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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, 2006 and 2007. 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 2005-06 and 2006-07 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 2005-06 and 2006-07 audited financial reports and are shown on page 12. In addition, a detailed schedule of expenditures by function, by unit for the years 2002-03 through 2006-07 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 2005-06 and 2006-07 audited financial reports and are shown on page 14.

III. By Major Object Code

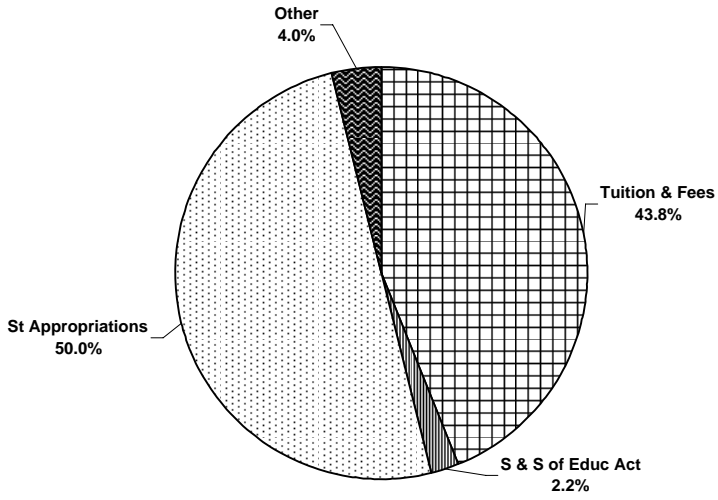
This reporting format reflects total expenditures by major category such as personnel, operating, and capital outlay. This format assists with the establishment of administrative fiscal policies. A schedule of total unrestricted expenditures by major object code is presented on page 16.

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED REVENUES
2005-06 AND 2006-07**

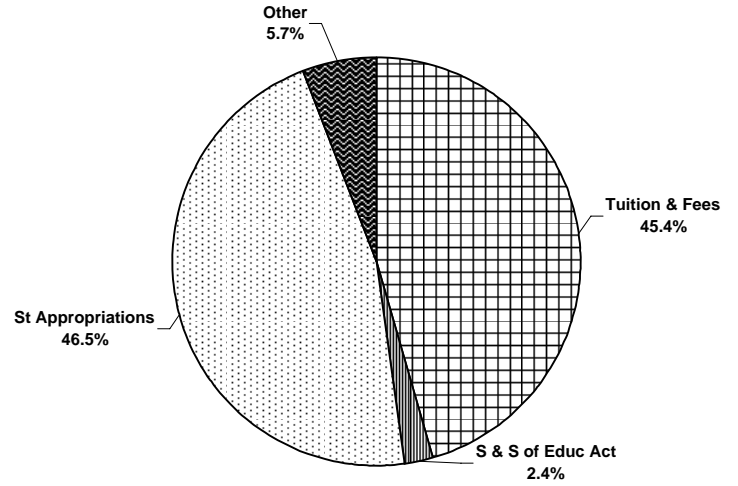
	<u>Actual 2005-06</u>	<u>Percent of Total</u>	<u>Actual 2006-07</u>	<u>Percent of Total</u>
<u>Revenues by Source</u>				
Tuition and Fees	\$ 39,372,287	43.8%	\$ 44,497,425	45.4%
State Appropriations	44,901,703	50.0%	45,531,490	46.5%
Sales and Services of Educ. Activities	1,983,614	2.2%	2,303,292	2.4%
Other	3,586,607	4.0%	5,596,760	5.7%
Total Educational and General	\$ 89,844,211	100.0%	\$ 97,928,967	100.0%
Auxiliary Enterprises	11,499,843		12,027,793	
Total Revenues	<u>\$ 101,344,054</u>		<u>\$ 109,956,760</u>	

EDUCATIONAL AND GENERAL REVENUES

**ACTUAL
2005-06**



**ACTUAL
2006-07**

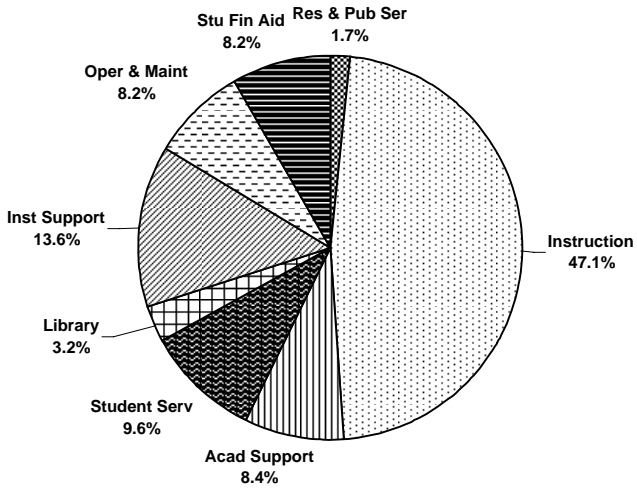


MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY FUNCTION
2005-06 AND 2006-07

