

**Financial Summary
and
Reporting Guidelines
1992-93**

Prepared by the Office of Budgets &
Management Information



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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 1989/90 through 1992/93 along with other important statistics and financial indicators for that period.

This information should help 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
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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 and fees, the state appropriation, private gifts, and sales from various educational activities and other sources 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 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 objectives 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 establishing 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 the authority to establish other fees and charges necessary to operate the institution. Examples of such fees include parking fees, residence hall rates, the student activity fee, the student health fee, transcript fees, computer fee 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.

Actual revenues as shown in the 1991/92 and 1992/93 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 in three different formats:

A. By function

This method is helpful in identifying the major program areas 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 1991-92 and 1992-93 audited financial statements and is shown on page 7.

- B. By division or organizational structure** This method is necessary to establish budgetary authority and control and follows 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 prepared from the University's 1991-92 and 1992-93 audited financial statements 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 prepared from the University's 1991-92 and 1992-93 audited financial statements 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 are academic computing, Claypool-Young Art Gallery, the university laboratory farm, academic administration (Dean's offices) and faculty development activities.

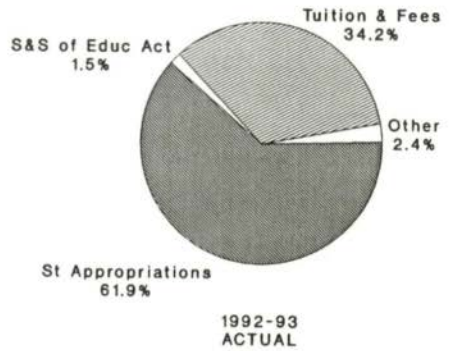
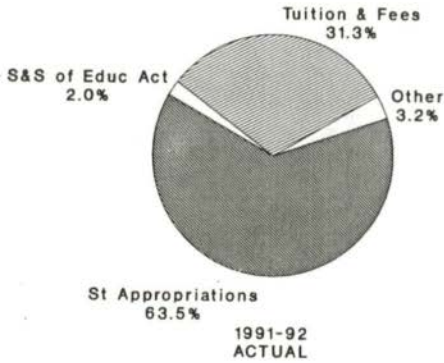
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|--|---|
| 6. Student Services | Includes activities to contribute to the student's emotional and physical well-being as well as intellectual, cultural, and social development outside the context of the formal instructional program. Expenditures for 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 area. |
| 7. Institutional Support | 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, general administrative services, public relations and development, and computing support. |
| 8. Operations & Maintenance | 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. |
| 9. Student Financial Aid | Includes scholarships and fellowships funded from the unrestricted operating budget and also includes federal and state student aid programs. |
| 10. Mandatory Transfers | Includes transfers for retirement of debt issued to finance construction and matching funds for the federal workstudy program. |
| 11. Non-Mandatory Transfers | Includes transfers to the State for the purchase of land and property, and minor capital projects. |
| 12. Auxiliary Enterprises | Expenditures of essentially self-supporting activities that furnish goods or services to faculty, staff, and students are included. Examples include student housing, the university store, and food services. |

A schedule showing expenditures by unit, classified by function, is shown on pages 12-17. Actual expenditures according to the University's audited financial statements for 1989-90 through 1992-93 are presented. 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.

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED REVENUES
1991-92 AND 1992-93**

<u>Revenues by Source</u>	<u>Actual 1991-92</u>	<u>Percent of Total</u>	<u>Actual 1992-93</u>	<u>Percent of Total</u>
Tuition and Fees	\$15,869,010	31.3%	\$17,017,020	34.2%
State Appropriations	\$32,141,800	63.5%	\$30,760,047	61.9%
Sales and Services of Educ Activities	\$1,021,190	2.0%	\$754,506	1.5%
Other	\$1,603,389	3.2%	\$1,200,646	2.4%
Total Educational and General	\$50,635,389	100.0%	\$49,732,219	100.0%
Auxiliary Enterprises	<u>\$8,523,534</u>	100.0%	<u>\$8,984,548</u>	100.0%
Total Revenues	<u>\$59,158,923</u>		<u>\$58,716,767</u>	

