

**MOREHEAD STATE UNIVERSITY**

**FINANCIAL SUMMARY**

**and**

**REPORTING GUIDELINES**

**1990/91**

## Table of Contents

	<u>Page</u>
Introduction . . . . .	1
Explanations of Reporting Classifications . . . . .	2-5
Budgeted Revenues by Source - 1989/90 and 1990/91 . . . . .	6
Budgeted Expenditures by Function - 1989/90 and 1990/91 . . . . .	7
Budgeted Expenditures by Division - 1989/90 and 1990/91 . . . . .	8
Budgeted Expenditures by Major Object Code - 1989/90 and 1990/91 . . . . .	9
Statistical Analysis of Financial Indicators - 1986/87 - 1989/90 . . . . .	10-11
Detail of Expenditures by Function - Actual 1986/87 - 1989/90 . . . . .	12-20

## **Introduction**

This publication was prepared by the Office of Budgets and Management Information to provide faculty, staff, students, and other interested parties with a basic framework for Morehead State University's financial reporting. Explanations of the various formats and classifications in which financial data is commonly reported are provided, along with examples of the financial reports. The detail of expenditures by functional area such as instruction, student services, and institutional support has also been extracted from the University's audited financial statements for 1986/87 through 1989/90 along with other important statistics and financial indicators for that period. Explanations of significant variations from year to year are provided as appropriate.

We hope that this information will be helpful to promote a basic understanding of the University's financial reporting. Please feel free to contact the Office of Budgets and Management Information at extension 2021 if you have any questions or need additional information. The staff of the Office of Budgets and Management Information is as follows:

Ray M. Pinner	Director of Budgets and Management Information
Chih Y. Loo	Assistant Director of Budgets and Management Information
Joyce J. Meredith	Administrative Secretary

## Summary of Formats Commonly Used in Financial Reporting

The following information summarizes the various formats and classifications of both revenues and expenditures that are commonly used in reporting 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 external audit firm audits our financial statements annually and has found the University to be in compliance with the prescribed reporting guidelines.

### Income Sources and Categories:

Morehead State University receives income from a number of sources. However, for reporting, auditing, and display purposes, revenue sources at Morehead State University are generally categorized into six (6) subgroupings commonly used in higher education reporting. The subgroupings are as follows:

Revenue	Source	Received Through
Tuition and Fees	Students	Charge to students
State Appropriations	State	Legislative Appropriation
Governmental Grants and Contracts	Fed/State/Local Private	Reimbursement
Sales and Services	Educational Activities	Charge to students and public
Other Sources	Students/Public	Charge to students and public
Auxiliary Enterprises	Students/Public	Charge to students and public

These six (6) subgroups are then reported, audited, and displayed as essentially two major funds.

#### I. Educational and General

These revenues are collected to support the primary mission of the institution. Tuition, fees, the state appropriation, interest income, private gifts, and sales from various educational activities all contribute to support the institution's unrestricted educational and general programs.

#### II. Auxiliary Enterprises

The revenues from housing, food services, the university store, and a few other smaller programs and services are reflected in the auxiliary fund group. Auxiliary enterprises are generally self-supporting operations that furnish goods or services to students, faculty, or staff to support the university in the attainment of its objectives.

## Unrestricted and Restricted Funds

Higher education also categorizes operating revenues into two fund groups - unrestricted and restricted income. Most of the operating revenues available to MSU are unrestricted in that no external restrictions from the source have been placed on their expenditure. Unrestricted revenues are available for allocation by the Board of Regents to support the educational and general operational functions of the institution. Tuition, the state appropriation, and income from auxiliary services comprise the majority of the institution's unrestricted revenues. Most restricted income comes from grants or contracts through federal, state, and local governments or private sources. Restricted funds normally are made available to the institution for purposes specific to the nature of the grant or grants and can be spent only to meet the objective(s) of the grant. Like unrestricted revenues, the restricted funds are also subject to an annual audit by the University's external auditor.

### Specific Income Sources

#### Tuition rates

The Council on Higher Education is responsible by statute for setting the full-time resident, non resident, graduate, and undergraduate tuition rates for all state colleges and universities.

#### Other student fees

The Board of Regents has full responsibility to establish other charges necessary to defray the incidental expenses of the institution. Examples of such fees include parking fees, residence hall rates, the student activity fee, the student health fee, transcript fees, and testing fees.

All revenues collected by the university are subject to Board of Regents oversight and an annual audit by the University's external audit firm.

Budgeted revenues as shown in the 1989/90 and 1990/91 Morehead State University unrestricted operating budget, classified as detailed above, are presented on page 6.

### Expenditures

Educational and General expenditures and Auxiliary Enterprise expenditures are commonly classified three ways in colleges and universities:

#### A. By function

This method is helpful in identifying the major program thrusts of the institution such as instruction, research, and public service. The Council on Higher Education requires that all expenditures be reported in this format and the University's audited financial statements also reflect institutional expenditures in this format. An example of expenditures reported by function has been extracted from the University's 1989-90 and 1990-91 Operating Budgets and is shown on page 7.

- B. By division or organizational structure** This method is necessary for establishing budgetary authority and control and represents the organizational structure used by the institution to address the institution's goals and objectives. The operating budget document is in this format. An example of expenditures reported by division has been extracted from the University's 1989-90 and 1990-91 Operating Budgets and is shown on page 8.
- C. By major object code** This is usually the most detailed expenditure level and reflects expenses categorized by personnel, operating, and capital outlay. This level of detail permits the establishment of administrative financial policy. An example of expenditures reported by major object code has been extracted from the University's 1989-90 and 1990-91 Operating Budgets and is shown on page 9.

The **functional** components of Educational and General expenditures and Auxiliary Services expenditures as defined by NACUBO are as follows:

- 1. Instruction** Expenses associated with teaching and instruction at the undergraduate and graduate levels. Included are faculty salaries, summer school costs, supplies, travel, printing, instructional equipment and other operating costs.
- 2. Research** Expenses associated primarily with applied research activities.
- 3. Public Service** Expenses associated with activities which benefit the public as well as the university. Generally these activities take the form of non-credit generating services to external groups or individuals.
- 4. Library** Expenses associated with the operation of the University's library - personnel, books and periodicals purchases, and other operating expenses.
- 5. Academic Support** Includes activities to provide support for the three primary functions of instruction, research, and public service. Examples included in this functional area are the Claypool-Young Art Gallery, the university laboratory farm, academic administration (Dean's offices) and faculty development activities.