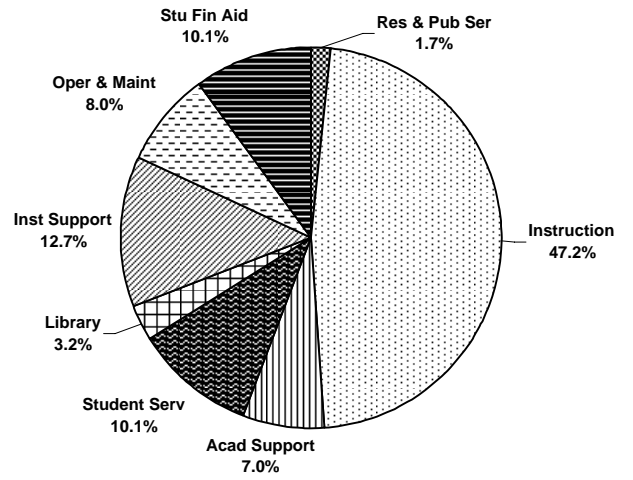
	<u>Actual</u> <u>2005-06</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>2006-07</u>	<u>Percent</u> <u>of Total</u>
<u>Educational and General</u>				
Instruction	\$ 41,311,358	47.1%	\$ 42,461,358	47.2%
Research	288,897	0.3%	141,120	0.2%
Public Service	1,236,599	1.4%	1,361,235	1.5%
Library	2,814,584	3.2%	2,884,454	3.2%
Academic Support	7,361,527	8.4%	6,308,406	7.0%
Student Services	8,450,839	9.6%	9,102,443	10.1%
Institutional Support	11,890,752	13.6%	11,425,986	12.7%
Operation & Maint. of Plan	7,200,833	8.2%	7,163,112	8.0%
Student Financial Aid	7,182,718	8.2%	9,054,491	10.1%
Total E & G Expenditures	\$ 87,738,107	100.0%	\$ 89,902,605	100.0%
Transfers	2,632,921		2,650,820	
Total Educational and General	\$ 90,371,028		\$ 92,553,425	
<u>Auxiliary Enterprises</u>				
Student Services	\$ 9,630,865	80.0%	\$ 10,695,445	84.4%
Mandatory Transfers	2,401,347	20.0%	1,982,316	15.6%
Total Auxiliary Enterprises	\$ 12,032,212	100.0%	\$ 12,677,761	100.0%
TOTAL UNIVERSITY	<u>\$ 102,403,240</u>		<u>\$ 105,231,186</u>	

EDUCATIONAL AND GENERAL EXPENDITURES

**ACTUAL
2005-06**



**ACTUAL
2006-07**

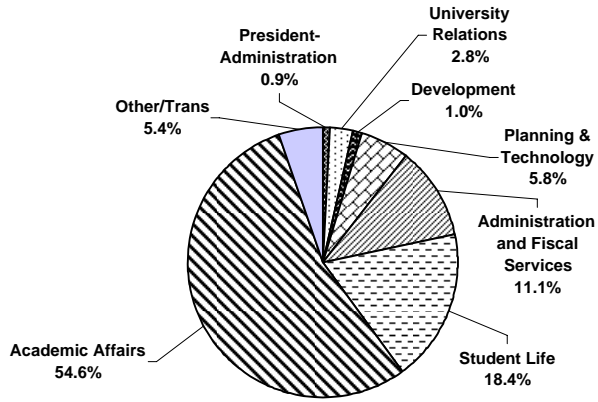


**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY DIVISION
2005-06 AND 2006-07**

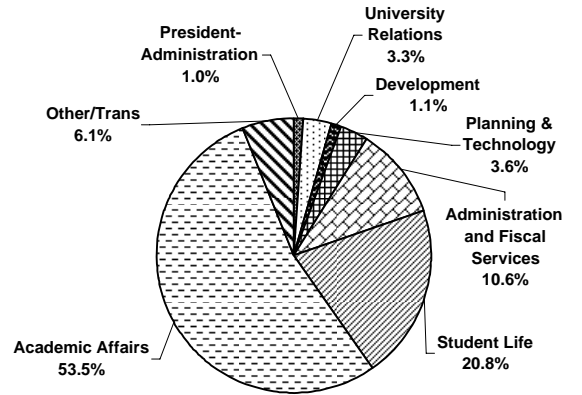
	<u>Actual</u> <u>2005-06</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>2006-07</u>	<u>Percent</u> <u>of Total</u>
<u>Educational and General</u>				
President-Administration	\$ 841,786	0.9%	\$ 901,936	1.0%
University Relations	2,527,201	2.8%	3,086,717	3.3%
Development	896,177	1.0%	1,036,016	1.1%
Planning and Technology	5,182,402	5.8%	3,275,676	3.6%
Administration and Fiscal Services	10,043,147	11.1%	9,828,182	10.6%
Student Life	16,651,725	18.4%	19,261,658	20.8%
Academic Affairs	49,348,220	54.6%	49,513,748	53.5%
Other/Transfers	4,880,370	5.4%	5,649,492	6.1%
Total Educational and General	\$ 90,371,028	100.0%	\$ 92,553,425	100.0%
<u>Auxiliary Enterprises</u>				
Planning and Technology	\$ 646,495		\$ 1,398,038	
Administration and Fiscal Services	8,131,139		8,621,204	
Student Life	715,787		675,707	
Other/Transfers	2,538,792		1,982,812	
Total Auxiliary Enterprises	\$ 12,032,212		\$ 12,677,761	
TOTAL UNIVERSITY	\$ 102,403,240		\$ 105,231,186	

