

Introduction

This publication was prepared by the Office of the Vice President for Planning and Budgets 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, 2008 and 2009. 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 and Budgets if you have any questions or wish additional information.

Beth Patrick

Chief of Staff and V.P. for Planning and Budgets

Teresa C. Lindgren

Director of Budgets

Wanda K. Cox

Planning and Budget Analyst II

Joyce Meredith

Budget Specialist

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 2007-08 and 2008-09 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 2007-08 and 2008-09 audited financial reports and are shown on page 12. In addition, a detailed schedule of expenditures by function, by unit for the years 2004-05 through 2008-09 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 2007-08 and 2008-09 audited financial reports and are shown on page 14.

III. By Major Object Code

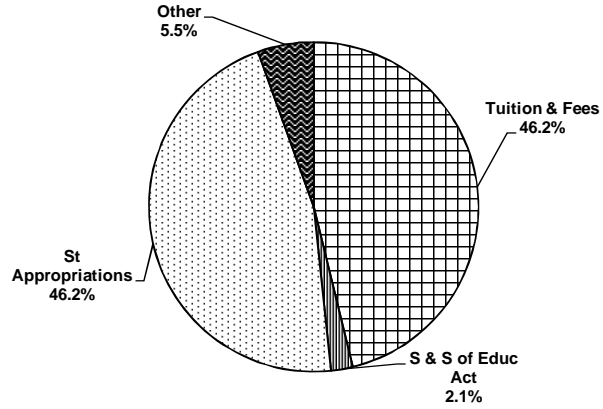
This reporting format reflects total expenditures by major category such as personnel, operating, and capital outlay. This format assists with the establishment of administrative fiscal policies. A schedule of total unrestricted expenditures by major object code is presented on page 16.

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED REVENUES
2007-08 AND 2008-09**

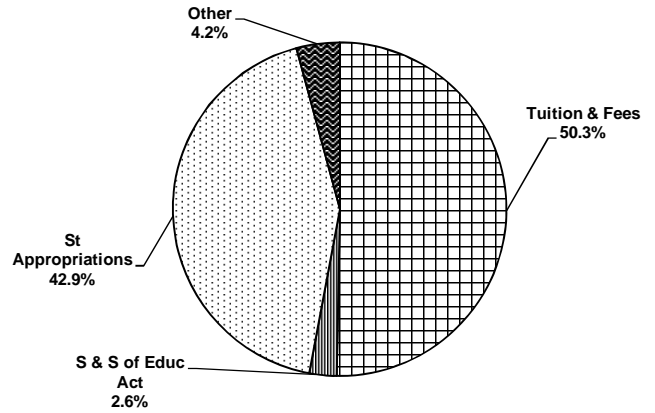
	<u>Actual 2007-08</u>	<u>Percent of Total</u>	<u>Actual 2008-09</u>	<u>Percent of Total</u>
<u>Revenues by Source</u>				
Tuition and Fees	\$ 47,316,720	46.2%	\$ 53,765,774	50.3%
State Appropriations	47,310,971	46.2%	45,830,676	42.9%
Sales and Services of Educ. Activities	2,148,092	2.1%	2,708,906	2.6%
Other	5,588,924	5.5%	4,517,078	4.2%
Total Educational and General	\$ 102,364,707	100.0%	\$ 106,822,434	100.0%
Auxiliary Enterprises	12,934,995		13,417,026	
Total Revenues	<u>\$ 115,299,702</u>		<u>\$ 120,239,460</u>	

EDUCATIONAL AND GENERAL REVENUES

**ACTUAL
2007-08**



**ACTUAL
2008-09**

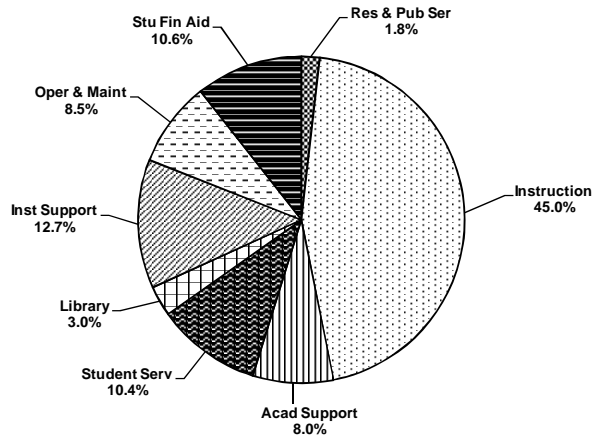


MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY FUNCTION
2007-08 AND 2008-09