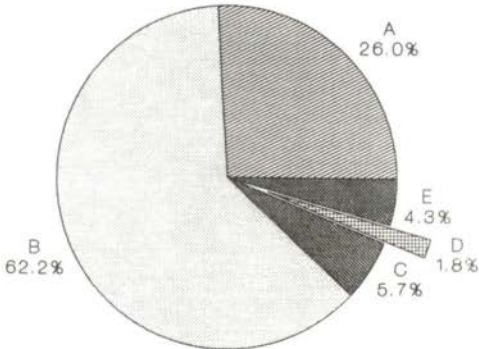
- |  |  |
|--|--|
| <b>6. Student Services</b>             | Includes activities to contribute to the student's emotional and physical well-being as well as intellectual, cultural, and social development outside the context of the formal instructional program. Expenditures for student activities and organizations, cultural events, student publications, intramural athletics, intercollegiate athletics, personal counseling and career guidance, student aid administration, and student health services are included in this functional program. |
| <b>7. Institutional Support</b>        | Activities that provide the operational support for the daily functions and management of the university. Examples include executive management (President, Vice Presidents' offices), fiscal operations, personnel services, campus security, general administrative services, public relations and development, and computing support.   |
| <b>8. Operations &amp; Maintenance</b> | Includes the activities for the operation and maintenance of the physical plant. Expenditures cover services and maintenance related to campus grounds, road and facilities, utilities, property insurance, and the administration of these programs.  |
| <b>9. Student Financial Aid</b>        | Includes scholarships and fellowships funded from the unrestricted operating budget and also includes federal and state student aid programs.  |
| <b>10. Mandatory Transfer</b>          | Includes transfers for retirement of debt issued to finance construction and also includes matching funds for the federal workstudy program.   |
| <b>11. Non-Mandatory Transfer</b>      | Includes transfers to the State for the purchase of land and property, and minor capital projects.   |
| <b>12. Auxiliary Enterprises</b>       | Expenditures of basically self-supporting activities that furnish goods or services to faculty, staff, and students are included. Examples include student housing, the university store, and the golf course.   |

A schedule showing expenditures by unit, classified by function, is shown on pages 12-20. Actual expenditures according to the University's audited financial statements for 1986-87 through 1989-90 are presented. Brief explanations of unit changes due to institutional reorganization are presented with this schedule, as are reclassifications between functional areas to comply with NACUBO and AICPA reporting guidelines. These explanations, shown on pages 19 and 20, are referenced by letter to the Schedule of Expenditures by Budget Unit.

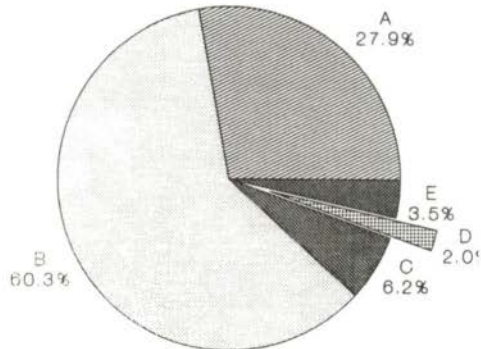
**MOREHEAD STATE UNIVERSITY  
REVENUES BY SOURCE  
OPENING BUDGETS FOR 1989/90 AND 1990/91**

<u>Revenues by Source</u>	<u>Opening Budget 1989-90</u>	<u>Percent of Total</u>	<u>Opening Budget 1990-91</u>	<u>Percent of Total</u>
A. Tuition and Fees	10,986,700	26.0%	13,249,000	27.9%
B. State Appropriations - Operating	26,296,300	62.2%	28,607,400	60.3%
C. State Appropriations - Debt Service	2,422,700	5.7%	2,958,300	6.2%
D. Sales and Services of Educational Activities	759,950	1.8%	935,900	2.0%
E. Other Sources	1,838,910	4.3%	1,678,800	3.5%
<b>Total Educational and General</b>	<b>42,304,560</b>	<b>100.0%</b>	<b>47,429,400</b>	<b>100.0%</b>
Sales and Services of Auxiliary Enterprises	7,149,027	100.0%	8,349,800	100.0%
<b>Total Revenues</b>	<b>49,453,587</b>		<b>55,779,200</b>	

**EDUCATIONAL AND GENERAL REVENUES**



1989/90  
Opening Budget



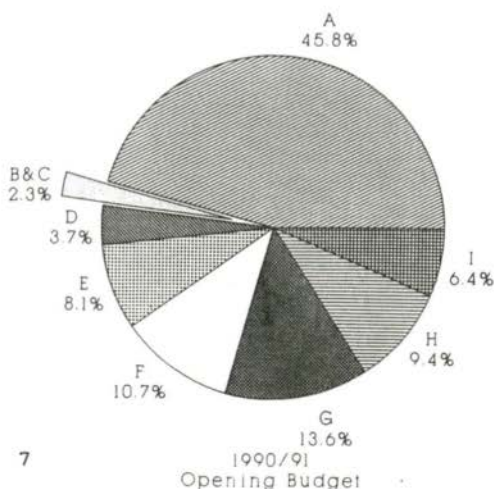
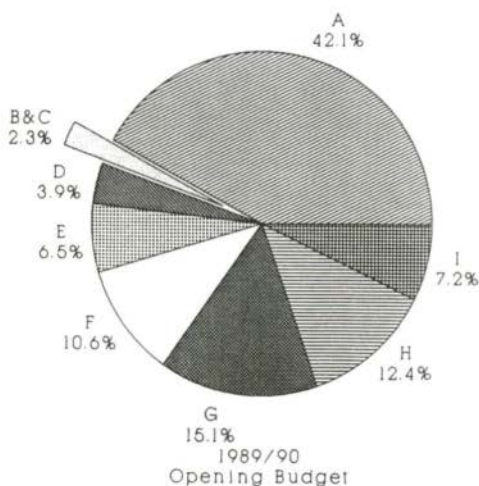
1990/91  
Opening Budget