EDUCATIONAL AND GENERAL EXPENDITURES

**ACTUAL
2005-06**



**ACTUAL
2006-07**

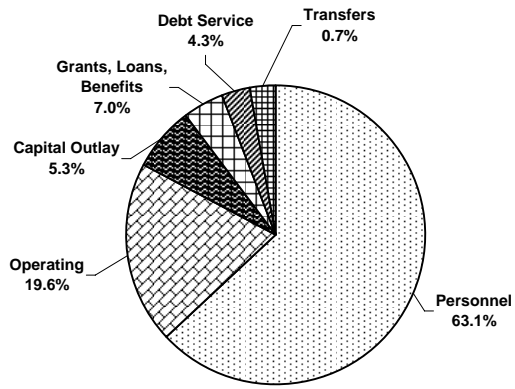


MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2005-06 AND 2006-07

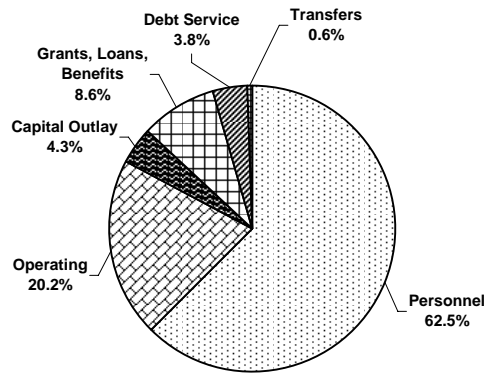
	<u>Actual 2005-06</u>	<u>Percent of Total</u>	<u>Actual 2006-07</u>	<u>Percent of Total</u>
<u>Expenditures by Major Object</u>				
Personnel	\$ 64,569,015	63.1%	\$ 65,725,041	62.5%
Operating	20,049,355	19.6%	21,265,000	20.2%
Grants, Loans, Benefits	7,182,718	7.0%	9,054,491	8.6%
Capital Outlay	5,430,294	5.3%	4,553,517	4.3%
Debt Service	4,455,942	4.3%	3,952,484	3.8%
Transfers	715,916	0.7%	680,653	0.6%
Total Expenditures	<u>\$ 102,403,240</u>	<u>100.0%</u>	<u>\$ 105,231,186</u>	<u>100.0%</u>

EXPENDITURES BY MAJOR OBJECT

ACTUAL
2005-06



ACTUAL
2006-07



MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
2002-03 Through 2006-07

	<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>Actual</u> <u>2006-07</u>
<u>Unrestricted E & G Revenues</u>					
<u>Percentage By Source</u>					
Tuition & Fees	38.33%	41.95%	44.44%	43.82%	45.44%
State Appropriations	55.28%	51.80%	50.60%	49.98%	46.49%
Sales & Service of Ed. Activities	1.59%	1.70%	1.93%	2.21%	2.35%
Other Sources	4.80%	4.55%	3.03%	3.99%	5.72%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Unrestricted E & G Expenditures</u>					
<u>Percentages By Function</u>					
Instruction	47.19%	47.62%	48.30%	47.08%	47.23%
Research	0.41%	0.30%	0.40%	0.33%	0.16%
Public Service	2.00%	1.79%	1.66%	1.41%	1.51%
Libraries	3.72%	3.59%	3.41%	3.21%	3.21%
Academic Support	7.14%	7.01%	7.59%	8.39%	7.02%
Student Services	9.05%	9.13%	9.30%	9.63%	10.12%
Institutional Support	13.70%	13.54%	13.64%	13.55%	12.76%
O & M of Plant	8.83%	8.82%	7.76%	8.21%	7.92%
Student Financial Aid	7.96%	8.20%	7.94%	8.19%	10.07%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
2002-03 Through 2006-07