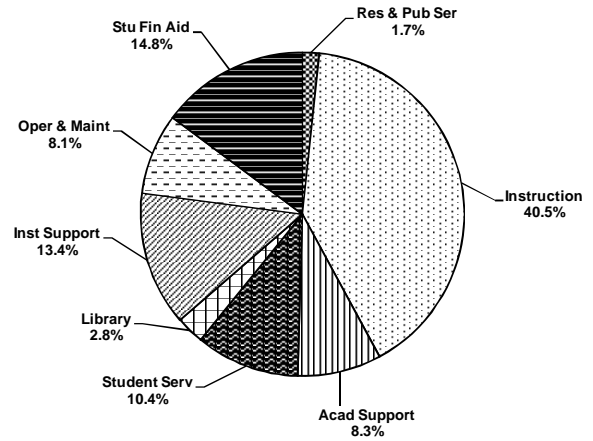
	<u>Actual</u> <u>2007-08</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>2008-09</u>	<u>Percent</u> <u>of Total</u>
<u>Educational and General</u>				
Instruction	\$ 44,518,803	45.0%	\$ 42,894,084	40.5%
Research	363,296	0.4%	191,835	0.2%
Public Service	1,426,078	1.4%	1,556,414	1.5%
Library	2,977,619	3.0%	2,985,313	2.8%
Academic Support	7,889,912	8.0%	8,841,248	8.3%
Student Services	10,264,558	10.4%	11,020,891	10.4%
Institutional Support	12,598,947	12.7%	14,220,830	13.4%
Operation & Maint. of Plant	8,350,350	8.5%	8,554,415	8.1%
Student Financial Aid	10,466,240	10.6%	15,738,678	14.8%
Total E & G Expenditures	\$ 98,855,803	100.0%	\$ 106,003,708	100.0%
Transfers	1,039,988		3,169,205	
Total Educational and General	\$ 99,895,791		\$ 109,172,913	
<u>Auxiliary Enterprises</u>				
Student Services	\$ 12,299,047	83.2%	\$ 11,577,582	83.7%
Mandatory Transfers	2,489,878	16.8%	2,262,590	16.3%
Total Auxiliary Enterprises	\$ 14,788,925	100.0%	\$ 13,840,172	100.0%
TOTAL UNIVERSITY	\$ 114,684,716		\$ 123,013,085	

EDUCATIONAL AND GENERAL EXPENDITURES

**ACTUAL
2007-08**



**ACTUAL
2008-09**

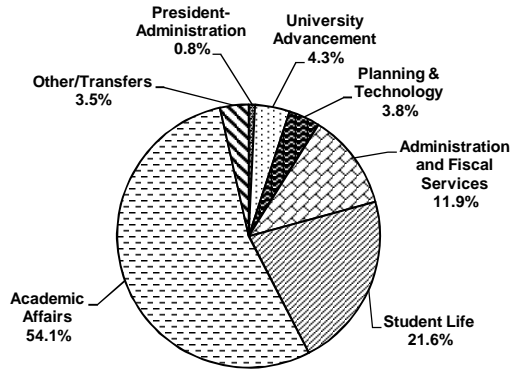


MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY DIVISION
2007-08 AND 2008-09

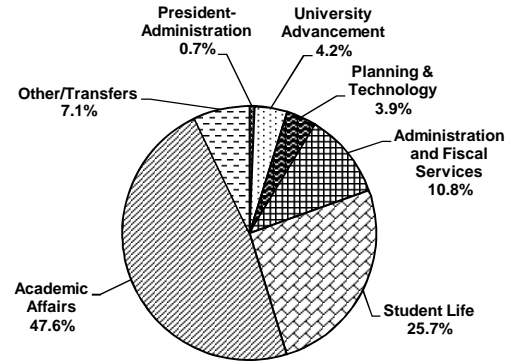
	<u>Actual 2007-08</u>	<u>Percent of Total</u>	<u>Actual 2008-09</u>	<u>Percent of Total</u>
<u>Educational and General</u>				
President-Administration	\$ 813,982	0.8%	\$ 723,350	0.7%
University Advancement	4,253,869	4.3%	4,539,940	4.2%
Planning and Technology	3,808,402	3.8%	4,217,541	3.9%
Administration and Fiscal Services	11,932,380	11.9%	11,831,259	10.8%
Student Life	21,568,497	21.6%	28,082,095	25.7%
Academic Affairs	54,041,693	54.1%	51,991,466	47.6%
Other/Transfers	3,476,968	3.5%	7,787,262	7.1%
Total Educational and General	\$ 99,895,791	100.0%	\$ 109,172,913	100.0%
<u>Auxiliary Enterprises</u>				
Planning and Technology	\$ 2,188,875		\$ 1,527,549	
Administration and Fiscal Services	9,458,813		9,433,818	
Student Life	651,025		616,214	
Other/Transfers	2,490,212		2,262,591	
Total Auxiliary Enterprises	\$ 14,788,925		\$ 13,840,172	
TOTAL UNIVERSITY	<u>\$ 114,684,716</u>		<u>\$ 123,013,085</u>	

