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Introduction

This publication was prepared by the Office of the Vice President for Planning, Budgets, and Technology to provide students, faculty, staff and other interested parties with a financial summary of Morehead State University's activities for the fiscal years ended June 30, 2005 and 2006. Explanations of the various formats and classifications of the financial data are also provided.

Hopefully, this publication will promote a basic understanding of the University's revenues and expenditures. Please contact the Office of the Vice President for Planning, Budgets, and Technology if you have any questions or wish additional information.

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Revenues and Expenditures Summary of Formats and Classifications

The following information summarizes the various formats and classifications of revenues and expenditures that are commonly used to report financial information for colleges and universities, including Morehead State University. These classifications are prescribed by the National Association of College and University Business Officers (NACUBO) and the American Institute of Certified Public Accountants. The University's independent accounting firm audits the financial statements annually and has found the University to be in compliance with the prescribed reporting guidelines.

REVENUES

Morehead State University receives income from various sources. The Council on Postsecondary Education is responsible by statute for establishing the full-time resident, non-resident, graduate, and undergraduate tuition rates for all state colleges and universities. Effective with the fall 2000 semester, the Council has delegated its responsibility for establishing tuition rates to the boards of the state colleges and universities. The Morehead State University Board of Regents also has the authority to establish other fees and charges as necessary to operate the institution.

For reporting purposes, revenues are generally grouped into the following classifications by source of funds:

Revenue	Source
Tuition and Fees	Students
State Appropriations	Legislative Appropriation
Governmental Grants and Contracts	Federal/State/Local
Indirect Cost Reimbursement	Federal/State/Local
Sales and Services of Educational Activities	Students/Public
Sales and Services of Auxiliary Enterprises	Students/Public
Other Sources	Students/Public

The University's published financial reports further classify revenues by function, either Educational and General or Sales and Services of Auxiliary Enterprises. Educational and General revenues support the primary mission of the University and include all the aforementioned revenue groups except Sales and Services of Auxiliary Enterprises.

Auxiliary enterprises include housing, food services, the university store, and a few other smaller programs and services. Auxiliary enterprises are generally self-supporting operations that furnish goods or services to students, faculty, and staff.

Unrestricted and Restricted Funds

In addition to classifying revenues by function, revenues are designated as either unrestricted or restricted. Most of the operating revenues received by the University have no limitations or stipulations placed on them by external agencies or donors and, thus, are unrestricted. Tuition and fees, state appropriations, and income from auxiliary enterprises comprise the majority of the institution's unrestricted revenues. These revenues are available for allocation by the Board of Regents for the operation of the institution.

Most restricted revenues are generated from grants or contracts through federal, state, and local governments or private sources. Restricted funds are made available to the institution by external agencies or donors for specific purposes.

All revenues received by the University are subject to the Board of Regents' oversight and the annual audit by the University's independent accounting firm. The University's audited 2004-05 and 2005-06 unrestricted revenues are presented on page 10.

EXPENDITURES

Similar to revenues, expenditures are usually classified by function in published financial reports. In addition, expenditures are also designated as either unrestricted or restricted. Expenditures are commonly presented in the following three formats:

I. By Function

The Council on Postsecondary Education requires that all expenditures be reported by function and the University's audited financial statements also reflect institutional expenditures in this format. The functional classifications used by the University are presented below:

Educational and General:

A. Instruction

Expenditures for credit and noncredit courses. Includes faculty and staff salaries, supplies, travel, printing, instructional equipment and other operating costs. Excludes expenditures for academic administration.

B. Research

Expenditures for activities organized to produce research outcomes.

C. Public Service

Expenditures for activities which provide non-instructional benefits to individuals and groups external to the institution.

D. Library

Expenditures associated with the operation of the University's library including personnel, books and periodicals, and other operating expenses.

E. Academic Support

Includes funds expended in support of the University's primary functions of instruction, research, and public service. Examples include academic computing, the art gallery, the university farm, academic administration, and faculty development activities.

F. Student Services

Expenditures for activities which contribute to the student's emotional and physical well being and to his or her intellectual, cultural, and social development outside the context of the formal instructional program. Expenditures for student activities and organizations, cultural events, student publications, intramural athletics, intercollegiate athletics, personal counseling and career guidance, student financial aid administration, and student health services are included in this functional area.

G. Institutional Support

Expenditures for the operational support of the daily functions and management of the University. Examples include executive management (President and Vice Presidents' offices), fiscal operations, staff, administration, public relations and development, and administrative computing support.

H. Operations and Maintenance of Plant

Expenditures for the operations and maintenance of physical plant, net of amounts charged to auxiliary enterprises. Includes expenditures for grounds and facilities, utilities, property insurance, and similar items.

I. Student Financial Aid

Includes scholarships, fellowships and tuition remission funded from the unrestricted operating budget and federal and state student aid programs.

J. Mandatory Transfers

Includes transfers for the retirement of debt issued to finance capital construction projects and transfers required for matching funds for private gifts and grants.