**MOREHEAD STATE UNIVERSITY  
EXPENDITURES BY FUNCTION  
1989/90 AND 1990/91**

	Opening Budget 1989-90	Percent of Total	Opening Budget 1990-91	Percent of Total
<b>Expenditures by Major Function</b>				
<b><u>Educational and General</u></b>				
A. Instruction	16,562,438	42.1%	19,530,767	45.8%
B. Research	90,000	0.2%	90,000	0.2%
C. Public Service	825,558	2.1%	873,297	2.0%
D. Libraries	1,518,125	3.9%	1,578,665	3.7%
E. Academic Support	2,546,014	6.5%	3,478,789	8.1%
F. Student Services	4,191,100	10.6%	4,579,773	10.7%
G. Institutional Support	5,934,476	15.1%	5,809,105	13.6%
H. Operations & Maintenance	4,898,112	12.4%	4,022,635	9.4%
I. Student Financial Aid	2,817,992	7.2%	2,721,992	6.4%
<b>Total E &amp; G Expenditures</b>	<b>39,383,815</b>	<b>100.0%</b>	<b>42,685,023</b>	<b>100.0%</b>
Transfers	3,635,731		4,744,377	
<b>Total Educational and General</b>	<b>43,019,546</b>		<b>47,429,400</b>	
<b><u>Auxiliary Enterprises</u></b>				
Student Services	5,187,131	80.6%	6,782,890	81.2%
Mandatory Transfers	1,246,910	19.4%	1,566,910	18.8%
<b>Total Auxiliary Enterprises</b>	<b>6,434,041</b>	<b>100.0%</b>	<b>8,349,800</b>	<b>100.0%</b>
<b>Total Expenditures</b>	<b>49,453,587</b>		<b>55,779,200</b>	

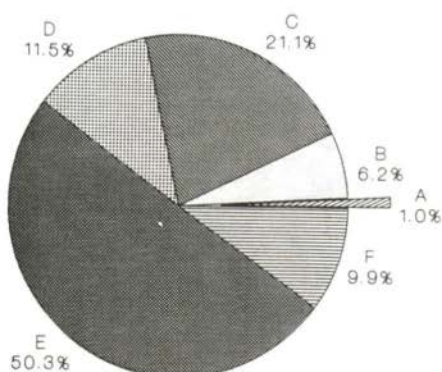
**EDUCATIONAL AND GENERAL EXPENDITURES**



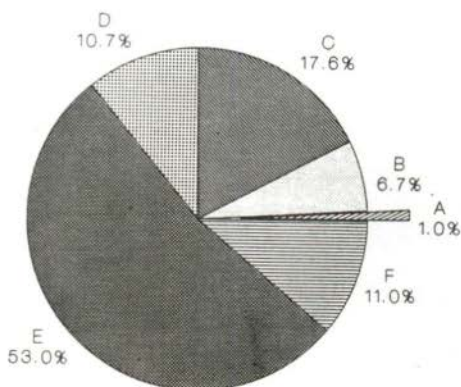
**MOREHEAD STATE UNIVERSITY  
EXPENDITURES BY DIVISION  
1989/90 AND 1990/91**

DIVISION	Opening Budget 1989-90	Percent	Opening Budget 1990-91	Percent
A. President-Administration	\$426,660	1.0%	\$469,092	1.0%
B. University Advancement	2,661,366	6.2%	3,170,232	6.7%
C. Administration and Fiscal Services	9,096,923	21.1%	8,343,482	17.6%
D. Student Life	4,946,864	11.5%	5,051,960	10.7%
E. Academic Affairs	21,635,937	50.3%	25,155,772	53.0%
F. Other/Transfers	4,271,796	9.9%	5,238,862	11.0%
<b>Total Educational and General</b>	<b>\$43,039,546</b>	<b>100.0%</b>	<b>\$47,429,400</b>	<b>100.0%</b>
Auxiliary Enterprises	\$6,434,041		\$8,349,800	
<b>TOTAL UNIVERSITY</b>	<b>\$49,473,587</b>		<b>\$55,779,200</b>	

**EDUCATIONAL AND GENERAL EXPENDITURES**



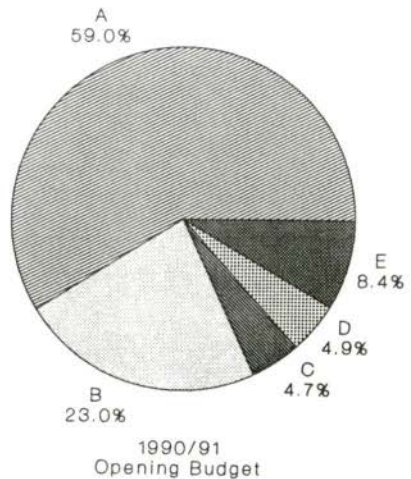
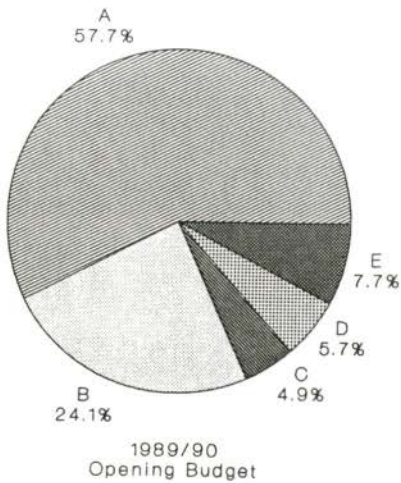
1989/90  
Opening Budget



1990/91  
Opening Budget

**MOREHEAD STATE UNIVERSITY  
EXPENDITURES BY MAJOR OBJECT  
1989/90 AND 1990/91**

<u>Expenditures by Major Object</u>	<u>Opening Budget 1989-90</u>	<u>Percent of Total</u>	<u>Opening Budget 1990-91</u>	<u>Percent of Total</u>
A. Personnel	28,516,277	57.7%	32,902,651	59.0%
B. Operating	11,905,335	24.1%	12,845,028	23.0%
C. Capital Outlay	2,404,979	4.9%	2,624,569	4.7%
D. Grants,Loans,Benefits	2,817,992	5.7%	2,721,992	4.9%
E. Debt Service	3,809,004	7.7%	4,684,960	8.4%
<b>Total Expenditures</b>	<b><u>49,453,587</u></b>	<b><u>100.0%</u></b>	<b><u>55,779,200</u></b>	<b><u>100.0%</u></b>