EDUCATIONAL AND GENERAL EXPENDITURES

**ACTUAL
2007-08**



**ACTUAL
2008-09**

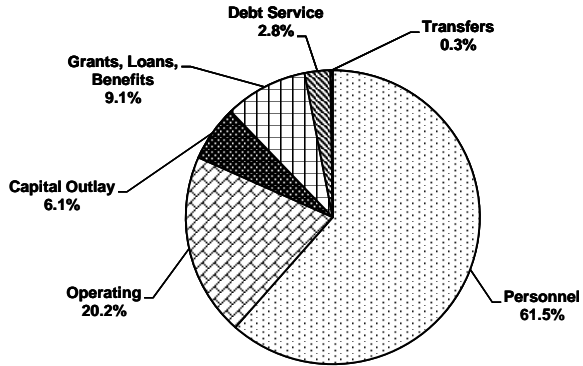


**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2007-08 AND 2008-09**

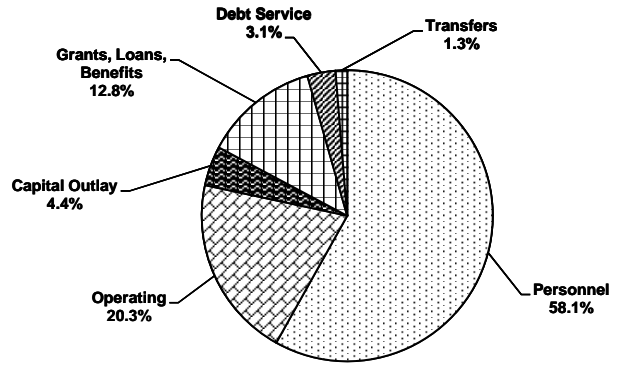
	<u>Actual 2007-08</u>	<u>Percent of Total</u>	<u>Actual 2008-09</u>	<u>Percent of Total</u>
<u>Expenditures by Major Object</u>				
Personnel	\$ 70,553,439	61.5%	\$ 71,488,962	58.1%
Operating	23,107,170	20.2%	24,933,187	20.3%
Grants, Loans, Benefits	10,466,240	9.1%	15,738,678	12.8%
Capital Outlay	7,028,001	6.1%	5,420,462	4.4%
Debt Service	3,238,503	2.8%	3,851,374	3.1%
Transfers	291,363	0.3%	1,580,422	1.3%
Total Expenditures	<u>\$ 114,684,716</u>	<u>100.0%</u>	<u>\$ 123,013,085</u>	<u>100.0%</u>

EXPENDITURES BY MAJOR OBJECT

**ACTUAL
2007-08**



**ACTUAL
2008-09**



MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
2004-05 Through 2008-09

	<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>Actual</u> <u>2008-09</u>
<u>Unrestricted E & G Revenues</u>					
<u>Percentage By Source</u>					
Tuition & Fees	44.44%	43.82%	45.44%	46.22%	50.31%
State Appropriations	50.60%	49.98%	46.49%	46.22%	42.89%
Sales & Service of Ed. Activities	1.93%	2.21%	2.35%	2.10%	2.59%
Other Sources	3.03%	3.99%	5.72%	5.46%	4.21%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Unrestricted E & G Expenditures
Percentages By Function

Instruction	48.30%	47.08%	47.23%	45.04%	40.46%
Research	0.40%	0.33%	0.16%	0.37%	0.18%
Public Service	1.66%	1.41%	1.51%	1.44%	1.47%
Libraries	3.41%	3.21%	3.21%	3.01%	2.82%
Academic Support	7.59%	8.39%	7.02%	7.98%	8.34%
Student Services	9.30%	9.63%	10.12%	10.38%	10.39%
Institutional Support	13.64%	13.55%	12.76%	12.74%	13.42%
O & M of Plant	7.76%	8.21%	7.92%	8.45%	8.07%
Student Financial Aid	7.94%	8.19%	10.07%	10.59%	14.85%
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
2004-05 Through 2008-09

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09
<u>SELECTED FINANCIAL DATA</u>					
<u>Financial Condition</u>					
Bonds Payable (Long Term Debt)	\$32,205,910	\$29,076,275	\$25,974,194	\$26,339,235	\$23,080,105
Debt Per FTE Student	\$4,595	\$4,364	\$3,665	\$3,769	\$3,385
<u>Source of Funds</u>					
Tuition & Fees	\$37,486,943	\$39,372,287	\$44,497,425	\$47,316,720	\$53,765,774
*Tuition & Mandatory Fees Per Semester, Undergraduate In-State Student	\$1,920	\$2,160	\$2,435	\$2,640	\$2,835
Private Gifts to University	\$3,146,015	\$2,675,239	\$2,672,649	\$1,977,187	\$2,188,897
Number of Active Alumni	46,514	47,578	48,726	49,712	48,567
<u>Use of Unrestricted Current Funds</u>					
Total E&G Expenditures	\$86,900,934	\$90,371,028	\$92,553,425	\$99,895,791	\$109,172,913
Per FTE Student	\$12,398	\$13,565	\$13,058	\$14,295	\$16,012
Instructional Expenditures	\$38,826,660	\$41,311,358	\$42,461,358	\$44,518,803	\$42,894,084
Per FTE Student	\$5,540	\$6,201	\$5,991	\$6,371	\$6,291
Institutional Financial Aid	\$6,383,244	\$7,182,718	\$9,054,491	\$10,466,240	\$15,738,678
Per FTE Student	\$911	\$1,078	\$1,277	\$1,498	\$2,308
FTE Students (Fall semester)	7,009	6,662	7,088	6,988	6,818