K. Non-Mandatory Transfers

Includes transfers made at the discretion of the Board of Regents for various objectives including plant and/or land acquisitions and repayments on debt principal.

L. Auxiliary Enterprises

Includes expenditures for essentially self-supporting activities that furnish goods or services to students, faculty and staff. Examples include student housing, the university store, and food services.

The total unrestricted expenditures reported by function have been extracted from the University's 2004-05 and 2005-06 audited financial reports and are shown on page 12. In addition, a detailed schedule of expenditures by function, by unit for the years 2001-02 through 2005-06 is presented on pages 20 through 33.

A number of organizational changes have occurred during the past several years. Organizational restructuring has resulted in the creation of new units, consolidation of existing units, and the elimination of other units. Also, a number of units have been reclassified from one function to another to comply with NACUBO and AICPA guidelines. Such changes are reflected on the detail schedule of expenditures by function, by unit.

II. By Division or Organizational Structure

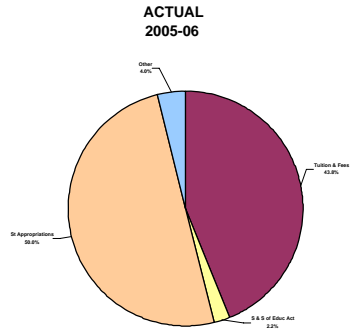
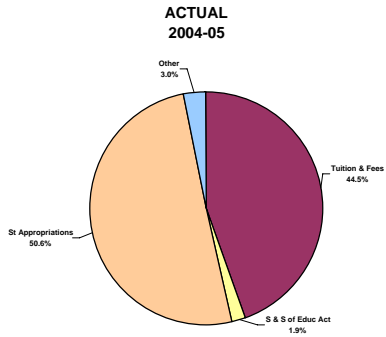
This reporting format reflects total expenditures by division and is used to establish budgetary authority and control. The operating budget document is generally presented in this format. The total unrestricted expenditures reported by division have been extracted from the University's 2004-05 and 2005-06 audited financial reports and are shown on page 14.

III. By Major Object Code

This reporting format reflects total expenditures by major category such as personnel, operating, and capital outlay. This format assists with the establishment of administrative fiscal policies. A schedule of total unrestricted expenditures by major object code is presented on page 16.

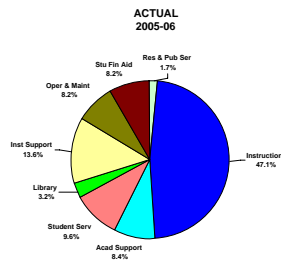
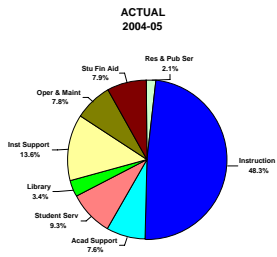
**MOREHEAD STATE UNIVERSITY
UNRESTRICTED REVENUES
2004-05 AND 2005-06**

	<u>Actual 2004-05</u>	<u>Percent of Total</u>	<u>Actual 2005-06</u>	<u>Percent of Total</u>
Revenues by Source				
Tuition and Fees	\$ 37,486,943	44.5%	\$ 39,372,287	43.8%
State Appropriations	42,678,310	50.6%	44,901,703	50.0%
Sales and Services of Educ. Activities	1,630,422	1.9%	1,983,613	2.2%
Other	2,554,963	3.0%	3,586,607	4.0%
Total Educational and General	\$84,350,638	100.0%	\$ 89,844,210	100.0%
 Auxiliary Enterprises	 11,472,449		 11,499,844	
Total Revenues	<u>\$95,823,087</u>		<u>#####</u>	



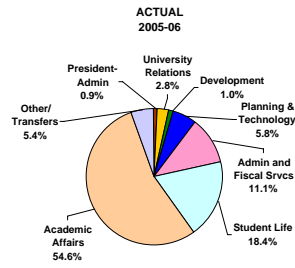
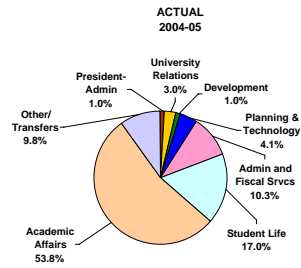
MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY FUNCTION
2004-05 AND 2005-06

	Actual 2004-05	Percent of Total	Actual 2005-06	Percent of Total
<u>Educational and General</u>				
Instruction	\$ 38,826,660	48.3%	\$ 41,311,358	47.1%
Research	320,085	0.4%	288,897	0.3%
Public Service	1,338,738	1.7%	1,236,599	1.4%
Library	2,739,373	3.4%	2,814,584	3.2%
Academic Support	6,100,986	7.6%	7,361,527	8.4%
Student Services	7,473,233	9.3%	8,450,839	9.6%
Institutional Support	10,968,075	13.6%	11,890,752	13.6%
Operation & Maint. of Plant	6,242,571	7.8%	7,200,833	8.2%
Student Financial Aid	6,383,244	7.9%	7,182,718	8.2%
Total E & G Expenditures	\$ 80,392,965	100.0%	\$ 87,738,107	100.0%
Transfers	6,507,969		2,632,921	
Total Educational and General	\$ 86,900,934		\$ 90,371,028	
<u>Auxiliary Enterprises</u>				
Student Services	\$ 9,548,891	77.5%	\$ 9,493,275	78.9%
Mandatory Transfers	2,764,557	22.5%	2,538,937	21.1%
Total Auxiliary Enterprises	\$ 12,313,448	100.0%	\$ 12,032,212	100.0%
TOTAL UNIVERSITY	\$ 99,214,382		\$ 102,403,240	