**MOREHEAD STATE UNIVERSITY**  
**STATISTICAL SUMMARY**  
**1986/87 THROUGH 1989/90**

	Actual 1986-87	Actual 1987-88	Actual 1988-89	Actual 1989-90
<b><u>Inrestricted Educational &amp; General Revenues</u></b>				
<b><u>Percentages By Source</u></b>				
Tuition & Fees	22.60%	24.36%	27.04%	27.32%
State Appropriations	72.25%	70.23%	67.46%	67.70%
Sales & Services of Educational Activities	2.21%	1.85%	1.91%	2.11%
Other Sources	2.94%	3.56%	3.59%	2.87%
Total	100.00%	100.00%	100.00%	100.00%

<b><u>Inrestricted Educational &amp; General Expenditures</u></b>				
<b><u>Percentages By Function</u></b>				
Instruction	41.54%	41.85%	42.83%	44.94%
Research	0.15%	0.14%	0.19%	0.21%
Public Service	2.34%	2.56%	2.30%	2.23%
Libraries	4.83%	4.07%	3.89%	3.86%
Academic Support	6.37%	5.16%	5.92%	6.30%
Student Services	9.40%	9.99%	10.07%	11.28%
Institutional Support	18.79%	18.12%	14.90%	13.04%
Operations & Maintenance	13.18%	12.99%	13.36%	11.37%
Student Financial Aid	3.39%	5.11%	6.53%	6.78%
Total	100.00%	100.00%	100.00%	100.00%

**MOREHEAD STATE UNIVERSITY**  
**STATISTICAL SUMMARY**  
**1986/87 THROUGH 1989/90**

	Actual 1986-87	Actual 1987-88	Actual 1988-89	Actual 1989-90
--	-------------------	-------------------	-------------------	-------------------

**SELECTED FINANCIAL DATA**

**Financial Condition**

Fund Balance - Unallocated	\$1,358,895	\$2,192,488	\$1,067,983	\$1,205,762
Change In Unallocated Fund Balance	(\$681,308)	\$833,593	(\$1,124,505)	\$137,779
Bonds Payable (Long Term Debt)	\$26,300,000	\$24,890,000	\$26,890,000	\$34,672,722
Debt Per FTE Student	\$5,682	\$4,825	\$4,509	\$5,333

**Source Of Funds**

Tuition Revenues	\$7,667,305	\$9,006,545	\$10,666,613	\$11,586,701
Rate Per Semester, FT In-State	\$510	\$540	\$560	\$570
Private Gifts To University	\$1,138,074	\$614,288	\$781,036	\$852,979
Number of Active Alumni	973	1,652	1,986	3,209

**Use Of Funds**

Unrestricted Current Fund Expenditures	\$32,612,446	\$33,934,454	\$37,686,782	\$40,245,136
Per FTE Student	\$7,045	\$6,578	\$6,320	\$6,191
Instructional Expenditures	\$13,548,794	\$14,201,050	\$16,142,225	\$18,085,949
Per FTE Student	\$2,627	\$2,753	\$2,707	\$2,782
Institutional Financial Aid	\$1,105,780	\$1,734,856	\$2,462,424	\$2,728,098
Per FTE Student	\$239	\$336	\$413	\$420

**MOREHEAD STATE UNIVERSITY**  
**EXPENDITURES BY BUDGET UNIT**  
**Classified by Function**  
**Per Audited Financial Statements**  
**1986/87 - 1989/90**

**DESCRIPTION**

This schedule, shown on pages 13-20, was extracted from the University's audited financial statements for the years 1986/87 through 1989/90. The schedule provides detail of actual expenditures in individual budget units, classified by function as per NACUBO and AICPA reporting guidelines.

**ORGANIZATIONAL CHANGES AND RECLASSIFICATIONS**

A number of organizational changes have been made during the four year period shown on this schedule. 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 this schedule. Brief explanations of the major organizational changes and reclassifications are presented on pages 19 and 20, referenced by letter to the appropriate budget units shown in the schedule. The letters referencing the explanations on page 19 and 20 are shown in the final column of the schedule.

**MOREHEAD STATE UNIVERSITY**  
**EXPENDITURES BY BUDGET UNIT**  
 Classified by Function  
 Per Audited Financial Statements  
 1986/87 - 1989/90