* A per credit hour tuition model was implemented in the Fall of 2008

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09

	<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>Actual</u> <u>2008-09</u>
<u>INSTRUCTION</u>					
21ST CENTURY ED. ENTERPRISE	\$0	\$0	\$0	\$0	\$997
ACADEMIC ADVISING/CAREER SERVICES	317,597	643,165	741,360	814,898	-
ACCOUNTING, ECONOMICS & FINANCE	1,822,818	1,850,154	1,832,234	1,945,485	1,828,223
ACCRUED LEAVE ADJUSTMENT	25,805	40,639	56,975	19,647	(33,021)
AGRICULTURE & HUMAN SCIENCES	1,061,206	1,036,271	945,371	806,309	878,667
ART	1,110,035	1,107,417	1,160,691	1,237,674	1,217,032
BIOLOGICAL & ENVIRON. SCIENCES	1,341,979	1,465,784	1,576,293	1,547,021	1,625,004
CAREER SERVICES	-	-	-	-	189,240
CHILD DEVELOPMENT	345,779	337,108	356,007	-	-
CLEARINGHOUSE SCHOOL SERVICES	-	5	-	-	-
COMMUNICATIONS & THEATRE	2,099,541	2,216,018	2,380,441	2,622,659	2,413,035
COUNCIL/LEADERSHIP/ADULT/EDUC	1,269,275	1,204,375	-	-	-
CURRICULUM AND INSTRUCTION	2,520,331	2,822,905	2,472,548	2,438,011	2,560,974
DIETETICS	4,744	11	-	-	-
DISTANCE LEARNING EDUCATION	669,639	686,381	805,202	-	-
EDUCATIONAL SERVICES UNIT	386,418	395,051	400,911	409,800	438,878
EDUC. UNIT FOR CHILD CARE	-	-	-	391,794	388,573
ENGLISH, FOREIGN LANG. & PHIL.	2,589,237	2,704,048	2,866,062	2,987,526	2,952,028
EQUESTRIAN PROGRAM	64,393	67,026	51,193	72,196	75,094

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09

	<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>Actual</u> <u>2008-09</u>
FACULTY ESCROW-CCH	-	-	-	(2,261)	-
FIRST YR PROGRAMS & RETENTION	655,099	275,988	253,158	272,733	265,441
GEOGRAPHY, GOVERNMENT & HISTORY	1,503,495	1,642,455	1,670,690	1,649,726	1,474,134
HEALTH, PE & SPORT SCIENCE	1,285,438	1,248,189	1,275,134	1,256,956	1,255,777
HINDMAN DLS	19,055	23,979	21,293	21,540	26,798
IMAGING SCIENCES	598,660	637,113	712,574	827,795	838,417
INDUSTRIAL & ENGINEERING TECHNOLOGY	1,029,454	965,889	1,117,155	1,187,357	1,038,838
INFORMATION SYSTEMS	1,784,700	1,873,356	1,876,234	1,793,264	1,821,361
INST. REG. ANALYSIS & PUBLIC POLICY	1,624,551	1,745,482	1,868,859	1,790,620	1,584,396
INSTRUCTION-OTHER	-	-	1,170,454	2,137,067	1,142,110
INTERNATIONAL EDUCATION	212,266	268,031	189,479	144,233	218,248
LEADERSHIP LEARNING COMMUNITY	185,097	210,227	187,763	64,396	39,430
MANAGEMENT AND MARKETING	1,433,403	1,339,642	1,223,535	1,455,000	1,449,368
MAT PROGRAM (MIDDLE)	67,094	71,563	61,942	-	-
MAT PROGRAM (SECONDARY ED)	357,338	472,910	650,895	663	-
MAT PROGRAM (SPEC. ED.)	94,761	94,653	93,653	96,169	57,353
MAT SECONDARY/MIDDLE	-	-	-	657,075	644,850
MATH AND COMPUTER SCIENCE	1,744,728	1,738,344	1,823,038	1,882,553	1,866,817
MILITARY SCIENCE	27,108	19,788	19,233	20,501	33,956

