

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, 2007 and 2008. 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 2006-07 and 2007-08 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 2006-07 and 2007-08 audited financial reports and are shown on page 12. In addition, a detailed schedule of expenditures by function, by unit for the years 2003-04 through 2007-08 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 2006-07 and 2007-08 audited financial reports and are shown on page 14.

III. By Major Object Code

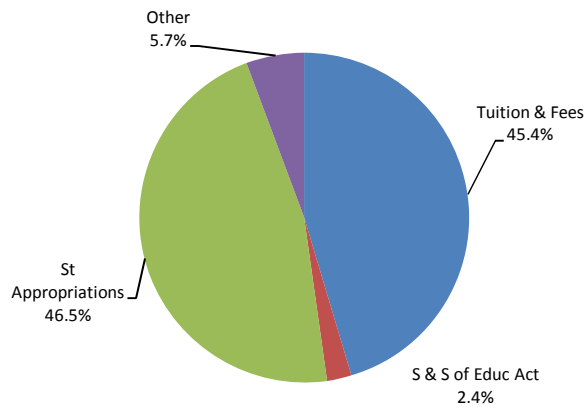
This reporting format reflects total expenditures by major category such as personnel, operating, and capital outlay. This format assists with the establishment of administrative fiscal policies. A schedule of total unrestricted expenditures by major object code is presented on page 16.

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED REVENUES
2006-07 AND 2007-08**

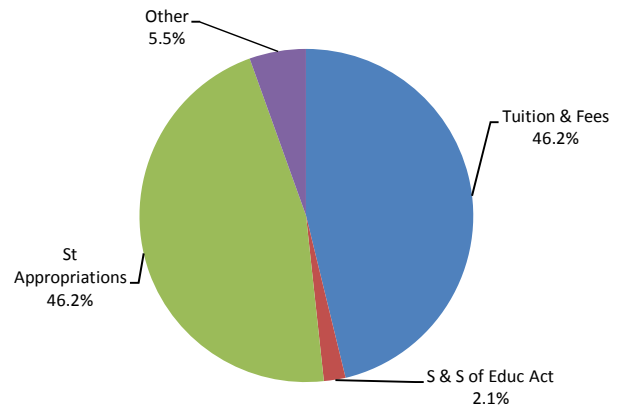
	<u>Actual 2006-07</u>	<u>Percent of Total</u>	<u>Actual 2007-08</u>	<u>Percent of Total</u>
<u>Revenues by Source</u>				
Tuition and Fees	\$ 44,497,425	45.4%	\$ 47,316,720	46.2%
State Appropriations	45,531,490	46.5%	47,310,971	46.2%
Sales and Services of Educ. Activities	2,303,292	2.4%	2,148,092	2.1%
Other	5,596,760	5.7%	5,588,924	5.5%
Total Educational and General	\$ 97,928,967	100.0%	\$ 102,364,707	100.0%
Auxiliary Enterprises	12,027,793		12,934,995	
Total Revenues	<u>\$ 109,956,760</u>		<u>\$ 115,299,702</u>	

EDUCATIONAL AND GENERAL REVENUES

**ACTUAL
2006-07**



**ACTUAL
2007-08**

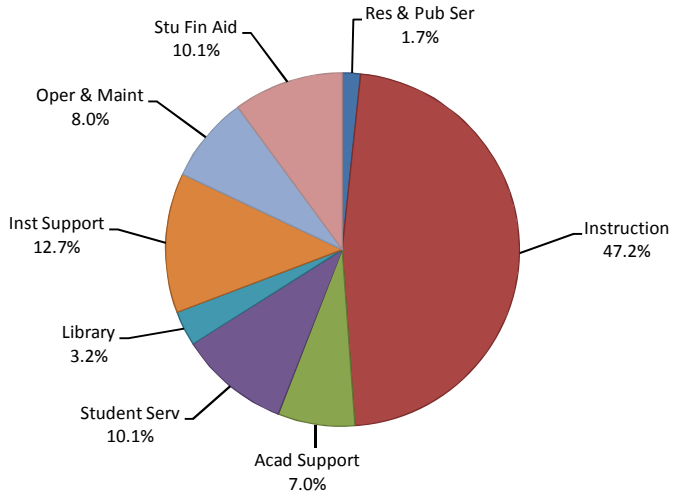


MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY FUNCTION
2006-07 AND 2007-08