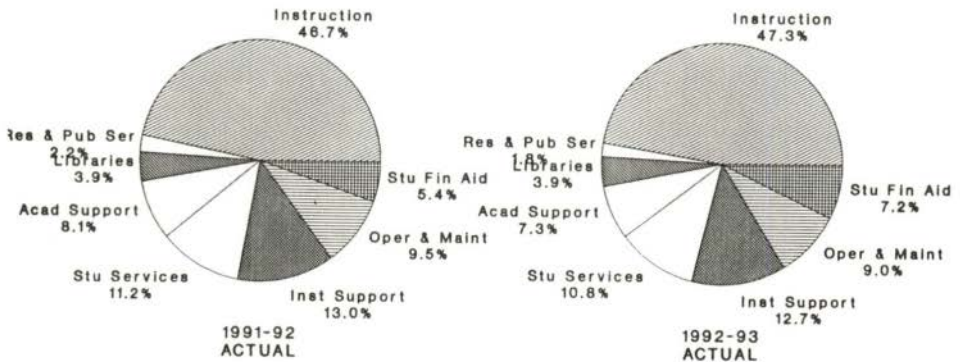
EDUCATIONAL AND GENERAL REVENUES



**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY FUNCTION
1991/92 AND 1992/93**

	Actual 1991-92	Percent of Total	Actual 1992-93	Percent of Total
Expenditures by Major Function				
Educational and General				
Instruction	\$21,940,627	46.7%	\$21,053,571	47.3%
Research	\$77,663	0.2%	\$51,627	0.1%
Public Service	\$972,482	2.1%	\$736,507	1.7%
Libraries	\$1,836,877	3.9%	\$1,755,294	3.9%
Academic Support	\$3,806,947	8.1%	\$3,249,370	7.3%
Student Services	\$5,258,015	11.2%	\$4,790,962	10.8%
Institutional Support	\$6,089,893	13.0%	\$5,652,812	12.7%
Operations & Maintenance	\$4,460,162	9.5%	\$3,983,946	9.0%
Student Financial Aid	\$2,513,447	5.4%	\$3,225,849	7.2%
Total E & G Expenditures	\$46,956,113	100.0%	\$44,499,938	100.0%
Transfers	\$4,169,333		\$4,322,969	
Total Educational and General	\$51,125,446		\$48,822,907	
Auxiliary Enterprises				
Student Services	\$6,451,453	78.3%	\$6,598,760	81.0%
Mandatory Transfers	\$1,786,833	21.7%	\$1,544,773	19.0%
Total Auxiliary Enterprises	\$8,238,286	100.0%	\$8,143,533	100.0%
TOTAL INSTITUTION	\$59,363,732		\$56,966,440	

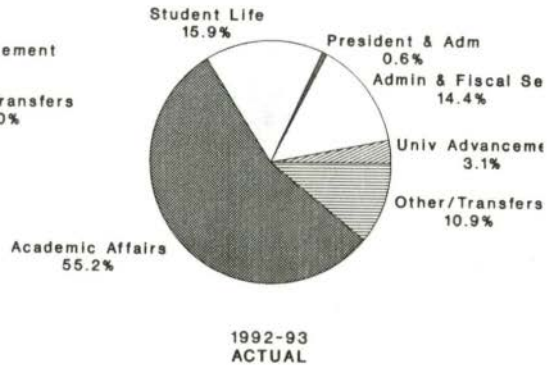
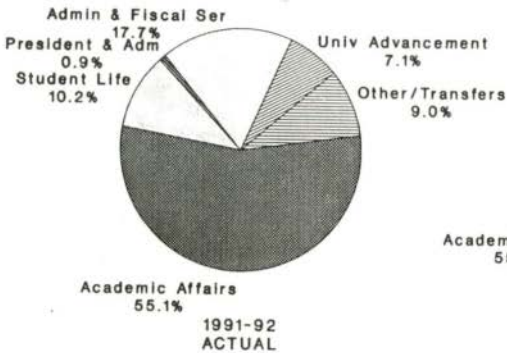
EDUCATIONAL AND GENERAL EXPENDITURES