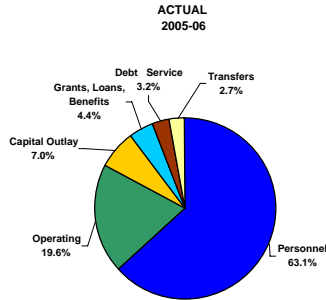
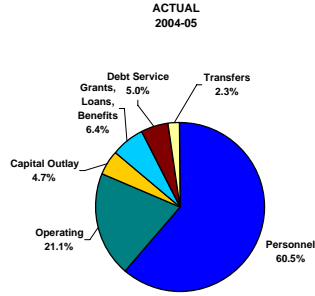
**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY DIVISION**

	Actual 2004-05	Percent of Total	Actual 2005-06	Percent of Total
<u>Educational and General</u>				
President-Administration	\$ 870,297	1.0%	\$ 841,786	0.9%
University Relations	2,599,332	3.0%	2,527,201	2.8%
Development	902,996	1.0%	896,176	1.0%
Planning and Technology	3,523,815	4.1%	5,182,403	5.8%
Administration and Fiscal Services	8,905,480	10.3%	10,043,147	11.1%
Student Life	14,796,572	17.0%	16,651,725	18.4%
Academic Affairs	46,753,469	53.8%	49,348,220	54.6%
Other/Transfers	<u>8,548,973</u>	<u>9.8%</u>	<u>4,880,370</u>	<u>5.4%</u>
Total Educational and General	\$ 86,900,934	100.0%	\$ 90,371,028	100.1%
<u>Auxiliary Enterprises</u>				
Planning and Technology	\$ 283,573		\$ 307,168	
Administration and Fiscal Services	8,344,196		8,470,465	
Student Life	929,762		715,787	
Other/Transfers	<u>2,755,917</u>		<u>2,538,792</u>	
Total Auxiliary Enterprises	\$ 12,313,448		\$ 12,032,212	
TOTAL UNIVERSITY	<u>\$ 99,214,382</u>		<u>\$ 102,403,240</u>	



MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2004-05 AND 2005-06

	<u>Actual 2004-05</u>	<u>Percent of Total</u>	<u>Actual 2005-06</u>	<u>Percent of Total</u>
<u>Expenditures by Major Object</u>				
Personnel	\$ 60,001,977	60.5%	\$ 64,569,015	63.1%
Operating	20,930,432	21.1%	20,049,355	19.6%
Capital Outlay	4,640,661	4.7%	7,182,716	7.0%
Grants, Loans, Benefits	6,383,244	6.4%	4,526,077	4.4%
Debt Service	4,953,531	5.0%	3,305,566	3.2%
Transfers	2,304,537	2.3%	2,770,511	2.7%
Total Expenditures	#####	100.0%	#####	100.0%



**MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
2001-02 Through 2005-06**

	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>
<u>Unrestricted E & G Revenues</u>					
<u>Percentage By Source</u>					
Tuition & Fees	38.94%	38.33%	41.90%	44.50%	43.82%
State Appropriations	56.00%	55.28%	51.80%	50.60%	49.98%
Sales & Service of Ed. Activities	1.61%	1.59%	1.70%	1.90%	2.21%
Other Sources	3.45%	4.80%	4.60%	3.00%	3.99%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

<u>Unrestricted E & G Expenditures</u>					
<u>Percentages By Function</u>					
Instruction	46.20%	47.19%	47.60%	48.30%	47.08%
Research	0.39%	0.41%	0.30%	0.40%	0.33%
Public Service	2.26%	2.00%	1.80%	1.70%	1.41%
Libraries	3.76%	3.72%	3.60%	3.40%	3.21%
Academic Support	7.60%	7.14%	7.10%	7.60%	8.39%
Student Services	9.61%	9.05%	9.10%	9.30%	9.63%
Institutional Support	14.15%	13.70%	13.50%	13.60%	13.55%
O & M of Plant	8.24%	8.83%	8.80%	7.80%	8.21%
Student Financial Aid	7.79%	7.96%	8.20%	7.90%	8.19%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
2001-02 Through 2005-06