	<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>Actual</u> <u>2006-07</u>
<u>SELECTED FINANCIAL DATA</u>					
<u>Financial Condition</u>					
Fund Balance - Unallocated	\$0	\$0	\$0	\$0	\$0
Change In Unallocated Fund Balance	\$0	\$0	\$0	\$0	\$0
Bonds Payable (Long Term Debt)	\$28,144,775	\$30,117,419	\$32,205,910	\$29,076,275	\$25,974,194
Debt Per FTE Student	\$3,895	\$4,170	\$4,595	\$4,364	\$3,665
<u>Source of Funds</u>					
Tuition & Fees	\$29,899,412	\$34,530,904	\$37,486,943	\$39,372,287	\$44,497,425
Tuition & Mandatory Fees Per Semester, Undergraduate In-State Student	\$1,463	\$1,682	\$1,920	\$2,160	\$2,435
Private Gifts to University	\$2,128,385	\$3,279,221	\$3,146,015	\$2,675,239	\$2,672,649
Number of Active Alumni	43,102	45,376	46,514	47,578	48,726
<u>Use of Unrestricted Current Funds</u>					
Total E&G Expenditures	\$77,474,456	\$81,836,154	\$86,900,934	\$90,371,028	\$92,553,425
Per FTE Student	\$10,723	\$11,332	\$12,398	\$13,565	\$13,058
Instructional Expenditures	\$33,701,210	\$36,310,993	\$38,826,660	\$41,311,358	\$42,461,358
Per FTE Student	\$4,665	\$5,028	\$5,540	\$6,201	\$5,991
Institutional Financial Aid	\$5,681,155	\$6,209,730	\$6,383,244	\$7,182,718	\$9,054,491
Per FTE Student	\$786	\$860	\$911	\$1,078	\$1,277
FTE Students (Fall semester)	7,225	7,222	7,009	6,662	7,088

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT

Classified by Function
Per Audited Financial Statements
2002-03 Through 2006-07

	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07
<u>INSTRUCTION</u>					
ACADEMIC SUPPORT AND RETENTION	\$776,560	\$810,873	\$0	\$0	\$0
ACAD ADVS/CAREER SRV	-	-	317,597	643,165	741,360
ACCOUNTING, ECONOMICS & FINANCE	1,644,102	1,778,480	1,822,818	1,850,154	1,832,234
ACCRUED LEAVE ADJUSTMENT	13,778	77,589	25,805	40,639	56,975
AGRICULTURE & HUMAN SCIENCES	1,088,483	992,802	1,061,206	1,036,271	945,371
ART	956,717	1,027,054	1,110,035	1,107,417	1,160,691
BIOLOGICAL & ENVIRON. SCIENCES	1,253,888	1,282,817	1,341,979	1,465,784	1,576,293
CHILD DEVELOPMENT	273,867	305,447	345,779	337,108	356,007
CLEARINGHOUSE SCHOOL SERVICES	-	-	-	5	-
COMMUNICATION & THEATRE	1,883,045	2,018,246	2,099,541	2,216,018	2,380,441
COUNCIL/LEADERSHIP/ADULT/EDUC	1,142,529	1,367,253	1,269,275	1,204,375	-
CURRICULUM AND INSTRUCTION	2,412,548	2,559,265	2,520,331	2,822,905	2,472,548
DIETETICS	9,567	7,886	4,744	11	-
DISTANCE LEARNING EDUCATION	535,956	616,834	669,639	686,381	805,202
EDUCATIONAL SERVICES UNIT	337,699	336,228	386,418	395,051	400,911
ENGLISH, FOREIGN LANG. & PHIL.	2,469,258	2,580,524	2,589,237	2,704,048	2,866,062
EQUESTRIAN PROGRAM	59,830	60,021	64,393	67,026	51,193
FIRST YR PROGRAMS & RETENTION	-	-	655,099	275,988	253,158
GEOGRAPHY, GOVERNMENT & HISTORY	1,278,153	1,398,981	1,503,495	1,642,455	1,670,690