**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY DIVISION
1991-92 AND 1992-93**

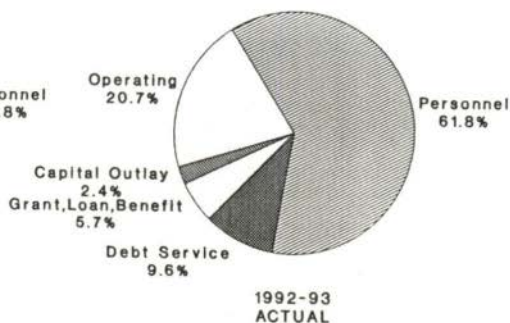
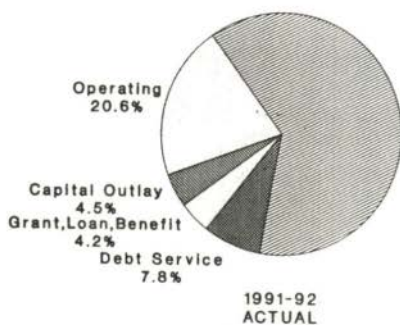
<u>DIVISION</u>	<u>Actual 1991-92</u>	<u>Percent</u>	<u>Actual 1992-93</u>	<u>Percent</u>
President-Administration	\$438,965	0.9%	\$309,044	0.6%
University Advancement	\$3,641,028	7.1%	\$1,505,066	3.1%
Administration and Fiscal Services	\$9,054,887	17.7%	\$7,011,851	14.4%
Student Life	\$5,197,322	10.2%	\$7,763,830	15.9%
Academic Affairs	\$28,189,412	55.1%	\$26,930,475	55.2%
Other/Transfers	\$4,603,832	9.0%	\$5,302,641	10.9%
Total Educational and General	\$51,125,446	100.0%	\$48,822,907	100.0%
Auxiliary Enterprises	\$8,238,286		\$8,143,533	
TOTAL UNIVERSITY	\$59,363,732		\$56,966,440	

EDUCATIONAL AND GENERAL EXPENDITURES



**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
1991-92 AND 1992-93**

<u>Expenditures by Major Object</u>	<u>Actual 1991-92</u>	<u>Percent of Total</u>	<u>Actual 1992-93</u>	<u>Percent of Total</u>
Personnel	\$37,299,700	62.8%	\$35,177,400	61.8%
Operating	\$12,233,600	20.6%	\$11,777,800	20.7%
Capital Outlay	\$2,687,100	4.5%	\$1,344,100	2.4%
Grants,Loans,Benefits	\$2,513,400	4.2%	\$3,220,800	5.7%
Debt Service	\$4,629,900	7.8%	\$5,446,300	9.6%
Total Expenditures	<u>\$59,363,700</u>	<u>100.0%</u>	<u>\$56,966,400</u>	<u>100.0%</u>



**MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
1989/90 THROUGH 1992/93**

	<u>Actual 1989-90</u>	<u>Actual 1990-91</u>	<u>Actual 1991-92</u>	<u>Actual 1992-93</u>
Unrestricted E & G Revenues				
<u>Percentages By Source</u>				
Tuition & Fees	27.32%	29.38%	31.34%	34.20%
State Appropriations	67.70%	65.52%	63.48%	61.90%
Sales & Services of Educ Activities	2.11%	2.14%	2.02%	1.50%
Other Sources	2.87%	2.96%	3.16%	2.40%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Unrestricted E & G Expenditures				
<u>Percentages By Function</u>				
Instruction	44.94%	46.85%	46.73%	47.30%
Research	0.21%	0.17%	0.17%	0.10%
Public Service	2.23%	2.16%	2.07%	1.70%
Libraries	3.86%	3.73%	3.91%	3.90%
Academic Support	6.30%	6.92%	8.11%	7.30%
Student Services	11.28%	10.64%	11.20%	10.80%
Institutional Support	13.04%	13.23%	12.97%	12.70%
Operations & Maintenance	11.37%	10.07%	9.50%	9.00%
Student Financial Aid	6.78%	6.24%	5.35%	7.20%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

**MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
1989/90 THROUGH 1992/93**

	Actual 1989-90	Actual 1990-91	Actual 1991-92	Actual 1992-93
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SELECTED FINANCIAL DATA

Financial Condition

Fund Balance - Unallocated	\$1,205,762	\$763,917	\$1,195,914	\$1,418,461
Change In Unallocated Fund Balance	\$137,779	(\$441,845)	\$431,997	\$222,547
Bonds Payable (Long Term Debt)	\$34,672,722	\$40,030,394	\$53,400,913	\$51,829,218
Debt Per FTE Student	\$5,333	\$5,747	\$7,548	\$7,269

Source Of Funds

Tuition & Fees	\$11,586,701	\$13,894,278	\$15,869,010	\$17,017,020
Rate Per Semester, FT In-State Tuition	\$570	\$630	\$650	\$670
Private Gifts To University	\$852,979	\$1,012,622	\$1,297,197	\$1,592,896
Number of Active Alumni	3,209	3,838	4,304	4,255