	<u>Actual</u> <u>2001-02</u>	<u>Actual</u> <u>2002-03</u>	<u>Actual</u> <u>2003-04</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>
<u>SELECTED FINANCIAL DATA</u>					
<u>Financial Condition</u>					
Fund Balance - Unallocated	\$0	\$0	\$0	\$0	\$0
Change In Unallocated Fund Balance	(\$1,662,187)	\$0	\$0	\$0	\$0
Bonds Payable (Long Term Debt)	\$33,004,681	\$28,144,775	\$30,117,419	\$32,205,910	\$29,076,275
Debt Per FTE Student	\$4,805	\$3,895	\$4,170	\$4,595	\$4,364
<u>Source of Funds</u>					
Tuition & Fees	\$29,478,793	\$29,899,412	\$34,530,904	\$37,486,943	\$39,372,287
Tuition & Mandatory Fees Per Semester, Undergraduate In-State Student	\$1,355	\$1,463	\$1,682	\$1,920	\$2,160
Private Gifts to University	\$1,920,580	\$2,128,385	\$3,279,221	\$3,146,015	\$2,675,239
Number of Active Alumni	5,962	*43,102	45,376	46,514	47,578
<u>Use of Unrestricted Current Funds</u>					
Total E&G Expenditures	\$73,174,541	\$77,474,456	\$81,836,154	\$86,900,934	\$90,371,029
Per FTE Student	\$10,653	\$10,723	\$11,332	\$12,398	\$13,565
Instructional Expenditures	\$31,643,700	\$33,701,210	\$36,310,993	\$38,826,660	\$41,311,357
Per FTE Student	\$4,607	\$4,665	\$5,028	\$5,540	\$6,201
Institutional Financial Aid	\$5,318,167	\$5,681,155	\$6,209,730	\$6,383,244	\$7,182,718
Per FTE Student	\$774	\$786	\$860	\$911	\$1,078
FTE Students (Fall semester)	6,869	7,225	7,222	7,009	6,662

*In the 2002-2003 fiscal year, the Office of Development and Alumni Relations revised the method by which the number of "active alumni" was determined. Previously, the term "active alumni" referred to the number of alumni who contributed to the university. The revised term refers to the number of alumni who are "reachable."

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2001-02 Through 2005-06

	<u>Actual</u> <u>2001-02</u>	<u>Actual</u> <u>2002-03</u>	<u>Actual</u> <u>2003-04</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>
<u>INSTRUCTION</u>					
ACADEMIC SUPPORT AND RETENTION	\$366,853	\$776,560	\$810,873	\$0	\$0
ACAD ADVS/CAREER SRV	-	-	-	317,597	643,165
ACCOUNTING, ECONOMICS & FINANCE	1,529,713	1,644,102	1,778,480	1,822,818	1,850,154
ACCRUED LEAVE ADJUSTMENT	39,418	13,778	77,589	25,805	40,639
AGRICULTURE & HUMAN SCIENCES	1,072,295	1,088,483	992,802	1,061,206	1,036,271
ART	901,421	956,717	1,027,054	1,110,035	1,107,417
BIOLOGICAL & ENVIRON. SCIENCES	1,275,442	1,253,888	1,282,817	1,341,979	1,465,784
CHILD DEVELOPMENT	201,934	273,867	305,447	345,779	337,108
CLEARINGHOUSE SCHOOL SERVICES	209	-	-	-	5
COMMUNICATION & THEATRE	1,645,889	1,883,045	2,018,246	2,099,541	2,216,018
COUNCIL/LEADERSHIP/ADULT/EDUC	1,270,526	1,142,529	1,367,253	1,269,275	1,204,375
CURRICULUM AND INSTRUCTION	2,044,156	2,412,548	2,559,265	2,520,331	2,822,905
DIETETICS	11,863	9,567	7,886	4,744	11
DISTANCE LEARNING EDUCATION	476,584	535,956	616,834	669,639	686,381
EDUCATIONAL SERVICES UNIT	309,419	337,699	336,228	386,418	395,051
ENGLISH, FOREIGN LANG. & PHIL.	2,317,557	2,469,258	2,580,524	2,589,237	2,704,048
EQUESTRIAN PROGRAM	66,354	59,830	60,021	64,393	67,026
FIRST YR PROGRAMS & RETENTION	-	-	-	655,099	275,988

