.00	Teach 1.25 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
Geog., Government & History -----					
LEROY, PERRY E Professor of History \$49,491.00	\$2,969.00 \$410.00	Teach 3 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
MYERS, CHARLES M Dir., Admissions \$42,255.00	\$1,200.00 \$380.00	Teach 3 hrs. Over the Road	08/31/92 - 12/18/92 08/24/92 - 12/18/92	RR RR	Over The Road Acct. Over The Road Acct.
SPRAGUE, STUART S Professor of History \$48,419.00	\$410.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
Mathematics -----					
FLORA, BEN V Professor of Mathematics \$49,108.00	\$225.00	Sci./Math Alliance Conf.	08/11/92 - 08/11/92	RR	Restricted
HAMMONS, C. RODGER Dept. Chair, Mathematics \$56,496.00	\$150.00	Sci./Math Alliance Conf.	08/11/92 - 08/11/92	RR	Restricted

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Mathematics -----					
JOHNSTON, GLENN EARL Professor of Mathematics \$49,810.00	\$5,977.00 \$150.00 \$1,166.00	Teach 6 hrs. Sci./Math Alliance Conf. Over the Road	07/06/92 - 07/31/92 08/11/92 - 08/11/92 08/24/92 - 12/18/92	PA RR RR	Summer School Restricted Over The Road Acct.
LINDAHL, ROBERT J Professor of Mathematics \$49,466.00	\$150.00 \$790.00	Sci./Math Alliance Conf. Over the Road	08/11/92 - 08/11/92 08/24/92 - 12/18/92	RR RR	Restricted Over The Road Acct.
NOLEN, GORDON Assoc. Professor Mathematics \$41,447.00	\$4,974.00 \$662.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
Music -----					
BURGESS, JON WESLEY Assistant Professor of Music \$31,793.00	\$50.00	Blue/Gold Festival	09/26/92 - 09/26/92	RR	Opening Bud-Undist.
ODDIS, FRANK ALAN Assoc. Professor of Music \$34,670.00	\$2,035.00 \$150.00	Teach 3 hrs. Blue/Gold Festival	07/06/92 - 07/31/92 09/26/92 - 09/26/92	PA RR	Summer School Operating Expenses
Physical Sciences -----					
BARNES, ZEXIA K. Assistant Professor Chemistry \$31,994.00	\$150.00	Sci./Math Alliance Conf.	08/11/92 - 08/11/92	RR	Restricted
BORAM, ROBERT DAVID Asst. Professor of Science \$27,000.00	\$300.00 \$790.00	Sci./Math Alliance Conf. Over the Road	08/11/92 - 08/11/92 08/24/92 - 12/18/92	RR RR	Restricted Over The Road Acct.

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Physical Sciences					
HEDGECOCK, HERBERT C Assistant Professor Chemistry \$35,095.00	\$75.00	Sci./Math Alliance Conf.	08/11/92 - 08/11/92	RR	Restricted
MALPHRUS, BENJAMIN KEVIN Asst. Professor of Science \$27,747.00	\$2,220.00 \$410.00	Teach 4 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
Accounting & Economics					
ALCORN, JOHN M Assoc. Professor of Accounting \$42,797.00	\$5,136.00 \$790.00 \$150.00	Teach 6 hrs. Over the Road SBI Advisor	07/06/92 - 07/31/92 08/24/92 - 12/18/92 10/01/92 - 12/15/92	PA RR RR	Summer School Over The Road Acct. Restricted
ELLIOTT, TERRY GLEN Asst. Professor of Accounting \$39,948.00	\$3,059.00 \$790.00	Teach 3 hrs. & OTR pay Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
HULLUR, ISHAPPA Assoc. Professor of Finance \$39,543.00	\$4,745.00 \$662.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
MARTIN, ANGELA M. Internal Auditor \$36,720.00	\$1,200.00	Teach 3 hrs.	08/24/92 - 12/18/92	RR	Lecturer Acct.
MILLER, GREEN RUSSELL Dept. Chair, Accounting & Econ \$54,356.00	\$662.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
PEAVLER, ROSEMARY CARLSON Assoc. Professor of Finance \$48,855.00	\$662.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Accounting & Economics					
WILLIAMS, L. K. Assoc. Professor of Accounting \$57,162.00	\$6,859.00 \$150.00	Teach 6 hrs. SBI Advisor	07/06/92 - 07/31/92 10/01/92 - 12/15/92	PA RR	Summer School Restricted
Information Sciences					
MORELLA, CAROLE C. Dir., Res. Grants & Contracts \$48,793.00	\$1,200.00	Teach 3 hrs.	08/24/92 - 12/15/92	RR	Contingency Acct.
RODGERS, WILLIAM A Professor, Data Processing \$51,981.00	\$6,238.00 \$410.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
Management & Marketing					
CARLSON, RODGER D. Professor of Marketing \$50,115.00	\$4,009.00 \$662.00	Teach 4 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
MEADOWS, ROBERT E Professor of Management \$51,600.00	\$4,644.00 \$790.00	Teach 4.50 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
MOORE, KEITH DUANNE Instructor of Management \$22,000.00	\$790.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
OSBORNE, MARY P Asst. Professor of Marketing \$41,426.00	\$150.00	SBI Advisor	10/15/92 - 12/15/92	RR	Restricted

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Management & Marketing					
PETERS, JACK W.R. Assoc. Professor of Management \$42,543.00	\$662.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
Elem. Read. & Spec. Education					
BLAIR, SHIRLEY S Director of Student Teaching \$43,465.00	\$1,000.00 \$550.00 \$1,000.00	Coordinator of KTIP KTIP Initial Training NCATE Writing Committee	07/01/92 - 07/31/92 08/07/92 - 08/12/92 08/19/92 - 12/31/92	PA RR RR	Consultant Wages Restricted Lecturer Acct.
DUNCAN, GRETTA A Assistant Professor Education \$16,833.00	\$263.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
FREELAND, KENT E Professor of Education \$45,142.00	\$1,350.00 \$5,417.00 \$790.00	Coord. of NCATE Teach 6 hrs. Over the Road	08/01/92 - 08/21/92 07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA PA RR	Summer School Summer School Over The Road Acct.
GRACE, DANIEL P Assistant Professor Education \$30,877.00	\$3,705.00 \$662.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
GRINDSTAFF, COLLETA Y Assistant Professor Education \$36,486.00	\$4,378.00 \$1,022.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
HAMMONS, KAREN OREILLY Assistant Professor Education \$32,549.00	\$3,906.00 \$1,000.00	Teach 6 hrs. NCATE Writing Committee	07/06/92 - 07/31/92 08/19/92 - 12/31/92	PA RR	Summer School Lecturer Acct.
HAMPTON, COLEENE BRANSON Instructor of Education \$27,882.00	\$3,346.00 \$662.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Elem. Read. & Spec. Education					
HERZOG, KATHARINE D Assoc. Professor of Education \$38,194.00	\$1,146.00 \$1,154.00	Teach 1.50 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
MCGHEE, PAUL RALPH Professor of Education \$47,083.00	\$5,650.00 \$1,000.00 \$1,166.00	Teach 6 hrs. NCATE Writing Committee Over the Road	07/06/92 - 07/31/92 08/19/92 - 12/31/92 08/24/92 - 12/18/92	PA RR RR	Summer School Lecturer Acct. Over The Road Acct.
MILLER, TIMOTHY E. Assoc. Professor of Education \$39,670.00	\$4,760.00 \$1,000.00 \$1,022.00	Teach 6 hrs. NCATE Writing Committee Over the Road	07/06/92 - 07/31/92 08/19/92 - 12/31/92 08/24/92 - 12/18/92	PA RR RR	Summer School Lecturer Acct. Over The Road Acct.
OAKES, PHYLLIS B. Assistant Professor Education \$30,433.00	\$1,022.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
POLLOCK, MARY ANNE Assoc. Professor of Education \$34,315.00	\$225.00 \$1,000.00 \$1,446.00	Sci./Math Alliance Conf. NCATE Writing Committee Over the Road	08/11/92 - 08/11/92 08/19/92 - 12/31/92 08/24/92 - 12/18/92	RR RR RR	Restricted Lecturer Acct. Over The Road Acct.
SABIE, LAYLA BAYATTI Professor of Education \$42,347.00	\$4,235.00 \$790.00	Teach 5 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
SASSER, JOHN ESTEP Assoc. Professor of Education \$34,000.00	\$662.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
SHEN, WENJU Assistant Professor Education \$28,000.00	\$3,360.00 \$662.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
WILLIS, WAYNE Assoc. Professor of Education \$34,434.00	\$4,132.00 \$1,000.00 \$1,046.00	Teach 6 hrs. NCATE Writing Committee Over the Road	07/06/92 - 07/31/92 08/19/92 - 12/31/92 08/24/92 - 12/18/92	PA RR RR	Summer School Lecturer Acct. Over The Road Acct.

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
----- Leadership & Secondary Educ. -----					
DANIEL, RICHARD W. Professor of Education \$46,259.00	\$5,551.00 \$934.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
DUNCAN, JOHN R. Professor of Education \$28,991.00	\$1,310.00 \$263.00	Admin. Educator Services Over the Road	01/15/92 - 05/15/92 08/24/92 - 12/18/92	RR RR	Unbudgeted Revenues Over The Road Acct.
FASKO, DANIEL Assoc. Professor of Education \$32,671.00	\$3,921.00 \$662.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
OWEN, DEAN WALLACE Professor of Education \$41,072.00	\$1,534.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
PAYNE, JOHN WILEY Professor of Education \$23,865.00	\$380.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
REED, DEBRA SUE Handicapped Advisor/Counselor \$26,542.00	\$400.00 \$205.00	Teach 1 hr. Over the Road	08/24/92 - 12/18/92 08/24/92 - 12/18/92	RR RR	Over The Road Acct. Over The Road Acct.
ROSE, N. HAROLD Professor of Education \$50,566.00	\$253.00 \$790.00	Teach .25 hr. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
THOMAS, DAN S Professor of Education \$48,097.00	\$1,924.00 \$1,022.00	Teach 2 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
TURGI, PAUL A. Assistant Professor Education \$32,571.00	\$3,909.00 \$1,000.00 \$1,826.00	Teach 6 hrs. NCATE Asst. Coordinator Over the Road	07/06/92 - 07/31/92 08/19/92 - 12/31/92 08/24/92 - 12/18/92	PA RR RR	Summer School Lecturer Acct. Over The Road Acct.
WEIKEL, WILLIAM JOSEPH Dept. Chair, Lead & Sec. Educ \$57,200.00	\$5,534.00 \$790.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
WELLS, RANDALL L. School Relations Coord. \$57,750.00	\$1,200.00 \$790.00	Teach 3 hrs. Over the Road	08/24/92 - 12/11/92 08/24/92 - 12/18/92	RR RR	Over The Road Acct. Over The Road Acct.

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source

Leadership & Secondary Educ. -----					
WILLIAMS, MARIUM THOMAS Assoc. Professor of Education \$35,722.00	\$13,108.00	Dir. of Clearinghouse	08/01/92 - 06/30/93	PA	Roster ID # 003077 Roster ID # 003080
	\$3,572.00	Teach 6.50 hrs.	07/06/92 - 07/31/92	PA	Summer School
	\$279.00	Admin. Educator Services	01/01/92 - 05/15/92	RR	Unbudgeted Revenues
	\$790.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
Health, P.E. & Recreation -----					
AUTON, KEVIN DWAYNE Manager, Golf Course \$21,200.00	\$800.00	Teach 2 hrs.	08/24/92 - 12/15/92	RR	Lecturer Acct.
CURLEY, JEFFREY JOSEPH Asst. Athletic Trainer \$17,782.00	\$1,200.00	Teach 3 hrs.	08/26/92 - 12/15/92	RR	Contingency Acct.
MAGNER, MONICA A. Asst. Professor of HPER \$29,500.00	\$148.00	Teach .25 hr.	07/06/92 - 07/31/92	PA	Summer School
	\$662.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
OAKS, JUDY K. Assoc. Professor of HPER \$32,000.00	\$480.00	Teach 1.25 hrs.	07/06/92 - 07/31/92	PA	Summer School
	\$320.00	Teach .50 hr.	07/06/92 - 07/31/92	RR	Summer School
SABIE, MOHAMMED Professor of HPER \$47,818.00	\$2,152.00	Teach 2.25 hrs.	07/06/92 - 07/31/92	PA	Summer School
	\$790.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
THOMPSON, CHARLES B Professor of HPER \$24,068.00	\$1,278.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
WILSON, LARRY ADRIAN Intra. & Recreation Asst. Dir. \$29,438.00	\$400.00	Teach 1 hr.	10/19/92 - 12/19/92	RR	Lecturer Acct.

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Psychology -----					
GOTSICK, JAMES E. Professor of Psychology \$48,963.00	\$5,876.00 \$1,458.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
LINDSTROM, JEFFREY P. Asst. Professor of Psychology \$29,000.00	\$1,022.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
MATTINGLY, BRUCE A Professor of Psychology \$43,819.00	\$5,751.00 \$657.00 \$1,446.00	EPSCoR Research Grant Teach .75 hr. Over the Road	07/05/92 - 08/08/92 07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA PA RR	Restricted Summer School Over The Road Acct.
Sociology, Social Work & Corr -----					
JOHNSON, BYRON R. Assoc. Professor of Sociology \$40,260.00	\$662.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
OSKINS, RACHEL Prog. Dir. (MSU Train. Res.) \$25,000.00	\$600.00 \$1,200.00	Teach 1.50 hrs. Teach 3 hrs.	07/06/92 - 07/31/92 08/25/92 - 12/18/92	PA RR	Summer School Lecturer Acct.
WHITSON, PATSY R. Assoc. Professor Social Work \$39,343.00	\$2,450.00 \$1,800.00	Proj. Dir. Dialysis Group Overload - 4 hrs.	07/01/92 - 12/31/92 08/24/92 - 12/19/92	RR RR	Restricted Lecturer Acct.
WHITSON, S. MONT Professor of Sociology \$47,702.00	\$790.00 \$1,000.00	Over the Road Overload - 2 hrs.	08/24/92 - 12/18/92 08/24/92 - 12/19/92	RR RR	Over The Road Acct. Lecturer Acct.
Ag. & Natural Resources-Farm -----					
LUNDERGAN, EDWARD THOMAS Farm Manager \$25,320.00	\$7,700.00 \$500.00/net	Coord. of Martiki w/Farm Ed. Bonus-Master's Degree	08/01/92 - 06/30/93 05/16/92 - 05/16/92	RR RR	Restricted Ed. Bonus Acct.

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Home Economics -----					
FLATT, CAROLYN S PDI Director \$33,196.00	\$205.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
Ind. Educ. & Technology -----					
BENDIXEN, JOE F Professor of Agriculture \$46,206.00	\$6,007.00 \$490.00	Teach 6.50 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
DEGRAW, BEVERLY C. Asst. Prof. Ind. Education \$32,000.00	\$410.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
KARWATKA, DENNIS Professor of Industrial Educ. \$40,948.00	\$4,550.00 \$500.00	Acting Department Chair Acting Department Chair	07/01/92 - 07/31/92 08/17/92 - 08/28/92	PA RR	Roster ID # 000255 Roster ID # 000255
NASS, EDWARD G Assoc. Prof. Industrial Educ. \$40,072.00	\$1,403.00 \$4,400.00	Teach 1.75 hrs. Interim Department Chair	07/06/92 - 07/31/92 09/14/92 - 01/15/93	PA RR	Summer School Roster ID # 000255
SMALLWOOD, JAMES E. Assoc. Prof. Industrial Educ. \$37,370.00	\$4,761.00 \$1,446.00	Teach 6.50 hrs. Technology Ed. Workshop	07/06/92 - 07/31/92 07/27/92 - 07/31/92	PA RR	Summer School Restricted
SPANGLER, RONALD DALE Asst. Prof. Ind. Education \$34,273.00	\$410.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.
TUCKER, RONALD F. Professor of Industrial Educ. \$44,649.00	\$5,358.00 \$790.00	Teach 6 hrs. Over the Road	07/06/92 - 07/31/92 08/24/92 - 12/18/92	PA RR	Summer School Over The Road Acct.
WINFIELD, ERNESTINE MILDRED Instructor of Industrial Tech. \$25,000.00	\$410.00	Over the Road	08/24/92 - 12/18/92	RR	Over The Road Acct.