Use Of Funds

Unrestricted Current E&G Expenditures	\$40,245,136	\$44,067,858	\$46,956,113	\$44,499,938
Per FTE Student	\$6,191	\$6,327	\$6,637	\$6,241
Instructional Expenditures	\$18,085,949	\$20,645,295	\$21,940,627	\$21,053,571
Per FTE Student	\$2,782	\$2,964	\$3,101	\$2,953
Institutional Financial Aid	\$2,728,098	\$2,751,257	\$2,513,447	\$3,225,849
Per FTE Student	\$420	\$395	\$355	\$452

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
1989/90 - 1992/93

BUDGET UNIT	Actual 1989-90	Actual 1990-91	Actual 1991-92	Actual 1992-93
INSTRUCTION				
ACCOUNTING & ECONOMICS	\$690,016	\$810,211	\$897,604	\$859,471
ACCRUED LEAVE ADJUST	\$17,971	(\$10,686)	(\$1,208)	\$0
AGRICULTURE	\$505,133	\$553,211	\$606,944	\$534,731
ART	\$584,125	\$695,040	\$749,206	\$665,670
BIOLOGICAL & ENVIRON. SCIENCES	\$787,451	\$937,195	\$964,322	\$941,721
BUSINESS AND ECONOMICS	\$221,164	\$0	\$0	\$0
CHILD DEVELOPMENT CENTER	\$50,662	\$57,755	\$25,577	\$35,172
COMMUNICATIONS	\$1,188,991	\$1,215,871	\$1,312,724	\$1,231,393
EDUCATION	\$47,321	\$0	\$0	\$0
ELEMENTARY EDUCATION	\$1,120,208	\$1,488,505	\$1,525,934	\$1,588,718
ENGLISH, FOREIGN LANG & PHIL.	\$1,671,259	\$1,877,637	\$1,878,557	\$1,685,676
FACULTY RECRUITING	\$37,985	\$35,111	\$40,168	\$41,186
GEOGRAPHY, GOVERNMENT & HISTORY	\$827,936	\$980,723	\$1,089,547	\$1,053,279
HEALTH, PE, AND RECREATION	\$944,643	\$1,118,687	\$1,086,280	\$959,270
HOME ECONOMICS	\$378,889	\$468,919	\$505,901	\$469,926
INDUST. EDUCATION & TECHNOLOGY	\$898,942	\$805,188	\$849,438	\$854,163
INFORMATION SCIENCES	\$699,629	\$723,243	\$765,395	\$764,807
INTERNATIONAL EDUCATION	\$23,296	\$5,610	\$6,223	\$5,061
LEADERSHIP & SECONDARY	\$974,867	\$1,264,326	\$1,190,641	\$1,133,131
LICKING VALLEY EDUC SERV CENTER	\$44,412	\$48,014	\$90,519	\$85,324
MANAGEMENT & MARKETING	\$528,017	\$627,052	\$692,759	\$642,651
MATHEMATICS	\$735,609	\$854,192	\$951,221	\$987,209
MILITARY SCIENCE	\$26,432	\$26,418	\$30,424	\$31,426
MSU-ASHLAND EXT CAMPUS	\$68,974	\$113,743	\$115,985	\$128,718
MSU-BIG SANDY EXT CAMPUS	\$0	\$3,841	\$65,220	\$141,601
MUSIC	\$1,182,570	\$1,316,253	\$1,374,673	\$1,267,005
NURSING-ADN	\$0	\$139,110	\$108,707	\$164,677
NURSING-BSN	\$707,613	\$880,078	\$1,035,429	\$968,773
PHYSICAL SCIENCES	\$731,488	\$857,545	\$923,750	\$952,283
PSYCHOLOGY	\$659,676	\$701,133	\$759,000	\$754,758
RAD TECH PROGRAM	\$120,204	\$220,895	\$220,214	\$238,732
REGIONAL CAMPUS	\$173,828	\$195,926	\$211,417	\$155,836
RESPIRATORY THERAPY	\$8,502	\$77,253	\$81,164	\$111,268
SOCIOLOGY	\$731,453	\$889,538	\$995,639	\$992,239
STUDENT TEACHING	\$299,534	\$106,106	\$231,279	\$224,220
SUMMER SESSION	\$800	\$0	\$10,000	\$13,362
TV PRODUCTION	\$143,073	\$108,278	\$100,861	\$95,896
UNDIST INSTRUC SUPPORT	\$30,152	\$188,512	\$155,952	\$17,246
UNIVERSITY BAND	\$0	\$29,824	\$25,091	\$34,315
VET TECH PROGRAM	\$223,124	\$235,300	\$268,070	\$222,657
TOTAL INSTRUCTION	\$18,085,949	\$20,645,557	\$21,940,627	\$21,053,571