HEALTH, PE & SPORT SCIENCE	1,223,920	1,280,806	1,285,438	1,248,189	1,275,134
HINDMAN DLS	36,918	24,689	19,055	23,979	21,293
HONORS LEADERSHIP RESIDENTIAL COLLEGE	153,916	166,186	185,097	210,227	187,763
IMAGING SCIENCES	-	-	598,660	637,113	712,574
INDUSTRIAL & ENGINEERING TECHNOLOGY	957,080	920,309	1,029,454	965,889	1,117,155
INFORMATION SYSTEMS	1,621,320	1,786,016	1,784,700	1,873,356	1,876,234
INST. REG. ANALYSIS & PUB. POL.	1,510,525	1,531,012	1,624,551	1,745,482	1,868,859
INSTRUCTION-OTHER	-	-	-	-	1,170,454
INTERNATIONAL EDUCATION	180,238	169,417	212,266	268,031	189,479
MANAGEMENT AND MARKETING	1,310,011	1,286,183	1,433,403	1,339,642	1,223,535
MAT PROGRAM (MIDDLE)	-	-	67,094	71,563	61,942
MAT PROGRAM (SECONDARY ED)	-	54,754	357,338	472,910	650,895
MAT PROGRAM (SPEC. ED.)	-	-	94,761	94,653	93,653
MATH AND COMPUTER SCIENCE	1,435,640	1,704,136	1,744,728	1,738,344	1,823,038
MILITARY SCIENCE	21,113	25,024	27,108	19,788	19,233
MSU AT ASHLAND	160,174	166,733	176,777	200,815	152,860
MSU AT JACKSON	125,037	143,774	143,003	157,907	163,082
MSU AT MT. STERLING	-	141,101	182,094	226,830	287,157
MSU AT PRESTONSBURG	154,675	227,558	262,599	268,107	229,951
MSU AT WEST LIBERTY	174,500	187,006	197,048	192,730	200,435
MUSIC	1,760,787	1,901,045	1,968,099	2,157,321	2,168,138
NURSING AND ALLIED HEALTH	5,992	4,139	3,912	11,145	376,074
NURSING AND ALLIED HEALTH-ADN	415,899	485,735	582,994	599,050	636,114
NURSING AND ALLIED HEALTH-BSN	780,888	662,586	762,299	911,189	748,152
PHYSICAL SCIENCES	1,380,338	1,437,443	1,605,147	1,585,561	1,636,656
PRIMARY-16+ PROGRAM	253,440	157,389	171,972	201,929	161,431
PRO WRITING LAB	4,536	-	-	-	-
PROFESSIONAL PROGRAMS IN EDUCATION	-	-	-	-	1,400,828
PSYCHOLOGY	929,000	922,789	1,061,760	1,128,179	921,799
RAD TECH	472,137	513,421	-	-	-
REGIONAL CAMPUS	194,583	182,662	187,263	150,592	193,003
SOCIOLOGY	1,287,008	1,387,462	1,539,320	1,735,562	1,744,242
SPACE SCIENCE CENTER	121,989	138,732	289,625	581,010	759,547
SUMMER SESSIONS	-	-	-	-	(908)
SUCCESS ACADEMY	-	-	-	-	13,260
UNDISTRIBUTED INSTR SUPPORT	459,968	1,020,927	965,505	1,474,760	272,498
UNIVERSITY BAND	40,908	40,388	46,431	49,648	43,662
VET TECH PROGRAM	290,674	312,943	322,338	354,868	358,875
VIRTUAL MBA PROGRAM	96,206	100,732	104,487	116,594	128,948
WOMEN'S STUDIES PROGRAM	4,058	4,058	2,947	3,593	5,177
WRITING CENTER	1,752	3,536	-	-	-
TOTAL INSTRUCTION	\$33,701,210	\$36,310,991	\$38,826,661	\$41,311,358	\$42,461,358
<u>RESEARCH</u>					
CTR EDUCATIONAL RES. & LEAD.	\$11,481	\$10,507	\$9,429	\$11,697	\$12,794
FACULTY RESEARCH	282,961	216,492	310,651	277,200	91,113
RESEARCH GRANTS	-	-	-	-	26,811
RESEARCH GRANTS-IRAPP	-	-	-	-	10,402
TOTAL RESEARCH	\$294,442	\$226,999	\$320,079	\$288,897	\$141,120