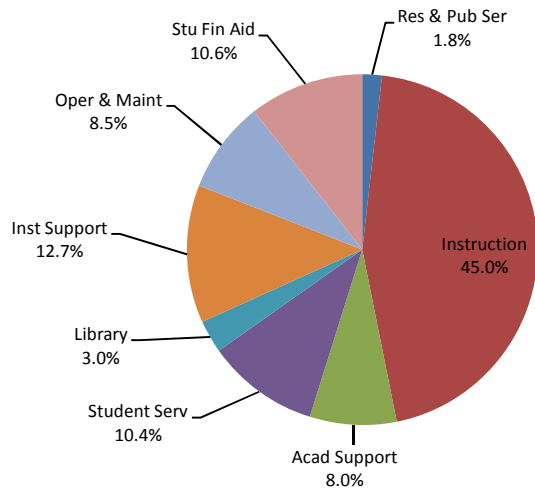
	<u>Actual</u> <u>2006-07</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>2007-08</u>	<u>Percent</u> <u>of Total</u>
<u>Educational and General</u>				
Instruction	\$ 42,461,358	47.2%	\$ 44,518,803	45.0%
Research	141,120	0.2%	363,296	0.4%
Public Service	1,361,235	1.5%	1,426,078	1.4%
Library	2,884,454	3.2%	2,977,619	3.0%
Academic Support	6,308,406	7.0%	7,889,912	8.0%
Student Services	9,102,443	10.1%	10,264,558	10.4%
Institutional Support	11,425,986	12.7%	12,598,947	12.7%
Operation & Maint. of Plant	7,163,112	8.0%	8,350,350	8.5%
Student Financial Aid	9,054,491	10.1%	10,466,240	10.6%
Total E & G Expenditures	\$ 89,902,605	100.0%	\$ 98,855,803	100.0%
Transfers	2,650,820		1,039,988	
Total Educational and General	\$ 92,553,425		\$ 99,895,791	
<u>Auxiliary Enterprises</u>				
Student Services	\$ 10,695,445	84.4%	\$ 12,299,047	83.2%
Mandatory Transfers	1,982,316	15.6%	2,489,878	16.8%
Total Auxiliary Enterprises	\$ 12,677,761	100.0%	\$ 14,788,925	100.0%
TOTAL UNIVERSITY	\$ 105,231,186		\$ 114,684,716	

EDUCATIONAL AND GENERAL EXPENDITURES

ACTUAL 2006-07



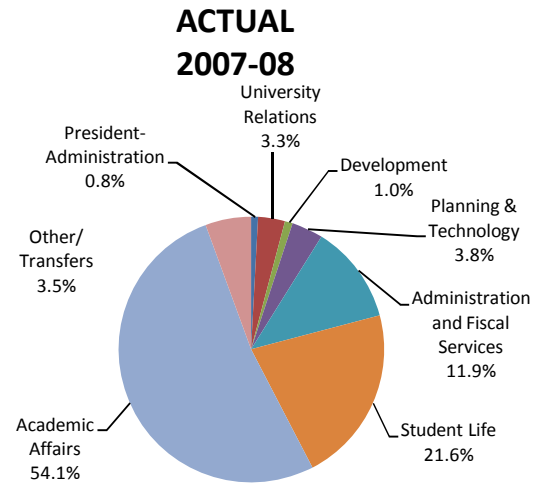
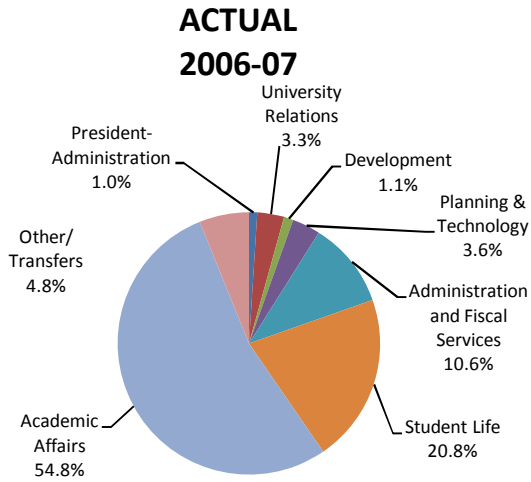
ACTUAL 2007-08



MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY DIVISION
2006-07 AND 2007-08

	<u>Actual</u> <u>2006-07</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>2007-08</u>	<u>Percent</u> <u>of Total</u>
<u>Educational and General</u>				
President-Administration	\$ 901,936	1.0%	\$ 813,982	0.8%
University Relations	3,086,717	3.3%	3,269,423	3.3%
Development	1,036,016	1.1%	984,446	1.0%
Planning and Technology	3,275,676	3.6%	3,808,402	3.8%
Administration and Fiscal Services	9,828,182	10.6%	11,932,380	11.9%
Student Life	19,261,658	20.8%	21,568,497	21.6%
Academic Affairs	50,684,202	54.8%	54,041,693	54.1%
Other/Transfers	4,479,038	4.8%	3,476,968	3.5%
Total Educational and General	\$ 92,553,425	100.0%	\$ 99,895,791	100.0%
<u>Auxiliary Enterprises</u>				
Planning and Technology	\$ 1,398,038		\$ 2,188,875	
Administration and Fiscal Services	8,621,204		9,458,813	
Student Life	675,707		651,025	
Other/Transfers	1,982,812		2,490,212	
Total Auxiliary Enterprises	\$ 12,677,761		\$ 14,788,925	
TOTAL UNIVERSITY	<u>\$105,231,186</u>		<u>\$114,684,716</u>	