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2001-02 Through 2005-06

	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06
GEOGRAPHY, GOVERNMENT & HISTORY	1,184,043	1,278,153	1,398,981	1,503,495	1,642,455
HEALTH, PE & SPORT SCIENCE	1,194,064	1,223,920	1,280,806	1,285,438	1,248,189
HINDMAN DLS	62,509	36,918	24,689	19,055	23,979
HONORS LEADERSHIP RES COLLEGE	128,483	153,916	166,186	185,097	210,227
IMAGING SCIENCES	-	-	-	598,660	637,113
INDUSTRIAL & ENGINEERING TECHNOLOGY	952,455	957,080	920,309	1,029,454	965,889
INFORMATION SYSTEMS	1,413,537	1,621,320	1,786,016	1,784,700	1,873,356
INST. REG. ANALYSIS & PUB. POL.	1,188,064	1,510,525	1,531,012	1,624,551	1,745,482
INTERNATIONAL EDUCATION	181,402	180,238	169,417	212,266	268,031
MANAGEMENT AND MARKETING	1,292,094	1,310,011	1,286,183	1,433,403	1,339,642
MAT PROGRAM (MIDDLE)	-	-	-	67,094	71,563
MAT PROGRAM (SECONDARY ED)	-	-	54,754	357,338	472,910
MAT PROGRAM (SPEC. ED.)	-	-	-	94,761	94,653
MATH AND COMPUTER SCIENCE	1,422,978	1,435,640	1,704,136	1,744,728	1,738,344
MILITARY SCIENCE	26,816	21,113	25,024	27,108	19,788
MSU AT ASHLAND	151,618	160,174	166,733	176,777	200,815
MSU AT JACKSON	45,056	125,037	143,774	143,003	157,907
MSU AT MT. STERLING	-	-	141,101	182,094	226,830
MSU AT PRESTONSBURG	189,593	154,675	227,558	262,599	268,107
MSU AT WEST LIBERTY	166,663	174,500	187,006	197,048	192,730

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2001-02 Through 2005-06

	Actual 2001-02	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06
MUSIC	1,759,826	1,760,787	1,901,045	1,968,099	2,157,321
NURSING AND ALLIED HEALTH	3,174	5,992	4,139	3,912	11,145
NURSING AND ALLIED HEALTH-ADN	418,742	415,899	485,735	582,994	599,050
NURSING AND ALLIED HEALTH-BSN	816,158	780,888	662,586	762,299	911,189
PHYSICAL SCIENCES	1,291,410	1,380,338	1,437,443	1,605,147	1,585,561
PRIMARY-16+ PROGRAM	52,696	253,440	157,389	171,972	201,929
PRO WRITING LAB	-	4,536	-	-	-
PSYCHOLOGY	866,927	929,000	922,789	1,061,760	1,128,179
RAD TECH	423,755	472,137	513,421	-	-
REGIONAL CAMPUS	215,356	194,583	182,662	187,263	150,592
SOCIOLOGY	1,336,070	1,287,008	1,387,462	1,539,320	1,735,562
SPACE SCIENCE CENTER	190,838	121,989	138,732	289,625	581,010
UNDISTRIBUTED INSTR SUPPORT	612,635	459,968	1,020,927	965,505	1,474,760
UNIVERSITY BAND	39,928	40,908	40,388	46,431	49,648
VET TECH PROGRAM	277,767	290,674	312,943	322,338	354,868
VIRTUAL MBA PROGRAM	100,378	96,206	100,732	104,487	116,594
WOMEN'S STUDIES PROGRAM	2,992	4,058	4,058	2,947	3,593
WRITING CENTER	31,097	1,752	3,536	-	-
TOTAL INSTRUCTION	\$31,568,757	\$33,701,210	\$36,310,992	\$38,826,661	\$41,311,357

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2001-02 Through 2005-06

	<u>Actual</u> <u>2001-02</u>	<u>Actual</u> <u>2002-03</u>	<u>Actual</u> <u>2003-04</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>
<u>RESEARCH</u>					
CTR EDUCATIONAL RES. & LEAD.	\$8,493	\$11,481	\$10,507	\$9,429	\$11,697
FACULTY RESEARCH	254,999	282,961	216,492	310,651	277,200
TOTAL RESEARCH	\$263,492	\$294,442	\$226,999	\$320,079	\$288,897
<u>PUBLIC SERVICE</u>					
ACCRUED LEAVE ADJUSTMENT	\$6,591	(\$6,445)	(\$4,392)	\$2,503	\$1,659
COMMUNITY DEVELOPMENT	270	-	-	-	-
COMMUNITY RECYCLING	23,000	23,000	23,000	23,000	23,000
CONFERENCE SERVICES	164,241	161,087	154,774	-	-
CONTINUING EDUCATION	103,697	107,526	84,147	87,403	86,632
CORRECTIONAL RESEARCH & TRAINING	102,216	102,471	106,994	101,320	60,454
CTR TRADITIONAL MUSIC	120,234	162,404	179,727	222,785	229,688
ENGLISH LANGUAGE CENTER	278,080	115,420	-	-	-
FOLK ART CENTER	195,051	227,601	288,857	293,971	320,546
IN SERVICE TEACHER EDUCATION	13,134	5,504	12,592	3,226	4,024
IRAPP E KY WOMEN IN LEADERSHIP	1,758	-	-	-	-
MSU PUBLIC RADIO	446,302	498,014	487,029	539,316	471,557