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT

Classified by Function
Per Audited Financial Statements
2002-03 Through 2006-07

	Actual 2002-03	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07
<u>PUBLIC SERVICE</u>					
ACCRUED LEAVE ADJUSTMENT	(\$6,445)	(\$4,392)	\$2,503	\$1,659	\$12,660
COMMUNITY RECYCLING	23,000	23,000	23,000	23,000	26,000
CONFERENCE SERVICES	161,087	154,774	-	-	-
CONTINUING EDUCATION	107,526	84,147	87,403	86,632	80,281
CORRECTIONAL RESEARCH & TRAINING	102,471	106,994	101,320	60,454	102,689
CTR TRADITIONAL MUSIC	162,404	179,727	222,785	229,688	225,855
ENGLISH LANGUAGE CENTER	115,420	-	-	-	-
FOLK ART CENTER	227,601	288,857	293,971	320,546	351,776
IN SERVICE TEACHER EDUCATION	5,504	12,592	3,226	4,024	17,724
IRAPP E KY WOMEN IN LEADERSHIP	-	-	-	-	10
KERA	-	-	-	-	11
MSU PUBLIC RADIO	498,014	487,029	539,316	471,557	507,210
WATER ANALYSIS LAB	34,083	33,459	33,518	39,041	37,019
WOCs	-	-	31,696	-	-
TOTAL PUBLIC SERVICE	\$1,430,665	\$1,366,188	\$1,338,737	\$1,236,599	\$1,361,235
<u>LIBRARIES</u>					
LIBRARY AND INSTRUCTIONAL MEDIA	\$2,659,207	\$2,738,613	\$2,739,373	\$2,814,584	\$2,884,454
TOTAL LIBRARIES	\$2,659,207	\$2,738,613	\$2,739,373	\$2,814,584	\$2,884,454
<u>ACADEMIC SUPPORT</u>					
ACADEMIC COMP-IT ALLOCATION	\$783,098	\$834,523	\$1,807,398	\$2,817,357	\$1,193,631
ACADEMIC COMPUTING	422,492	325,567	329,460	464,143	420,738
ACADEMIC OUTREACH/SUPPORT	249,394	277,431	292,029	340,089	284,277
ACADEMIC SERVICES	-	-	-	34,467	-
ACCRUED LEAVE ADJUSTMENT	11,555	2,564	21,389	3,392	21,016
AREA HEALTH EDUCATION SYSTEMS	11,977	-	-	-	-
ART GALLERY	10,453	9,070	7,439	10,230	6,130
COLLEGE OF BUSINESS, DEAN	268,806	260,752	273,226	270,515	226,146
COLLEGE OF EDUCATION, DEAN	511,770	585,740	342,200	394,120	531,446
COLLEGE OF HUMANITIES, DEAN	190,051	195,196	213,911	222,763	245,828
COLLEGE OF SCIENCE & TECH, DEAN	403,832	414,328	296,451	253,068	474,864
COUNSELING & HEALTH CENTER	584,436	645,682	666,847	722,339	696,750
CRITICAL THINKING CENTER	5,402	1,639	5,080	5,459	4,324
CTR TEACHING & LEARNING	83,950	76,468	64,040	50,145	49,163
FACULTY SENATE	16,184	16,790	17,815	5,812	6,088
FARM MAINTENANCE	177,979	179,674	195,828	215,627	209,468
GRADUATE PROGRAMS	153,897	199,790	188,790	203,086	-
HONORS PROGRAM	30,308	45,619	54,810	59,114	55,751
PROVOST & EXEC. VP	-	-	-	-	467,614
RESEARCH, GRANTS & CONTRACTS	365,145	388,689	399,184	379,258	440,706
SACS 2000	-	-	4	-	-
STUDENT PUBLICATIONS	48,457	48,907	52,557	47,740	22,703
UG & GR PROGRAMS	-	-	-	-	419,437
UNDERGRADUATE PROGRAMS	233,214	226,890	221,687	226,243	-
UNIVERSITY FARM	359,032	470,383	459,616	436,143	320,024
UNIVERSITY WELLNESS CENTER	174,228	177,292	191,227	200,416	212,302
TOTAL ACADEMIC SUPPORT	\$5,095,660	\$5,382,993	\$6,100,987	\$7,361,527	\$6,308,406
<u>STUDENT SERVICES</u>					
ACCRUED LEAVE ADJUSTMENT	\$9,386	\$35,933	\$14,442	\$2,749	\$23,125
ADMISSIONS	817,960	804,442	852,044	885,965	-
BLACK GOSPEL ENSEMBLE	-	-	10,446	10,489	12,230
CAREER SERVICES	96,565	120,464	-	-	-
CHEERLEADERS	15,929	20,389	26,017	26,725	25,341
EAGLECARD OFFICE	152,517	156,633	133,414	225,468	171,301
ENROLLMENT SERVICES	-	-	-	-	1,724,567
INTRAMURALS	96,425	98,045	99,921	98,239	101,577
MULTICULTURAL STUDENT SERVICES	173,288	150,415	135,023	141,236	179,806
REGISTRAR	426,560	446,126	447,745	470,047	473,873
STUDENT ACTIVITIES	449,691	333,129	352,547	408,481	448,815
STUDENT DEVELOPMENT	16,032	11	-	-	-
STUDENT FINANCIAL AID	587,161	611,890	629,723	676,963	-
STUDENT WELLNESS	82,695	77,486	88,770	93,442	93,870
SWIMMING POOL	133,487	139,017	149,027	151,923	169,613
TEACHER RECRUITMENT PROGRAM	-	57,445	136,410	137,173	150,515
TESTING CENTER	108,239	119,860	120,694	128,499	126,464
UNIV CTR/CONF SVCS	-	-	227,746	351,779	339,060
SUBTOTAL STUDENT SERVICES	\$3,165,935	\$3,171,284	\$3,423,967	\$3,809,178	\$4,040,157