EDUCATIONAL AND GENERAL EXPENDITURES

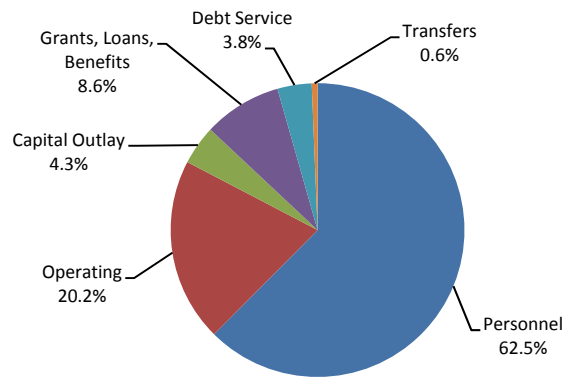


**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2006-07 AND 2007-08**

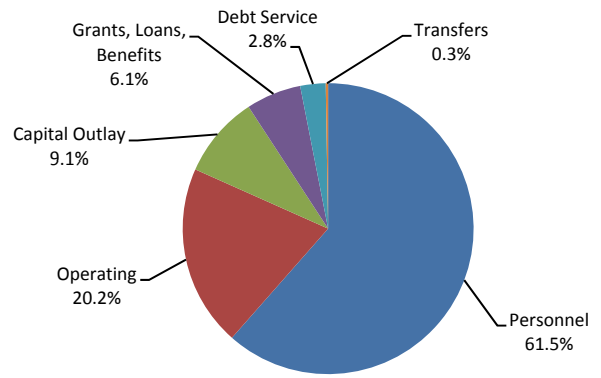
	<u>Actual 2006-07</u>	<u>Percent of Total</u>	<u>Actual 2007-08</u>	<u>Percent of Total</u>
<u>Expenditures by Major Object</u>				
Personnel	\$ 65,725,041	62.5%	\$ 70,553,439	61.5%
Operating	21,265,000	20.2%	23,107,170	20.2%
Grants, Loans, Benefits	9,054,491	8.6%	10,466,240	9.1%
Capital Outlay	4,553,517	4.3%	7,028,001	6.1%
Debt Service	3,952,484	3.8%	3,238,503	2.8%
Transfers	680,653	0.6%	291,363	0.3%
Total Expenditures	<u>\$ 105,231,186</u>	<u>100.0%</u>	<u>\$ 114,684,716</u>	<u>100.0%</u>

EXPENDITURES BY MAJOR OBJECT

**ACTUAL
2006-07**



**ACTUAL
2007-08**



**MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
2003-04 Through 2007-08**

	<u>Actual 2003-04</u>	<u>Actual 2004-05</u>	<u>Actual 2005-06</u>	<u>Actual 2006-07</u>	<u>Actual 2007-08</u>
<u>Unrestricted E & G Revenues</u>					
<u>Percentage By Source</u>					
Tuition & Fees	41.95%	44.44%	43.82%	45.44%	46.22%
State Appropriations	51.80%	50.60%	49.98%	46.49%	46.22%
Sales & Service of Ed. Activities	1.70%	1.93%	2.21%	2.35%	2.10%
Other Sources	4.55%	3.03%	3.99%	5.72%	5.46%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

Unrestricted E & G Expenditures

Percentages By Function

Instruction	47.62%	48.30%	47.08%	47.23%	45.04%
Research	0.30%	0.40%	0.33%	0.16%	0.37%
Public Service	1.79%	1.66%	1.41%	1.51%	1.44%
Libraries	3.59%	3.41%	3.21%	3.21%	3.01%
Academic Support	7.01%	7.59%	8.39%	7.02%	7.98%
Student Services	9.13%	9.30%	9.63%	10.12%	10.38%
Institutional Support	13.54%	13.64%	13.55%	12.76%	12.74%
O & M of Plant	8.82%	7.76%	8.21%	7.92%	8.45%
Student Financial Aid	8.20%	7.94%	8.19%	10.07%	10.59%
Total	100.00%	100.00%	100.00%	100.00%	100.00%

MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
2003-04 Through 2007-08

	<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>Actual</u> <u>2007-08</u>
<u>SELECTED FINANCIAL DATA</u>					
<u>Financial Condition</u>					
Bonds Payable (Long Term Debt)	\$30,117,419	\$32,205,910	#####	\$25,974,194	\$26,339,235
Debt Per FTE Student	\$4,170	\$4,595	\$4,364	\$3,665	\$3,769
<u>Source of Funds</u>					
Tuition & Fees	\$34,530,904	\$37,486,943	#####	\$44,497,425	\$47,316,720
Tuition & Mandatory Fees Per Semester, Undergraduate In-State Student	\$1,682	\$1,920	\$2,160	\$2,435	\$2,640
Private Gifts to University	\$3,279,221	\$3,146,015	\$2,675,239	\$2,672,649	\$1,977,187
Number of Active Alumni	45,376	46,514	47,578	48,726	49,712
<u>Use of Unrestricted Current Funds</u>					
Total E&G Expenditures	\$81,836,154	\$86,900,934	#####	\$92,553,425	\$99,985,791
Per FTE Student	\$11,332	\$12,398	\$13,565	\$13,058	\$14,308
Instructional Expenditures	\$36,310,993	\$38,826,660	#####	\$42,461,358	\$44,518,803
Per FTE Student	\$5,028	\$5,540	\$6,201	\$5,991	\$6,371
Institutional Financial Aid	\$6,209,730	\$6,383,244	\$7,182,718	\$9,054,491	\$10,466,240
Per FTE Student	\$860	\$911	\$1,078	\$1,277	\$1,498
FTE Students (Fall semester)	7,222	7,009	6,662	7,088	6,988