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
 Classified by Function
 Per Audited Financial Statements
 1989/90 - 1992/93

<u>BUDGET UNIT</u>	<u>Actual 1989-90</u>	<u>Actual 1990-91</u>	<u>Actual 1991-92</u>	<u>Actual 1992-93</u>
RESEARCH				
FACULTY RESEARCH	\$78,516	\$68,896	\$71,501	\$49,792
INDIRECT COST REBATE	\$7,257	\$5,571	\$6,162	\$1,835
TOTAL RESEARCH	\$85,773	\$74,467	\$77,663	\$51,627
PUBLIC SERVICE				
ACADEMY OF ARTS	\$106,857	\$106,351	\$95,607	\$0
ACCRUED LEAVE ADJUST	\$1,450	\$7,118	(\$5,394)	\$0
CONTINUING EDUCATION	\$121,644	\$322,328	\$278,331	\$196,335
CORRECTIONAL, RES & TRAINING	\$0	\$22,819	\$83,416	\$81,980
EXTENDED CAMPUS	\$270,265	\$0	\$0	\$0
IN SERVICE TEACHER ED	\$61,571	\$79,222	\$57,186	\$52,045
KERA	\$0	\$0	\$2,302	\$0
MOONLIGHT SCHOOL	\$0	\$19,625	\$41,417	\$0
WATER ANALYSIS LAB	\$38,882	\$40,375	\$45,421	\$47,586
WMKY RADIO	\$295,411	\$352,046	\$374,196	\$358,561
TOTAL PUBLIC SERVICE	\$896,080	\$949,884	\$972,482	\$736,507
LIBRARY AND INSTRUCTIONAL MEDIA				
TOTAL LIBRARIES	\$1,551,624	\$1,642,186	\$1,836,877	\$1,755,294
ACADEMIC SUPPORT				
ACADEMIC COMPUTING	\$191,804	\$359,505	\$637,596	\$730,868
ACCRUED LEAVE ADJUST	(\$18,164)	\$31,793	\$2,474	\$0
AREA HEALTH EDUCATION SYSTEMS	\$14,406	\$17,572	\$16,060	\$16,097
ART GALLERY	\$7,322	\$7,750	\$7,299	\$6,046
BREEDING PROGRAM	\$23,546	\$30,690	\$29,848	\$0
COLLEGE OF BUSINESS, DEAN	\$0	\$207,555	\$254,959	\$248,773
COLLEGE OF EDUC. & BEV SCI, DEAN	\$173,278	\$190,789	\$188,601	\$187,584
COLLEGE OF HUMANITIES, DEAN	\$215,252	\$220,337	\$247,009	\$185,921
COLLEGE OF SCIENCE & TECH, DEAN	\$176,315	\$171,819	\$213,004	\$160,171
COUNSELING & HEALTH SERVICES	\$373,429	\$395,042	\$449,074	\$382,539
DEAN UNDERGRADUATE PROGRAMS	\$175,886	\$220,855	\$229,490	\$248,423
FACULTY DEVELOPMENT FUND	\$7,637	\$7,789	\$16,588	\$46,742
FACULTY SENATE	\$13,385	\$14,473	\$14,561	\$15,664
FOLK ART PROGRAM	\$109,212	\$107,944	\$158,737	\$0
GRAD. & EXT CAMPUS PROG., DEAN	\$214,029	\$174,130	\$214,589	\$214,953
HONORS PROGRAM	\$9,587	\$21,090	\$26,378	\$24,026
INFO TECH TECH SERV - ACAD COMP	\$199,755	\$207,414	\$0	\$0
OFF CAMPUS LEASES	\$34,593	\$37,612	\$391,515	\$209,051
RESEARCH, GRANTS, & CONTRACTS	\$186,082	\$193,430	\$206,398	\$149,532
STUDENT PUBLICATIONS	\$88,375	\$79,729	\$102,530	\$69,777
UNIVERSITY FARM	\$339,023	\$351,123	\$400,237	\$353,203
TOTAL ACADEMIC SUPPORT	\$2,534,752	\$3,048,441	\$3,806,947	\$3,249,370