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09
MSU AT ASHLAND	176,777	200,815	152,860	162,335	191,778
MSU AT JACKSON	143,003	157,907	163,082	188,034	189,955
MSU AT MT. STERLING	182,094	226,830	287,157	308,473	323,572
MSU AT PRESTONSBURG	262,599	268,107	229,951	271,745	264,890
MSU AT WEST LIBERTY	197,048	192,730	200,435	217,091	244,875
MSU ENTERPRISE CENTER	-	-	-	355,468	370,197
MUSIC	1,968,099	2,157,321	2,168,138	2,307,992	2,461,713
NURSING AND ALLIED HEALTH	3,912	11,145	376,074	409,881	402,250
NURSING AND ALLIED HEALTH-ADN	582,994	599,050	636,114	705,790	884,162
NURSING AND ALLIED HEALTH-BSN	762,299	911,189	748,152	798,662	642,532
PHYSICAL SCIENCES	1,605,147	1,585,561	1,636,656	1,578,745	1,518,313
PRIMARY-16+ PROGRAM	171,972	201,929	161,431	119,525	168,379
PROFESSIONAL PROGRAMS IN EDUCATION	-	-	1,400,828	1,639,653	1,584,694
PSYCHOLOGY	1,061,760	1,128,179	921,799	1,020,743	974,587
REGIONAL CAMPUS	187,263	150,592	193,003	196,870	161,296
SOCIOLOGY	1,539,320	1,735,562	1,744,242	1,968,973	1,904,276
SPACE SCIENCE CENTER	289,625	581,010	759,547	796,494	1,287,825
SUMMER SESSIONS	-	-	(908)	1,065	1,266
SUCCESS ACADEMY	-	-	13,260	55,339	42,741
UNDISTRIBUTED INSTR SUPPORT	965,505	1,474,760	272,498	264,362	318,960

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT**

**Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09**

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09
UNIVERSITY BAND	46,431	49,648	43,662	53,516	54,969
VET TECH PROGRAM	322,338	354,868	358,875	423,108	474,653
VIRTUAL MBA PROGRAM	104,487	116,594	128,948	119,559	126,844
WOMEN'S STUDIES PROGRAM	2,947	3,593	5,177	6,973	7,338
TOTAL INSTRUCTION	\$38,826,661	\$41,311,358	\$42,461,358	\$44,518,803	\$42,894,084
<u>RESEARCH</u>					
CTR EDUCATIONAL RES. & LEAD.	\$9,429	\$11,697	\$12,794	\$11,564	\$8,950
FACULTY RESEARCH	310,651	277,200	91,113	283,807	132,728
RESEARCH GRANTS	-	-	26,811	40,140	29,296
RESEARCH GRANTS-IRAPP	-	-	10,402	13,282	-
UNDERGRADUATE RESEARCH	-	-	-	14,503	20,861
TOTAL RESEARCH	\$320,079	\$288,897	\$141,120	\$363,296	\$191,835
<u>PUBLIC SERVICE</u>					
ACCRUED LEAVE ADJUSTMENT	\$2,503	\$1,659	\$12,660	\$1,544	(\$89)
COMMUNITY RECYCLING	23,000	23,000	26,000	26,500	26,500
CONTINUING EDUCATION	87,403	86,632	80,281	80,512	85,521
CORRECTIONAL RESEARCH & TRAINING	101,320	60,454	102,689	105,860	111,657
CTR TRADITIONAL MUSIC	222,785	229,688	225,855	242,675	243,927

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT

Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09

	<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>Actual</u> <u>2008-09</u>
FOLK ART CENTER	293,971	320,546	351,776	367,908	391,360
IN SERVICE TEACHER EDUCATION	3,226	4,024	17,724	6,752	9,496
IRAPP E KY WOMEN IN LEADERSHIP	-	-	10	2	-
KERA	-	-	11	-	-
MSU PUBLIC RADIO	539,316	471,557	507,210	559,519	501,000
REGIONAL ENGAGEMENT	-	-	-	-	147,472
WATER ANALYSIS LAB	33,518	39,041	37,019	34,806	39,570
WOCS	31,696	-	-	-	-
TOTAL PUBLIC SERVICE	<u>\$1,338,737</u>	<u>\$1,236,599</u>	<u>\$1,361,235</u>	<u>\$1,426,078</u>	<u>\$1,556,414</u>
<u>LIBRARIES</u>					
LIBRARY AND INSTRUCTIONAL MEDIA	\$2,739,373	\$2,814,584	\$2,884,454	\$2,977,619	\$2,985,313
TOTAL LIBRARIES	<u>\$2,739,373</u>	<u>\$2,814,584</u>	<u>\$2,884,454</u>	<u>\$2,977,619</u>	<u>\$2,985,313</u>
<u>ACADEMIC SUPPORT</u>					
ACADEMIC COMP-IT ALLOCATION	\$1,807,398	\$2,817,357	\$1,193,631	\$1,624,725	\$1,388,100
ACADEMIC COMPUTING	329,460	464,143	420,738	553,577	-
ACADEMIC OUTREACH/SUPPORT	292,029	340,089	284,277	379,356	355,031
ACADEMIC SERVICES	-	34,467	-	-	533,013
ACCRUED LEAVE ADJUSTMENT	21,389	3,392	21,016	54,194	47,895