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2003-04 Through 2007-08

	<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>Actual</u> <u>2007-08</u>
<u>INSTRUCTION</u>					
ACADEMIC SUPPORT AND RETENTION	\$810,873	\$0	\$0	\$0	\$0
ACADEMIC ADVISING/CAREER SERVICES	-	317,597	643,165	741,360	814,898
ACCOUNTING, ECONOMICS & FINANCE	1,778,480	1,822,818	1,850,154	1,832,234	1,945,485
ACCRUED LEAVE ADJUSTMENT	77,589	25,805	40,639	56,975	19,647
AGRICULTURE & HUMAN SCIENCES	992,802	1,061,206	1,036,271	945,371	806,309
ART	1,027,054	1,110,035	1,107,417	1,160,691	1,237,674
BIOLOGICAL & ENVIRON. SCIENCES	1,282,817	1,341,979	1,465,784	1,576,293	1,547,021
CHILD DEVELOPMENT	305,447	345,779	337,108	356,007	-
CLEARINGHOUSE SCHOOL SERVICES	-	-	5	-	-
COMMUNICATION & THEATRE	2,018,246	2,099,541	2,216,018	2,380,441	2,622,659
COUNCIL/LEADERSHIP/ADULT/EDUC	1,367,253	1,269,275	1,204,375	-	-
CURRICULUM AND INSTRUCTION	2,559,265	2,520,331	2,822,905	2,472,548	2,438,011
DIETETICS	7,886	4,744	11	-	-
DISTANCE LEARNING EDUCATION	616,834	669,639	686,381	805,202	-
EDUCATIONAL SERVICES UNIT	336,228	386,418	395,051	400,911	409,800
EDUC. UNIT FOR CHILD CARE	-	-	-	-	391,794
ENGLISH, FOREIGN LANG. & PHIL.	2,580,524	2,589,237	2,704,048	2,866,062	2,987,526
EQUESTRIAN PROGRAM	60,021	64,393	67,026	51,193	72,196
FACULTY ESCROW-CCH	-	-	-	-	(2,261)

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2003-04 Through 2007-08

	<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>Actual</u> <u>2007-08</u>
FIRST YR PROGRAMS & RETENTION	-	655,099	275,988	253,158	272,733
GEOGRAPHY, GOVERNMENT & HISTORY	1,398,981	1,503,495	1,642,455	1,670,690	1,649,726
HEALTH, PE & SPORT SCIENCE	1,280,806	1,285,438	1,248,189	1,275,134	1,256,956
HINDMAN DLS	24,689	19,055	23,979	21,293	21,540
IMAGING SCIENCES	-	598,660	637,113	712,574	827,795
INDUSTRIAL & ENGINEERING TECHNOLOGY	920,309	1,029,454	965,889	1,117,155	1,187,357
INFORMATION SYSTEMS	1,786,016	1,784,700	1,873,356	1,876,234	1,793,264
INST. REG. ANALYSIS & PUBLIC POLICY	1,531,012	1,624,551	1,745,482	1,868,859	1,790,620
INSTRUCTION-OTHER	-	-	-	1,170,454	2,137,067
INTERNATIONAL EDUCATION	169,417	212,266	268,031	189,479	144,233
LEADERSHIP LEARNING COMMUNITY	166,186	185,097	210,227	187,763	64,396
MANAGEMENT AND MARKETING	1,286,183	1,433,403	1,339,642	1,223,535	1,455,000
MAT PROGRAM (MIDDLE)	-	67,094	71,563	61,942	-
MAT PROGRAM (SECONDARY ED)	54,754	357,338	472,910	650,895	663
MAT PROGRAM (SPEC. ED.)	-	94,761	94,653	93,653	96,169
MAT SECONDARY/MIDDLE	-	-	-	-	657,075
MATH AND COMPUTER SCIENCE	1,704,136	1,744,728	1,738,344	1,823,038	1,882,553
MILITARY SCIENCE	25,024	27,108	19,788	19,233	20,501
MSU AT ASHLAND	166,733	176,777	200,815	152,860	162,335
MSU AT JACKSON	143,774	143,003	157,907	163,082	188,034