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	<u>Actual</u> <u>2001-02</u>	<u>Actual</u> <u>2002-03</u>	<u>Actual</u> <u>2003-04</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>
WATER ANALYSIS LAB	36,090	34,083	33,459	33,518	39,041
WOCs	55,827	-	-	31,696	-
TOTAL PUBLIC SERVICE	\$1,546,491	\$1,430,665	\$1,366,188	\$1,338,737	\$1,236,599
<u>LIBRARIES</u>					
LIBRARY AND INSTRUCTIONAL MEDIA	\$2,568,186	\$2,659,207	\$2,738,613	\$2,739,373	\$2,814,584
TOTAL LIBRARIES	\$2,568,186	\$2,659,207	\$2,738,613	\$2,739,373	\$2,814,584
<u>ACADEMIC SUPPORT</u>					
ACADEMIC COMP-IT ALLOCATION	\$1,204,791	\$783,098	\$834,523	\$1,807,398	\$2,817,357
ACADEMIC COMPUTING	347,917	422,492	325,567	329,460	464,143
ACADEMIC OUTREACH/SUPPORT	611,950	249,394	277,431	292,029	340,089
ACADEMIC SERVICES	-	-	-	-	34,467
ACCRUED LEAVE ADJUSTMENT	21,131	11,555	2,564	21,389	3,392
AREA HEALTH EDUCATION SYSTEMS	11,337	11,977	-	-	-
ART GALLERY	7,159	10,453	9,070	7,439	10,230
COLLEGE OF BUSINESS, DEAN	258,679	268,806	260,752	273,226	270,515
COLLEGE OF EDUCATION, DEAN	586,627	511,770	585,740	342,200	394,120
COLLEGE OF HUMANITIES, DEAN	181,759	190,051	195,196	213,911	222,763
COLLEGE OF SCIENCE & TECH, DEAN	467,499	403,832	414,328	296,451	253,068

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COUNSELING & HEALTH CENTER	464,784	584,436	645,682	666,847	722,339
CRITICAL THINKING CENTER	5,494	5,402	1,639	5,080	5,459
CTR TEACHING & LEARNING	64,876	83,950	76,468	64,040	50,145
FACULTY SENATE	15,868	16,184	16,790	17,815	5,812
FARM MAINTENANCE	144,410	177,979	179,674	195,828	215,627
GRADUATE PROGRAMS	140,308	153,897	199,790	188,790	203,086
HONORS PROGRAM	41,583	30,308	45,619	54,810	59,114
RESEARCH, GRANTS & CONTRACTS	344,418	365,145	388,689	399,184	379,258
SACS 2000	722	-	-	4	-
STUDENT PUBLICATIONS	59,085	48,457	48,907	52,557	47,740
UNDERGRADUATE PROGRAMS	200,918	233,214	226,890	221,687	226,243
UNIVERSITY FARM	433,234	359,032	470,383	459,616	436,143
UNIVERSITY WELLNESS CENTER	199,040	174,228	177,292	191,227	200,416
TOTAL ACADEMIC SUPPORT	\$5,813,589	\$5,095,660	\$5,382,993	\$6,100,987	\$7,361,527

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<u>STUDENT SERVICES</u>					
ACCRUED LEAVE ADJUSTMENT	(\$3,631)	\$9,386	\$35,933	\$14,442	\$2,749
ADMISSIONS	752,458	817,960	804,442	852,044	885,965
BLACK GOSPEL ENSEMBLE	-	-	-	10,446	10,489
CAREER SERVICES	95,512	96,565	120,464	-	-
CHEERLEADERS	17,521	15,929	20,389	26,017	26,725
EAGLECARD OFFICE	459,002	152,517	156,633	133,414	225,468
INTRAMURALS	103,320	96,425	98,045	99,921	98,239
MULTICULTURAL STUDENT SERVICES	172,242	173,288	150,415	135,023	141,236
REGISTRAR	394,228	426,560	446,126	447,745	470,047
STUDENT ACTIVITIES	477,735	449,691	333,129	352,547	408,481
STUDENT DEVELOPMENT	134,951	16,032	11	-	-
STUDENT FINANCIAL AID	589,030	587,161	611,890	629,723	676,963
STUDENT WELLNESS	79,894	82,695	77,486	88,770	93,442
SWIMMING POOL	48,738	133,487	139,017	149,027	151,923
TEACHER RECRUITMENT PROGRAM	-	-	57,445	136,410	137,173
TESTING CENTER	110,716	108,239	119,860	120,694	128,499
UNIV CTR/CONF SVCS	-	-	-	227,746	351,779
SUBTOTAL STUDENT SERVICES	\$3,431,716	\$3,165,935	\$3,171,284	\$3,423,967	\$3,809,178

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<u>STUDENT SERVICES-ATHLETICS</u>					
ATH MEDIA RELATIONS	\$133,788	\$143,365	\$145,791	\$136,931	\$159,972
CROSS COUNTRY	130,935	133,272	164,191	166,072	199,607
FOOTBALL	415,103	450,164	500,449	530,736	692,374
MENS BASEBALL	201,106	204,704	199,965	247,071	276,401
MENS BASKETBALL	489,092	510,865	583,672	590,713	670,375
MENS GOLF	65,052	67,457	79,191	91,891	100,577
OFFICE OF ATHLETICS	338,262	477,043	694,881	674,063	772,520
RIFLE	33,573	38,108	38,225	40,745	42,297
TENNIS	150,845	150,773	166,435	207,640	174,457
TRAINER	114,575	133,393	163,508	190,309	206,838
WOMENS BASKETBALL	431,933	447,186	450,486	502,656	548,250
WOMENS SOCCER	118,483	131,769	172,063	201,243	218,928
WOMENS SOFTBALL	183,756	208,412	229,809	233,628	276,083
WOMENS VOLLEYBALL	175,725	197,864	203,745	235,569	302,983
SUBTOTAL STUDENT SERVICES-ATHLETICS	\$2,982,228	\$3,294,375	\$3,792,412	\$4,049,267	\$4,641,661
TOTAL STUDENT SERVICES	\$6,413,944	\$6,460,310	\$6,963,697	\$7,473,234	\$8,450,839