BUDGET UNIT	Actual 1986-87	Actual 1987-88	Actual 1988-89	Actual 1989-90	see pp. 19&20
<u>INSTRUCTION</u>					
ACCOUNTING & ECONOMICS	\$0	\$0	\$0	\$690,016	a.
AGRICULTURE	\$414,200	\$428,817	\$468,974	\$505,133	
ART	\$401,410	\$462,289	\$541,890	\$584,125	
BIOLOGICAL & ENVIRON. SCIENCES	\$647,254	\$657,775	\$710,861	\$787,451	
BUSINESS AND ECONOMICS	\$1,629,910	\$1,688,325	\$1,843,521	\$221,164	a.
CHILD DEVELOPMENT CENTER	\$39,693	\$44,496	\$48,570	\$50,662	
COMMUNICATIONS	\$758,077	\$815,915	\$976,507	\$1,188,991	
CORRESPONDENCE STUDY	\$0	\$0	\$14,333	\$0	
EDUCATIONAL SERVICES	\$0	\$0	\$12,992	\$299,534	b.
EDUCATION	\$1,881,763	\$2,073,577	\$2,346,890	\$47,321	b.
ELEMENTARY EDUCATION	\$0	\$0	\$20,123	\$1,120,208	b.
ENGLISH, FOREIGN LANG & PHIL.	\$1,036,019	\$1,136,058	\$1,374,947	\$1,671,259	
FACULTY RECRUITING	\$0	\$0	\$28,715	\$37,985	
GEOGRAPHY, GOVERNMENT & HISTORY	\$703,543	\$681,906	\$716,308	\$827,936	
HEALTH, PE, AND RECREATION	\$780,158	\$809,024	\$855,701	\$944,643	
HOME ECONOMICS	\$308,147	\$351,039	\$372,417	\$378,889	
INDUST. EDUCATION & TECHNOLOGY	\$671,169	\$649,263	\$752,745	\$898,942	
INFORMATION SCIENCES	\$0	\$0	\$0	\$699,629	a.
INTERNATIONAL EDUCATION	\$0	\$0	\$24,748	\$23,296	
INTERNATIONAL STUDIES	\$2,429	\$1,710	\$2,456	\$0	
LEADERSHIP & SECONDARY	\$0	\$0	\$10,877	\$974,867	b.
LICKING VALLEY EDUC SERV CENTER	\$0	\$0	\$76,103	\$44,412	f.
MANAGEMENT & MARKETING	\$0	\$0	\$0	\$528,017	a.
MATHEMATICS	\$558,970	\$591,587	\$668,010	\$735,609	
MILITARY SCIENCE	\$20,365	\$24,792	\$30,025	\$26,432	
MINING TECH PROGRAM	\$70,204	\$75,456	\$5,570	\$0	
MSU-ASHLAND EXT CAMPUS	\$0	\$0	\$63,479	\$68,974	g.
MUSIC	\$976,525	\$1,031,447	\$1,163,384	\$1,182,570	
NURSING & ALLIED HEALTH	\$522,929	\$492,403	\$565,493	\$707,613	
PHYSICAL SCIENCES	\$658,894	\$600,852	\$702,552	\$731,488	
PSYCHOLOGY	\$444,750	\$445,750	\$481,633	\$659,676	
RAD TECH PROGRAM	\$98,445	\$99,260	\$110,023	\$120,204	
REGIONAL CAMPUS	\$102,728	\$213,805	\$180,989	\$173,828	
RESPIRATORY THERAPY	\$0	\$0	\$0	\$8,502	
SOCIOLOGY	\$497,600	\$508,048	\$597,593	\$731,453	
SUMMER SESSION	\$0	\$9,515	\$699	\$800	
TV PRODUCTION	\$102,446	\$104,784	\$99,089	\$143,073	
UNDIST INSTRUC SUPPORT	\$0	\$0	\$54,190	\$30,152	
UNIV ENRICH PROGRAM	\$0	\$21,384	\$10,933	\$0	
VET TECH PROGRAM	\$163,130	\$169,595	\$208,449	\$223,124	
ACCRUED LEAVE ADJUST	\$58,036	\$12,178	\$436	\$17,971	
<b>TOTAL INSTRUCTION</b>	<b>\$13,548,794</b>	<b>\$14,201,050</b>	<b>\$16,142,225</b>	<b>\$18,085,949</b>	

**MOREHEAD STATE UNIVERSITY  
EXPENDITURES BY BUDGET UNIT**

Classified by Function  
Per Audited Financial Statements  
1986/87 - 1989/90

BUDGET UNIT	Actual 1986-87	Actual 1987-88	Actual 1988-89	Actual 1989-90	see pp. 19&20
<u>RESEARCH</u>					
FACULTY RESEARCH	\$46,024	\$46,327	\$62,287	\$78,516	
INDIRECT COST REBATE	\$3,896	\$0	\$8,520	\$7,257	
<b>TOTAL RESEARCH</b>	<b>\$49,920</b>	<b>\$46,327</b>	<b>\$70,807</b>	<b>\$85,773</b>	
<u>PUBLIC SERVICE</u>					
ACADEMY OF ARTS	\$39,358	\$51,488	\$98,993	\$106,857	
EXTENDED CAMPUS	\$237,863	\$217,495	\$229,245	\$270,265	
FOREST PRODUCT SERVICE	\$0	\$6,900	\$0	\$0	
IN SERVICE TEACHER ED	\$9,268	\$50,351	\$48,464	\$61,571	
MORGAN COUNTY CENTER	\$0	\$59,648	\$0	\$0	f.
MSU-ASHLAND CENTER	\$0	\$20,323	\$0	\$0	g.
UNIV REGIONAL DEV	\$181,853	\$145,296	\$160,034	\$121,644	
WATER ANALYSIS LAB	\$32,294	\$33,241	\$36,343	\$38,882	
WMKY RADIO	\$258,705	\$282,638	\$294,373	\$295,411	
ACCRUED LEAVE ADJUST	\$3,204	\$2,768	(\$1,630)	\$1,450	
<b>TOTAL PUBLIC SERVICE</b>	<b>\$762,545</b>	<b>\$870,148</b>	<b>\$865,822</b>	<b>\$896,080</b>	
LIBRARY AND INSTRUCTIONAL MEDIA	\$1,574,664	\$1,382,627	\$1,467,049	\$1,551,624	
<b>TOTAL LIBRARIES</b>	<b>\$1,574,664</b>	<b>\$1,382,627</b>	<b>\$1,467,049</b>	<b>\$1,551,624</b>	
<u>ACADEMIC SUPPORT</u>					
ACADEMIC COMPUTING	\$6,974	\$1,067	\$44,390	\$191,804	
ACADEMIC SUPPORT SERVICES	\$5,037	\$0	\$0	\$0	
AREA HEALTH EDUCATION SYSTEMS	\$15,654	\$15,742	\$15,685	\$14,406	
ART GALLERY	\$7,790	\$7,385	\$8,857	\$7,322	
BREEDING PROGRAM	\$21,015	\$28,077	\$35,972	\$23,546	
COLLEGE OF A S & T, DEAN	\$184,553	\$176,367	\$222,468	\$176,315	
COLLEGE OF ARTS & SCIENCES, DEAN	\$403,352	\$267,880	\$218,373	\$215,252	
COLLEGE OF PROF. STUDIES, DEAN	\$460,393	\$229,493	\$212,882	\$173,278	a.
COUNSELING CENTER	\$200,473	\$125,312	\$393,456	\$373,429	c.
DEAN UNDERGRADUATE PROGRAMS	\$0	\$12,808	\$21,944	\$175,886	
FACULTY AND STAFF DEVELOPMENT	\$40,081	\$52,847	\$30,954	\$7,637	
FACULTY SENATE	\$0	\$0	\$12,348	\$13,385	
FOLK ART MARKETING	\$0	\$0	\$19,017	\$109,212	
GRAD. & EXTENDED CAMPUS PROG., DEAN	\$114,221	\$218,588	\$209,772	\$214,029	
HONORS PROGRAM	\$6,040	\$5,426	\$5,816	\$9,587	
INFO TECH TECH SERV - ACAD COMP	\$0	\$0	\$0	\$199,755	d.
INFORMATION TECH	\$227,078	\$264,796	\$253,132	\$0	d.
OFF CAMPUS LEASES	\$0	\$0	\$0	\$34,593	
RESEARCH, GRANTS, & CONTRACTS	\$0	\$0	\$174,460	\$186,082	m.
STUDENT PUBLICATIONS	\$0	\$0	\$0	\$88,375	h.
UNIVERSITY FARM	\$359,003	\$336,278	\$330,606	\$339,023	
ACCRUED LEAVE ADJUST	\$26,949	\$7,554	\$22,645	(\$18,164)	
<b>TOTAL ACADEMIC SUPPORT</b>	<b>\$2,078,613</b>	<b>\$1,749,620</b>	<b>\$2,232,777</b>	<b>\$2,534,752</b>	