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2003-04 Through 2007-08

	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08
MSU AT MT. STERLING	141,101	182,094	226,830	287,157	308,473
MSU AT PRESTONSBURG	227,558	262,599	268,107	229,951	271,745
MSU AT WEST LIBERTY	187,006	197,048	192,730	200,435	217,091
MSU ENTERPRISE CENTER	-	-	-	-	355,468
MUSIC	1,901,045	1,968,099	2,157,321	2,168,138	2,307,992
NURSING AND ALLIED HEALTH	4,139	3,912	11,145	376,074	409,881
NURSING AND ALLIED HEALTH-ADN	485,735	582,994	599,050	636,114	705,790
NURSING AND ALLIED HEALTH-BSN	662,586	762,299	911,189	748,152	798,662
PHYSICAL SCIENCES	1,437,443	1,605,147	1,585,561	1,636,656	1,578,745
PRIMARY-16+ PROGRAM	157,389	171,972	201,929	161,431	119,525
PROFESSIONAL PROGRAMS IN EDUCATION	-	-	-	1,400,828	1,639,653
PSYCHOLOGY	922,789	1,061,760	1,128,179	921,799	1,020,743
RAD TECH	513,421	-	-	-	-
REGIONAL CAMPUS	182,662	187,263	150,592	193,003	196,870
SOCIOLOGY	1,387,462	1,539,320	1,735,562	1,744,242	1,968,973
SPACE SCIENCE CENTER	138,732	289,625	581,010	759,547	796,494
SUMMER SESSIONS	-	-	-	(908)	1,065
SUCCESS ACADEMY	-	-	-	13,260	55,339
UNDISTRIBUTED INSTR SUPPORT	1,020,927	965,505	1,474,760	272,498	264,362
UNIVERSITY BAND	40,388	46,431	49,648	43,662	53,516

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2003-04 Through 2007-08

	Actual 2003-04	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08
VET TECH PROGRAM	312,943	322,338	354,868	358,875	423,108
VIRTUAL MBA PROGRAM	100,732	104,487	116,594	128,948	119,559

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2003-04 Through 2007-08

	<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>Actual</u> <u>2007-08</u>
WOMEN'S STUDIES PROGRAM	4,058	2,947	3,593	5,177	6,973
WRITING CENTER	3,536	-	-	-	-
TOTAL INSTRUCTION	\$36,310,991	\$38,826,661	\$41,311,358	\$42,461,358	\$44,518,803
 <u>RESEARCH</u>					
CTR EDUCATIONAL RES. & LEAD.	\$10,507	\$9,429	\$11,697	\$12,794	\$11,564
FACULTY RESEARCH	216,492	310,651	277,200	91,113	283,807
RESEARCH GRANTS	-	-	-	26,811	40,140
RESEARCH GRANTS-IRAPP	-	-	-	10,402	13,282
UNDERGRADUATE RESEARCH	-	-	-	-	14,503
TOTAL RESEARCH	\$226,999	\$320,079	\$288,897	\$141,120	\$363,296
 <u>PUBLIC SERVICE</u>					
ACCRUED LEAVE ADJUSTMENT	(\$4,392)	\$2,503	\$1,659	\$12,660	\$1,544
COMMUNITY RECYCLING	23,000	23,000	23,000	26,000	26,500
CONFERENCE SERVICES	154,774	-	-	-	-
CONTINUING EDUCATION	84,147	87,403	86,632	80,281	80,512
CORRECTIONAL RESEARCH & TRAINING	106,994	101,320	60,454	102,689	105,860
CTR TRADITIONAL MUSIC	179,727	222,785	229,688	225,855	242,675
FOLK ART CENTER	288,857	293,971	320,546	351,776	367,908

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IN SERVICE TEACHER EDUCATION	12,592	3,226	4,024	17,724	6,752
IRAPP E KY WOMEN IN LEADERSHIP	-	-	-	10	2
KERA	-	-	-	11	-
MSU PUBLIC RADIO	487,029	539,316	471,557	507,210	559,519
WATER ANALYSIS LAB	33,459	33,518	39,041	37,019	34,806
WOCS	-	31,696	-	-	-
TOTAL PUBLIC SERVICE	\$1,366,188	\$1,338,737	\$1,236,599	\$1,361,235	\$1,426,078
<u>LIBRARIES</u>					
LIBRARY AND INSTRUCTIONAL MEDIA	\$2,738,613	\$2,739,373	\$2,814,584	\$2,884,454	\$2,977,619
TOTAL LIBRARIES	\$2,738,613	\$2,739,373	\$2,814,584	\$2,884,454	\$2,977,619
<u>ACADEMIC SUPPORT</u>					
ACADEMIC COMP-IT ALLOCATION	\$834,523	\$1,807,398	\$2,817,357	\$1,193,631	\$1,624,725
ACADEMIC COMPUTING	325,567	329,460	464,143	420,738	553,577
ACADEMIC OUTREACH/SUPPORT	277,431	292,029	340,089	284,277	379,356
ACADEMIC SERVICES	-	-	34,467	-	-
ACCRUED LEAVE ADJUSTMENT	2,564	21,389	3,392	21,016	54,194
ART GALLERY	9,070	7,439	10,230	6,130	15,566
BOARD OF STUDENT PUBLICATIONS	48,907	52,557	47,740	22,703	27,656