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source

Off. of Dean, Undergrad. Prog. -----					
BARKER, SANDRA LEE Admission Counselor \$18,955.00	\$800.00	Teach 2 hrs.	08/24/92 - 12/21/92	RR	Lecturer Acct.
BUTLER, C. DIANNE Acad. Counselor Stud. Athletes \$25,718.00	\$400.00	Teach 1 hr.	08/24/92 - 12/21/92	RR	Lecturer Acct.
HUFFMAN, MADONNA BADGETT Director of Student Develop. \$40,996.00	\$400.00	Teach 1 hr.	08/24/92 - 12/21/92	RR	Lecturer Acct.
KEYES, CLARA BARTON Librarian II \$31,329.00	\$400.00	Teach 1 hr.	08/24/92 - 12/21/92	RR	Lecturer Acct.
PIERCE, BILL B Professor of Marketing \$53,860.00	\$1,200.00 \$400.00	Teach 3 hrs. Revision of corrs. course	07/06/92 - 07/31/92 08/15/92 - 10/01/92	PA RR	Summer School Other Wages
REDWINE, SUSETTE ELAINE Univ. Ctr. Prg. & Spec. Coord. \$26,943.00	\$400.00	Teach 1 hr.	08/24/92 - 12/21/92	RR	Lecturer Acct.
ROSS, DEBORAH ELLEN Provisional Studies Counselor \$17,747.00	\$4705.00 \$2,400.00 \$800.00	Int. Cor. Pro. Stu. Cou. Teach 6 hrs. Teach 2 hrs.	09/01/92 - 06/30/93 08/19/92 - 12/21/92 08/24/92 - 12/21/92	RR RR RR	Roster ID # 003019 Contingency Acct. Lecturer Acct.
SCOTT, JACQUELYN HARBOR Counselor, Non-Trad. Students \$22,581.00	\$800.00	Teach 2 hrs.	08/24/92 - 12/21/92	RR	Lecturer Acct.
SHARP, BILL W Dir., University Store \$36,698.00	\$400.00	Teach 1 hr.	08/24/92 - 12/21/92	RR	Lecturer Acct.

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source

Off. of Dean, Undergrad. Prog. -----					
SWIM, STEVE LOREN Provisional Studies Counselor \$17,747.00	\$564.00	Teach 2 hrs.	09/14/92 - 12/21/92	RR	Lecturer Acct.
Academic Services Center -----					
CONNELL, DANIEL J. Dir., Academic Serv. Center \$43,971.00	\$2,400.00 \$1,200.00 \$400.00 \$2,000.00	Chair to Staff Congress Teach 3 hrs. Teach 1 hr. Interim Dir. of Planning	07/01/92 - 06/30/93 08/24/92 - 12/11/92 08/24/92 - 12/21/92 11/01/92 - 06/30/93	PA RR RR RR	Other Wages Contingency Acct. Lecturer Acct. Roster ID # 001379
Off. Library & Instruc. Media -----					
WILSON, BETTY JEAN Librarian IV \$33,789.00	\$400.00	Teach 1 hr.	08/24/92 - 12/18/92	RR	Lecturer Acct.
Student Support Services-TRIO -----					
ELDRIDGE, CHARLES Residence Hall Director \$15,735.00	\$100.00	Rev. Data Base IV Prog.	08/10/92 - 08/12/92	RR	Restricted
PATRICK, WILLIAM CHARLES Asst. Prof. Ind. Education \$35,038.00	\$75.00 \$125.00	Sci./Math Alliance Conf. Rev. Data Base IV Prog.	08/11/92 - 08/11/92 08/10/92 - 08/12/92	RR RR	Restricted Restricted

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source
Upward Bound - TRIO -----					
CALLAHAN, ROBERT ERVIN Acad. Computing Consult. II \$18,818.00	\$200.00	Instr. for Upward Bound	10/17/92 - 03/27/93	RR	Restricted
DAILEY, PAULA BETH Coord. Fresh. Adv & Gen. Stud. \$29,622.00	\$200.00	Instr. for Upward Bound	10/17/92 - 11/21/92	RR	Restricted
GORE, JERRY Minority Student Affairs Dir. \$34,912.00	\$100.00	Instr. for Upward Bound	02/01/93 - 02/20/93	RR	Restricted
HORN, CAROLYN SUE Coord., Talent Search \$27,556.00	\$500.00	Instr. for Upward Bound	10/17/92 - 03/31/93	RR	Restricted
Head Start -----					
MCGHEE, CONNIE LOU Head Start Teacher \$16,927.00	\$2,250.00	Administration	08/24/92 - 07/09/93	RR	Restricted
Est.Ky.Hlth.Science Inf.Net -----					
DE BORD, WILLIAM JOSEPH Librarian I \$28,000.00	\$635.00	Additional duties	07/01/92 - 09/30/92	RR	Restricted
KET-GED On TV -----					
DUNCAN, JENNY LOU Secretary Specialist \$7.45/hr.	\$7.22/hr.-115 hrs. \$10.83/hr.-4.5 hrs.	KET Student Advisor	07/01/92 - 06/30/93	RR	Restricted

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source

Agriculture & Natural Resource -----					
WILLARD, JUDITH G Dept. Chair, Agri. & Nat. Res. \$53,500.00	\$991.00	Equine Workshop	06/22/92 - 06/26/92	RR	Restricted
CDPCRC -----					
MORGAN, CHARLES H Professor of Psychology \$40,259.00	\$4,630.00 \$2,500.00	Teach 5.75 hrs. Supvr. of psychologists	07/06/92 - 07/31/92 09/01/92 - 06/30/93	PA RR	Summer School Restricted
Beg. Teacher Intern. Program -----					
ADKINS, LENA E Secretary \$7.68/hr.	\$7.68/hr.-10 hrs. \$11.52/hr.-50 hrs.	Secretarial support	05/18/92 - 07/31/92	RR	Restricted
EIDSON, SUSAN L. Secretary \$7.28/hr.	\$7.28/hr.-2.5 hrs. \$10.92/hr.-4 hrs.	Secretarial support	05/18/92 - 07/31/92	RR	Restricted
ELDRIDGE, PATTY V. Testing Coordinator \$30,821.00	\$60.00 \$300.00 \$100.00	Admin. KY Test & Pract. Six testing sessions Two testing sessions	07/11/92 - 07/11/92 05/15/92 - 09/15/92 10/01/92 - 10/08/92	RR RR RR	Consultant Wages Restricted Restricted
FRANKLIN, JERRY RUDOLPH Assistant Professor Education \$38,166.00	\$4,580.00 \$550.00 \$660.00 \$150.00 \$710.00	Teach 6 hrs. KTIP Initial Training Initial Update Workshop Three retesting sessions Wksp., video retest	07/06/92 - 07/31/92 08/07/92 - 08/12/92 08/24/92 - 09/03/92 05/15/92 - 09/15/92 10/01/92 - 10/08/92	PA RR RR RR RR	Summer School Restricted Restricted Restricted Restricted
MORELLA, WAYNE ANTHONY Professor of Industrial Educ. \$40,713.00	\$800.00	8 Interns	01/15/92 - 05/15/92	RR	Restricted
RILEY, JENNIFER L. Secretary \$7.24/hr.	\$7.24/hr.-25 hrs. \$10.86/hr.-70 hrs.	Secretarial support	05/11/92 - 07/31/92	RR	Restricted

Supplemental Actions

08/31/92 - 10/30/92

Name Title Current Salary	Supplement	Description	Effective Date	Status	Fund Source

Beg. Teacher Intern. Program -----					
VENCILL, SUE Secretary \$7.20/hr.	\$7.20/hr.-2.5 hrs. \$10.80/hr.-17.5 hrs.	Addl. secretarial duties	09/14/92 - 11/30/92	RR	Restricted
Health Education '91 -----					
BROWN, W. MICHAEL Assoc. Professor of HPER \$43,291.00	\$3,463.00 \$600.00	Teach 4 hrs. Cons. for Wellness Prog.	07/06/92 - 07/31/92 08/15/92 - 06/30/93	PA RR	Summer School Restricted

RATIFY AGREEMENTS WITH EXTERNAL AGENCIES

Background

The University routinely enters into agreements with external agencies to provide academic support and public services. These agreements are generally accomplished without regard to monetary consideration and cover such services as providing clinical learning facilities for students enrolled in professional programs, classroom facilities for off-campus classes and agreements with other educational institutions and state agencies.

An agreement of the type being reported is initiated by the appropriate vice president, dean or director and is channeled through the University's administrative structure for approval by the President. The President, under the delegation provisions of KRS 164A, elected by the Board of Regents in 1982 and 1990, and codified as Kentucky Administrative Regulation (KAR) 755 is authorized to negotiate and execute contracts and agreements of this type. Arrangements have been made with the University's legal counsel for a local attorney to review each agreement before its execution.

Recommendation

That the Board ratify the attached list of agreements with external agencies.

AGREEMENTS WITH EXTERNAL AGENCIES

AGENCY	AGREEMENT DESCRIPTION	AGREEMENT BEGINNING DATE	AGREEMENT ENDING DATE
King's Daughters' Medical Center	Clinical learning facility for the Associate Degree Nursing Program	September 24, 1992	September 24, 1993
Knott County Home Health	Clinical learning facility for the Associate Degree Nursing Program	August 31, 1992	August 31, 1993
Knott County Nursing Home	Clinical learning facility for the Associate Degree Nursing Program	August 31, 1992	August 31, 1993
Parkview Nursing Home	Clinical learning facility for the Associate Degree Nursing Program	August 31, 1992	August 31, 1993
Pikeville Nursing Home	Clinical learning facility for the Associate Degree Nursing Program	August 31, 1992	August 31, 1993
Christian Appalachian Project	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Clark Regional Medical Denter	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993

AGREEMENTS WITH EXTERNAL AGENCIES (CONTINUED)

AGENCY	AGREEMENT DESCRIPTION	AGREEMENT BEGINNING DATE	AGREEMENT ENDING DATE
FIVCO District Health Department	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Floyd County Health Department	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Gateway District Health Department	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Gateway Home Health	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Highlands Regional Medical Center	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Johnson County Health Department	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
King's Daughters' Medical Center	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993

AGREEMENTS WITH EXTERNAL AGENCIES (CONTINUED)

AGENCY	AGREEMENT DESCRIPTION	AGREEMENT BEGINNING DATE	AGREEMENT ENDING DATE
Life Care Center of Morehead	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Mary Chiles Hospital	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Mountain Comprehensive Care	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Montgomery County Board of Education	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Our Lady of The Way	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Pike County Health Department	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Our Lady of Bellefonte Hospital	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993

AGREEMENTS WITH EXTERNAL AGENCIES (CONTINUED)

AGENCY	AGREEMENT DESCRIPTION	AGREEMENT BEGINNING DATE	AGREEMENT ENDING DATE
Pathways, Inc.	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Rowan County Board of Education	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
St. Claire Medical Center	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
St. Joseph Hospital	Clinical learning facility for the Baccalaureate Nursing Program cooperative	September 9, 1992	Sept. 9, 1993
University of Kentucky Medical Center	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993
Windsor Care Center	Clinical learning facility for the Baccalaureate Nursing Program cooperative	August 7, 1992	August 7, 1993

November 20, 1992
IV-B-5

RATIFY PERSONAL SERVICE CONTRACTS

Recommendation

That the Board ratify the attached list of personal service contracts, which represents all such contracts issued with amounts greater than \$1,000 between September 1, 1992, through October 31, 1992.

DDG724

PERSONAL SERVICE CONTRACTS
September 1, 1992 through October 31, 1992

Individual/Firm	Contract Description	Contract Beginning Date	Contract Ending Date	Contract Amount	Method of Selection
Dr. Gene Ezell Signal Mountain, TN	Provide consultation in the development of Regional Training Center in Comprehensive School Health Education	July 1, 1992	June 30, 1993	\$ 8,000.00	Reference
Staggs General Surveys, Inc. Morehead, KY	Provide boundary surveys and legal descriptions on an "as needed" basis	October 1, 1992	June 30, 1993	\$ 2,500.00	Proposal
APPCO Appraisal Service, Inc. Ashland, KY	Provide Appraisal Services on an "as needed" basis	October 1, 1992	June 30, 1993	\$ 3,000.00	Proposal
Appraisal Assoc. of Kentucky Lexington, KY	Provide Appraisal Services on an "as needed" basis	October 1, 1992	June 30, 1993	\$ 3,000.00	Proposal
Houlihan Appraisal Company Lexington, KY	Provide Appraisal Services on an "as needed" basis	October 1, 1992	June 30, 1993	\$ 3,000.00	Proposal

PERSONAL SERVICE CONTRACTS (continued)
May 9, 1992 through August 31, 1992

Individual/Firm	Contract Description	Contract Beginning Date	Contract Ending Date	Contract Amount	Method of Selection
Arlene Skolnick Berkeley, CA 94705	Make presentation at the Wilma E. Grote Symposium for the Advancement of Women	Nov. 5, 1992	Nov. 7, 1992	\$ 3,000.00	Reference
Marilou Awiakta Memphis, TN	Make presentation at the Wilma E. Grote Symposium for the Advancement of Women	Nov. 5, 1992	Nov. 7, 1992	\$ 2,405.00	Reference
Morehead Clinic Morehead, Ky	Provide medical direction for Respiratory Therapy Program	July 1, 1992	June 30, 1993	\$ 10,000.00	Reference
Lynnda L. Buell Northwood, NH	Provide 1 1/2 days of training for faculty members in writing sample assessment	Nov. 13, 1992	Nov. 14, 1992	\$ 1,880.00	Reference

**Adopt Resolution Relating to the Possible Refunding of
Morehead State University Consolidated Educational Building's
Revenue Bonds, Series G**

Background

Universities within the state system fund major capital construction projects primarily through the sale of revenue bonds. The bonds are sold in series that relate to the use of the project being funded. Classroom buildings and other instructional use facilities are funded from Consolidated Educational Buildings Revenue Bonds (Con-Ed). Morehead State University has outstanding Con-Ed Bonds in series C through I. Series A and B have been fully retired.

Bond market interest rates have been falling dramatically during the last few months. As a result of that decline in rates, the State Office of Financial Management and Economic Analysis (OFMEA) has retained the firm of J.J.B. Hilliard, W.L. Lyons, to serve as a fiscal agent, and the law firm of Brown, Todd and Heyburn to serve as bond and tax counsel. These firms are conducting an analysis of the outstanding bond issues of the state universities to determine if significant savings could result from a refunding of existing issues.

Each refunding issue will have issue costs associated with the sale of the bonds. The determining factor for refunding the existing bonds is the net amount of savings that could be realized from the lower interest rates, less the issue costs incurred.

The present value of the savings estimates is expressed as a percentage of the outstanding principal of the issue being examined. The timing of the sale of refunding issues is dependent upon the savings percentages. The OFMEA is planning an immediate sale of refunding bonds for any existing issue with a present value savings of at least 5%. Those bond issues with present value interest savings of at least 4% but less than 5%, will constitute a second tier of refunding issues that would be conducted after January 1, 1993 if the interest market is still favorable.

MSU has only one bond issue that is eligible for refunding. That issue is Con-Ed Series G. Series G has refundable principal outstanding in the amount of \$3,670,000. and the projected present value savings is 4.14%. That rate would time the sale and closing of the refunding issue sometime during the month of January or February of 1993.

The sale of a refunding issue would involve the Board of Regents in the same manner as a regular bond sale. The Board would be required to adopt a resolution authorizing the sale of the bonds, and approving all documents related to the publication and conduct of the sale. The Board also must adopt a resolution to accept a bid on the sale date of the bond issue.

The timing of bond sales and Board of Regents meetings do not often coincide in a convenient manner. To eliminate the need of calling a special Board meeting, previous sales have been conducted by adopting the sale resolution at the last full Board of Regents meeting before the sale date. The acceptance of the bid on the sale date has been handled by an appointed committee of the Board, with ratification of the committee's action at the first full Board meeting following the sale.

Since an Administrative and Fiscal Services Committee has been established, the Board may wish to delegate authority to a quorum of that committee to conduct the bond sale. A resolution delegating the necessary authority to the Administrative and Fiscal Services Committee has been prepared by Brown, Todd and Heyburn for adoption by the Board of Regents.

Recommendation

That the Board adopt the following resolution:

WHEREAS, in May of 1971, Morehead State University issued its Morehead State University Consolidated Educational Building Revenue Bonds - Series G, in the current principal outstanding amount of \$3,670,000. and

WHEREAS, Morehead State University (the "University") now desires to issue refunding bonds in order to lower the debt service on the outstanding Morehead State University Consolidated Educational Building Revenue Bonds - Series G (the "Series G Bonds"); and

WHEREAS the Board of Regents wishes to delegate to the Administrative and Fiscal Services Committee the necessary authority to bring about the issuance of the bonds;

THEREFORE, BE IT RESOLVED that the Board of Regents of Morehead State University hereby designates the Administrative and Fiscal Services Committee and delegates to that Administrative and Fiscal Services Committee and authorizes that Administrative and Fiscal Services Committee to take all necessary actions required and needed in conjunction with the issuance of bonds in one or more issues in an amount not to exceed \$4,000,000 in order to reduce the debt service on the outstanding Series G Bonds;

BE IT FURTHER RESOLVED that the University Board of Regents authorizes the Administrative and Fiscal Services Committee and/or the Chief Executive Officer of the University and any such other University officials as may be necessary to have published all necessary publications of notice of sale of the bonds as may be

required for the issuance of the bonds and to approve any terms and conditions with respect to the sale of the bonds;

BE IT FURTHER RESOLVED that the Board of Regents of the University authorizes the Administrative and Fiscal Services Committee and/or Chief Executive Officer to accept bids pursuant to said notice of sale, with the proviso that the acceptance of bids shall produce a present value savings acceptable to the Office of Financial Management and Economic Analysis;

BE IT FURTHER RESOLVED that the Board of Regents of the University authorizes the Administrative and Fiscal Services Committee to authorize the Chief Executive Officer to execute any and all documents necessary to issue said bonds, including the authorization and execution of the Series J Resolution setting the terms and conditions of said bonds, all to be ratified and affirmed following the issuance of the bonds by the University Board of Regents; and

BE IT FURTHER RESOLVED that the Board of Regents of the University authorizes its Administrative and Fiscal Services Committee and/or Chief Executive Officer take all other and further actions as shall be necessary or helpful in effecting the transactions contemplated and needed to bring about the issuance of the bonds.