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09
ART GALLERY	7,439	10,230	6,130	15,566	16,436
BOARD OF STUDENT PUBLICATIONS	52,557	47,740	22,703	27,656	25,322
COLLEGE OF BUSINESS, DEAN	273,226	270,515	226,146	333,431	436,140
COLLEGE OF EDUCATION, DEAN	342,200	394,120	531,446	549,387	612,776
COLLEGE OF HUMANITIES, DEAN	213,911	222,763	245,828	306,148	153,812
COLLEGE OF SCIENCE & TECH, DEAN	296,451	253,068	474,864	393,592	340,728
COUNSELING & HEALTH CENTER	666,847	722,339	696,750	771,858	850,571
CRITICAL THINKING CENTER	5,080	5,459	4,324	-	-
CTR TEACHING & LEARNING	64,040	50,145	49,163	301,281	63,908
FACULTY SENATE	17,815	5,812	6,088	10,599	12,002
FARM MAINTENANCE	195,828	215,627	209,468	231,348	241,753
GRADUATE PROGRAMS	188,790	203,086	-	-	-
HONORS PROGRAM	54,810	59,114	55,751	56,625	48,184
IT INSTRUCTIONAL SERVICES	-	-	-	-	742,505
PROVOST & VPAA	-	-	467,614	573,542	1,134,040
RESEARCH AND SPONSORED PROGRAMS	399,184	379,258	440,706	537,087	622,723
SACS 2000	4	-	-	-	-
UG & GR PROGRAMS	-	-	419,437	429,407	435,293
UNDERGRADUATE PROGRAMS	221,687	226,243	-	-	-
UNIVERSITY FARM	459,616	436,143	320,024	424,262	548,362

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT**

**Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09**

	<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>Actual</u> <u>2008-09</u>
UNIVERSITY WELLNESS CENTER	191,227	200,416	212,302	316,271	232,654
TOTAL ACADEMIC SUPPORT	\$6,100,987	\$7,361,527	\$6,308,406	\$7,889,912	\$8,841,248
 <u>STUDENT SERVICES</u>					
ACCRUED LEAVE ADJUSTMENT	\$14,442	\$2,749	\$23,125	\$47,838	\$27,004
ADMISSIONS	852,044	885,965	-	-	-
BLACK GOSPEL ENSEMBLE	10,446	10,489	12,230	11,608	11,590
CHEERLEADERS	26,017	26,725	25,341	-	-
EAGLECARD OFFICE	133,414	225,468	171,301	552,851	249,707
ENROLLMENT SERVICES	-	-	1,724,567	1,991,958	2,126,377
INTRAMURALS	99,921	98,239	101,577	83,048	131,987
MULTICULTURAL STUDENT SERVICES	135,023	141,236	179,806	188,486	131,505
REGISTRAR	447,745	470,047	473,873	522,360	580,270
RETENTION PROGRAMS	-	-	-	3,425	203,793
STUDENT ACTIVITIES	352,547	408,481	448,815	374,656	320,945
STUDENT FINANCIAL AID	629,723	676,963	-	-	-
STUDENT WELLNESS	88,770	93,442	93,870	5,211	1,210
SWIMMING POOL	149,027	151,923	169,613	178,232	194,694
TEACHER RECRUITMENT PROGRAM	136,410	137,173	150,515	164,458	158,849
TESTING CENTER	120,694	128,499	126,464	133,467	135,460

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT**

**Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09**

	<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>Actual</u> <u>2008-09</u>
UNIV CTR/CONFERENCE SERVICES	227,746	351,779	339,060	341,051	374,206
SUBTOTAL STUDENT SERVICES	\$3,423,967	\$3,809,178	\$4,040,157	\$4,598,649	\$4,647,597
<u>STUDENT SERVICES-ATHLETICS</u>					
ATHLETIC MEDIA RELATIONS	\$136,931	\$159,972	\$160,720	\$156,180	\$184,065
CHEERLEADERS	-	-	-	77,271	108,677
CROSS COUNTRY	166,072	199,607	206,753	192,212	153,920
FOOTBALL	530,736	692,374	637,887	707,649	771,129
MENS BASEBALL	247,071	276,401	345,765	368,258	420,567
MENS BASKETBALL	590,713	670,375	764,409	821,121	1,081,692
MENS GOLF	91,891	100,577	112,266	116,255	132,035
OFFICE OF ATHLETICS	674,063	772,520	815,901	991,004	953,545
RIFLE	40,745	42,297	48,989	48,195	62,954
TENNIS	207,640	174,457	151,199	215,588	231,008
TRAINER	190,309	206,838	229,792	252,662	232,957
WOMENS BASKETBALL	502,656	548,250	668,668	639,659	698,112
WOMENS GOLF	-	-	-	60,797	207,573
WOMENS SOCCER	201,243	218,928	288,627	334,330	410,601
WOMENS SOFTBALL	233,628	276,083	296,294	336,762	356,625