**MOREHEAD STATE UNIVERSITY**  
**EXPENDITURES BY BUDGET UNIT**  
 Classified by Function  
 Per Audited Financial Statements  
 1986/87 - 1989/90

BUDGET UNIT	Actual 1986-87	Actual 1987-88	Actual 1988-89	Actual 1989-90	see pp. 19&20
<u>STUDENT SERVICES-ATHLETICS</u>					
ATHLETICS DIRECTOR	\$177,520	\$151,106	\$204,181	\$202,858	
BASEBALL-MEN	\$95,834	\$110,236	\$91,116	\$93,532	
BASKETBALL-MEN	\$337,343	\$306,882	\$315,140	\$329,668	
BASKETBALL-WOMEN	\$115,174	\$123,755	\$139,895	\$146,450	
CHEERLEADERS	\$4,725	\$1,850	\$1,700	\$1,475	
FOOTBALL-MEN	\$608,975	\$652,568	\$646,801	\$761,302	
GOLF-MEN	\$18,152	\$28,928	\$32,753	\$28,080	
SOCCER	\$14,155	\$15,426	\$8,592	\$8,562	
SOFTBALL-WOMEN	\$35,398	\$32,308	\$39,569	\$52,350	
SPORTS INFORMATION DIRECTOR	\$0	\$0	\$59,721	\$66,646	i.
SWIMMING/CROSS COUNTRY	\$27,731	\$29,857	\$32,933	\$35,000	
TENNIS-MEN	\$17,694	\$24,989	\$24,132	\$24,024	
TENNIS-WOMEN	\$19,369	\$23,656	\$22,192	\$22,448	
TRAINER	\$79,796	\$107,266	\$65,322	\$111,010	
VOLLEYBALL-WOMEN	\$75,806	\$78,293	\$80,764	\$91,503	
<b>SUBTOTAL STUDENT SERV-ATHLETICS</b>	<b>\$1,627,672</b>	<b>\$1,687,120</b>	<b>\$1,764,811</b>	<b>\$1,974,908</b>	
<u>STUDENT SERVICES</u>					
ACADEMIC SERVICES CENTER	\$114,561	\$149,871	\$233,473	\$299,237	
ADMISSIONS	\$0	\$0	\$538,860	\$531,747	j.
CAREER PLANNING & PLACEMENT	\$65,195	\$68,133	\$66,284	\$65,695	
CHEERLEADERS	\$7,425	\$12,819	\$16,097	\$16,881	
ENROLLMENT SERVICES	\$0	\$0	\$93,331	\$89,924	
FINANCIAL AID	\$194,977	\$237,111	\$214,421	\$229,507	
HEALTH SERVICES	\$253,273	\$293,231	\$214	\$0	c.
ID CARD UNIT	\$0	\$0	\$0	\$20,192	
MINORITY STUDENT AFFAIRS	\$15,960	\$86,800	\$108,831	\$114,722	
REGISTRAR	\$0	\$0	\$0	\$290,635	k.
SCHOOL RELATIONS	\$0	\$0	\$0	\$86,579	i.
STUDENT CULTURAL EVENTS	\$1,466	\$1,284	\$1,852	\$2,206	
STUDENT PUBLICATIONS	\$52,962	\$115,747	\$82,007	\$0	h.
STUDENT SUPPORT SERVICES	\$219,759	\$248,429	\$0	\$152,673	o.
TESTING CENTER	\$118,019	\$84,507	\$86,409	\$98,833	
UNIV CENTER & STUDENT ACTIVITIES	\$372,126	\$365,851	\$492,690	\$535,116	n.
UNIV ENRICHMENT PROGRAM	\$37,637	\$0	\$0	\$0	
UNIVERSITY BOWLING LANES	\$44,685	\$49,152	\$53,217	\$0	n.
ACCRUED LEAVE ADJUST	(\$60,377)	(\$8,369)	\$41,691	\$32,523	
<b>SUBTOTAL STUDENT SERVICES</b>	<b>\$1,437,668</b>	<b>\$1,704,566</b>	<b>\$2,029,377</b>	<b>\$2,566,470</b>	
<b>TOTAL STUDENT SERVICES</b>	<b>\$3,065,340</b>	<b>\$3,391,686</b>	<b>\$3,794,188</b>	<b>\$4,541,378</b>	

**MOREHEAD STATE UNIVERSITY**  
**EXPENDITURES BY BUDGET UNIT**  
 Classified by Function  
 Per Audited Financial Statements  
 1986/87 - 1989/90