November 20, 1992
IV-B-7**REVIEW ON HEALTH AND DENTAL INSURANCE PLANS FOR 1993****Health Insurance**

The University has completed the process of negotiating the 1993 Health and Dental Insurance Plans for university employees. In January of this year, the Employees Benefits Committee (EBC) and the Administration began evaluating the University's health program. The primary objectives were 1) the maintenance of the **Base Single and Family** plans at the 1992 rates, 2) the development of a third low cost family plan and 3) the incorporation of a wellness element into the plans.

After a series of negotiations with Blue Cross Blue Shield (BCBS), all three objectives were substantially realized with the exception being a modest \$1 a month Single and a \$3 a month Family plan increase to the **Base** plan to cover the cost of an annual physical examination. Also, the rate increases in the **Premium** plan were minimized by increasing the deductibles and out-of-pocket maximums. The table reflects the changes in the University's 1993 health insurance programs.

Involvement by the Faculty Senate, Staff Congress, Employee Benefits Committee and University Council was ongoing from August 31 - October 5. Presentations were made to all four groups followed by questions and answers. The Faculty Senate, Staff Congress and University Council endorsed the changes to the health plans. (The EBC did not have quorum present during its final meeting on the health plan subject). The increased annual cost to the University will be approximately \$12,000 based on an approximate 1,000 contracts.

PLAN/COVERAGE	DEDUCTIBLE		MAXIMUM OUT-OF-POCKET		UNIVERSITY CONTRIBUTION		EMPLOYEE CONTRIBUTION		TOTAL COST	
	92	93	92	93	92	93	92	93	92	93
BASE PLAN										
SINGLE	\$200	SAME	\$1000	SAME	\$112	\$113	\$0	SAME	\$112	\$113
FAMILY	\$400	SAME	\$2000	SAME	\$112	\$113	\$160	\$162	\$272	\$275
PREMIUM PLAN										
SINGLE	\$ 50	\$100	\$ 200	\$ 400	\$112	\$113	\$ 24	\$ 31	\$136	\$144
FAMILY	\$100	\$200	\$ 400	\$ 800	\$112	\$113	\$218	\$239	\$330	\$352
ALTERNATE PLAN										
SINGLE Not Available										
FAMILY		\$1500/ Person or \$3000/ Family		\$3000		\$113		\$115		\$228

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Dental Insurance

The Delta Dental Insurance Plan for 1993 will provide the same coverages and benefits as 1992 with a minimal cost increase being absorbed by the University. A summary of the benefits and costs is as follows:

Covered Services	Reimbursement Schedule
Preventive	100% of the Allowable Amount
Diagnostic	100% of the Allowable Amount
Basic Restorative Services	80% of the Allowable Amount

Basic Restorative Services are subject to a \$25 single/\$75 family deductible each calendar year. The program pays a maximum of \$1,000 in benefits per Covered Person during any calendar year.

COVERAGE	UNIVERSITY CONTRIBUTION		EMPLOYEE CONTRIBUTION		TOTAL COST	
	92	93	92	93	92	93
Single	\$12	\$13	\$0	\$0	\$12	\$13
Two-Person	\$12	\$13	\$13	\$12	\$25	\$25
Family	\$12	\$13	\$28	\$28	\$40	\$41

Information on the Delta Dental program cost for 1993 was not forthcoming until the end of September. Because of the small rate increase, no program changes and the University's commitment to absorb the \$1 per month single rate increase, the University Council was the only reviewing body. The University Council unanimously endorsed the 1993 Delta Dental Plan.

Open Enrollment Period

The open enrollment period where employees select their plans and coverages for next year will be held during November 9-30, 1992. Representatives from BCBS will be on campus on November 18, 1992 to conduct information sessions for employees.

This information was shared with the Board of Regents Administrative and Fiscal Services Committee at its meeting on October 20, 1992.

REPORT ON SIX-YEAR CAPITAL PLAN

Legislation enacted by the 1990 General Assembly created a Capital Planning Advisory Board to develop and monitor a statewide capital plan. The plan is designed to detail and consolidate major capital projects and equipment needs statewide, including higher education. The University's first Six-Year Capital Plan, as reported to the Board in the May 17, 1991 Agenda, was submitted to the Council on Higher Education and the Capital Planning Advisory Board on May 15, 1991. The plan covered the period of 1990-1996.

The Six-Year Capital Plan for the period 1992-1998 must be submitted to the Council on Higher Education by January 15, 1992. The University is required to submit documents that detail all capital projects of \$200,000 or more and all equipment purchases estimated to cost \$100,000 or greater that may be requested in the Executive Budget for 1994-96 and 1996-98. New leases or planned lease expansions must also be included. Also, the current status of capital projects approved for 1992-94 in the Budget of the Commonwealth must be reported. The Council will consolidate higher education plans into a single report which will be submitted to the Capital Planning Advisory Board.

The Six-Year Plan is intended not only to assist the legislature in assessing statewide capital needs on a systematic basis, but also to assist the University in preparing its capital request for the biennial budget process. All anticipated capital requests must be included in the Six-Year Plan, with the exception of computing and communications projects and equipment, which are subject to a separate planning process entitled the Information Resources Plan.

The University's Campus Master Plan, approved by the Board in September 1990, and the Strategic Long-Range Plan provide the framework for the development of the capital plan. The preparation process provides for a broad range of input by campus constituencies.

The Capital Planning Advisory Board's timetable for preparation and submission of the 1992-98 capital plans is attached. The University has also developed an internal calendar leading up to completion of the plan and submission to the Council on Higher Education. A summary of the University's 1992-98 capital plan will be provided at the first Board meeting of calendar year 1993. The University's 1994-96 capital request for the biennial budget process will be submitted to the Council on Higher Education by July 1, 1993, and will be presented for Board approval or ratification at a later meeting.

DDG724

CAPITAL PLANNING ADVISORY BOARD

TIMETABLE FOR THE 1992-93 PLANNING CYCLE

May 19, 1992	Staff met with representatives of state agencies and universities to discuss preparation of the 1992-98 capital improvements plan.
July 10, 1992	First 1992 meeting of the Capital Planning Advisory Board. Review 1992 legislation. Provide direction on the general process and guidelines to be followed.
July-August 1992	Staff create database structure, create forms and instructions, and draft revised administrative regulations, for Board approval.
September 4, 1992	Board's second meeting of 1992. Adopt instructions and forms and administrative regulations for the 1992-93 planning cycle.
October 1, 1992	Distribute instructions and forms to state agencies and universities.
January 15, 1993	Deadline for submission of university plans to the Council on Higher Education.
* April 15, 1993	Deadline for submission of agency and university plans to the Board.
May-June 1993	Staff review, analyze, and summarize contents of the capital plans.
July 1, 1993	KISC submit recommendations on computer and telecommunications capital needs.
July-August 1993	Board conduct hearings to receive input from agency officials and the public on proposed 6-year plans.
September 1993	Board adopt the 1992-98 six-year capital improvements plan.
* November 1, 1993	Board submit approved plan to the 3 branch heads.

* Statutory deadlines (KRS 7A.120).

November 20, 1992
VII-A

MEETINGS FOR CALENDAR YEAR 1993

The Bylaws of the Board of Regents state that there shall be four (4) quarterly meetings of the Board of Regents each calendar year and that the dates for the succeeding calendar year shall be determined at its last regular meeting of the calendar year. Listed below are the proposed meeting dates for 1993:

Friday, February 5
Friday, April 30
Friday, September 17
Friday, November 19

DDG724



Kelley, Galloway & Company, PSC
CERTIFIED PUBLIC ACCOUNTANTS

Dr. Ronald G. Eaglin, President
Morehead State University
Morehead, Kentucky

Dear Dr. Eaglin:

In its letter to the University dated February 27, 1992, the Auditor of Public Accounts of the Commonwealth of Kentucky requested that, as part of our audit of Morehead State University's 1992 financial statements, we report on the status of 1991 audit findings and recommendations. The findings (as opposed to the reportable conditions) were immaterial, but reported under Single Audit Act requirements. The resolution status of findings and reportable conditions are included in this letter, pursuant to their request.

The 1992 status of the 1991 audit's reportable conditions and Federal program non-compliance findings is as follows:

Reportable Conditions Included in the Independent Auditor's Report on Internal Control Structure

RECONCILIATIONS

Reportable Condition -

During the course of our audit procedures for the year ended June 30, 1991, we noted reconciliations of certain general ledger accounts to the subsidiary records were not being performed as frequently as necessary. These included accounts receivable, accounts payable, accrued salaries and related liabilities and plant fund accounts. We recommended a reconciliation of accounts payable be performed on a monthly basis and the others performed on at least a quarterly basis.

Additionally, we noted reconciliations were not being performed between grant funds received and grant funds disbursed as related to the Pell grant program and other Federally-sponsored programs. We recommended these also be performed on at least a quarterly basis.

These reconciliations should be reviewed by the appropriate level of management and such review documented by initialing and dating the reconciliation.

Resolution -

We noted that, during 1992, reconciliations of accounts payable and accounts receivable were performed on a monthly and quarterly basis, respectively.

University personnel responsible for the Pell grant program reconciliation feel it is too difficult to reconcile Pell grant funds received and disbursed until after the fiscal year end. We noted this reconciliation for 1992 was performed as of September 24, 1992.

We noted in 1992 that payroll withholding reports were not reconciled to the general ledger, except at year-end. We also noted that reconciliations for the other Federally-sponsored programs were still not being performed concerning grant funds receivable and unearned revenues. We continue to recommend the reconciliation of payroll withholding reports and Federally-sponsored programs to the accounting records. Also, during our review of selected reconciliations, we noted these reconciliations did not contain documentation of review by the appropriate level of management. Such review should be performed and documented by initialing and dating the reconciliation.

ELECTRONIC DATA PROCESSING

Reportable Condition -

In prior years we had recommended that programmers not have access to live data files and source programs. Management responded to this by requiring that program development and updating be performed in a developmental system outside the live data files. Also movement of any code from the development system to the live system is logged for reference and follow-up. At June 30, 1991, we also recommended that procedures be initiated to require documentation of this follow-up and that the Internal Auditor periodically review for compliance.

Resolution -

During the period ending June 30, 1992, management responded to this by requiring documentation of the follow-up and the Internal Auditor reviewed this documentation at least twice during the year. We reviewed this documentation for a selected month noting that 10% had been randomly selected for follow-up by management.

Immaterial Instances of Non-Compliance Related to Testing Compliance With Requirements Applicable to Federal Financial Assistance Programs

GUARANTEED STUDENT LOAN (GSL) OVERAWARD

Finding -

In the June 30, 1991 Schedule of Findings and Questioned Costs, we noted one out of 50 students tested was awarded \$757 more than allowed. The award totalled \$4,757, which exceeded the maximum award of \$4,000. This occurred due to the student applying for two GSL loans, with one being with a bank outside Kentucky. At that time, out of state GSL loans were being processed manually.

Resolution -

During the period ending June 30, 1992, management responded to this by requiring that all GSL loans be processed on the computer. The Student Financial Aid program will not allow a GSL loan to be processed if it exceeds the limit. It tracks the GSL loans on a cumulative basis and by classification.

UNIVERSITY MATCHING FUNDS

Finding -

The University's matching contribution to the SEOG program for the year ended June 30, 1991 was computed based on the 1990 percentage of 5% instead of the 10% rate for 1991, resulting in an untimely deposit of matching funds.

Resolution -

The matching contribution was corrected in 1991. In 1992, we noted that every effort seemed to be made by the University to follow the established Department of Education regulations in making institutional matching contributions. The 1992 SEOG matching contribution was properly computed using the proper percentage of 15% and was deposited on a timely basis.

INTEREST EARNED ON FEDERAL FUNDS

Finding -

During the 1991 audit, the University earned and remitted interest on Federal funds to the Department of Education. As a convenience to accommodate transfer procedures, the University draws down Federal funds through ACH Federal cash requests and deposits them into the University's Consolidated Agency account before transferring to the applicable program accounts. Interest earned on Federal funds while in the Consolidated Agency account is not tracked by program by the University and thus not remitted to the Department of Education. This interest approximated \$2,400 for the year ended June 30, 1991.

Resolution -

During the year ended June 30, 1992, such interest approximated \$1,138 and was not remitted to the Department of Education. No remittance of the \$2,400 was made by the University. Effective April 1, 1992, the University implemented the policy to deposit ACH requests directly into their specific program accounts to ensure all interest is properly remitted to the Department of Education as required.

CONTRACT REPORTING

Finding -

Morehead State University has both contract-imposed financial reporting deadlines and internal financial reporting deadlines as part of their internal control structure. Our audit of the reporting system controls as of June 30, 1991, as related to other Federally-sponsored programs, discovered two reports which were not submitted in a timely manner and had not been reviewed for accuracy and completeness. Additionally, we noted one instance where information reported to the funding agency did not agree with the University's accounting records at that date. We noted the differences were caused by using estimates and including indirect costs in the report, but not posting such to the general ledger. We noted the differences were not significant.

Resolution -

During the current year, the new Federal Programs Accountant utilized a calendar spreadsheet listing each grant and the dates their respective reports were due, to help ensure timely submission. We noted no instances of untimely filed reports in 1992 and all amounts between reports filed and the general ledger were reconciled.

ADMINISTRATIVE COST ALLOWANCE

Finding -

In the calculation of the administrative cost allowance, during 1991 we noted Perkins loan reimbursements were used instead of loans awarded. This caused an overcharge of \$1,260. The overcharge amount has been recorded as a payable and will be returned to the Department of Education.

Resolution -

Every effort was made in the current year by University personnel to ensure an accurate calculation of the administrative cost allowance and we noted no over/under charge occurred in the current year. Also, we noted the prior year overcharge was returned to the Department of Education with the September, 1991 quarterly report.

REFUND/REPAYMENT CALCULATIONS

Finding -

Of twenty-five refund/repayment calculations tested in 1991 from those performed by University personnel, it was determined that twenty-one had been miscalculated resulting in improper refund amounts being returned to Title IV programs and students, or improper repayment amounts were requested from students. The findings resulted in overallocation (underallocation) of refunds/repayments as summarized below:

<u>Pell Grant</u>	<u>GSL</u>	<u>SEOG</u>	<u>Perkins</u>
\$717	\$(377)	\$90	\$346

Resolution -

Out of twenty-five refund/repayment calculations tested during the current year, we noted no instances where an incorrect amount was calculated. During the current year, a full-time Student Financial Aid Accountant was hired to devote a majority of her time to refund/repayment calculations and also the Internal Auditor performed periodic reviews of the calculations. We also noted the University is in the process of recomputing all refund/repayment amounts for the years ending June 30, 1990 and June 30, 1991 to determine whether any monies need to be returned to the Department of Education.

REFUND/REPAYMENT RETURN FUNDS TO PROGRAM/LENDER

Finding -

Of twenty-three refund/repayment calculations tested in the 1991 audit, it was determined that allocated funds were not returned to the proper program accounts within the required period in all except one instance.

Resolution -

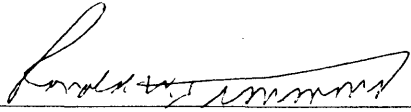
Of twenty-five refund/repayment calculations tested for the year ended June 30, 1992, it was determined that allocated funds were not returned to the proper program accounts within the required period on six occasions. Although significant improvements have been made, we continue to recommend that every effort be made to ensure timely return of funds to the proper program accounts to comply with U.S. Department of Education guidelines.

A separate letter dated September 24, 1992, contains our management letter comments developed during our 1992 audit. This letter does not affect our report dated September 24, 1992, on the financial statements of Morehead State University.

Please do not hesitate to contact us if you have any comments or questions related to this letter.

Very truly yours,

KELLEY, GALLOWAY & COMPANY, PSC

By: 

Ronald W. Timmons, CPA

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Kelley, Galloway & Company, PSC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

Members of the Board of Regents and
Dr. Ronald G. Eaglin, President
Morehead State University
Morehead, Kentucky

We have audited the accompanying balance sheets of Morehead State University as of June 30, 1992 and 1991, and the related statements of changes in fund balances and current funds revenues, expenditures and other changes for the years then ended. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Controller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Morehead State University at June 30, 1992 and 1991, and the changes in its fund balances, and current funds revenues, expenditures and other changes for the years then ended, in conformity with generally accepted accounting principles.