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT**

**Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09**

	<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>Actual</u> <u>2008-09</u>
WOMENS VOLLEYBALL	235,569	302,983	335,016	347,966	367,834
SUBTOTAL STUDENT SERVICES-ATHLETICS	\$3,580,070	\$4,641,661	\$5,062,286	\$5,665,909	\$6,373,294
TOTAL STUDENT SERVICES	\$7,004,037	\$8,450,839	\$9,102,443	\$10,264,558	\$11,020,891
<u>INSTITUTIONAL SUPPORT</u>					
ACCOUNTING & BUDGETARY CONTROL	\$934,324	\$972,351	\$900,749	\$1,060,966	\$1,126,854
ACCRUED LEAVE ADJUSTMENT	24,673	20,746	9,150	56,511	8,320
ADMINISTRATIVE COMPUTING APPLICATIONS	-	-	-	794,150	-
AFFIRMATIVE ACTION	74,558	77,954	80,727	84,729	13,578
ALUMNI RELATIONS	282,823	285,287	289,902	302,330	44,664
AMERICANS WITH DISABILITIES ACT	1,737	622	2,083	4,548	4,040
ASHLAND CENTER FACILITY	13,254	-	-	-	-
BOARD OF REGENTS	16,015	6,780	5,202	2,485	10,593
CHILD CARE CENTER	140,983	154,689	159,528	175,437	178,517
CULTURAL DIVERSITY	6,591	8,480	6,329	10,918	10,015
COMMUNICATIONS & MARKETING	-	-	-	1,437,082	1,401,727
DEVELOPMENT	394,306	382,145	486,208	503,178	71,590
DOCUMENT SERVICES	173,847	122,636	315,951	320,975	388,938
ERP PROJECTS	-	106,844	658,245	479,309	448,963

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09

	<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>Actual</u> <u>2008-09</u>
FACULTY/STAFF BENEFITS	129,045	380,791	401,286	569,707	551,818
HUMAN RESOURCES	561,373	635,207	598,244	704,593	692,375
INFORMATION TECHNOLOGY	1,039,716	936,914	1,035,214	1,183,767	1,243,752
INFORMATION TECHNOLOGY-ALLOC.	(2,036,934)	(3,089,142)	(2,293,525)	(3,565,480)	(2,657,141)
INST RESEARCH & COMPUTER APP	648,983	781,796	734,485	-	-
INST RESEARCH & ASSESSMENT	-	-	68,547	275,458	308,912
INTERNAL AUDITS	82,501	85,823	89,153	94,123	95,329
IT APPLICATIONS SERVICES	-	-	-	-	760,493
IT NETWORK SERVICES	-	-	-	-	970,016
PAYROLL	126,202	132,412	153,234	193,216	176,606
POST OFFICE	158,911	147,646	170,462	193,730	142,684
PRESIDENT	771,397	747,949	807,594	711,302	685,124
PROVOST & EXEC. VP	455,875	470,870	-	-	-
STAFF CONGRESS	9,705	9,803	9,372	9,837	10,347
SUPPORT SERVICES	273,838	257,423	181,892	185,405	205,410
TECHNOLOGY PROJECTS	810,789	2,150,406	503,261	1,038,890	540,171
TELECOMMUNICATIONS	579,583	572,053	528,299	944,497	-
UNDISTRIBUTED INST SUPPORT	1,811,190	1,780,743	1,259,097	1,687,539	2,857,424
UNIVERSITY COMMUNICATIONS	214,177	227,880	247,324	-	-
UNIVERSITY MARKETING	828,391	771,376	1,058,610	(1,884)	-
UNIVERSITY POLICE	1,047,548	1,175,616	1,328,895	1,396,419	1,417,380

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT

Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09
VP FOR ADMIN & FISCAL SERVICES	217,362	215,221	250,044	385,376	389,111
VP FOR DEVELOPMENT	225,868	228,745	259,907	178,938	-
VP FOR UNIV ADVANCEMENT	-	-	-	-	1,149,514
VP FOR PLANNING, BUDGETS & TECHNOLOGY	344,822	442,031	426,781	479,509	471,771
VP FOR STUDENT LIFE	309,477	307,134	313,744	358,239	343,955
VP FOR UNIVERSITY RELATIONS	295,149	383,519	379,992	343,148	157,980
TOTAL INSTITUTIONAL SUPPORT	\$10,968,077	\$11,890,752	\$11,425,986	\$12,598,947	\$14,220,830
 <u>OPERATION & MAINTENANCE OF PLANT</u>					
ACCRUED LEAVE ADJUSTMENT	(\$1,296)	\$16,728	\$44,910	\$0	\$16,597
ASHLAND FACILITY	5,700	-	-	-	-
BUILDING MAINTENANCE	1,707,226	1,816,549	1,818,995	2,086,748	2,117,481
BUILDING SERVICES	1,704,089	1,749,126	1,847,732	1,854,034	1,773,393
E&G FACILITY REMODELING	659,481	1,332,152	609,358	1,603,956	1,275,310
E&G FACILITY REMODELING IA	11,379	(36,015)	150,355	72,748	94,939
E&G UTILITIES	1,012,037	1,090,411	1,107,236	1,054,518	1,228,857
ENGINEERING SERVICES	149,847	146,875	178,010	197,473	186,702
ENV. HEALTH AND SAFETY	91,845	103,112	181,408	215,983	233,184
GENERAL SERVICES	383,091	353,898	366,123	346,707	353,807
LANDSCAPING & GROUNDS MAINT.	248,573	298,864	303,575	403,047	366,117
MAINTENANCE ALLOCATIONS	(1,942,801)	(2,049,026)	(2,143,151)	(2,593,389)	(2,440,398)