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COLLEGE OF BUSINESS, DEAN	260,752	273,226	270,515	226,146	333,431
COLLEGE OF EDUCATION, DEAN	585,740	342,200	394,120	531,446	549,387
COLLEGE OF HUMANITIES, DEAN	195,196	213,911	222,763	245,828	306,148
COLLEGE OF SCIENCE & TECH, DEAN	414,328	296,451	253,068	474,864	393,592
COUNSELING & HEALTH CENTER	645,682	666,847	722,339	696,750	771,858
CRITICAL THINKING CENTER	1,639	5,080	5,459	4,324	-
CTR TEACHING & LEARNING	76,468	64,040	50,145	49,163	301,281
FACULTY SENATE	16,790	17,815	5,812	6,088	10,599
FARM MAINTENANCE	179,674	195,828	215,627	209,468	231,348
GRADUATE PROGRAMS	199,790	188,790	203,086	-	-
HONORS PROGRAM	45,619	54,810	59,114	55,751	56,625
PROVOST & EXEC. VP	-	-	-	467,614	573,542
RESEARCH AND SPONSORED PROGRAMS	388,689	399,184	379,258	440,706	537,087
SACS 2000	-	4	-	-	-
UG & GR PROGRAMS	-	-	-	419,437	429,407
UNDERGRADUATE PROGRAMS	226,890	221,687	226,243	-	-
UNIVERSITY FARM	470,383	459,616	436,143	320,024	424,262
UNIVERSITY WELLNESS CENTER	177,292	191,227	200,416	212,302	316,271
TOTAL ACADEMIC SUPPORT	\$5,382,993	\$6,100,987	\$7,361,527	\$6,308,406	\$7,889,912

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<u>STUDENT SERVICES</u>					
ACCRUED LEAVE ADJUSTMENT	\$35,933	\$14,442	\$2,749	\$23,125	\$47,838
ADMISSIONS	804,442	852,044	885,965	-	-
BLACK GOSPEL ENSEMBLE	-	10,446	10,489	12,230	11,608
CAREER SERVICES	120,464	-	-	-	-
CHEERLEADERS	20,389	26,017	26,725	25,341	-
EAGLECARD OFFICE	156,633	133,414	225,468	171,301	552,851
ENROLLMENT SERVICES	-	-	-	1,724,567	1,991,958
INTRAMURALS	98,045	99,921	98,239	101,577	83,048
MULTICULTURAL STUDENT SERVICES	150,415	135,023	141,236	179,806	188,486
REGISTRAR	446,126	447,745	470,047	473,873	522,360
RETENTION PROGRAMS	-	-	-	-	3,425
STUDENT ACTIVITIES	333,129	352,547	408,481	448,815	374,656
STUDENT DEVELOPMENT	11	-	-	-	-
STUDENT FINANCIAL AID	611,890	629,723	676,963	-	-
STUDENT WELLNESS	77,486	88,770	93,442	93,870	5,211
SWIMMING POOL	139,017	149,027	151,923	169,613	178,232
TEACHER RECRUITMENT PROGRAM	57,445	136,410	137,173	150,515	164,458
TESTING CENTER	119,860	120,694	128,499	126,464	133,467
UNIV CTR/CONFERENCE SERVICES	-	227,746	351,779	339,060	341,051

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SUBTOTAL STUDENT SERVICES	\$3,171,284	\$3,423,967	\$3,809,178	\$4,040,157	\$4,598,649
<u>STUDENT SERVICES-ATHLETICS</u>					
ATHLETIC MEDIA RELATIONS	\$145,791	\$136,931	\$159,972	\$160,720	\$156,180
CHEERLEADERS	-	-	-	-	77,271
CROSS COUNTRY	164,191	166,072	199,607	206,753	192,212
FOOTBALL	500,449	530,736	692,374	637,887	707,649
MENS BASEBALL	199,965	247,071	276,401	345,765	368,258
MENS BASKETBALL	583,672	590,713	670,375	764,409	821,121
MENS GOLF	79,191	91,891	100,577	112,266	116,255
OFFICE OF ATHLETICS	694,881	674,063	772,520	815,901	991,004
RIFLE	38,225	40,745	42,297	48,989	48,195
TENNIS	166,435	207,640	174,457	151,199	215,588
TRAINER	163,508	190,309	206,838	229,792	252,662
WOMENS BASKETBALL	450,486	502,656	548,250	668,668	639,659
WOMENS GOLF	-	-	-	-	60,797
WOMENS SOCCER	172,063	201,243	218,928	288,627	334,330
WOMENS SOFTBALL	229,809	233,628	276,083	296,294	336,762
WOMENS VOLLEYBALL	203,745	235,569	302,983	335,016	347,966
SUBTOTAL STUDENT SERVICES-ATHLETICS	\$3,792,412	\$3,580,070	\$4,641,661	\$5,062,286	\$5,665,909