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
 Classified by Function
 Per Audited Financial Statements
 1989/90 - 1992/93

BUDGET UNIT	Actual 1989-90	Actual 1990-91	Actual 1991-92	Actual 1992-93
<u>STUDENT SERVICES-ATHLETICS</u>				
ATHLETICS DIRECTOR	\$202,858	\$227,950	\$288,754	\$274,302
BASEBALL-MEN	\$93,532	\$122,596	\$132,892	\$146,045
BASKETBALL-MEN	\$329,668	\$331,844	\$345,026	\$347,828
BASKETBALL-WOMEN	\$146,450	\$151,844	\$186,794	\$174,525
CHEERLEADERS	\$1,475	\$1,785	\$1,645	\$0
CROSS COUNTRY	\$16,699	\$21,622	\$22,398	\$26,870
FOOTBALL-MEN	\$761,302	\$711,891	\$779,042	\$766,744
GOLF-MEN	\$28,080	\$56,522	\$36,708	\$39,818
SOCCER	\$8,562	\$11,681	\$11,904	\$0
SOFTBALL-WOMEN	\$52,350	\$54,376	\$55,445	\$60,469
SPORTS INFORMATION	\$66,646	\$72,622	\$85,436	\$74,099
SWIMMING	\$18,301	\$19,269	\$20,382	\$20,421
TENNIS-MEN	\$24,024	\$27,163	\$25,913	\$30,338
TENNIS-WOMEN	\$22,448	\$22,770	\$30,138	\$23,119
TRAINER	\$111,010	\$132,286	\$137,249	\$137,912
VOLLEYBALL-WOMEN	\$91,503	\$96,012	\$110,951	\$127,567
SUBTOTAL STUDENT SERV-ATHLETICS	\$1,974,908	\$2,062,233	\$2,270,677	\$2,250,057
<u>STUDENT SERVICES</u>				
ACADEMIC SERVICES CENTER	\$299,237	\$337,962	\$405,310	\$388,896
ACCRUED LEAVE ADJUST	\$32,523	\$24,566	\$10,408	\$0
ADMISSIONS	\$531,747	\$561,051	\$577,111	\$445,632
CAREER PLANNING & PLACEMENT	\$65,695	\$86,564	\$104,077	\$76,246
CHEERLEADERS	\$16,881	\$18,041	\$18,102	\$15,703
FINANCIAL AID	\$229,507	\$305,198	\$347,516	\$365,619
MINORITY STUDENT AFFAIRS	\$114,722	\$118,029	\$135,225	\$106,639
REGISTRAR	\$290,635	\$252,140	\$275,975	\$259,800
SCHOOL RELATIONS	\$86,579	\$49,233	\$103,954	\$48,961
STUDENT ACTIVITIES	\$535,116	\$506,775	\$615,055	\$564,466
STUDENT CULTURAL EVENTS	\$2,206	\$0	\$0	\$0
STUDENT DEVELOPMENT	\$152,673	\$123,697	\$138,012	\$123,591
STUDENT ID CARD	\$20,192	\$43,488	\$52,130	\$55,511
STUDENT SERVICES	\$89,924	\$101,516	\$101,310	\$0
TESTING CENTER	\$98,833	\$98,793	\$103,153	\$89,841
SUBTOTAL STUDENT SERVICES	\$2,566,470	\$2,627,053	\$2,987,338	\$2,540,905
TOTAL STUDENT SERVICES	\$4,541,378	\$4,689,286	\$5,258,015	\$4,790,962

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
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 Per Audited Financial Statements
 1989/90 - 1992/93