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09

	<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>Actual</u> <u>2008-09</u>
MOTOR POOL	294,196	276,860	298,009	314,026	504,799
PEST CONTROL	28,896	30,519	30,814	35,650	38,768
PHYSICAL PLANT ADMINISTRATION	767,071	797,811	908,701	1,050,878	1,079,996
POWER PLANT	966,580	1,098,361	1,283,279	1,569,642	1,556,943
RECREATION FACILITY UPGRADE	-	-	94,886	-	-
RECYCLING PROGRAM	56,888	60,887	9,995	5,929	44,806
WAREHOUSE	2,151	8,017	(23,178)	(1,318)	(4,044)
WEST LIBERTY FACILITY	97,620	105,704	96,055	133,718	127,158
TOTAL OPERATION & MAINT. OF PLANT	\$6,242,572	\$7,200,833	\$7,163,112	\$8,350,350	\$8,554,415
 <u>STUDENT FINANCIAL AID</u>					
GRANTS AND SCHOLARSHIPS	\$6,383,244	\$7,182,718	\$9,054,491	\$10,466,240	\$15,738,678
TOTAL STUDENT FINANCIAL AID	\$6,383,244	\$7,182,718	\$9,054,491	\$10,466,240	\$15,738,678
 TOTAL EDUCATIONAL & GENERAL EXPENDITURES					
	\$79,923,768	\$87,738,107	\$89,902,605	\$98,855,803	\$106,003,708

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT**

**Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09**

	<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>Actual</u> <u>2008-09</u>
<u>TRANSFERS</u>					
E&G DEBT SERVICE	\$1,900,609	\$1,828,468	\$1,796,812	\$513,708	\$1,588,783
MANDATORY TRANSFERS	2,432,829	535,523	426,598	666,326	543,886
NON-MANDATORY TRANSFERS	2,174,531	268,930	427,410	(140,046)	1,036,536
TOTAL TRANSFERS	\$6,507,969	\$2,632,921	\$2,650,820	\$1,039,988	\$3,169,205
TOTAL EDUCATIONAL & GENERAL	\$86,431,737	\$90,371,028	\$92,553,425	\$99,895,791	\$109,172,913
<u>AUXILIARY ENTERPRISES</u>					
ACCRUED LEAVE ADJUSTMENT	(\$8,639)	(\$145)	\$495	\$334	\$4,954
AUXILIARY DEBT SERVICE	74,230	74,230	18,928	18,928	18,928
AUXILIARY FACILITY REMODELING	737,317	290,076	484,922	176,915	233,790
AUXILIARY IT ALLOCATION	-	-	1,099,894	1,940,755	1,269,041
AUXILIARY MAINT ALLOCATION	-	-	2,143,151	2,593,389	2,440,398
AUXILIARY MAINT & IT ALLOCATIONS	2,247,879	2,388,351	-	-	-
CONCESSIONS AND VENDING	253,500	248,202	252,805	282,349	289,106
EAGLE TRACE GOLF COURSE	-	-	145,222	531,666	505,735
FOOD SERVICES	54,274	35,352	65,677	49,883	59,346
GOLF COURSE	228,224	232,947	188,572	7,782	4,237
HOUSING DEBT SERVICE	2,560,320	2,327,117	1,963,389	2,470,950	2,243,663

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2004-05 Through 2008-09

	<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>Actual</u> <u>2008-09</u>
HOUSING TELECOMM	283,573	307,169	298,144	248,120	258,508
HOUSING TRANSFERS	130,006	137,590	-	-	-
RESIDENCE HALL-O&M	1,005,009	1,256,691	1,313,325	1,582,297	1,647,549
SNACK VENDING	88,263	73,697	87,194	89,647	94,886
STUDENT FAMILY HOUSING-O&M	139,167	144,742	117,847	111,269	165,843
STUDENT HOUSING ADMINISTRATION	821,277	715,787	675,707	651,025	616,214
UNIVERSITY CENTER-BLDG SERVICES	108,485	-	-	-	-
UNIVERSITY CENTER-O&M	87,652	94,373	99,612	92,498	126,276
UNIVERSITY STORE	3,502,912	3,706,033	3,722,877	3,941,118	3,861,698
TOTAL AUXILIARY ENTERPRISES	<u>\$12,313,448</u>	<u>\$12,032,212</u>	<u>\$12,677,761</u>	<u>\$14,788,925</u>	<u>\$13,840,172</u>
TOTAL UNIVERSITY	<u><u>\$98,745,185</u></u>	<u><u>\$102,403,240</u></u>	<u><u>\$105,231,186</u></u>	<u><u>\$114,684,716</u></u>	<u><u>\$123,013,085</u></u>