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TOTAL STUDENT SERVICES	\$6,963,697	\$7,004,037	\$8,450,839	\$9,102,443	\$10,264,558
<u>INSTITUTIONAL SUPPORT</u>					
ACCOUNTING & BUDGETARY CONTROL	\$958,067	\$934,324	\$972,351	\$900,749	\$1,060,966
ACCRUED LEAVE ADJUSTMENT	46,859	24,673	20,746	9,150	56,511
ADMINISTRATIVE COMPUTING APPLICATIONS	-	-	-	-	794,150
AFFIRMATIVE ACTION	85,952	74,558	77,954	80,727	84,729
ALUMNI RELATIONS	-	282,823	285,287	289,902	302,330
AMERICANS WITH DISABILITIES ACT	924	1,737	622	2,083	4,548
ASHLAND CENTER FACILITY	72,888	13,254	-	-	-
BIG SANDY CENTER FACILITY	111,875	-	-	-	-
BOARD OF REGENTS	10,309	16,015	6,780	5,202	2,485
CHILD CARE CENTER	147,680	140,983	154,689	159,528	175,437
CULTURAL DIVERSITY	14,881	6,591	8,480	6,329	10,918
COMMUNICATIONS & MARKETING	-	-	-	-	1,437,082
DEVELOPMENT	657,006	394,306	382,145	486,208	503,178
DOCUMENT SERVICES	130,703	173,847	122,636	315,951	320,975
ERP PROJECTS	-	-	106,844	658,245	479,309
FACULTY/STAFF BENEFITS	306,991	129,045	380,791	401,286	569,707

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HUMAN RESOURCES	549,216	561,373	635,207	598,244	704,593
INFORMATION TECHNOLOGY	951,337	1,039,716	936,914	1,035,214	1,183,767
INFORMATION TECHNOLOGY-ALLOC.	(1,065,463)	(2,036,934)	(3,089,142)	(2,293,525)	(3,565,480)
INST RESEARCH & COMPUTER APP	675,364	648,983	781,796	734,485	-
INST RESEARCH & ASSESSMENT	-	-	-	68,547	275,458
INTERNAL AUDITS	80,129	82,501	85,823	89,153	94,123
PAYROLL	129,455	126,202	132,412	153,234	193,216
POST OFFICE	150,946	158,911	147,646	170,462	193,730
PRESIDENT	542,759	771,397	747,949	807,594	711,302
PROVOST & EXEC. VP	399,065	455,875	470,870	-	-
STAFF CONGRESS	8,529	9,705	9,803	9,372	9,837
SUPPORT SERVICES	260,354	273,838	257,423	181,892	185,405
TECHNOLOGY PROJECTS	272,005	810,789	2,150,406	503,261	1,038,890
TELECOMMUNICATIONS	506,069	579,583	572,053	528,299	944,497
UNDISTRIBUTED INST SUPPORT	1,058,519	1,811,190	1,780,743	1,259,097	1,687,539
UNIVERSITY COMMUNICATIONS	212,096	214,177	227,880	247,324	-
UNIVERSITY MARKETING	794,875	828,391	771,376	1,058,610	(1,884)
UNIVERSITY POLICE	891,746	1,047,548	1,175,616	1,328,895	1,396,419
VP FOR ADMIN & FISCAL SERVICES	196,646	217,362	215,221	250,044	385,376
VP FOR DEVELOPMENT	218,558	225,868	228,745	259,907	178,938

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VP FOR PLANNING, BUDGETS & TECHNOLOGY	294,602	344,822	442,031	426,781	479,509

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VP FOR STUDENT LIFE	363,362	309,477	307,134	313,744	358,239
VP FOR UNIVERSITY RELATIONS	290,083	295,149	383,519	379,992	343,148
TOTAL INSTITUTIONAL SUPPORT	\$10,324,387	\$10,968,077	\$11,890,752	\$11,425,986	\$12,598,947
 <u>OPERATION & MAINTENANCE OF PLANT</u>					
ACCRUED LEAVE ADJUSTMENT	\$8,969	(\$1,296)	\$16,728	\$44,910	\$0
ASHLAND FACILITY	34,470	5,700	-	-	-
BUILDING MAINTENANCE	1,713,832	1,707,226	1,816,549	1,818,995	2,086,748
BUILDING SERVICES	1,818,836	1,704,089	1,749,126	1,847,732	1,854,034
E&G FACILITY REMODELING	1,106,755	659,481	1,332,152	609,358	1,603,956
E&G FACILITY REMODELING IA	7,041	11,379	(36,015)	150,355	72,748
E&G UTILITIES	1,035,727	1,012,037	1,090,411	1,107,236	1,054,518
ENGINEERING SERVICES	148,406	149,847	146,875	178,010	197,473
ENV. HEALTH AND SAFETY	78,378	91,845	103,112	181,408	215,983
GENERAL SERVICES	404,789	383,091	353,898	366,123	346,707
LANDSCAPING & GROUNDS MAINT.	238,423	248,573	298,864	303,575	403,047
MAINTENANCE ALLOCATIONS	(1,982,778)	(1,942,801)	(2,049,026)	(2,143,151)	(2,593,389)
MOTOR POOL	238,952	294,196	276,860	298,009	314,026
PEST CONTROL	27,741	28,896	30,519	30,814	35,650
PHYSICAL PLANT ADMINISTRATION	741,644	767,071	797,811	908,701	1,050,878