Our audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The data contained in pages subsequent to page 15 of this report are presented for purposes of additional analysis and are not a required part of the basic financial statements. This information has been subjected to the auditing procedures applied in our audits of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Kelley, Galloway & Company, PSC

September 24, 1992

MOREHEAD STATE UNIVERSITY

BALANCE SHEETS

JUNE 30, 1992 AND 1991

ASSETS

	<u>1992</u>	<u>1991</u>
CURRENT FUNDS:		
Unrestricted:		
Cash (Note 4)	\$ 6,655,076	\$ 7,083,020
Accounts receivable, less allowance for doubtful accounts of \$243,410 at 1992 and \$246,458 at 1991	892,982	926,658
Inventories (Note 1)	1,901,353	1,729,726
Due from restricted current funds	637,604	525,274
Due from agency funds	38,622	1,583
Due from loan funds	<u>600</u>	<u>13,926</u>
 Total unrestricted	<u>10,126,237</u>	<u>10,280,187</u>
 Restricted:		
Cash (Note 4)	314,655	360,894
Federal and state grants receivable	1,194,424	745,109
Due from agency funds	<u>-</u>	<u>17,386</u>
 Total restricted	<u>1,509,079</u>	<u>1,123,389</u>
 Total current funds	<u>\$11,635,316</u>	<u>\$11,403,576</u>
 LOAN FUNDS:		
Cash (Note 4)	\$ 174,560	\$ 145,259
Loans to students, less allowance for doubtful accounts of \$168,345 at 1992 and \$213,066 at 1991	3,159,399	3,138,084
Accounts receivable	<u>90,514</u>	<u>75,975</u>
 Total loan funds	<u>\$ 3,424,473</u>	<u>\$ 3,359,318</u>
 ENDOWMENT FUNDS:		
Investments - at cost (Notes 1, 4 and 6)	\$ 167,889	\$ 161,703
 Total endowment funds	<u>\$ 167,889</u>	<u>\$ 161,703</u>

LIABILITIES AND FUND BALANCES

	<u>1992</u>	<u>1991</u>
CURRENT FUNDS:		
Unrestricted:		
Accounts payable	\$ 525,767	\$ 685,147
Accrued vacation pay	958,432	940,295
Accrued salaries and related liabilities	<u>1,752,531</u>	<u>1,560,429</u>
	<u>3,236,730</u>	<u>3,185,871</u>
Fund balance -		
Allocated	5,693,593	6,330,399
Unallocated	<u>1,195,914</u>	<u>763,917</u>
	<u>6,889,507</u>	<u>7,094,316</u>
Total unrestricted	<u>10,126,237</u>	<u>10,280,187</u>
Restricted:		
Accounts payable	136,699	63,225
Accrued wages	23,392	43,916
Due to unrestricted current funds	637,604	525,274
Due to agency funds	70	-
Unearned revenue for Federal and state grants	638,283	439,793
Fund balance	<u>73,031</u>	<u>51,181</u>
Total restricted	<u>1,509,079</u>	<u>1,123,389</u>
Total current funds	<u>\$11,635,316</u>	<u>\$11,403,576</u>
LOAN FUNDS:		
Accounts payable	\$ 2,694	\$ 3,887
Loan awards payable	300	1,350
Due to unrestricted current funds	<u>600</u>	<u>13,926</u>
	<u>3,594</u>	<u>19,163</u>
Fund balance -		
U.S. Government contributions	4,809,909	4,812,236
Institutional contributions	542,866	542,406
Deficit	<u>(1,931,896)</u>	<u>(2,014,487)</u>
	<u>3,420,879</u>	<u>3,340,155</u>
Total loan funds	<u>\$ 3,424,473</u>	<u>\$ 3,359,318</u>
ENDOWMENT FUNDS--fund balance	<u>\$ 167,889</u>	<u>\$ 161,703</u>

The accompanying notes to financial statements
are an integral part of these balance sheets.

MOREHEAD STATE UNIVERSITY

BALANCE SHEETS (CONCLUDED)

JUNE 30, 1992 AND 1991

ASSETS

	<u>1992</u>	<u>1991</u>
PLANT FUNDS:		
Unexpended:		
Cash (Note 4)	\$ 6,894,581	\$ 8,001,513
Investments - at cost (Notes 1, 4 and 6)	-	395,047
Accounts receivable	-	1,775
Total unexpended	<u>6,894,581</u>	<u>8,398,335</u>
Renewal and Replacement:		
Cash and certificates of deposit (Notes 1 and 4)	257,975	287,401
Investments - at cost (Notes 1, 4 and 6)	106,625	58,510
Accounts receivable	<u>1,841</u>	<u>1,274</u>
Total renewal and replacement	<u>366,441</u>	<u>347,185</u>
Retirement of Indebtedness:		
Cash and certificates of deposit (Notes 1 and 4)	2,198,768	1,634,693
Investments - at cost (Notes 1, 4 and 6)	2,161,963	1,934,413
Accounts receivable	<u>11,904</u>	<u>18,070</u>
Total retirement of indebtedness	<u>4,372,635</u>	<u>3,587,176</u>
Investment in Plant (Notes 1 and 2):		
Bond proceeds receivable	5,700,000	-
Land and improvements	5,676,943	5,317,050
Buildings	74,989,369	74,695,932
Library - books and periodicals	7,859,842	7,393,276
Charles M. Derrickson Agricultural Complex - livestock	160,932	150,880
Vehicles	996,690	891,903
Equipment	16,223,260	14,689,555
Construction in progress	23,230,564	13,139,738
Accumulated depreciation (Note 1)	<u>(55,351,261)</u>	<u>(52,767,439)</u>
Total investment in plant	<u>79,486,339</u>	<u>63,510,895</u>
Total plant funds	<u>\$ 91,119,996</u>	<u>\$ 75,843,591</u>
AGENCY FUNDS:		
Cash (Note 4)	\$ 949,807	\$ 904,157
Certificates of deposit (Notes 1 and 4)	-	110,000
Accounts receivable	837	1,156
Due from restricted current funds	<u>70</u>	<u>-</u>
Total agency funds	<u>\$ 950,714</u>	<u>\$ 1,015,313</u>

LIABILITIES AND FUND BALANCES

	<u>1992</u>	<u>1991</u>
PLANT FUNDS:		
Unexpended--restricted fund balance	<u>\$ 6,894,581</u>	<u>\$ 8,398,335</u>
Renewal and Replacement--fund balance	<u>366,441</u>	<u>347,185</u>
Retirement of Indebtedness--restricted fund balance	<u>4,372,635</u>	<u>3,587,176</u>
Investment in Plant:		
Bonds and note payable (Note 2)	53,400,913	40,030,394
Net investment in plant	<u>26,085,426</u>	<u>23,480,501</u>
Total investment in plant	<u>79,486,339</u>	<u>63,510,895</u>
Total plant funds	<u>\$ 91,119,996</u>	<u>\$ 75,843,591</u>
AGENCY FUNDS:		
Accounts payable	\$ 69,268	\$ 47,167
Due to unrestricted current funds	38,622	1,583
Due to restricted current funds	-	17,386
Deposits held in custody for others	<u>842,824</u>	<u>949,177</u>
Total agency funds	<u>\$ 950,714</u>	<u>\$ 1,015,313</u>

The accompanying notes to financial statements
are an integral part of these balance sheets.

MOREHEAD STATE UNIVERSITY

STATEMENTS OF CHANGES IN FUND BALANCES

FOR THE YEARS ENDED JUNE 30, 1992 AND 1991

	1992	
	<u>Unrestricted</u>	<u>Restricted</u>
CURRENT FUNDS:		
BALANCE, beginning of year	\$ 7,094,316	\$ 51,181
REVENUES AND OTHER ADDITIONS:		
Unrestricted current funds revenues	59,158,923	-
Federal and state grants and contracts	<u>-</u>	<u>12,951,521</u>
	<u>59,158,923</u>	<u>12,951,521</u>
EXPENDITURES AND OTHER DEDUCTIONS:		
Educational and general expenditures	46,956,113	12,644,075
Auxiliary enterprises expenditures	<u>6,451,453</u>	<u>285,596</u>
	<u>53,407,566</u>	<u>12,929,671</u>
TRANSFERS AMONG FUNDS -		
ADDITIONS (DEDUCTIONS):		
Mandatory -		
Transfers to plant funds-retirement		
of indebtedness (Note 2)	(4,629,900)	-
Transfers to loan funds and		
restricted current funds	(367,790)	-
Transfers from plant funds	1,062,536	-
Transfers to plant funds	<u>(2,021,012)</u>	<u>-</u>
	<u>(5,956,166)</u>	<u>-</u>
NET INCREASE (DECREASE) FOR THE YEAR	<u>(204,809)</u>	<u>21,850</u>
BALANCE, end of year	<u>\$ 6,889,507</u>	<u>\$ 73,031</u>

1991	
<u>Unrestricted</u>	<u>Restricted</u>
<u>\$ 6,775,030</u>	<u>\$ 46,493</u>
55,796,582	-
<u>-</u>	<u>10,785,448</u>
<u>55,796,582</u>	<u>10,785,448</u>
44,067,858	10,536,680
<u>6,324,623</u>	<u>244,080</u>
<u>50,392,481</u>	<u>10,780,760</u>
(3,419,342)	-
(341,663)	-
385,615	-
<u>(1,709,425)</u>	<u>-</u>
<u>(5,084,815)</u>	<u>-</u>
<u>319,286</u>	<u>4,688</u>
<u>\$ 7,094,316</u>	<u>\$ 51,181</u>

The accompanying notes to financial statements
are an integral part of these statements.

MOREHEAD STATE UNIVERSITY

STATEMENTS OF CHANGES IN FUND BALANCES (CONTINUED)

FOR THE YEARS ENDED JUNE 30, 1992 AND 1991

	<u>1992</u>	<u>1991</u>
LOAN FUNDS:		
BALANCE, beginning of year	<u>\$3,340,155</u>	<u>\$3,306,120</u>
REVENUES AND OTHER ADDITIONS:		
Interest on loans receivable	78,877	72,834
Cancellation reimbursement	36,369	30,329
Miscellaneous interest income	4,232	6,037
Federal contributions	2,422	2,068
Institutional contributions	460	230
Recovery of doubtful accounts previously written off	24,221	1,693
Other	<u>36</u>	<u>1,464</u>
	<u>146,617</u>	<u>114,655</u>
EXPENDITURES AND OTHER DEDUCTIONS:		
Loan principal and interest cancelled	46,340	55,904
Administrative and collection expense	14,766	16,739
Return of excess funds	4,749	7,894
Other	<u>38</u>	<u>83</u>
	<u>65,893</u>	<u>80,620</u>
NET INCREASE FOR THE YEAR	<u>80,724</u>	<u>34,035</u>
BALANCE, end of year	<u>\$3,420,879</u>	<u>\$3,340,155</u>
ENDOWMENT FUNDS:		
BALANCE, beginning of year	<u>\$ 161,703</u>	<u>\$ 152,356</u>
INVESTMENT INCOME	<u>6,186</u>	<u>9,347</u>
NET INCREASE IN FUND BALANCE	<u>6,186</u>	<u>9,347</u>
BALANCE, end of year	<u>\$ 167,889</u>	<u>\$ 161,703</u>

The accompanying notes to financial statements
are an integral part of these statements.

MOREHEAD STATE UNIVERSITY

STATEMENTS OF CHANGES IN FUND BALANCES (CONCLUDED)

FOR THE YEARS ENDED JUNE 30, 1992 AND 1991

		1992	
	<u>Unexpended</u>	<u>Renewal and Replacement</u>	<u>Retirement of Indebtedness</u>
PLANT FUNDS:			
BALANCE, beginning of year	\$8,398,335	\$ 347,185	\$3,587,176
REVENUES AND OTHER ADDITIONS:			
Interest income	21,238	19,256	261,346
Proceeds from bond issuance	-	-	858,473
Retirement of indebtedness (including \$72,385 charged to current funds expenditures)	-	-	-
Expended for plant fund facilities (including \$1,252,705 charged to current funds expenditures)	-	-	-
Appropriations for plant funds	9,194,424	-	-
Private gifts	-	-	-
	<u>9,215,662</u>	<u>19,256</u>	<u>1,119,819</u>
EXPENDITURES AND OTHER DEDUCTIONS:			
Retirement of indebtedness	-	-	2,262,096
Interest on indebtedness	-	-	2,584,174
Expenditures for plant additions	11,677,892	-	-
Bond issuance and note payable	-	-	-
Depreciation	-	-	-
Miscellaneous	-	-	117,990
Deletions from plant facilities	-	-	-
	<u>11,677,892</u>	<u>-</u>	<u>4,964,260</u>
TRANSFERS AMONG FUNDS - ADDITIONS (DEDUCTIONS):			
Transfers from unrestricted current funds for debt service (Note 2)	-	-	4,629,900
Transfer (to) from unrestricted current funds	958,476	-	-
Transfer (to) from unexpended	-	-	-
	<u>958,476</u>	<u>-</u>	<u>4,629,900</u>
NET INCREASE (DECREASE) FOR THE YEAR	<u>(1,503,754)</u>	<u>19,256</u>	<u>785,459</u>
BALANCE, end of year	<u>\$6,894,581</u>	<u>\$ 366,441</u>	<u>\$4,372,635</u>

1992	1991			
<u>Investment in Plant</u>	<u>Unexpended</u>	<u>Renewal and Replacement</u>	<u>Retirement of Indebtedness</u>	<u>Investment in Plant</u>
<u>\$23,480,501</u>	<u>\$6,197,989</u>	<u>\$324,012</u>	<u>\$3,634,023</u>	<u>\$24,563,001</u>
-	198,622	23,673	243,147	-
-	-	-	-	-
2,334,481	-	-	-	2,042,829
12,930,597	-	-	-	6,712,599
-	6,627,429	-	-	-
-	-	-	-	95,580
<u>15,265,078</u>	<u>6,826,051</u>	<u>23,673</u>	<u>243,147</u>	<u>8,851,008</u>
-	-	-	2,042,829	-
-	-	-	1,869,342	-
-	5,745,994	-	-	-
10,005,000	-	-	-	7,400,501
2,583,822	-	-	-	2,533,007
-	-	500	686	-
<u>71,331</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>12,660,153</u>	<u>5,745,994</u>	<u>500</u>	<u>3,912,857</u>	<u>9,933,508</u>
-	-	-	3,419,342	-
-	1,323,810	-	-	-
-	(203,521)	-	203,521	-
-	<u>1,120,289</u>	<u>-</u>	<u>3,622,863</u>	<u>-</u>
<u>2,604,925</u>	<u>2,200,346</u>	<u>23,173</u>	<u>(46,847)</u>	<u>(1,082,500)</u>
<u>\$26,085,426</u>	<u>\$8,398,335</u>	<u>\$347,185</u>	<u>\$3,587,176</u>	<u>\$23,480,501</u>

The accompanying notes to financial statements
are an integral part of these statements.

MOREHEAD STATE UNIVERSITY

STATEMENTS OF CURRENT FUNDS REVENUES,
EXPENDITURES AND OTHER CHANGES

FOR THE YEARS ENDED JUNE 30, 1992 AND 1991

	<u>1992</u>	
	<u>Unrestricted</u>	<u>Restricted</u>
REVENUES:		
Tuition and fees	\$15,869,010	\$ -
State appropriations	32,141,800	-
Governmental grants and contracts	-	12,593,564
Matching funds	-	357,957
Indirect cost reimbursement	202,708	-
Sales and services of educational activities	1,021,190	-
Sales and services of auxiliary enterprises	8,523,534	-
Other sources	1,400,681	-
Private gifts	-	-
Total current revenues	<u>59,158,923</u>	<u>12,951,521</u>
EXPENDITURES AND MANDATORY TRANSFERS:		
Educational and general -		
Instruction	21,940,627	1,222,055
Research	77,663	610,888
Public service	972,482	1,739,336
Library	1,836,877	73,121
Academic support	3,806,947	86,314
Student services	5,258,015	557,665
Institutional support	6,089,893	209,276
Operation and maintenance of plant	4,460,162	6,910
Student financial aid	<u>2,513,447</u>	<u>8,138,510</u>
Educational and general expenditures	<u>46,956,113</u>	<u>12,644,075</u>
Mandatory transfers for -		
Principal and interest	2,843,067	-
College Work Study, SEOG and Loan Fund matching funds	<u>367,790</u>	<u>-</u>
	<u>3,210,857</u>	<u>-</u>
Total educational and general	<u>50,166,970</u>	<u>12,644,075</u>
Auxiliary enterprises -		
Expenditures	6,451,453	285,596
Mandatory transfers for principal and interest	<u>1,786,833</u>	<u>-</u>
Total auxiliary enterprises	<u>8,238,286</u>	<u>285,596</u>
Total expenditures and mandatory transfers	<u>58,405,256</u>	<u>12,929,671</u>

<u>1992</u>	<u>1991</u>
<u>Totals</u>	<u>Totals</u>
\$15,869,010	\$13,894,278
32,141,800	30,984,300
12,593,564	10,444,015
357,957	341,433
202,708	130,743
1,021,190	1,013,373
8,523,534	8,505,495
1,400,681	1,162,893
-	105,500
<u>72,110,444</u>	<u>66,582,030</u>
23,162,682	21,764,108
688,551	95,050
2,711,818	2,543,628
1,909,998	1,718,024
3,893,261	3,090,516
5,815,680	5,022,360
6,299,169	6,032,009
4,467,072	4,444,760
<u>10,651,957</u>	<u>9,894,083</u>
<u>59,600,188</u>	<u>54,604,538</u>
2,843,067	2,127,003
<u>367,790</u>	<u>341,663</u>
<u>3,210,857</u>	<u>2,468,666</u>
<u>62,811,045</u>	<u>57,073,204</u>
6,737,049	6,568,703
<u>1,786,833</u>	<u>1,292,339</u>
<u>8,523,882</u>	<u>7,861,042</u>
<u>71,334,927</u>	<u>64,934,246</u>

The accompanying notes to financial statements
are an integral part of these statements.