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<u>INSTITUTIONAL SUPPORT</u>					
ACCOUNTING & BUDGETARY CONTROL	\$730,225	\$879,528	\$958,067	\$934,324	\$972,351
ACCRUED LEAVE ADJUSTMENT	25,253	42,905	46,859	24,673	20,746
AFFIRMATIVE ACTION	28,930	74,581	85,952	74,558	77,954
ALUMNI RELATIONS	-	-	-	282,823	285,287
AMERICANS WITH DISABILITIES ACT	4,176	697	924	1,737	622
ASHLAND CENTER FACILITY	100,722	66,252	72,888	13,254	-
BIG SANDY CENTER FACILITY	139,987	128,250	111,875	-	-
BOARD OF REGENTS	23,412	10,139	10,309	16,015	6,780
CHILD CARE CENTER	134,300	137,842	147,680	140,983	154,689
CULTURAL DIVERSITY	37,500	24,125	14,881	6,591	8,480
DEVELOPMENT	-	-	657,006	394,306	382,145
DEVELOPMENT & ALUMNI RELATIONS	580,984	591,366	-	-	-
DOCUMENT SERVICES	112,186	81,838	130,703	173,847	122,636
ERP PROJECTS	-	-	-	-	106,844
FACULTY/STAFF BENEFITS	559,238	312,868	306,991	129,045	380,791
FISCAL SERVICES	144,188	61,530	-	-	-

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HUMAN RESOURCES	489,054	532,026	549,216	561,373	635,207
INFORMATION TECHNOLOGY	1,446,359	951,332	951,337	1,039,716	936,914
INFORMATION TECHNOLOGY-ALLOC.	(1,443,856)	(1,037,807)	(1,065,463)	(2,036,934)	(3,089,142)
INST RESEARCH & COMPUTER APP	170,187	648,768	675,364	648,983	781,796
INTERNAL AUDITS	72,756	76,041	80,129	82,501	85,823
LICKING VALLEY CENTER FACILITY	48,631	48,631	-	-	-
PAYROLL	110,453	125,796	129,455	126,202	132,412
POST OFFICE	106,368	112,550	150,946	158,911	147,646
PRESIDENT	558,095	562,332	542,759	771,397	747,949
PROVOST & EXEC. VP	351,571	387,385	399,065	455,875	470,870
PUBLIC SAFETY	798,166	848,429	891,746	1,047,548	1,175,616
STAFF CONGRESS	8,952	10,174	8,529	9,705	9,803
SUPPORT SERVICES	290,600	250,993	260,354	273,838	257,423
TECHNOLOGY PROJECTS	516,291	262,213	272,005	810,789	2,150,406
TELECOMMUNICATIONS	491,593	559,639	506,069	579,583	572,053
UNDISTRIBUTED INST SUPPORT	637,962	1,012,678	1,058,519	1,811,190	1,780,743
UNIVERSITY COMMUNICATIONS	187,198	208,369	212,096	214,177	227,880
UNIVERSITY MARKETING	512,171	576,355	794,875	828,391	771,376
VP FOR ADMIN & FISCAL SERVICES	165,252	192,538	196,646	217,362	215,221
VP FOR DEVELOPMENT	199,801	209,401	218,558	225,868	228,745

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VP FOR PLAN, BUD & TECH	263,591	279,480	294,602	344,822	442,031
VP FOR STUDENT LIFE	320,209	292,077	363,362	309,477	307,134
VP FOR UNIVERSITY RELATIONS	288,825	261,969	290,083	295,149	383,519
TOTAL INSTITUTIONAL SUPPORT	\$9,211,330	\$9,783,290	\$10,324,387	\$10,968,077	\$11,890,752
<u>OPERATION & MAINTENANCE OF PLANT</u>					
ACCRUED LEAVE ADJUSTMENT	\$19,115	\$20,972	\$8,969	(\$1,296)	\$16,728
ASHLAND FACILITY	-	34,380	34,470	5,700	-
BUILDING MAINTENANCE	1,627,936	1,589,856	1,713,832	1,707,226	1,816,549
BUILDING SERVICES	1,815,563	1,780,542	1,818,836	1,704,089	1,749,126
E&G FACILITY REMODELING	287,893	810,635	1,106,755	659,481	1,332,152
E&G FACILITY REMODELING IA	(79)	1,045	7,041	11,379	(36,015)
E&G UTILITIES	943,294	894,552	1,035,727	1,012,037	1,090,411
ENGINEERING SERVICES	164,020	154,041	148,406	149,847	146,875
ENV. HEALTH AND SAFETY	105,673	87,883	78,378	91,845	103,112
GENERAL SERVICES	307,332	358,671	404,789	383,091	353,898
LANDSCAPING & GROUNDS MAINT.	229,063	246,735	238,423	248,573	298,864
MAINTENANCE ALLOCATIONS	(1,837,454)	(1,992,055)	(1,982,778)	(1,942,801)	(2,049,026)
MOTOR POOL	358,506	492,583	238,952	294,196	276,860
PEST CONTROL	19,190	27,842	27,741	28,896	30,519