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POWER PLANT	937,611	966,580	1,098,361	1,283,279	1,569,642
PRESTONSBURG FACILITY	11,562	-	-	-	-
RECREATION FACILITY UPGRADE	-	-	-	94,886	-
RECYCLING PROGRAM	57,273	56,888	60,887	9,995	5,929
WAREHOUSE	(2,606)	2,151	8,017	(23,178)	(1,318)
WEST LIBERTY FACILITY	101,601	97,620	105,704	96,055	133,718
TOTAL OPERATION & MAINT. OF PLANT	\$6,726,628	\$6,242,572	\$7,200,833	\$7,163,112	\$8,350,350
 <u>STUDENT FINANCIAL AID</u>					
GRANTS AND SCHOLARSHIPS	\$6,209,730	\$6,383,244	\$7,182,718	\$9,054,491	\$10,466,240
TOTAL STUDENT FINANCIAL AID	\$6,209,730	\$6,383,244	\$7,182,718	\$9,054,491	\$10,466,240
 TOTAL EDUCATIONAL & GENERAL EXPENDITURES					
	\$76,250,226	\$79,923,768	\$87,738,107	\$89,902,605	\$98,855,803
 <u>TRANSFERS</u>					
E&G DEBT SERVICE	\$1,435,882	\$1,900,609	\$1,828,468	\$1,796,812	\$513,708
MANDATORY TRANSFERS	1,359,085	2,432,829	535,523	426,598	666,326
NON-MANDATORY TRANSFERS	2,790,961	2,174,531	268,930	427,410	(140,046)
TOTAL TRANSFERS	\$5,585,928	\$6,507,969	\$2,632,921	\$2,650,820	\$1,039,988

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TOTAL EDUCATIONAL & GENERAL	\$81,836,154	\$86,431,737	\$90,371,028	\$92,553,425	\$99,895,791
<u>AUXILIARY ENTERPRISES</u>					
ACCRUED LEAVE ADJUSTMENT	\$7,496	(\$8,639)	(\$145)	\$495	\$334
AUXILIARY DEBT SERVICE	74,230	74,230	74,230	18,928	18,928
AUXILIARY FACILITY REMODELING	1,060,676	737,317	290,076	484,922	176,915
AUXILIARY IT ALLOCATION	-	-	-	1,099,894	1,940,755
AUXILIARY MAINT ALLOCATION	-	-	-	2,143,151	2,593,389
AUXILIARY MAINT & IT ALLOCATIONS	2,213,718	2,247,879	2,388,351	-	-
CONCESSIONS AND VENDING	310,316	253,500	248,202	252,805	282,349
EAGLE TRACE GOLF COURSE	-	-	-	145,222	531,666
FOOD SERVICES	78,079	54,274	35,352	65,677	49,883
GOLF COURSE	215,524	228,224	232,947	188,572	7,782
HOUSING DEBT SERVICE	2,397,564	2,560,320	2,327,117	1,963,389	2,470,950
HOUSING TELECOMM	275,579	283,573	307,169	298,144	248,120
HOUSING TRANSFERS	(83,312)	130,006	137,590	-	-
RECREATION ROOM	(347)	-	-	-	-
RESIDENCE HALL-O&M	1,001,780	1,005,009	1,256,691	1,313,325	1,582,297
SNACK VENDING	102,761	88,263	73,697	87,194	89,647

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STUDENT FAMILY HOUSING-O&M	145,538	139,167	144,742	117,847	111,269
STUDENT HOUSING ADMINISTRATION	823,574	821,277	715,787	675,707	651,025

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UNIVERSITY CENTER-BLDG SERVICES	97,111	108,485	-	-	-
UNIVERSITY CENTER-O&M	82,603	87,652	94,373	99,612	92,498
UNIVERSITY STORE	3,585,944	3,502,912	3,706,033	3,722,877	3,941,118
TOTAL AUXILIARY ENTERPRISES	<u>\$12,388,835</u>	<u>\$12,313,448</u>	<u>\$12,032,212</u>	<u>\$12,677,761</u>	<u>\$14,788,925</u>
TOTAL UNIVERSITY	<u>\$94,224,989</u>	<u>\$98,745,185</u>	<u>\$102,403,240</u>	<u>\$105,231,186</u>	<u>\$114,684,716</u>