MOREHEAD STATE UNIVERSITY

STATEMENTS OF CURRENT FUNDS REVENUES,
EXPENDITURES AND OTHER CHANGES (CONCLUDED)

FOR THE YEARS ENDED JUNE 30, 1992 AND 1991

	<u>1992</u>	
	<u>Unrestricted</u>	<u>Restricted</u>
OTHER TRANSFERS AND ADDITIONS		
(DEDUCTIONS) -		
Transfers from plant funds	\$ 1,062,536	\$ -
Transfers to plant funds	<u>(2,021,012)</u>	<u>-</u>
Total other transfers and additions (deductions)	<u>(958,476)</u>	<u>-</u>
NET INCREASE (DECREASE) IN FUND BALANCES	<u>\$ (204,809)</u>	<u>\$ 21,850</u>

<u>1992</u>	<u>1991</u>
<u>Totals</u>	<u>Totals</u>
\$ 1,062,536	\$ 385,615
<u>(2,021,012)</u>	<u>(1,709,425)</u>
<u>(958,476)</u>	<u>(1,323,810)</u>
<u>\$ (182,959)</u>	<u>\$ 323,974</u>

The accompanying notes to financial statements
are an integral part of these statements.

MOREHEAD STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1992 AND 1991

(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting principles followed by Morehead State University and the methods of applying those principles which materially affect the University's financial statements are summarized below.

Accrual Basis

The financial statements of Morehead State University (a Commonwealth of Kentucky (state) supported institution of higher education) have been prepared on the accrual basis of accounting. The statement of current funds revenues, expenditures and other changes is a statement of financial activities of current funds related to the current reporting period. It does not purport to present the results of operations or the net income or loss for the period as would a statement of income or a statement of revenues and expenses.

To the extent that current funds are used to finance plant assets, the amounts so provided are accounted for as (1) expenditures, in the case of normal replacement of movable equipment and library books; (2) mandatory transfers, in the case of required provisions for debt amortization and interest and equipment renewal and replacement; and (3) transfers of a non-mandatory nature for all other cases.

Fund Accounting

In order to ensure observance of limitations and restrictions placed on the use of the resources available to the University, the accounts of the University are maintained in accordance with the principles of "fund accounting". This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with activities or objectives specified. Separate accounts are maintained for each fund; however, funds that have similar characteristics have been combined into fund groups in the accompanying financial statements. Accordingly, all financial transactions have been recorded and reported by fund group.

Within each fund group, fund balances restricted by outside sources are so indicated and are distinguished from unrestricted funds allocated to specific purposes by action of the University's Board of Regents. Externally restricted funds may only be utilized in accordance with the purposes established by the source of such funds and are in contrast with unrestricted funds over which the University retains full control to use in achieving any of its institutional purposes.

All gains and losses arising from the sale, collection, or other disposition of investments and other noncash assets are accounted for in the fund which owned such assets. Ordinary income derived from investments, receivables, and the like, is accounted for in the fund owning such assets, except for income derived from investments of endowment and similar funds, which income is accounted for in the fund to which it is restricted for, if unrestricted, as revenues in unrestricted current funds.

All other unrestricted revenue is accounted for in the unrestricted current funds. Restricted gifts, grants, appropriations, endowment income, and other restricted resources are accounted for in the appropriate restricted funds. Restricted current funds are reported as revenues and expenditures when expended for current operating purposes.

Non-current funds of the University include:

Loan Funds - Such funds include monies available for loans to students. Additions to these funds are from governmental appropriations, interest on loans outstanding, and transfers from other University funds. Loans are normally made to students on an unsecured basis.

Endowment Funds - Endowment funds include funds subject to the restrictions of the gift instruments which require the principal be permanently invested and only the income be expended.

Plant Funds - Included in this group are funds to be used for the acquisition of physical properties for institutional purposes, but unexpended at the date of this report; funds expended for, and thus invested in, institutional properties; and funds set aside for debt service charges and for the retirement of indebtedness on institutional properties.

Sources of funds include appropriations of governmental bodies, proceeds from bond issues, income from investments, and transfers from other University funds.

Agency Funds - Included are funds received by the University as custodian or fiscal agent for others, and funds used for certain organized activities. Generally, these funds are disbursed on instructions and in behalf of those from whom received.

Investments

Investments are stated at cost, which does not exceed quoted market values.

Investment in Plant

Investment in plant is stated at cost for purchased assets and at fair value at date of donation in the case of gifts. Expenditures which increase values or extend useful lives of the respective assets are capitalized, whereas expenditures for maintenance and repairs are charged to expense as incurred. Depreciation of assets is computed using the straight-line method over the assets estimated useful lives. Estimated lives used for depreciation purposes are as follows:

<u>Classification</u>	<u>Estimated Life</u>
Improvements	20 years
Buildings	50 years
Vehicles	5-9 years
Equipment	5-15 years

Inventories

Inventories representing approximately 62% and 58% respectively, of total inventories at June 30, 1992 and 1991 are stated at the lower of cost (first-in, first-out basis) or market. The remainder of the inventories are stated at the lower of moving-average-cost or market.

(2) BONDS AND NOTE PAYABLE

The following is a summary of bonds and note payable at June 30, 1992 and 1991:

	<u>1992</u>	<u>1991</u>
2.875 - 7.15% Housing and Dining System Bonds, Series A through M, repayable in annual installments with the final installment due on November 1, 2012	\$20,440,000	\$14,535,000
3 - 6.875% Consolidated Educational Building Revenue Bonds, Series C through I, repayable in annual installments with the final installment due on November 1, 2012	17,135,000	12,575,000
6.2 - 8% State Property and Buildings Commission Project 48 Bond Issue, repayable in semi-annual installments with the final installment due August 1, 2008	5,140,094	5,297,770
4.6-6.5% State Property and Buildings Commission Project 52 Bond Issue, repayable in semi-annual installments with the final installment due August 1, 2011	2,030,000	-
Note payable to a company, repayable in monthly installments of \$6,032, plus interest at prime (currently 8.5%), to June, 1994	149,739	222,123
7.035% State Property and Buildings Commission Project 50 Bond Issue, repayable in semi-annual installments with the final installment due February, 2010	7,206,080	7,400,501
6.95% lease purchase agreement with a bank, repayable in annual installments with the final installment due July 31, 1995	<u>1,300,000</u>	<u>-</u>
	<u>\$53,400,913</u>	<u>\$40,030,394</u>

In order to retire the revenue bonds, the University is required to make deposits to sinking funds in annual amounts sufficient to meet the principal and interest payments due within the next twelve months. During 1992 the University transferred \$1,786,833 to the Housing and Dining System Revenue Bonds Sinking Fund and \$1,626,522 to the Consolidated Educational Building Revenue Bonds Sinking Fund for payment of current year principal and interest. In addition, during 1992, the University transferred \$1,216,545 in unrestricted current funds for the payment of principal and interest on the Project 48, 50 and 52 bond issues and the lease purchase agreement.

The revenue bonds are collateralized by various buildings carried in the accounts at \$59,300,000. The revenues derived from student registration fees, residence hall rental fees, and commissions from food service are pledged as collateral on the revenue bond issues.

The principal and interest repayment requirements relating to the outstanding bonds, lease purchase agreement, and note payable at June 30, 1992, are as follows:

Year Ending <u>June 30,</u>	<u>Repayment Requirements</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1993	\$ 3,114,360	\$ 3,146,099	\$ 6,260,459
1994	3,424,494	3,001,327	6,425,821
1995	3,535,945	2,819,205	6,355,150
1996	3,707,770	2,626,830	6,334,600
1997	2,850,518	2,422,440	5,272,958
1998-2012	<u>36,767,826</u>	<u>16,615,208</u>	<u>53,383,034</u>
	<u>\$53,400,913</u>	<u>\$30,631,109</u>	<u>\$84,032,022</u>

(3) PENSION PLAN

Faculty

Faculty and exempt employees holding a degree and occupying full-time positions, defined as seven-tenths (7/10) of normal full-time service on a daily or weekly basis, are required by state law to participate in the Kentucky Teachers Retirement System (KTRS). KTRS provides retirement benefits based on employee and state contributions and investment earnings. Benefits are subject to certain reductions if the employee retires before reaching age sixty, unless the employee has twenty-seven or more years of participation in the plan. Vesting occurs after five years of service. The plan also provides for disability retirement, death and survivor benefits and medical insurance.

Funding for the plan is provided from eligible employees who contribute 6.16% of their salary through payroll deductions and the Commonwealth of Kentucky, which also indirectly contributes 13.84% of current eligible employees' salaries to the KTRS through appropriations to the University. These contributions to KTRS were approximately \$2,997,413. The obligation for pension benefits under KTRS is solely the responsibility of the Commonwealth, and not the University.

Payroll for KTRS participating employees during the year ended June 30, 1992 was \$21,657,598; payroll for all University employees during the year ended June 30, 1992 was \$33,669,677.

Other Employees

Substantially all other full-time University employees are required by law to participate in the Kentucky Employee Retirement System (KERS), a cost sharing, multiple-employer, public employee retirement system. KERS provides retirement benefits based on an employee's final compensation and number of years of service. Benefits are subject to reduction if the employee retires before reaching age sixty-five or less than twenty-seven years of service. Vesting begins immediately upon entry into the system and a fully vested interest occurs after sixty months of service, of which twelve months must be current service. The plan also provides for disability retirement, death and survivor benefits and medical insurance.

Funding for the plan is provided from eligible employees who contribute 5.00% of their salary through payroll deductions and the University, which contributes 7.65% of current eligible employee's salaries to the KERS. University police officers participate in the Hazardous Duty division of KERS. The officers contribute 7% of their salary through payroll deductions while the University contributes 15.05% of current eligible employee's salaries. University contribution rates are determined by the Board of Trustees of the Kentucky Retirement Systems each biennium. The rates are intended to fund the plan's normal cost plus 1% of unfunded past service costs.

The amount shown below as "pension benefit obligation" is a standardized disclosure measuring the present value of pension benefits for the entire KERS, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to help users assess KERS' funding status on a going-concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among public employee retirement systems and among employers. The measure is independent of the actuarial funding method used to determine contributions to the system.

The pension benefit obligation was obtained from a separately issued report on the KERS. That report also includes eight-year historical trend information which provides information about progress made in accumulating sufficient assets to pay benefits when due.

The unfunded pension benefit obligation was \$212,155,416 at June 30, 1991 as shown below:

Pension benefit obligation:

Retirees and beneficiaries currently receiving benefits and terminated employees not yet receiving benefits	\$ 908,401,069
Current members:	
Accumulated employee contributions and credited interest	388,216,559
Employer-financed vested	795,318,008
Employer-financed nonvested	<u>33,434,711</u>
Total pension benefit obligation	2,125,370,347
Net assets available for benefits, at cost	<u>1,913,214,931</u>
Unfunded pension benefit obligation	<u>\$ 212,155,416</u>

Payroll for KERS participating employees during the year ended June 30, 1992 was \$7,255,247. Payroll for all University employees during the year ended June 30, 1992 was \$33,669,677. Contributions to KERS during the year ended June 30, 1992 were:

<u>Contributions From</u>	<u>Amount</u>	<u>Percentage of Payroll of KERS Employees</u>
Employees through payroll deductions	<u>\$363,817</u>	<u>5.01%</u>
University, as included in current year expenditures	<u>\$554,854</u>	<u>7.65%</u>

(4) DEPOSITS AND INVESTMENTS

At June 30, 1992 the University had deposits as reflected by bank balances as follows:

Insured, commercial banks	\$ 500,000
Uninsured, commercial banks; collateral held by pledging institution's agent in the University's name	5,417,350
Maintained by Commonwealth of Kentucky	11,243,062
Uninsured, uncollateralized, held in Trust by the institution's agent	<u>1,156,743</u>
	<u>\$18,317,155</u>

At June 30, 1992 the University had investments as follows:

Uninsured, unregistered U.S. government obligation	\$	703
Uninsured, unregistered U.S. government obligations, held by the institution's agent in the University's name		2,268,588
Repurchase agreement; held by the Commonwealth of Kentucky in the University's name		<u>167,186</u>
		<u>\$ 2,436,477</u>

The University may legally invest in repurchase agreements, U.S. Treasury obligations and U.S. government agency obligations.

(5) INTERFUND BORROWINGS

All interfund borrowings have been made from unrestricted funds. The amounts due to current unrestricted funds from current restricted funds, agency funds and unexpended plant funds are payable on demand without interest.

(6) INVESTMENTS

Investments are recorded at cost. Quoted market values of investments (primarily repurchase agreements and U.S. Treasury and U.S. agency debt securities) of the funds indicated were as follows:

	June 30, <u>1992</u>	June 30, <u>1991</u>
Endowment funds	\$ 167,789	\$ 161,703
Renewal and replacement	106,625	58,510
Retirement of indebtedness	2,161,963	1,934,413
Unexpended	-	395,047

(7) LEASES

The University has operating lease agreements for purchase and/or use of equipment and various parcels of real estate not requiring disclosure of net minimum lease payments. These lease obligations and installment purchase obligations are not significant for recognition in the University's financial statements. The University recognizes the expenditures related to those obligations in the current unrestricted funds as lease payments are made. Total rent expenditures under operating type leases were approximately \$360,000 in 1992.

SUPPLEMENTAL INFORMATION

MOREHEAD STATE UNIVERSITY

SCHEDULES OF CURRENT FUNDS REVENUES

FOR THE YEARS ENDED JUNE 30, 1992 AND 1991

	<u>1992</u>	
	<u>Unrestricted</u>	<u>Restricted</u>
EDUCATIONAL AND GENERAL:		
Tuition and fees -		
Degree credit - Fall	\$ 6,935,156	\$ -
Degree credit - Spring	6,520,859	-
Degree credit - Summer and special sessions	1,533,042	-
Other student fees -		
Student activity and service fee	784,668	-
Music, lab and course fees	37,989	-
Extension and correspondence	57,297	-
State appropriations	32,141,800	-
Governmental grants and contracts -		
Supplemental Education Opportunity Grants	-	211,765
Pell Grants	-	6,646,849
College Work Study	-	1,138,995
Other State and Federal grants	-	4,953,912
Indirect cost reimbursement	202,708	-
Sales and services of educational activities	1,021,190	-
Other sources	1,400,680	-
Private gifts	-	-
	<u>50,635,389</u>	<u>12,951,521</u>
SALES AND SERVICES OF AUXILIARY ENTERPRISES:		
Residence halls	4,571,488	-
Married student and faculty housing	570,573	-
Food service	517,709	-
University store	2,592,765	-
Other sources	270,999	-
	<u>8,523,534</u>	<u>-</u>
TOTAL CURRENT FUNDS REVENUES	<u>\$59,158,923</u>	<u>\$12,951,521</u>

<u>1992</u>	<u>1991</u>
<u>Totals</u>	<u>Totals</u>
\$ 6,935,156	\$ 6,081,500
6,520,859	5,741,778
1,533,042	1,407,023
784,668	566,539
37,989	36,300
57,297	61,138
32,141,800	30,984,300
211,765	156,018
6,646,849	5,893,649
1,138,995	1,048,802
4,953,912	3,686,979
202,708	130,743
1,021,190	1,013,373
1,400,680	1,162,893
-	105,500
<u>63,586,910</u>	<u>58,076,535</u>
4,571,488	4,385,579
570,573	534,534
517,709	560,510
2,592,765	2,710,912
270,999	313,960
<u>8,523,534</u>	<u>8,505,495</u>
<u>\$72,110,444</u>	<u>\$66,582,030</u>