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PHYSICAL PLANT ADMINISTRATION	733,514	674,129	741,644	767,071	797,811
POWER PLANT	789,055	956,327	937,611	966,580	1,098,361
PRESTONSBURG FACILITY	-	12,078	11,562	-	-
RECYCLING PROGRAM	45,643	51,579	57,273	56,888	60,887
UPHOLSTERY SHOP	9,994	-	-	-	-
WAREHOUSE	(41,685)	1,456	(2,606)	2,151	8,017
WEST LIBERTY FACILITY	53,400	103,220	101,601	97,620	105,704
TOTAL OPERATION & MAINT. OF PLANT	\$5,629,973	\$6,306,471	\$6,726,628	\$6,242,572	\$7,200,833
<u>STUDENT FINANCIAL AID</u>					
GRANTS AND SCHOLARSHIPS	\$5,318,167	\$5,681,155	\$6,209,730	\$6,383,244	\$7,182,718
TOTAL STUDENT FINANCIAL AID	\$5,318,167	\$5,681,155	\$6,209,730	\$6,383,244	\$7,182,718
TOTAL EDUCATIONAL & GENERAL EXPENDITURES	\$68,333,929	\$71,412,410	\$76,250,227	\$80,392,965	\$87,738,107
<u>TRANSFERS</u>					
E&G DEBT SERVICE	\$1,347,790	\$1,419,279	\$1,435,882	\$1,900,609	\$1,828,468
MANDATORY TRANSFERS	1,566,941	1,452,151	1,359,085	2,432,829	535,523

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NON-MANDATORY TRANSFERS	1,925,881	3,190,616	2,790,961	2,174,531	268,930
TOTAL TRANSFERS	\$4,840,612	\$6,062,046	\$5,585,928	\$6,507,969	\$2,632,921
TOTAL EDUCATIONAL & GENERAL	\$73,174,541	\$77,474,456	\$81,836,154	\$86,900,933	\$90,371,028
<u>AUXILIARY ENTERPRISES</u>					
ACCRUED LEAVE ADJUSTMENT	\$8,621	\$4,391	\$7,496	(\$8,639)	(\$145)
AUXILIARY DEBT SERVICE	18,928	74,231	74,230	74,230	74,230
AUXILIARY FACILITY REMODELING	10,270	191,046	1,060,676	737,317	290,076
AUXILIARY MAINT & IT ALLOCATIONS	2,076,519	2,246,764	2,213,718	2,247,879	2,388,351
CONCESSIONS AND VENDING	275,902	314,719	310,316	253,500	248,202
FOOD SERVICES	59,137	93,424	78,079	54,274	35,352
GOLF COURSE	181,349	184,055	215,524	228,224	232,947
HOUSING DEBT SERVICE	2,556,802	2,222,170	2,397,564	2,560,320	2,327,117
HOUSING TELECOMM	348,389	296,472	275,579	283,573	307,169
HOUSING TRANSFERS	1,454,225	527,490	(83,312)	130,006	137,590
RECREATION ROOM	29,658	22,163	(347)	-	-
RESIDENCE HALL-O&M	840,837	920,063	1,001,780	1,005,009	1,256,691
SNACK VENDING	83,461	96,814	102,761	88,263	73,697

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STUDENT FAMILY HOUSING-O&M	136,709	139,573	145,538	139,167	144,742
STUDENT HOUSING ADMINISTRATION	738,640	820,511	823,574	821,277	715,787
UNIVERSITY CENTER-BLDG SERVICES	121,134	103,306	97,111	108,485	-
UNIVERSITY CENTER-O&M	71,900	68,062	82,603	87,652	94,373
UNIVERSITY STORE	3,602,165	3,435,119	3,585,944	3,502,912	3,706,033
TOTAL AUXILIARY ENTERPRISES	<u>\$12,614,646</u>	<u>\$11,760,373</u>	<u>\$12,388,835</u>	<u>\$12,313,448</u>	<u>\$12,032,212</u>
TOTAL UNIVERSITY	<u><u>\$85,789,187</u></u>	<u><u>\$89,234,829</u></u>	<u><u>\$94,224,989</u></u>	<u><u>\$99,214,382</u></u>	<u><u>\$102,403,240</u></u>