BUDGET UNIT	Actual 1989-90	Actual 1990-91	Actual 1991-92	Actual 1992-93
INSTITUTIONAL SUPPORT				
ACCOUNTING & BUD CONTROL	\$0	\$0	\$582,976	\$579,757
ACCRUED LEAVE ADJUST	\$16,091	\$58,362	\$7,087	\$0
ALUMNI RELATIONS & DEVELOPMENT	\$176,599	\$180,052	\$285,745	\$242,586
BOARD OF REGENTS	\$8,090	\$14,150	\$64,697	\$10,626
BUDGETS AND MANAGEMENT INFO.	\$147,339	\$153,825	\$174,380	\$138,829
COMPUTER CENTER	\$0	\$0	\$128,768	\$117,751
CONFERENCE SERVICES	\$0	\$51,989	\$54,461	\$62,958
DEVELOPMENT	\$166,811	\$189,132	\$203,356	\$214,765
FACILITIES SUPPORT	(\$681)	\$0	\$0	\$0
FACULTY-STAFF BENEFITS	\$309,998	\$193,348	\$183,895	\$614,447
FISCAL SERVICES	\$836,670	\$952,473	\$163,578	\$158,888
HUMAN RESOURCES	\$251,196	\$299,430	\$282,668	\$251,681
INFO TECH - ALLOCATION	\$0	\$0	(\$710,936)	(\$1,275,110)
INFORMATION TECHNOLOGY	\$426,509	\$470,450	\$404,125	\$466,842
INSTITUTIONAL RELATIONS	\$138,058	\$143,378	\$154,024	\$146,143
INTERNAL AUDITOR	\$37,795	\$47,191	\$48,022	\$49,390
NETWORK SERVICES	\$0	\$0	\$482,482	\$678,139
PAYROLL	\$0	\$0	\$78,893	\$68,284
PLANNING	\$131,884	\$148,954	\$154,423	\$114,903
POST OFFICE	\$3,256	\$79,412	\$354,682	\$62,679
PRESIDENT	\$205,580	\$240,836	\$270,315	\$249,457
PUBLIC SAFETY	\$419,690	\$504,733	\$525,276	\$521,080
PUBLICATIONS	\$36,174	\$94,091	\$128,368	\$83,868
PUBLICATIONS & PRINTING SERVICES	\$280,177	\$204,769	\$221,545	\$140,593
PURCHASING	\$0	\$0	\$143,333	\$131,283
RISK MANAGEMENT	\$63,530	\$73,371	\$79,635	\$84,125
STAFF CONGRESS	\$6,921	\$6,929	\$7,033	\$7,008
TECHNICAL SERVICES	\$239,492	\$234,313	\$354,736	\$175,252
TELECOMMUNICATIONS	\$168,661	\$205,239	\$0	\$0
UNDIST INSTITUTIONAL SUPPORT	\$264,102	\$223,002	\$232,467	\$365,224
USER SERVICES	\$176,075	\$306,651	\$290,412	\$410,633
VP FOR ACADEMIC AFFAIRS	\$155,277	\$142,782	\$114,110	\$180,756
VP FOR ADMIN & FISCAL SERVICES	\$132,104	\$136,535	\$145,508	\$136,095
VP FOR STUDENT LIFE	\$172,093	\$187,732	\$198,393	\$208,288
VP FOR UNIVERSITY ADVANCEMENT	\$276,557	\$286,452	\$281,436	\$255,592
TOTAL INSTITUTIONAL SUPPORT	\$5,246,048	\$5,829,581	\$6,089,893	\$5,652,812