MOREHEAD STATE UNIVERSITY

SCHEDULES OF CURRENT FUNDS EXPENDITURES AND
MANDATORY TRANSFERS

FOR THE YEARS ENDED JUNE 30, 1992 AND 1991

	<u>1992</u>	
	<u>Unrestricted</u>	<u>Restricted</u>
EDUCATIONAL AND GENERAL:		
Instruction -		
Personal services	\$20,853,412	\$ 821,215
Operating expenses	1,003,140	264,399
Capital outlay	<u>84,075</u>	<u>136,441</u>
	<u>21,940,627</u>	<u>1,222,055</u>
Research -		
Personal services	31,273	137,124
Operating expenses	40,713	453,439
Capital outlay	<u>5,677</u>	<u>20,325</u>
	<u>77,663</u>	<u>610,888</u>
Public service -		
Personal services	732,498	1,164,829
Operating expenses	208,042	554,575
Capital outlay	<u>31,942</u>	<u>19,932</u>
	<u>972,482</u>	<u>1,739,336</u>
Library -		
Personal services	1,190,636	73,121
Operating expenses	163,021	-
Capital outlay	<u>483,220</u>	<u>-</u>
	<u>1,836,877</u>	<u>73,121</u>
Academic support -		
Personal services	1,887,861	86,314
Operating expenses	1,626,738	-
Capital outlay	<u>292,348</u>	<u>-</u>
	<u>3,806,947</u>	<u>86,314</u>
Student services -		
Personal services	3,206,341	453,274
Operating expenses	2,000,940	89,435
Capital outlay	<u>50,734</u>	<u>14,956</u>
	<u>5,258,015</u>	<u>557,665</u>
Institutional support -		
Personal services	4,648,613	112,721
Operating expenses	1,277,141	96,555
Capital outlay	<u>164,139</u>	<u>-</u>
	<u>6,089,893</u>	<u>209,276</u>

<u>1992</u>	<u>1991</u>
<u>Totals</u>	<u>Totals</u>
\$21,674,627	\$20,180,088
1,267,539	1,321,285
<u>220,516</u>	<u>262,735</u>
<u>23,162,682</u>	<u>21,764,108</u>
168,397	41,673
494,152	42,406
<u>26,002</u>	<u>10,971</u>
<u>688,551</u>	<u>95,050</u>
1,897,327	1,715,821
762,617	717,551
<u>51,874</u>	<u>110,256</u>
<u>2,711,818</u>	<u>2,543,628</u>
1,263,757	1,168,640
163,021	144,404
<u>483,220</u>	<u>404,980</u>
<u>1,909,998</u>	<u>1,718,024</u>
1,974,175	1,788,615
1,626,738	1,148,720
<u>292,348</u>	<u>153,181</u>
<u>3,893,261</u>	<u>3,090,516</u>
3,659,615	3,021,364
2,090,375	1,941,811
<u>65,690</u>	<u>59,185</u>
<u>5,815,680</u>	<u>5,022,360</u>
4,761,334	4,266,055
1,373,696	1,408,502
<u>164,139</u>	<u>357,452</u>
<u>6,299,169</u>	<u>6,032,009</u>

MOREHEAD STATE UNIVERSITY

SCHEDULES OF CURRENT FUNDS EXPENDITURES AND
MANDATORY TRANSFERS (CONTINUED)

FOR THE YEARS ENDED JUNE 30, 1992 AND 1991

	1992	
	<u>Unrestricted</u>	<u>Restricted</u>
EDUCATIONAL AND GENERAL (CONTINUED):		
Operation and maintenance of plant -		
Personal services	\$ 2,988,401	\$ 6,910
Operating expenses	917,074	-
Capital outlay	<u>554,687</u>	<u>-</u>
	<u>4,460,162</u>	<u>6,910</u>
Student financial aid -		
Personal services	105,722	-
Operating expenses	<u>2,407,725</u>	<u>8,138,510</u>
	<u>2,513,447</u>	<u>8,138,510</u>
Total educational and general expenditures -		
Personal services	35,644,757	2,855,508
Operating expenses	9,644,534	9,596,913
Capital outlay	<u>1,666,822</u>	<u>191,654</u>
	<u>46,956,113</u>	<u>12,644,075</u>
Mandatory transfers -		
Principal and interest	2,843,067	-
Loan and other matching funds	<u>367,790</u>	<u>-</u>
	<u>3,210,857</u>	<u>-</u>
TOTAL EDUCATIONAL AND GENERAL	<u>\$50,166,970</u>	<u>\$12,644,075</u>
AUXILIARY ENTERPRISES:		
Expenditures -		
Personal services	\$ 1,654,947	\$ 285,596
Operating expenses	4,734,666	-
Capital outlay	<u>61,840</u>	<u>-</u>
	<u>6,451,453</u>	<u>285,596</u>
Mandatory transfers -		
Principal and interest	<u>1,786,833</u>	<u>-</u>
TOTAL AUXILIARY ENTERPRISES	<u>\$ 8,238,286</u>	<u>\$ 285,596</u>

<u>1992</u>	<u>1991</u>
<u>Totals</u>	<u>Totals</u>
\$ 2,995,311	\$ 2,191,275
917,074	1,717,875
<u>554,687</u>	<u>535,610</u>
<u>4,467,072</u>	<u>4,444,760</u>
105,722	87,905
<u>10,546,235</u>	<u>9,806,178</u>
<u>10,651,957</u>	<u>9,894,083</u>
38,500,265	34,461,436
19,241,447	18,248,732
<u>1,858,476</u>	<u>1,894,370</u>
<u>59,600,188</u>	<u>54,604,538</u>
2,843,067	2,127,003
<u>367,790</u>	<u>341,663</u>
<u>3,210,857</u>	<u>2,468,666</u>
<u>\$62,811,045</u>	<u>\$57,073,204</u>
\$ 1,940,543	\$ 2,291,598
4,734,666	3,939,050
<u>61,840</u>	<u>338,055</u>
<u>6,737,049</u>	<u>6,568,703</u>
<u>1,786,833</u>	<u>1,292,339</u>
<u>\$ 8,523,882</u>	<u>\$ 7,861,042</u>

1992
Totals

\$40,440,808
23,976,113
1,920,316
66,337,237

4,629,900
367,790
4,997,690

\$71,334,927

1991
Totals

\$36,753,034
22,187,782
2,232,425
61,173,241

3,419,342
341,663
3,761,005

\$64,934,246

MOREHEAD STATE UNIVERSITY

SCHEDULES OF CHANGES IN FUND BALANCES - LOAN FUNDS

FOR THE YEARS ENDED JUNE 30, 1992 AND 1991

	<u>1992</u>	
	<u>Perkins Loan Fund</u>	<u>Nursing Loan Fund</u>
BALANCE, beginning of year	<u>\$ 3,319,843</u>	<u>\$20,312</u>
INCREASES:		
Reimbursement for cancellations	36,369	-
Interest income on loans	78,019	858
Miscellaneous interest income	4,183	49
Federal contributions	2,422	-
Institutional contributions	460	-
Other	10	26
Recovery of doubtful accounts previously written off	<u>24,221</u>	<u>-</u>
	<u>145,684</u>	<u>933</u>
DECREASES:		
Loan principal cancelled	40,293	-
Loan interest cancelled	6,047	-
Administrative and collection expenses	14,319	447
Return of excess funds	-	4,749
Other	<u>-</u>	<u>38</u>
	<u>60,659</u>	<u>5,234</u>
BALANCE, end of year	<u>\$ 3,404,868</u>	<u>\$16,011</u>

<u>1992</u>	<u>1991</u>
<u>Totals</u>	<u>Totals</u>
<u>\$ 3,340,155</u>	<u>\$ 3,306,120</u>
36,369	30,329
78,877	72,834
4,232	6,037
2,422	2,068
460	230
36	1,464
<u>24,221</u>	<u>1,693</u>
<u>146,617</u>	<u>114,655</u>
40,293	48,153
6,047	7,751
14,766	16,739
4,749	7,894
<u>38</u>	<u>83</u>
<u>65,893</u>	<u>80,620</u>
<u>\$ 3,420,879</u>	<u>\$ 3,340,155</u>

MOREHEAD STATE UNIVERSITY

SCHEDULES OF HOUSING SYSTEM
REVENUES AND EXPENDITURES

FOR THE YEARS ENDED JUNE 30, 1992 AND 1991

	<u>1992</u>	<u>1991</u>
REVENUES:		
Housing fees	<u>\$5,247,613</u>	<u>\$5,066,199</u>
OPERATING EXPENDITURES:		
Residence hall grants	340,596	653,590
Residence hall services	629,064	733,968
Student housing	805,611	734,372
Residence hall housing	662,868	611,016
Telephones	261,577	68,326
Faculty/staff housing	40,668	60,673
Married housing	77,614	126,168
Cable	51,350	65,982
Laundry	37,097	38,268
Auxiliary maintenance	<u>857,300</u>	<u>846,199</u>
	<u>3,763,745</u>	<u>3,938,562</u>
REVENUES IN EXCESS OF OPERATING EXPENDITURES	<u>1,483,868</u>	<u>1,127,637</u>
DEBT SERVICE EXPENDITURES:		
Principal	770,000	660,000
Interest	<u>990,524</u>	<u>783,414</u>
	<u>1,760,524</u>	<u>1,443,414</u>
EXPENDITURES IN EXCESS OF REVENUES	<u>\$ (276,656)</u>	<u>\$ (315,777)</u>

MOREHEAD STATE UNIVERSITY

SUMMARY SCHEDULE OF BONDS, NOTE AND LEASE PAYABLE

JUNE 30, 1992

	<u>Original Issue</u>	<u>Outstanding June 30, 1992</u>
HOUSING AND DINING SYSTEM		
REVENUE BONDS:		
Series A	\$1,040,000	\$ 330,000
Series B	735,000	240,000
Series C	525,000	170,000
Series D	1,050,000	440,000
Series E	200,000	75,000
Series F	390,000	280,000
Series G	1,340,000	720,000
Series H	1,840,000	915,000
Series I	3,920,000	2,065,000
Series J	5,800,000	1,695,000
Series K	3,530,000	3,365,000
Series L	3,560,000	3,470,000
Series M	6,675,000	6,675,000
CONSOLIDATED EDUCATIONAL BUILDING		
REVENUE BONDS:		
Series C	1,950,000	440,000
Series D	5,300,000	1,630,000
Series E	4,350,000	1,065,000
Series F	4,100,000	1,465,000
Series G	6,300,000	3,895,000
Series H	3,160,000	2,940,000
Series I	5,700,000	5,700,000
PROJECT 48 BONDS	5,667,000	5,140,094
PROJECT 50 BONDS	7,400,501	7,206,080
PROJECT 52 BONDS	2,030,000	2,030,000
NOTE PAYABLE	366,893	149,739
LEASE PURCHASE AGREEMENT	1,300,000	<u>1,300,000</u>
TOTAL BONDS, NOTE AND LEASE PAYABLE		<u>\$53,400,913</u>

MOREHEAD STATE UNIVERSITY

STATEMENT OF RECEIPTS, DISBURSEMENTS AND FUND BALANCES

SINKING FUNDS

FOR THE YEAR ENDED JUNE 30, 1992

	<u>Sinking Fund</u>	<u>Housing and Dining System Debt Service Reserve Fund</u>
FUND BALANCES, June 30, 1991	\$ 978,428	\$ 676,718
RECEIPTS AND OTHER ADDITIONS:		
Transferred from Housing System Revenue Fund	1,786,833	-
Transferred from Consolidated Educational Revenue Fund	-	-
Income from investments	45,583	62,256
Redemption of investments	1,772,807	2,702,254
Transfer from Sinking Fund	-	627,453
Increase in investments	-	1,450,270
Bond proceeds	<u>33,042</u>	<u>825,431</u>
	<u>3,638,265</u>	<u>5,667,664</u>
Total available funds	<u>4,616,693</u>	<u>6,344,382</u>
DISBURSEMENTS AND OTHER DEDUCTIONS:		
Redemption of bonds	770,000	-
Payment of interest	1,006,303	-
Purchase of investments	909,214	4,102,526
Transfer to Debt Service Reserve Fund	627,453	-
Decrease in investments	919,917	-
Other	<u>-</u>	<u>114,990</u>
	<u>4,232,887</u>	<u>4,217,516</u>
FUND BALANCES, June 30, 1992	<u>\$ 383,806</u>	<u>\$ 2,126,866</u>

Repair Fund	Consolidated Educational Building Bonds	Totals
\$ 347,185	\$1,932,030	\$ 3,934,361
-	-	1,786,833
-	1,626,255	1,626,255
18,690	156,832	283,361
917,694	-	5,392,755
-	-	627,453
19,340	-	1,469,610
-	-	858,473
<u>955,724</u>	<u>1,783,087</u>	<u>12,044,740</u>
<u>1,302,909</u>	<u>3,715,117</u>	<u>15,979,101</u>
-	1,140,000	1,910,000
-	713,154	1,719,457
936,468	-	5,948,208
-	-	627,453
-	-	919,917
-	-	114,990
<u>936,468</u>	<u>1,853,154</u>	<u>11,240,025</u>
<u>\$ 366,441</u>	<u>\$1,861,963</u>	<u>\$ 4,739,076</u>

MOREHEAD STATE UNIVERSITY

SCHEDULE OF BOND RETIREMENT AND INTEREST PAYMENTS
HOUSING AND DINING SYSTEM REVENUE BONDS

SUBSEQUENT TO JUNE 30, 1992

Year Ending June 30,	<u>SERIES A</u>		<u>SERIES B</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1993	\$ 40,000	\$ 9,300	\$ 30,000	\$ 6,469
1994	40,000	8,100	30,000	5,606
1995	45,000	6,825	30,000	4,744
1996	45,000	5,475	30,000	3,881
1997	45,000	4,125	30,000	3,019
1998-2011	<u>115,000</u>	<u>4,500</u>	<u>90,000</u>	<u>3,681</u>
TOTALS	<u>\$330,000</u>	<u>\$ 38,325</u>	<u>\$240,000</u>	<u>\$ 27,400</u>
TOTAL PRINCIPAL AND INTEREST		<u>\$368,325</u>		<u>\$267,400</u>

<u>SERIES C</u>	
<u>Principal</u>	<u>Interest</u>
\$ 20,000	\$ 5,000
20,000	4,375
20,000	3,750
20,000	3,125
25,000	2,422
<u>65,000</u>	<u>2,734</u>
<u>\$170,000</u>	<u>\$ 21,406</u>
	<u>\$191,406</u>

<u>SERIES D</u>	
<u>Principal</u>	<u>Interest</u>
\$ 40,000	\$ 14,700
40,000	13,300
40,000	11,900
40,000	10,500
45,000	9,013
<u>235,000</u>	<u>21,087</u>
<u>\$440,000</u>	<u>\$ 80,500</u>
	<u>\$520,500</u>

MOREHEAD STATE UNIVERSITY

SCHEDULE OF BOND RETIREMENT AND INTEREST PAYMENTS
HOUSING AND DINING SYSTEM REVENUE BONDS (CONTINUED)

SUBSEQUENT TO JUNE 30, 1992

Year Ending June 30,	<u>SERIES E</u>		<u>SERIES F</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1993	\$ 5,000	\$ 2,447	\$ 25,000	\$ 9,028
1994	5,000	2,278	25,000	8,184
1995	5,000	2,109	25,000	7,341
1996	5,000	1,941	25,000	6,497
1997	10,000	1,688	30,000	5,569
1998-2011	<u>45,000</u>	<u>3,459</u>	<u>150,000</u>	<u>12,656</u>
TOTALS	<u>\$ 75,000</u>	<u>\$ 13,922</u>	<u>\$280,000</u>	<u>\$ 49,275</u>
TOTAL PRINCIPAL AND INTEREST		<u>\$ 88,922</u>		<u>\$329,275</u>

<u>SERIES G</u>	
<u>Principal</u>	<u>Interest</u>
\$ 55,000	\$ 24,238
60,000	22,225
60,000	20,125
60,000	18,025
65,000	15,838
<u>420,000</u>	<u>45,500</u>
<u>\$720,000</u>	<u>\$ 145,951</u>
	<u>\$ 865,951</u>

<u>SERIES H</u>	
<u>Principal</u>	<u>Interest</u>
\$ 60,000	\$ 33,188
60,000	30,938
60,000	28,688
65,000	26,344
65,000	23,906
<u>605,000</u>	<u>95,344</u>
<u>\$ 915,000</u>	<u>\$ 238,408</u>
	<u>\$1,153,408</u>

MOREHEAD STATE UNIVERSITY

SCHEDULE OF BOND RETIREMENT AND INTEREST PAYMENTS
HOUSING AND DINING SYSTEM REVENUE BONDS (CONCLUDED)