BUDGET UNIT	Actual 1986-87	Actual 1987-88	Actual 1988-89	Actual 1989-90	see pp. 19&20
<b><u>INSTITUTIONAL SUPPORT</u></b>					
ADMISSIONS	\$360,811	\$390,978	\$0	\$0	j.
ALUMNI RELATIONS	\$131,208	\$137,559	\$159,622	\$176,599	
BOARD OF REGENTS	\$11,063	\$3,778	\$3,371	\$8,090	
BUDGETS AND MANAGEMENT INFO.	\$150,796	\$171,627	\$136,013	\$147,339	
BUSINESS SERVICES	\$683,786	\$705,993	\$759,301	\$836,670	
DEVELOPMENT	\$128,011	\$126,471	\$155,212	\$166,811	
FACILITIES SUPPORT	\$11,895	\$138,023	\$0	(\$681)	
FACULTY SENATE	\$15,930	\$9,500	\$0	\$0	
FACULTY-STAFF BENEFITS	\$342,081	\$312,792	\$183,655	\$309,998	
GENERAL SERVICES - ADMIN.	\$0	\$0	\$20,184	\$63,530	
INFO TECH - TECH SERVICES	\$0	\$0	\$0	\$239,492	d.
INFO TECH - USER SERVICES	\$0	\$0	\$0	\$176,075	d.
INFORMATION TECHNOLOGIES	\$722,878	\$746,909	\$947,598	\$426,509	d.
INTERNAL AUDITOR	\$0	\$0	\$0	\$37,795	
LEGAL COUNSEL	\$8,802	\$0	\$0	\$0	
MEDIA RELATIONS	\$155,819	\$168,727	\$140,261	\$138,058	
PERSONNEL SERVICES	\$131,748	\$235,585	\$233,932	\$251,196	
PLANNING, INST RES & EVAL	\$0	\$0	\$102,681	\$131,884	
POST OFFICE	\$59,563	\$63,224	\$80,318	\$3,256	
PRESIDENT	\$306,121	\$294,409	\$184,369	\$205,580	
PRINTING SERVICES	\$276,527	\$316,591	\$202,643	\$280,177	
PUBLIC SAFETY	\$396,525	\$419,521	\$433,336	\$419,690	
PUBLICATIONS	\$0	\$0	\$47,125	\$36,174	e.
REGISTRAR	\$205,393	\$234,651	\$249,093	\$0	k.
RESEARCH, GRANTS, AND CONTRACTS	\$147,881	\$157,722	\$0	\$0	m.
SCHOOL RELATIONS	\$23,677	\$0	\$79,572	\$0	l.
SPORTS INFORMATION DIRECTOR	\$47,919	\$58,308	\$0	\$0	i.
STAFF CONGRESS	\$0	\$4,083	\$6,125	\$6,921	
TELECOMMUNICATIONS	\$418,254	\$269,548	\$247,076	\$168,661	
UNDIST INSTITUTIONAL SUPPORT	\$591,431	\$431,634	\$458,193	\$264,102	
VP FOR ACADEMIC AFFAIRS	\$241,114	\$183,777	\$236,858	\$155,277	
VP FOR ADMIN & FISCAL SERVICES	\$110,327	\$115,199	\$123,869	\$132,104	
VP FOR STUDENT LIFE	\$192,571	\$159,608	\$168,974	\$172,093	
VP FOR UNIVERSITY ADVANCEMENT	\$242,512	\$262,429	\$269,929	\$276,557	
ACCRUED LEAVE ADJUST	\$13,146	\$30,230	(\$12,220)	\$16,091	
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>\$6,127,789</b>	<b>\$6,148,876</b>	<b>\$5,617,090</b>	<b>\$5,246,048</b>	

**MOREHEAD STATE UNIVERSITY**  
**EXPENDITURES BY BUDGET UNIT**  
Classified by Function  
Per Audited Financial Statements  
1986/87 - 1989/90

BUDGET UNIT	Actual 1986-87	Actual 1987-88	Actual 1988-89	Actual 1989-90	see pp. 19&20
<u>MAINTENANCE &amp; OPERATIONS</u>					
CARPENTRY	\$405,558	\$428,944	\$399,645	\$404,520	
CUSTODIAL SERVICES	\$691,404	\$721,491	\$780,030	\$732,352	
FACILITY REMODELING	\$334,953	\$215,804	\$329,389	\$273,025	
GENERAL SERVICES	\$181,214	\$181,675	\$219,147	\$245,956	
LAND AND GROUNDS MAINTENANCE	\$183,767	\$158,309	\$289,701	\$158,418	
LAWN AND GROUNDS MOD.	\$11,466	\$5,750	\$0	\$0	
MECHANICAL SHOP	\$365,896	\$433,465	\$254,998	\$267,212	
MOTOR POOL	\$279,031	\$453,461	\$526,369	\$299,117	
OCCUPATIONAL SAFETY & HEALTH	\$0	\$0	\$0	\$87,699	e.
PEST CONTROL	\$20,249	\$20,991	\$23,358	\$21,543	
PHYSICAL PLANT ADMINISTRATION	\$506,070	\$552,371	\$640,717	\$567,803	
POWER PLANT	\$452,709	\$462,981	\$487,213	\$494,238	
PREVENTIVE MAINTENANCE	\$0	\$0	\$328,499	\$333,486	
UPHOLSTERY SHOP	\$34,936	\$34,518	\$37,464	\$39,134	
UTILITIES - E & G	\$803,037	\$730,000	\$698,079	\$695,116	
WAREHOUSE	\$18,071	\$8,050	\$5,518	(\$50,762)	p.
ACCRUED LEAVE ADJUST	\$10,640	\$1,454	\$14,273	\$6,577	
<b>TOTAL MAINTENANCE &amp; OPERATIONS</b>	<b>\$4,299,001</b>	<b>\$4,409,264</b>	<b>\$5,034,400</b>	<b>\$4,575,434</b>	
<u>STUDENT FINANCIAL AID</u>					
GRANTS AND SCHOLARSHIPS	\$1,105,780	\$1,734,856	\$2,462,424	\$2,728,098	
<b>TOTAL STUDENT FINANCIAL AID</b>	<b>\$1,105,780</b>	<b>\$1,734,856</b>	<b>\$2,462,424</b>	<b>\$2,728,098</b>	
<b>TOTAL EDUCATIONAL &amp; GENERAL EXPENDITURES</b>	<b>\$32,612,446</b>	<b>\$33,934,454</b>	<b>\$37,686,782</b>	<b>\$40,245,136</b>	
<u>MANDATORY TRANSFERS</u>					
MATCHING FUNDS	\$194,833	\$194,404	\$202,382	\$278,889	
EDUC & GEN DEBT SERVICE	\$1,604,925	\$1,800,383	\$1,580,157	\$2,900,121	q.
<b>TOTAL MANDATORY TRANSFERS</b>	<b>\$1,799,758</b>	<b>\$1,994,787</b>	<b>\$1,782,539</b>	<b>\$3,179,010</b>	
<b>TOTAL E &amp; G EXPENDITURES AND MANDATORY TRANSFERS</b>	<b>\$34,412,204</b>	<b>\$35,929,241</b>	<b>\$39,469,321</b>	<b>\$43,424,146</b>	