MOREHEAD STATE UNIVERSITY
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BUDGET UNIT	Actual 1989-90	Actual 1990-91	Actual 1991-92	Actual 1992-93
<u>MAINTENANCE & OPERATIONS</u>				
ACCRUED LEAVE ADJUST	\$6,577	\$8,683	\$880	\$0
BUILDING MAINTENANCE	\$0	\$189,150	\$1,274,974	\$1,144,214
CARPENTRY	\$404,520	\$329,246	\$0	\$0
CUSTODIAL SERVICES	\$732,352	\$898,375	\$870,943	\$823,979
FACILITY REMODELING	\$273,025	\$343,273	\$405,720	\$202,100
GENERAL SERVICES	\$245,956	\$122,384	\$252,745	\$240,031
LAND AND GROUNDS MAINTENANCE	\$158,418	\$128,299	\$185,968	\$187,448
MAINTENANCE ALLOCATION	\$0	\$0	(\$857,300)	(\$796,929)
MECHANICAL SHOP	\$267,212	\$0	\$0	\$0
MOTOR POOL	\$299,117	\$274,642	\$349,892	\$164,178
OCCUPATIONAL SAFETY & HEALTH	\$87,699	\$118,416	\$133,801	\$109,701
PEST CONTROL	\$21,543	\$14,944	\$26,497	\$24,339
PHYSICAL PLANT ADMINISTRATION	\$567,803	\$572,484	\$492,070	\$507,665
POWER PLANT	\$494,238	\$360,850	\$498,476	\$550,973
PREVENTIVE MAINTENANCE	\$333,486	\$215,033	\$0	\$0
RECYCLING PROGRAM	\$0	\$0	\$13,354	\$30,367
UPHOLSTERY SHOP	\$39,134	\$23,535	\$43,500	\$14,969
UTILITIES - E & G	\$695,116	\$798,632	\$778,348	\$789,003
WAREHOUSE	(\$50,762)	\$39,253	(\$9,706)	(\$8,092)
TOTAL MAINTENANCE & OPERATIONS	\$4,575,434	\$4,437,199	\$4,460,162	\$3,983,946
<u>STUDENT FINANCIAL AID</u>				
GRANTS AND SCHOLARSHIPS	\$2,728,098	\$2,751,257	\$2,513,447	\$3,225,849
TOTAL STUDENT FINANCIAL AID	\$2,728,098	\$2,751,257	\$2,513,447	\$3,225,849
TOTAL EDUCATIONAL & GENERAL EXPENDITURES				
	\$40,245,136	\$44,067,858	\$46,956,113	\$44,499,938
<u>TRANSFERS</u>				
EDUC & GEN DEBT SERVICE	\$2,900,121	\$2,127,003	\$2,843,067	\$3,965,401
MATCHING FUNDS	\$278,889	\$341,663	\$367,790	\$446,834
NON-MANDATORY	(\$276,618)	\$1,323,810	\$958,476	(\$89,266)
TOTAL TRANSFERS	\$2,902,392	\$3,792,476	\$4,169,333	\$4,322,969
TOTAL EDUCATIONAL & GENERAL				
	\$43,147,528	\$47,860,334	\$51,125,446	\$48,822,907

MOREHEAD STATE UNIVERSITY
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<u>BUDGET UNIT</u>	<u>Actual 1989-90</u>	<u>Actual 1990-91</u>	<u>Actual 1991-92</u>	<u>Actual 1992-93</u>
AUXILIARY SERVICES				
ACCRUED LEAVE ADJUST	\$388	\$9,613	\$3,891	\$0
AUX MAINTENANCE ALLOCATION	\$0	\$754,444	\$857,300	\$796,929
CABLE TV SERVICE	\$67,637	\$65,982	\$51,350	\$202,187
CONCESSIONS/VENDING	\$203,957	\$237,300	\$229,055	\$206,413
DEBT SERVICE	\$714,602	\$1,292,339	\$1,786,833	\$1,544,773
FACILITY REMODEL	\$160,442	\$91,755	\$0	\$360
FACULTY/STAFF HOUSING-O&M	\$55,364	\$60,673	\$40,668	\$44,742
FOLK ART PROGRAM	\$0	\$0	\$0	\$100,523
FOOD SERVICES	\$38,080	\$173,086	\$114,450	\$25,881
GOLF COURSE	\$120,437	\$142,327	\$149,783	\$148,381
HOUSING TELECOMM	\$67,192	\$68,326	\$261,577	\$376,429
LAUNDRY	\$41,554	\$38,268	\$37,098	\$19,892
RECREATION ROOM	\$24,459	\$24,199	\$21,488	\$23,140
RESIDENCE EDUCATION	\$253	\$0	\$0	\$0
RESIDENCE HALL -CUSTODIAL	\$557,801	\$611,016	\$662,868	\$601,196
RESIDENCE HALL-O&M	\$830,968	\$733,968	\$629,064	\$618,442
STUDENT FAMILY HOUSING-O&M	\$105,469	\$126,168	\$77,614	\$79,022
STUDENT HOUSING ADMINISTRATION	\$625,760	\$734,372	\$805,611	\$675,338
UNIVERSITY CENTER - O & M	\$44,919	\$49,853	\$50,492	\$43,982
UNIVERSITY CENTER CUSTODIAL	\$70,434	\$73,419	\$82,748	\$77,838
UNIVERSITY STORE	\$2,179,454	\$2,329,854	\$2,376,396	\$2,558,065
TOTAL AUXILIARY SERVICES	\$5,909,170	\$7,616,962	\$8,238,286	\$8,143,533
TOTAL INSTITUTION	<u>\$49,056,698</u>	<u>\$55,477,296</u>	<u>\$59,363,732</u>	<u>\$56,966,440</u>