SUBSEQUENT TO JUNE 30, 1992

Year Ending June 30,	<u>SERIES I</u>		<u>SERIES J</u>		<u>SERIES K</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1993	\$ 115,000	\$ 60,225	\$ 245,000	\$ 84,915	\$ 90,000	\$ 227,153
1994	120,000	56,700	260,000	71,280	100,000	220,740
1995	125,000	53,025	280,000	56,700	105,000	213,821
1996	130,000	49,200	280,000	41,580	115,000	206,396
1997	135,000	45,225	305,000	25,785	125,000	198,296
1998-2011	<u>1,440,000</u>	<u>203,400</u>	<u>325,000</u>	<u>8,775</u>	<u>2,830,000</u>	<u>1,466,922</u>
TOTALS	<u>\$2,065,000</u>	<u>\$ 467,775</u>	<u>\$1,695,000</u>	<u>\$ 289,035</u>	<u>\$3,365,000</u>	<u>\$2,533,328</u>
TOTAL PRINCIPAL AND INTEREST		<u>\$2,532,775</u>		<u>\$1,984,035</u>		<u>\$5,898,328</u>

<u>SERIES L</u>		<u>SERIES M</u>		<u>Total Requirements</u>	
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$ 95,000	\$ 237,980	\$ -	\$ 410,165	\$ 820,000	\$ 1,124,808
100,000	231,885	175,000	404,915	1,035,000	1,080,526
110,000	225,215	185,000	394,115	1,090,000	1,028,358
115,000	217,958	195,000	382,715	1,125,000	973,637
120,000	210,260	205,000	370,715	1,205,000	915,861
<u>2,930,000</u>	<u>1,683,865</u>	<u>5,915,000</u>	<u>3,457,883</u>	<u>15,165,000</u>	<u>7,009,806</u>
<u>\$3,470,000</u>	<u>\$2,807,163</u>	<u>\$6,675,000</u>	<u>\$ 5,420,508</u>	<u>\$20,440,000</u>	<u>\$12,132,996</u>
	<u>\$6,277,163</u>		<u>\$12,095,508</u>		<u>\$32,572,996</u>

MOREHEAD STATE UNIVERSITY

SCHEDULE OF BOND RETIREMENT AND INTEREST PAYMENTS
CONSOLIDATED EDUCATIONAL BUILDING REVENUE BONDS

SUBSEQUENT TO JUNE 30, 1992

<u>Year Ending</u> <u>June 30,</u>	<u>Principal</u>	<u>SERIES C</u>	<u>Interest</u>
1993	\$215,000		\$ 15,081
1994	225,000		6,750
1995	-		-
1996	-		-
1997	-		-
1998 - 2007	<u>-</u>		<u>-</u>
TOTALS	<u>\$440,000</u>		<u>\$ 21,831</u>
TOTAL PRINCIPAL AND INTEREST			<u>\$461,831</u>

<u>SERIES D</u>	
<u>Principal</u>	<u>Interest</u>
\$ 270,000	\$ 66,830
280,000	55,760
530,000	44,280
550,000	22,550
-	-
-	-
<u>\$1,630,000</u>	<u>\$ 189,420</u>
	<u>\$1,819,420</u>

<u>SERIES E</u>	
<u>Principal</u>	<u>Interest</u>
\$ 245,000	\$ 51,120
260,000	39,360
275,000	26,880
285,000	13,680
-	-
-	-
<u>\$1,065,000</u>	<u>\$ 131,040</u>
	<u>\$1,196,040</u>

MOREHEAD STATE UNIVERSITY

SCHEDULE OF BOND RETIREMENT AND INTEREST PAYMENTS
CONSOLIDATED EDUCATIONAL BUILDING REVENUE BONDS (CONCLUDED)

SUBSEQUENT TO JUNE 30, 1992

Year Ending June 30,	<u>SERIES F</u>		<u>SERIES G</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1993	\$ 180,000	\$ 80,985	\$ 225,000	\$ 249,055
1994	190,000	70,725	240,000	234,880
1995	190,000	59,895	255,000	219,520
1996	205,000	49,065	270,000	203,200
1997	340,000	37,380	300,000	185,920
1998-2007	<u>360,000</u>	<u>18,000</u>	<u>2,605,000</u>	<u>465,280</u>
TOTALS	<u>\$1,465,000</u>	<u>\$ 316,050</u>	<u>\$3,895,000</u>	<u>\$1,557,855</u>
TOTAL PRINCIPAL AND INTEREST		<u>\$1,781,050</u>		<u>\$5,452,855</u>

<u>SERIES H</u>		<u>SERIES I</u>		<u>Total Requirements</u>	
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$ 60,000	\$ 194,089	\$ 185,000	\$ 309,907	\$ 1,380,000	\$ 967,067
60,000	190,849	160,000	327,165	1,415,000	925,489
70,000	187,489	170,000	317,725	1,490,000	855,789
75,000	183,464	180,000	307,695	1,565,000	779,654
120,000	179,039	185,000	297,075	945,000	699,414
<u>2,555,000</u>	<u>1,133,870</u>	<u>4,820,000</u>	<u>2,640,240</u>	<u>10,340,000</u>	<u>4,257,390</u>
<u>\$2,940,000</u>	<u>\$2,068,800</u>	<u>\$5,700,000</u>	<u>\$4,199,807</u>	<u>\$17,135,000</u>	<u>\$ 8,484,803</u>
	<u>\$5,008,800</u>		<u>\$9,899,807</u>		<u>\$25,619,803</u>

MOREHEAD STATE UNIVERSITY

SCHEDULE OF PRINCIPAL RETIREMENT AND INTEREST PAYMENTS

PROJECT 48, 50 AND 52 BONDS AND OTHER LONG-TERM PAYABLES

SUBSEQUENT TO JUNE 30, 1992

	<u>PROJECT 48</u>		<u>PROJECT 50</u>	
Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
1993	\$ 167,976	\$ 387,485	\$ 225,986	\$ 457,347
1994	179,861	375,902	238,899	444,353
1995	192,539	363,317	253,248	430,257
1996	206,008	349,651	268,313	415,063
1997	221,063	334,821	284,455	398,696
1998 - 2010	<u>4,172,647</u>	<u>2,218,230</u>	<u>5,935,179</u>	<u>2,948,489</u>
TOTALS	<u>\$5,140,094</u>	<u>\$4,029,406</u>	<u>\$7,206,080</u>	<u>\$ 5,094,205</u>
TOTAL PRINCIPAL AND INTEREST		<u>\$9,169,500</u>		<u>\$12,300,285</u>

<u>PROJECT 52</u>		<u>NOTE PAYABLE</u>		<u>LEASE PURCHASE AGREEMENT</u>	
<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
\$ 155,000	\$ 109,391	\$ 72,384	\$ 9,651	\$ 293,014	\$ 90,350
165,000	101,783	77,355	3,288	313,379	69,986
175,000	93,278	-	-	335,158	48,206
185,000	83,913	-	-	358,449	24,912
195,000	73,648	-	-	-	-
<u>1,155,000</u>	<u>181,293</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$2,030,000</u>	<u>\$ 643,306</u>	<u>\$149,739</u>	<u>\$ 12,939</u>	<u>\$1,300,000</u>	<u>\$ 233,454</u>
	<u>\$2,673,306</u>		<u>\$162,678</u>		<u>\$1,533,454</u>

MOREHEAD STATE UNIVERSITY

SCHEDULE OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 1992

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Period</u>	<u>Grant Amount</u>
United States Department of Health and Human Services:			
Direct Programs -			
Child Development Handicapped 87-88	84.027	08/01/87-07/31/88	Closed
Child Development 91-92	84.027	08/01/91-07/31/92	69,975
Supplementary Training 87-88	13.790	09/01/87-08/31/88	Closed
Supplementary Training 88-89	13.790	09/01/88-08/31/89	Closed
Supplementary Training 89-90	13.790	09/01/89-08/31/90	2,820
Child Development 90-91	84.027	09/01/90-08/31/91	75,754
Health Science Information 90-91	13.991	09/28/90-09/27/92	65,707
Health Science Information 91-92	13.991	09/28/90-09/27/92	18,741
Drug Education 91-92	84.241A	10/01/91-09/30/92	63,238
Passed Through Gateway Community Services, Inc. -			
Head Start 91-92	13.600	08/01/91-07/31/92	89,239
Head Start 90-91	13.600	08/01/90-07/31/91	76,514
Passed through National Collegiate Athletics Association -			
NCAA Supplemental	-	06/01/90-05/31/92	2,345
NYSP Extended 90-91	-	10/01/90-05/31/91	39,568
NCAA Camp 1991	-	06/01/91-05/31/92	45,293
NCAA Camp 1992	-	06/01/92-05/31/93	42,500
Passed through Kentucky Cabinet for Human Resources -			
JOBS Service Instruction 1991	93.021	07/01/90-06/30/91	20,401
JOBS Service Contract 1991	93.021	07/01/90-06/30/91	3,159
JOBS Family Support Services 1991	93.021	03/01/91-06/30/91	17,486
JOBS College Classes 91-92	93.021	07/01/91-06/30/92	4,372
JOBS Support Services	93.021	07/01/91-06/30/92	7,140
JOBS ABE/GED 91-92	93.021	07/01/91-06/30/92	26,643
Total United States Department of Health and Human Services			
United States Department of Education:			
Direct Programs -			
College Work-Study	SFA(1)	07/01/91-06/30/92	782,988
Perkins Loan Program	SFA(1)	Indefinite	778,961
Supplemental Educational Opportunity Grant	SFA(1)	07/01/90-06/30/91	175,144
Pell Grant	SFA(1)	07/01/90-06/30/91	6,508,416

Unearned Revenue
(Revenue
Receivable)
as of
6/30/91

Funds Received
7/1/91 to
6/30/92

Funds Disbursed
7/1/91 to
6/30/92

Unearned Revenue
(Revenue
Receivable)
as of
6/30/92

\$ 300
-
2,324
3,668
(2,107)
8,837
(43,418)
-
-
(30,396)

\$ -
73,080
-
-
2,107
-
37,915
-
40,000
153,102

\$ -
60,458
2,324
3,668
-
8,837
6,753
5,377
29,343
116,760

\$ 300
12,622
-
-
-
-
(12,256)
(5,377)
10,657
5,946

-
(37,868)
(37,868)

49,393
37,868
87,261

88,058
-
88,058

(38,665)
-
(38,665)

-
24,096
30,412
-
54,508

2,345
-
9,801
28,475
40,621

638
24,096
41,049
-
65,783

1,707
-
(836)
28,475
29,346

9,458
2,322
(22,114)
-
-
-
(10,334)
(24,090)

800
-
24,294
3,187
9,800
16,907
54,988
335,972

10,258
3,222
-
3,339
4,754
23,540
45,113
315,714

-
(900)
2,180
(152)
5,046
(6,633)
(459)
(3,832)

(47,125)
(3,332,722)

834,673
4,778,371

787,548
4,759,574

-
(3,313,925)

-
(119,372)

179,721
6,297,861

179,721
6,529,707

-
(351,218)

MOREHEAD STATE UNIVERSITY

SCHEDULE OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 1992

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Period</u>	<u>Grant Amount</u>
Guaranteed Student Loans	SFA(1)	07/01/90-06/30/91	-
Upward Bound 92-93	84.047A(1)	06/01/92-05/31/93	370,231
Upward Bound 89-90	84.047A(1)	06/01/89-05/31/90	Closed
Upward Bound 90-91	84.047A(1)	06/01/90-05/31/91	226,048
Upward Bound 91-92	84.047A(1)	06/01/91-05/30/92	300,023
Talent Search 89-90	84.044A	07/01/89-06/30/90	Closed
Talent Search 90-91	84.044A	07/01/90-06/30/91	171,903
Talent Search 91-92	84.044A	07/01/91-06/30/92	234,069
Cooperative Education 88-89	84.199	10/01/88-09/30/89	Closed
Special Services 89-90	84.042A	09/01/89-08/31/90	25,303
Special Services 90-91	84.042A	09/01/90-08/31/91	145,494
Special Services 91-92	84.042A	09/01/91-08/31/92	170,833
Veteran's Education Outreach 90-91	84.064	07/01/90-06/30/91	1,691
Veteran's Education Outreach 91-92	84.064	07/01/91-06/30/92	-
Upward Bound - Meals		07/01/91-06/30/92	10,000
Destination Graduation - Academic 91-92	84.204A	10/01/91-09/30/92	22,907
Destination Graduation - Summer 91-92	84.204A	10/01/91-09/30/92	44,000
Destination Graduation - Academic 90-91	84.204A	10/01/90-09/30/91	24,703
Destination Graduation - Summer 90-91	84.204A	10/01/90-09/30/91	42,338
Passed through State Department of Education -			
DOE-Jefferson Partnership 88-89	84.151	07/01/88-09/30/90	2,742
Student Recruitment Training 1991	84.002	07/01/90-06/30/91	17,441
Service Delivery System 1991	84.002	07/01/90-06/30/91	5,000
Agriculture Teacher	84.164	07/01/90-06/30/91	3,400
Health Education 91-92	84.215B	07/01/91-06/30/92	80,000
Educational Opportunity Center 91-92	84.066A	09/01/91-08/31/92	242,947
Vocational Ed. Lab 91-92	84.048	07/01/91-06/30/92	67,214
Vocational Ed. - Chair	84.048	07/01/91-06/30/92	29,234
Fashion Merchandising 91	84.048	07/01/91-06/30/92	8,321
Radio Technology	84.048	07/01/91-06/30/92	21,596
Office Management	84.048	07/01/91-06/30/92	14,904
Field Base 91-92	84.048	07/01/91-06/30/92	16,000
Business Teacher Enrichment	84.048	07/01/91-06/30/92	3,500
Home Economics 91-92	84.048	07/01/91-06/30/92	3,200
Administration Vocation	84.048	07/01/91-06/30/92	500
Agricultural Education	84.048	07/01/91-06/30/92	3,200
Applied Science	84.048	07/01/91-06/30/92	3,000
Vet Technology	84.048	07/01/91-06/30/92	58,500
Supplemental Vo-Ed	84.048	07/01/91-06/30/92	30,853

Unearned Revenue (Revenue Receivable) as of <u>6/30/91</u>	Funds Received 7/1/91 to <u>6/30/92</u>	Funds Disbursed 7/1/91 to <u>6/30/92</u>	Unearned Revenue (Revenue Receivable) as of <u>6/30/92</u>
-	4,758,927	4,758,927	-
-	62,091	69,256	(7,165)
80,045	-	-	80,045
(60,224)	-	15,512	(75,736)
3,141	231,033	270,373	(36,199)
(9,943)	-	-	(9,943)
13,849	34,903	12,386	36,366
-	196,801	234,382	(37,581)
1,206	-	-	1,206
7,360	-	-	7,360
8,236	35,494	31,450	12,280
-	155,833	138,149	17,684
1,691	-	1,691	-
-	13	-	13
-	4,920	4,920	-
-	18,965	21,160	(2,195)
-	8,580	21,612	(13,032)
(12,742)	12,712	-	(30)
<u>(10,753)</u>	<u>37,483</u>	<u>26,844</u>	<u>(114)</u>
<u>(3,477,353)</u>	<u>17,648,381</u>	<u>17,863,212</u>	<u>(3,692,184)</u>
45	-	-	45
(1,503)	-	44	(1,547)
(480)	-	-	(480)
2,753	-	3,256	(503)
-	65,000	48,381	16,619
-	205,000	187,313	17,687
-	22,592	57,767	(35,175)
-	18,979	26,418	(7,439)
-	7,020	8,321	(1,301)
-	3,407	19,293	(15,886)
-	11,483	14,416	(2,933)
-	5,925	15,462	(9,537)
-	1,817	3,500	(1,683)
-	2,138	3,194	(1,056)
-	79	155	(76)
-	1,814	3,199	(1,385)
-	359	1,659	(1,300)
-	-	47,147	(47,147)
-	-	5,331	(5,331)
<u>815</u>	<u>345,613</u>	<u>444,856</u>	<u>(98,428)</u>

MOREHEAD STATE UNIVERSITY

SCHEDULE OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 1992

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Period</u>	<u>Grant Amount</u>
Passed Through State Department of Adult and Technical Education -			
Home Economics Enrichment 89-90	84.049	07/01/89-06/30/90	Closed
Business Teacher Education 90-91	84.048	07/01/90-06/30/91	4,900
Field Base Teacher Education 90-91	84.048	07/01/90-06/30/91	20,600
Administration and Coordination 90-91	84.048	07/01/90-06/30/91	1,000
Agribusiness Education 90-91	84.049	07/01/90-06/30/91	4,000
Home Economics 90-91	84.048	07/01/90-06/30/91	7,000
Nursing Part A-Disadvantaged 90-91	84.048	07/01/90-06/30/91	11,534
Nursing Part A-Regular 90-91	84.048	07/01/90-06/30/91	4,556
Radiologic Tech Part B 90-91	84.048	07/01/90-06/30/91	4,554
Industrial Ed Part A-Handicapped 90-91	84.049	07/01/90-06/30/91	4,260
Industrial Ed Part A-Regular 90-91	84.048	07/01/90-06/30/91	4,555
Industrial Ed Part B-Regular 90-91	84.048	07/01/90-06/30/91	4,554
Technology Education 90-91	84.048	07/01/90-06/30/91	3,000