**MOREHEAD STATE UNIVERSITY**  
**EXPENDITURES BY BUDGET UNIT**  
 Classified by Function  
 Per Audited Financial Statements  
 1986/87 - 1989/90

BUDGET UNIT	Actual 1986-87	Actual 1987-88	Actual 1988-89	Actual 1989-90	see pp. 19&20
<b><u>AUXILIARY SERVICES</u></b>					
AUXILIARY DEBT SERVICE	\$786,997	\$848,345	\$791,049	\$714,602	
AUXILIARY FACILITY REMODEL	\$0	\$0	\$220,502	\$160,442	r.
CABLE TV SERVICE	\$92,411	\$105,742	\$92,591	\$67,637	
CONCESSIONS/VENDING	\$203,512	\$181,191	\$49,092	\$203,957	
COPY CENTER	\$287,732	\$376,141	\$473,498	\$0	s.
FACULTY/STAFF HOUSING	\$25,933	\$50,178	\$38,145	\$55,364	
FOOD SERVICES	\$1,423,155	\$1,732,842	\$1,785,645	\$38,080	t.
GOLF COURSE	\$116,150	\$127,276	\$185,576	\$120,437	
LAUNDRY	\$26,082	\$27,172	\$50,839	\$41,554	
RECREATION ROOM	\$25,789	\$25,029	\$29,520	\$24,459	
RESIDENCE EDUCATION	\$119,112	\$128,645	\$453,529	\$253	o.
RESIDENCE HALL SERVICES	\$703,538	\$700,418	\$747,317	\$830,968	
RESIDENCE HALL -HOUSING	\$410,220	\$497,660	\$556,793	\$557,801	
RESIDENCE HALL -TELEPHONE	\$168,906	\$83,227	\$71,071	\$67,192	
STUDENT FAMILY HOUSING	\$76,527	\$78,843	\$110,584	\$105,469	
STUDENT HOUSING	\$221,133	\$189,713	\$436,202	\$625,760	o.
TRAILER PARKS	\$131,170	\$26,333	\$453	\$0	
UNIVERSITY CENTER CUSTODIAL	\$64,928	\$65,858	\$70,728	\$70,434	
UNIVERSITY CENTER - O & M	\$42,115	\$63,873	\$45,118	\$44,919	
UNIVERSITY STORE	\$1,253,634	\$1,445,956	\$1,768,984	\$2,179,454	
ACCRUED LEAVE ADJUST	(\$4,941)	\$1,549	(\$10,161)	\$388	
<b>TOTAL AUXILIARY SERVICES</b>	<b>\$6,174,103</b>	<b>\$6,755,991</b>	<b>\$7,967,075</b>	<b>\$5,909,170</b>	
<b>TOTAL EXPENDITURES AND MANDATORY TRANSFERS</b>	<b>\$40,586,307</b>	<b>\$42,685,232</b>	<b>\$47,436,396</b>	<b>\$49,333,316</b>	
<b>NON-MANDATORY TRANSFERS</b>	<b>\$614,637</b>	<b>\$382,600</b>	<b>\$1,716,472</b>	<b>(\$276,618)</b>	
<b>TOTAL INSTITUTION</b>	<b>\$41,200,944</b>	<b>\$43,067,832</b>	<b>\$49,152,868</b>	<b>\$49,056,698</b>	

### **Reorganizations and Reclassification:**

see page(s):

- 13,14 a. New units have been created from internal reallocation of funds from Business and Economics.
- 13 b. New units have been created from internal reallocation of funds from Education.
- 14,15 c. Health Services was merged with the Counseling Center in 1988/89.
- 14,16 d. Units have been changed due to the reorganization of Information Technology.
- 16,17 e. New unit created from internal reallocation of funds.
- 13,14 f. Licking Valley Educational Services Center reclassified from public service to instruction per NACUBO guidelines. (This unit was previously entitled Morgan County Center).
- 13,14 g. MSU-Ashland Center reclassified from Public Service to Instruction per NACUBO guidelines.
- 14,15 h. Student Publications reclassified from Student Services to Academic Support per NACUBO guidelines.
- 15,16 i. Sports Information Director reclassified from Institutional Support to Student Services per NACUBO guidelines.
- 15,16 j. Admissions reclassified from Institutional Support to Student Services per NACUBO guidelines.
- 15,16 k. Registrar reclassified from Institutional Support to Student Services per NACUBO guidelines.
- 15,16 l. School Relations reclassified from Institutional Support to Student Services per NACUBO guidelines.
- 14,16 m. Research, Grants & Contracts reclassified from Institutional Support to Academic Support per NACUBO guidelines.
- 15 n. University Bowling Lanes budget merged with University Center/Student Activities budget in 1989/90.

see page(s):

- 15,18 o. Units and reporting relationships changed due to reorganization.
- 17 p. Warehouse is a flow through account for allocation of supplies and materials to remodeling and renovation projects.
- 17 q. Debt service increase due primarily to State funding for the utility/electrical distribution system project.
- 18 r. Auxiliary facility remodeling was charged to Educational and General account prior to 1988-89. Subsequently reclassified to Auxiliary Services in accordance with NACUBO guidelines.
- 18 s. Copy center reclassified from Auxiliary Services to Institutional Support per NACUBO guidelines.
- 18 t. Food Services was contracted to external vendor beginning in 1989-90.