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<u>STUDENT SERVICES-ATHLETICS</u>					
ATH MEDIA RELATIONS	\$143,365	\$145,791	\$136,931	\$159,972	\$160,720
CROSS COUNTRY	133,272	164,191	166,072	199,607	206,753
FOOTBALL	450,164	500,449	530,736	692,374	637,887
MENS BASEBALL	204,704	199,965	247,071	276,401	345,765
MENS BASKETBALL	510,865	583,672	590,713	670,375	764,409
MENS GOLF	67,457	79,191	91,891	100,577	112,266
OFFICE OF ATHLETICS	477,043	694,881	674,063	772,520	815,901
RIFLE	38,108	38,225	40,745	42,297	48,989
TENNIS	150,773	166,435	207,640	174,457	151,199
TRAINER	133,393	163,508	190,309	206,838	229,792
WOMENS BASKETBALL	447,186	450,486	502,656	548,250	668,668
WOMENS SOCCER	131,769	172,063	201,243	218,928	288,627
WOMENS SOFTBALL	208,412	229,809	233,628	276,083	296,294
WOMENS VOLLEYBALL	197,864	203,745	235,569	302,983	335,016
SUBTOTAL STUDENT SERVICES-ATHLETICS	\$3,294,375	\$3,792,412	\$4,049,267	\$4,641,661	\$5,062,286
TOTAL STUDENT SERVICES	\$6,460,310	\$6,963,697	\$7,473,234	\$8,450,839	\$9,102,443
<u>INSTITUTIONAL SUPPORT</u>					
ACCOUNTING & BUDGETARY CONTROL	\$879,528	\$958,067	\$934,324	\$972,351	\$900,749
ACCRUED LEAVE ADJUSTMENT	42,905	46,859	24,673	20,746	9,150
AFFIRMATIVE ACTION	74,581	85,952	74,558	77,954	80,727
ALUMNI RELATIONS	-	-	282,823	285,287	289,902
AMERICANS WITH DISABILITIES ACT	697	924	1,737	622	2,083
ASHLAND CENTER FACILITY	66,252	72,888	13,254	-	-
BIG SANDY CENTER FACILITY	128,250	111,875	-	-	-
BOARD OF REGENTS	10,139	10,309	16,015	6,780	5,202
CHILD CARE CENTER	137,842	147,680	140,983	154,689	159,528
CULTURAL DIVERSITY	24,125	14,881	6,591	8,480	6,329
DEVELOPMENT	-	657,006	394,306	382,145	486,208
DEVELOPMENT & ALUMNI RELATIONS	591,366	-	-	-	-
DOCUMENT SERVICES	81,838	130,703	173,847	122,636	315,951
ERP PROJECTS	-	-	-	106,844	658,245
FACULTY/STAFF BENEFITS	312,868	306,991	129,045	380,791	401,286
FISCAL SERVICES	61,530	-	-	-	-
HUMAN RESOURCES	532,026	549,216	561,373	635,207	598,244
INFORMATION TECHNOLOGY	951,332	951,337	1,039,716	936,914	1,035,214
INFORMATION TECHNOLOGY-ALLOC.	(1,037,807)	(1,065,463)	(2,036,934)	(3,089,142)	(2,293,525)
INST RESEARCH & COMPUTER APP	648,768	675,364	648,983	781,796	734,485
INST RES & ASSESSMENT	-	-	-	-	68,547
INTERNAL AUDITS	76,041	80,129	82,501	85,823	89,153
LICKING VALLEY CENTER FACILITY	48,631	-	-	-	-
PAYROLL	125,796	129,455	126,202	132,412	153,234
POST OFFICE	112,550	150,946	158,911	147,646	170,462
PRESIDENT	562,332	542,759	771,397	747,949	807,594
PROVOST & EXEC. VP	387,385	399,065	455,875	470,870	-
PUBLIC SAFETY	848,429	891,746	1,047,548	1,175,616	1,328,895
STAFF CONGRESS	10,174	8,529	9,705	9,803	9,372
SUPPORT SERVICES	250,993	260,354	273,838	257,423	181,892
TECHNOLOGY PROJECTS	262,213	272,005	810,789	2,150,406	503,261
TELECOMMUNICATIONS	559,639	506,069	579,583	572,053	528,299
UNDISTRIBUTED INST SUPPORT	1,012,678	1,058,519	1,811,190	1,780,743	1,259,097
UNIVERSITY COMMUNICATIONS	208,369	212,096	214,177	227,880	247,324
UNIVERSITY MARKETING	576,355	794,875	828,391	771,376	1,058,610
VP FOR ADMIN & FISCAL SERVICES	192,538	196,646	217,362	215,221	250,044
VP FOR DEVELOPMENT	209,401	218,558	225,868	228,745	259,907
VP FOR PLAN, BUD & TECH	279,480	294,602	344,822	442,031	426,781
VP FOR STUDENT LIFE	292,077	363,362	309,477	307,134	313,744
VP FOR UNIVERSITY RELATIONS	261,969	290,083	295,149	383,519	379,992
TOTAL INSTITUTIONAL SUPPORT	\$9,783,290	\$10,324,387	\$10,968,077	\$11,890,752	\$11,425,986
<u>OPERATION & MAINTENANCE OF PLANT</u>					
ACCRUED LEAVE ADJUSTMENT	\$20,972	\$8,969	(\$1,296)	\$16,728	\$44,910
ASHLAND FACILITY	34,380	34,470	5,700	-	-
BUILDING MAINTENANCE	1,589,856	1,713,832	1,707,226	1,816,549	1,818,995
BUILDING SERVICES	1,780,542	1,818,836	1,704,089	1,749,126	1,847,732
E&G FACILITY REMODELING	810,635	1,106,755	659,481	1,332,152	609,358
E&G FACILITY REMODELING IA	1,045	7,041	11,379	(36,015)	150,355
E&G UTILITIES	894,552	1,035,727	1,012,037	1,090,411	1,107,236
ENGINEERING SERVICES	154,041	148,406	149,847	146,875	178,010