Total United States Department
of Education

United States Department of Employment Services:			
JTPA MSU Learning Center 90-91	17.246-17.251	07/01/90-06/30/91	15,960
ABE Food Stamp 89-90	17.246-17.251	10/01/89-09/30/90	15,930
ABE Food Stamp 1989	17.246-17.251	03/01/89-09/30/89	Closed
JTPA Morgan County 90-91	17.246-17.251	07/01/90-06/30/91	10,710
JTPA MOAR 90-91	17.246-17.251	04/01/90-07/31/91	52,888
JTPA MOAR 91-92	17.246-17.251	05/01/91-08/09/91	78,048
JTPA Associate Degree 90-91	17.246-17.251	07/01/90-06/30/91	26,230
JTPA Associate Degree 91-92	17.246-17.251	07/01/91-06/30/92	17,922
JTPA Medical/Clerical/Retail 90-91	17.246-17.251	07/01/90-06/30/91	56,383
JTPA Pharmacy 90-91	17.246-17.251	07/01/90-06/30/91	22,655
JTPA Pharmacy 89-90	17.246-17.251	08/28/89-06/30/90	Closed
JTPA Pharmacy 88-89	17.246-17.251	07/01/88-06/30/89	Closed
JTPA Medical Aid 88-89	17.246-17.251	07/01/88-06/30/89	Closed
JTPA Contingency	17.246-17.251	Ongoing	767
Youth Education Services 89	17.246-17.251	03/27/89 - Spent	79
Pre-Employment Work Training 89	17.246-17.251	01/16/89-04/14/89	Closed
JTPA MOAR 92-93	17.246-17.251	05/01/92-08/09/92	82,033
JTPA MOAR Meals		07/01/91-06/30/92	-

Total United States Department
of Employment Services

Unearned Revenue (Revenue Receivable) as of <u>6/30/91</u>	Funds Received 7/1/91 to <u>6/30/92</u>	Funds Disbursed 7/1/91 to <u>6/30/92</u>	Unearned Revenue (Revenue Receivable) as of <u>6/30/92</u>
(4)	-	-	(4)
(1,717)	1,717	-	-
(4,651)	4,651	-	-
(664)	664	-	-
(2,093)	2,093	-	-
(2,520)	2,520	-	-
(3,377)	3,377	-	-
(3,755)	3,755	-	-
(3,600)	3,600	-	-
(3,467)	3,467	-	-
(2,290)	2,290	-	-
(4,515)	4,515	-	-
(2,424)	2,424	-	-
<u>(35,077)</u>	<u>35,073</u>	<u>-</u>	<u>(4)</u>
<u>(3,511,615)</u>	<u>18,029,067</u>	<u>18,308,068</u>	<u>(3,790,616)</u>
8,359	3,325	9,710	1,974
7,570	-	20	7,550
(2,170)	-	-	(2,170)
(433)	-	600	(1,033)
5,667	-	1,125	4,542
(20,044)	74,731	47,488	7,199
(8,928)	11,451	-	2,523
-	7,398	13,129	(5,731)
(9,443)	11,731	2,894	(606)
(2,911)	2,622	959	(1,248)
(21)	-	-	(21)
(5,698)	-	-	(5,698)
(5,262)	-	-	(5,262)
632	-	-	632
485	-	-	485
-	191	-	191
-	-	21,843	(21,843)
<u>-</u>	<u>5,438</u>	<u>5,438</u>	<u>-</u>
<u>(32,197)</u>	<u>116,887</u>	<u>103,206</u>	<u>(18,516)</u>

MOREHEAD STATE UNIVERSITY

SCHEDULE OF FEDERAL AWARDS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 1992

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Period</u>	<u>Grant Amount</u>
Corporation for Public Broadcasting:			
CPB Grant 90-92	-	10/01/90-09/30/92	83,121
CPB Grant 86-88	-	10/01/86-09/30/88	Closed
CPB/NPPAG 91-93	-	10/01/91-09/30/93	31,064
CPB/NPPAG 91-93	-	10/01/91-09/30/93	80,044
Radio Tune-In 88	-	10/01/87-09/30/88	Closed
Total Corporation for Public Broadcasting			
Small Business Administration:			
SBDC Federal 90-91	59.037	09/30/90-09/29/91	126,600
SBDC Federal 91-92	59.037	09/30/91-09/29/92	138,600
Small Business Mini-Grant	59.037	Ongoing	5,591
Total Small Business Administration			
OTHER FEDERALLY-SPONSORED PROJECTS:			
Appalachian Regional Commission:			
Forestry Technology 91-92	23.012	06/15/91-06/15/92	58,069
Forestry Technology 90-91	23.012	10/01/90-06/15/91	32,946
Forestry Technology 89-90	23.012	10/01/89-09/30/90	49,774
Forestry Technology 88-89	23.012	10/01/88-09/30/89	14,914
Action:			
RSVP 1990	72.002	03/01/90-06/30/90	13,720
RSVP Action 91-92	72.002	03/01/91-06/30/92	
RSVP Action 90-91	72.002	07/01/90-06/30/91	35,850
RSVP Mentor Program 91-92	72.002	07/01/91-06/30/92	5,000
Vista-Travel 89-90	72.002	06/26/89-06/25/90	Closed
Vista-Travel 90-91	72.002	06/26/90-06/25/91	2,900
Vista-Travel 91-92	72.002	06/26/91-06/25/92	4,500
National Science Foundation			
Math Teachers 90-91	47.066	05/01/90-04/30/91	16,508
Math Teachers 91-92	47.066	01/01/91-12/31/91	35,579
Sediment Water 91-92	47.066	04/01/91-03/31/92	6,480
Sediment Water 92-93	47.066	04/01/92-03/31/93	7,960
EPSSCOR Reeder	-	05/01/92-04/30/93	12,521
EPSOR Mattingly	-	05/01/92-04/30/93	15,000
United States Department of Agriculture:			
NCAA Camp Food 91	10.599	07/01/91-08/02/91	20,912
NCAA Camp Food 90	10.599	06/25/90-07/27/90	18,861

Unearned Revenue (Revenue Receivable) as of <u>6/30/91</u>	Funds Received 7/1/91 to <u>6/30/92</u>	Funds Disbursed 7/1/91 to <u>6/30/92</u>	Unearned Revenue (Revenue Receivable) as of <u>6/30/92</u>
19,771	-	19,796	(25)
(67)	-	-	(67)
-	31,064	31,064	-
-	80,044	68,295	11,749
<u>(11)</u>	<u>-</u>	<u>-</u>	<u>(11)</u>
 <u>19,693</u>	 <u>111,108</u>	 <u>119,155</u>	 <u>11,646</u>
 (58,022)	 95,098	 37,225	 (149)
-	37,875	110,296	(72,421)
<u>3,716</u>	<u>2,500</u>	<u>4,289</u>	<u>1,927</u>
 <u>(54,306)</u>	 <u>135,473</u>	 <u>151,810</u>	 <u>(70,643)</u>
 -	 31,351	 44,331	 (12,980)
(12,738)	408	-	(12,330)
(21,517)	-	-	(21,517)
(783)	-	-	(783)
 439	 -	 439	 -
(32)	32,732	37,345	(4,645)
(10,504)	10,511	-	7
-	-	4,679	(4,679)
-	98	-	98
(658)	658	-	-
-	3,985	4,480	(495)
 (2,943)	 2,943	 -	 -
-	26,032	29,464	(3,432)
(518)	6,480	5,962	-
-	7,560	6,203	1,357
-	-	8,588	(8,588)
-	-	6,338	(6,338)
 -	 16,283	 16,283	 -
(29)	-	-	(29)

MOREHEAD STATE UNIVERSITY

SCHEDULE OF FEDERAL AWARDS (CONCLUDED)

FOR THE YEAR ENDED JUNE 30, 1992

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Grant Period</u>	<u>Grant Amount</u>
U.S. Environmental Protection Agency:			
Micro Lab 91-92	-	04/09/91-06/30/91	3,050
Total Other Federally-Sponsored Projects			
Total Federal Awards			

Unearned Revenue (Revenue Receivable) as of <u>6/30/91</u>	Funds Received 7/1/91 to <u>6/30/92</u>	Funds Disbursed 7/1/91 to <u>6/30/92</u>	Unearned Revenue (Revenue Receivable) as of <u>6/30/92</u>
<u>3,050</u>	<u>3,995</u>	<u>10,261</u>	<u>(3,216)</u>
<u>(46,233)</u>	<u>143,036</u>	<u>174,373</u>	<u>(77,570)</u>
<u><u>\$(3,648,748)</u></u>	<u><u>\$18,871,543</u></u>	<u><u>\$19,172,326</u></u>	<u><u>\$(3,949,531)</u></u>

(1) Major Federal Awards Program.



Kelley, Galloway & Company, PSC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON
SCHEDULE OF FEDERAL AWARDS

Members of the Board of Regents and
Dr. Ronald G. Eaglin, President
Morehead State University
Morehead, Kentucky

We have audited the financial statements of Morehead State University as of and for the year ended June 30, 1992, and have issued our report thereon dated September 24, 1992. These financial statements are the responsibility of the University's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the financial statements of Morehead State University taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

Kelley, Galloway & Company, PSC

September 24, 1992



Kelley, Galloway & Company, PSC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH LAWS
AND REGULATIONS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Members of the Board of Regents and
Dr. Ronald G. Eaglin, President
Morehead State University
Morehead, Kentucky

We have audited the financial statements of Morehead State University as of and for the year ended June 30, 1992, and have issued our report thereon dated September 24, 1992.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to Morehead State University is the responsibility of the University's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of Morehead State University's compliance with certain provisions of laws, regulations, contracts and grants. However, our objective was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests indicate that, with respect to the items tested, Morehead State University complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that Morehead State University had not complied, in all material respects, with those provisions.

This report is intended for the information and use of management, the Board of Regents, the cognizant Federal audit agency and other audit agencies. However, this report is a matter of public record, and its distribution is not limited.

Kelley, Galloway & Company, PSC

September 24, 1992



Kelley, Galloway & Company, PSC
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S COMBINED REPORT ON COMPLIANCE WITH
GENERAL REQUIREMENTS APPLICABLE TO FEDERAL
AWARD PROGRAMS AND SPECIFIC REQUIREMENTS
APPLICABLE TO MAJOR AND NONMAJOR PROGRAM TRANSACTIONS

Members of the Board of Regents and
Dr. Ronald G. Eaglin, President
Morehead State University
Morehead, Kentucky

We have audited the financial statements of Morehead State University as of and for the year ended June 30, 1992, and have issued our report thereon dated September 24, 1992.

We have also audited Morehead State University's compliance with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal award programs, which are identified in the accompanying schedule of federal awards, for the year ended June 30, 1992. The management of Morehead State University is responsible for the University's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about the University's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described in the accompanying schedule of findings and questioned costs. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, Morehead State University complied, in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; special tests and provisions; claims for advances and reimbursements; and amounts claimed or used for matching that are applicable to each of its major federal award programs for the year ended June 30, 1992.

In connection with our audit of the financial statements of Morehead State University for the year ended June 30, 1992, and with our consideration of the University's internal control structure used to administer federal award programs, as required by OMB Circular A-133, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1992. As required by OMB Circular A-133, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, and eligibility requirements that are applicable to those transactions. Also, we have applied procedures to test Morehead State University's compliance with the following requirements applicable to each of its federal award programs, the major programs of which are identified in the accompanying schedule of federal awards for the year ended June 30, 1992:

- a. Political activity
- b. Civil rights
- c. Cash management
- d. Federal financial reports
- e. Allowable costs/cost principles
- f. Drug-Free Workplace Act
- g. Administrative requirements.

Our procedures for testing the general requirements that are listed in the preceding paragraph were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Audits of Institutions of Higher Learning and Other Nonprofit Institutions. Our procedures for testing compliance with the general requirements and the specific requirements applicable to the nonmajor programs which are listed in the preceding paragraph were substantially less in scope than an audit, the objective of which is the expression of an opinion on Morehead State University's compliance with the requirements. Accordingly, we do not express such as opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the sixth paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that Morehead State University had not complied, in all material respects, with those requirements. However, the results of our procedures disclosed immaterial instances of noncompliance with those requirements, which are described in the accompanying schedule of findings and questioned costs.

This report is intended for the information and use of management, the Board of Regents, the cognizant Federal audit agency and other audit agencies. However, this report is a matter of public record and its distribution is not limited.

Kelly, Galloway + Company, PSC

September 24, 1992

MOREHEAD STATE UNIVERSITY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 1992

Questioned
Costs

STAFFORD LOAN OVERAWARD

Finding -

Of fifty Stafford borrowers tested, we noted one instance where a student was awarded \$300 more than allowed and one other instance where a student was awarded \$214 more than allowed. Total Stafford awards for the year ended June 30, 1992 approximated \$4,760,000.

\$ 514

Recommendation -

We recommend procedures be followed in reviewing aggregate Stafford awards to ensure the proper limitations are observed.

PARENT LOANS FOR UNDERGRADUATE STUDENTS (PLUS) OVERAWARD

Finding -

Of five PLUS borrowers tested, we noted one instance where the student was awarded \$370 more than allowed.

\$ 370

Recommendation -

We recommend procedures be followed in reviewing aggregate PLUS awards to ensure the proper limitations are observed.

SUPPLEMENTAL LOANS FOR STUDENTS (SLS) OVERAWARD

Finding -

Of five SLS tested, we noted one instance where the student was awarded \$600 more than allowed.

\$ 600

Recommendation -

We recommend procedures be followed in reviewing aggregate SLS awards to ensure the proper limitations are observed.

VOCATIONAL REHABILITATION OVERAWARD

Finding -

Of fifty students awarded financial aid tested, we noted one instance where the student was awarded \$740 more than allowed of a Vocational Rehabilitation award.

\$ 740

Recommendation -

We recommend procedures be followed in reviewing aggregate Vocational Rehabilitation awards to ensure the proper limitations are observed.

EXIT INTERVIEWS

Finding -

Of fifty Stafford borrowers tested, we noted nine students had left the institution in the current year. Of these nine, we noted seven did not have an exit interview. We also noted these students were not mailed exit interview information.

\$ -

Recommendation -

Established Department of Education regulations should be followed in conducting exit interviews.

REFUND/REPAYMENT RETURN FUNDS TO PROGRAM/LENDER

Finding -

Of twenty-five refund/repayment calculations tested, it was determined that allocated funds were not returned to the proper program accounts within the required period in six instances.

\$ -

Recommendation -

Established regulations of the Department of Education should be followed with respect to the return of funds to the proper program accounts or lenders as a result of refunds/repayments. The University's employees responsible for returning the calculated amounts to the program accounts or lenders should be familiar with the time periods established by Department of Education regulations and coordinate with other University departments to ensure timely return of program funds.



Kelley, Galloway & Company, PSC
CERTIFIED PUBLIC ACCOUNTANTS

SINGLE AUDIT COMBINED REPORT ON INTERNAL CONTROL
STRUCTURE IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
AND THE ADDITIONAL TESTS REQUIRED BY THE SINGLE AUDIT ACT

Members of the Board of Regents and
Dr. Ronald G. Eaglin, President
Morehead State University
Morehead, Kentucky

We have audited the financial statements of Morehead State University for the year ended June 30, 1992, and have issued our report thereon dated September 24, 1992. We have also audited the University's compliance with requirements applicable to major programs and have issued our report thereon dated September 24, 1992.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Circular A-133, Audits of Institutions of Higher Education and Other Nonprofit Institutions. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement and about whether the University complied with laws and regulations, noncompliance with which would be material to a major program.

In planning and performing our audits of the financial statements of Morehead State University for the year ended June 30, 1992, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing opinions on the financial statements and on its compliance with requirements applicable to major federal award programs and not to provide assurance on the internal control structure.

The management of Morehead State University is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

- A. Accounting Controls
 - 1. Treasury or financing
 - 2. Revenue/receipts
 - 3. Purchases/disbursements
 - 4. Payroll/personnel
 - 5. External financial reporting.

- B. Controls Used in Administering Federal Award Programs
 - 1. General Requirements
 - a. Political activity
 - b. Civil rights
 - c. Cash management
 - d. Federal financial reports
 - e. Allowable costs/cost principles
 - f. Drug-Free Workplace Act
 - g. Administrative requirements.

 - 2. Specific Requirements
 - a. Types of services allowed or disallowed
 - b. Eligibility
 - c. Matching, level of effort or earmarking
 - d. Reporting
 - e. Special requirements, if any

 - 3. Claims for Advances and Reimbursements.

 - 4. Amounts Claimed or Used for Matching.

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1992, Morehead State University expended 91% of its total federal awards under major award programs.

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the University's major federal award programs, which are identified in the accompanying schedule of federal awards. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the University's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements or to administer federal award programs in accordance with applicable laws and regulations.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited

or that noncompliance with laws and regulations that would be material to a federal award program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

We noted other matters involving the internal control structure and its operation that we have reported to the management of Morehead State University in a separate letter dated September 24, 1992.

This report is intended for the information of the Board of Regents, management, the cognizant federal audit agency and other audit agencies. However, this report is a matter of public record and its distribution is not limited.

Kelley, Galloway & Company, P.C.

September 24, 1992