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ENV. HEALTH AND SAFETY	87,883	78,378	91,845	103,112	181,408
GENERAL SERVICES	358,671	404,789	383,091	353,898	366,123
LANDSCAPING & GROUNDS MAINT.	246,735	238,423	248,573	298,864	303,575
MAINTENANCE ALLOCATIONS	(1,992,055)	(1,982,778)	(1,942,801)	(2,049,026)	(2,143,151)
MOTOR POOL	492,583	238,952	294,196	276,860	298,009
PEST CONTROL	27,842	27,741	28,896	30,519	30,814
PHYSICAL PLANT ADMINISTRATION	674,129	741,644	767,071	797,811	908,701
POWER PLANT	956,327	937,611	966,580	1,098,361	1,283,279
PRESTONSBURG FACILITY	12,078	11,562	-	-	-
REC FACILITY UPGRADE	-	-	-	-	94,886
RECYCLING PROGRAM	51,579	57,273	56,888	60,887	9,995
WAREHOUSE	1,456	(2,606)	2,151	8,017	(23,178)
WEST LIBERTY FACILITY	103,220	101,601	97,620	105,704	96,055
TOTAL OPERATION & MAINT. OF PLANT	\$6,306,471	\$6,726,628	\$6,242,572	\$7,200,833	\$7,163,112
<u>STUDENT FINANCIAL AID</u>					
GRANTS AND SCHOLARSHIPS	\$5,681,155	\$6,209,730	\$6,383,244	\$7,182,718	\$9,054,491
TOTAL STUDENT FINANCIAL AID	\$5,681,155	\$6,209,730	\$6,383,244	\$7,182,718	\$9,054,491
TOTAL EDUCATIONAL & GENERAL EXPENDITURES	\$71,412,411	\$76,250,226	\$80,392,965	\$87,738,107	\$89,902,605
<u>TRANSFERS</u>					
E&G DEBT SERVICE	\$1,419,279	\$1,435,882	\$1,900,609	\$1,828,468	\$1,796,812
MANDATORY TRANSFERS	1,452,151	1,359,085	2,432,829	535,523	426,598
NON-MANDATORY TRANSFERS	3,190,616	2,790,961	2,174,531	268,930	427,410
TOTAL TRANSFERS	\$6,062,046	\$5,585,928	\$6,507,969	\$2,632,921	\$2,650,820
TOTAL EDUCATIONAL & GENERAL	\$77,474,456	\$81,836,154	\$86,900,934	\$90,371,028	\$92,553,425
<u>AUXILIARY ENTERPRISES</u>					
ACCRUED LEAVE ADJUSTMENT	\$4,391	\$7,496	(\$8,639)	(\$145)	\$495
AUXILIARY DEBT SERVICE	74,231	74,230	74,230	74,230	18,928
AUXILIARY FACILITY REMODELING	191,046	1,060,676	737,317	290,076	484,922
AUXILIARY IT ALLOCATION	-	-	-	-	1,099,894
AUXILIARY MAINT ALLOCATION	-	-	-	-	2,143,151
AUXILIARY MAINT & IT ALLOCATIONS	2,246,764	2,213,718	2,247,879	2,388,351	-
CONCESSIONS AND VENDING	314,719	310,316	253,500	248,202	252,805
EAGLE TRACE GOLF COURSE	-	-	-	-	145,222
FOOD SERVICES	93,424	78,079	54,274	35,352	65,677
GOLF COURSE	184,055	215,524	228,224	232,947	188,572
HOUSING DEBT SERVICE	2,222,170	2,397,564	2,560,320	2,327,117	1,963,389
HOUSING TELECOMM	296,472	275,579	283,573	307,169	298,144
HOUSING TRANSFERS	527,490	(83,312)	130,006	137,590	-
RECREATION ROOM	22,163	(347)	-	-	-
RESIDENCE HALL-O&M	920,063	1,001,780	1,005,009	1,256,691	1,313,325
SNACK VENDING	96,814	102,761	88,263	73,697	87,194
STUDENT FAMILY HOUSING-O&M	139,573	145,538	139,167	144,742	117,847
STUDENT HOUSING ADMINISTRATION	820,511	823,574	821,277	715,787	675,707
UNIVERSITY CENTER-BLDG SERVICES	103,306	97,111	108,485	-	-
UNIVERSITY CENTER-O&M	68,062	82,603	87,652	94,373	99,612
UNIVERSITY STORE	3,435,119	3,585,944	3,502,912	3,706,033	3,722,877
TOTAL AUXILIARY ENTERPRISES	\$11,760,374	\$12,388,835	\$12,313,448	\$12,032,212	\$12,677,761
TOTAL UNIVERSITY	\$89,234,829	\$94,224,989	\$99,214,382	\$102,403,240	\$105,231,186