

Financial Summary
and
Reporting Guidelines
1993-94

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 students, faculty, staff and other interested parties with a financial summary of Morehead State University's activities for the fiscal years ended June 30, 1993 and 1994. Explanations of the various formats and classifications of the financial data are also provided. The detail of expenditures by functional area such as instruction, student services, and institutional support has been extracted from the University's audited financial statements for the fiscal years 1989/90 through 1993/94.

Hopefully, this publication will promote a basic understanding of the University's revenues and expenditures. Please contact the Office of Budgets and Management Information if you have any questions or need additional information.

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**Revenues and Expenditures
Summary of Formats and Classifications**

The following information summarizes the various formats and classifications of revenues and expenditures that are commonly used to report financial information for colleges and universities, including Morehead State University. These classifications are prescribed by the National Association of College and University Business Officers (NACUBO) and the American Institute of Certified Public Accountants. The University's independent accounting firm audits the financial statements annually and has found the University to be in compliance with the prescribed reporting guidelines.

REVENUES

Morehead State University receives income from various sources. The Council on 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. The Board of Regents 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. Education and General revenues support the primary mission of the University and includes all the aforementioned revenue groups except Sales and Services of Auxiliary Enterprises.

Auxiliary enterprises include revenues from 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 to support the operational functions 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 1992/93 and 1993/94 unrestricted revenues are presented on page 8.

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 Higher Education requires that all expenditures be reported by function and the University's audited financial statements also reflect institutional expenditures in this format. Descriptions of the functional classifications used by the University are presented below:

Educational and General:

A. Instruction

Expenditures for credit and noncredit courses. Includes faculty salaries, summer school costs, 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**
Includes 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, personnel, 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 and fellowships funded from the unrestricted operating budget and federal and state student aid programs.
- J. **Mandatory Transfers**
Includes transfers for (1) the retirement of debt issued to finance capital construction projects and (2) required 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 prepayments on debt principal.

Auxiliary Enterprises:

- L. 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 1992-93 and 1993-94 audited financial reports and are shown on page 9. In addition, a detail schedule of expenditures by unit, by function for the years 1989-90 through 1993-94 is presented on pages 14 through 19.

A number of organizational changes have occurred during the past five 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 unit.

II. By Division or Organizational Structure

This method is necessary to establish budgetary authority and control and, thus, follows the University's organizational structure. The operating budget document is generally presented in this format. The total unrestricted expenditures reported by division have been extracted from the University's 1992-93 and 1993-94 audited financial reports and are shown on page 10.

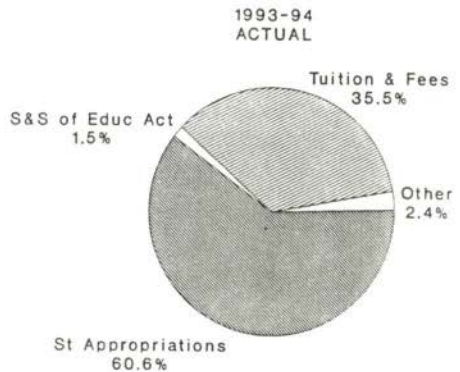
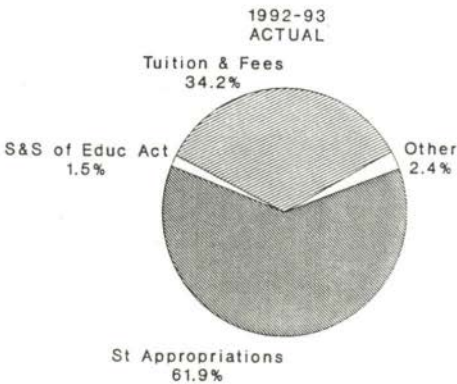
III. By Major Object Code

This method reflects total expenditures by personnel, operating, and capital outlay categories. This format assists with the establishment of administrative fiscal policies. A schedule of total unrestricted expenditures by major object code is presented on page 11.

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED REVENUES
1992-93 AND 1993-94**

	Actual 1992-93	Percent of Total	Actual 1993-94	Percent of Total
Revenues by Source				
Tuition and Fees	\$17,017,020	34.2%	\$18,285,745	35.5%
State Appropriations	30,760,047	61.9%	31,229,490	60.6%
Sales and Services of Educ Activities	754,506	1.5%	774,601	1.5%
Other	1,200,646	2.4%	1,254,337	2.4%
Total Educational and General	49,732,219	100.0%	51,544,173	100.0%
Auxiliary Enterprises	8,984,548	100.0%	8,838,944	100.0%
Total Revenues	<u>\$58,716,767</u>		<u>\$60,383,117</u>	

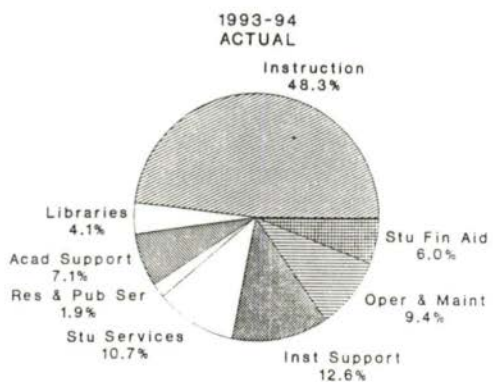
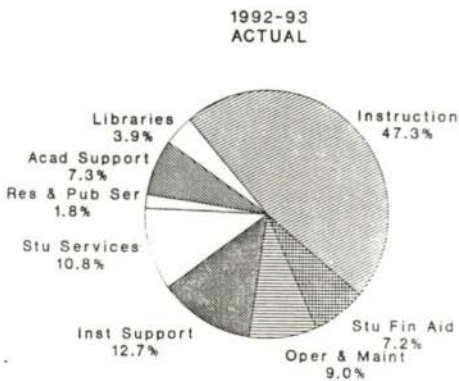
EDUCATIONAL AND GENERAL REVENUES



MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY FUNCTION
1992/93 AND 1993/94

	Actual 1992-93	Percent of Total	Actual 1993-94	Percent of Total
Expenditures by Major Function				
<u>Educational and General</u>				
Instruction	\$21,053,571	47.3%	\$22,161,085	48.3%
Research	51,627	0.1%	55,133	0.1%
Public Service	736,507	1.7%	826,730	1.8%
Library	1,755,294	3.9%	1,868,923	4.1%
Academic Support	3,249,370	7.3%	3,247,637	7.1%
Student Services	4,790,962	10.8%	4,902,945	10.7%
Institutional Support	5,652,812	12.7%	5,798,193	12.6%
Operations & Maint. of Plant	3,983,946	9.0%	4,305,538	9.4%
Student Financial Aid	3,225,849	7.2%	2,752,894	6.0%
Total E & G Expenditures	44,499,938	100.0%	45,919,078	100.0%
Transfers	4,322,969		4,451,888	
Total Educational and General	48,822,907		50,370,966	
<u>Auxiliary Enterprises</u>				
Student Services	6,598,760	81.0%	6,127,549	74.9%
Mandatory Transfers	1,544,773	19.0%	2,055,659	25.1%
Total Auxiliary Enterprises	8,143,533	100.0%	8,183,208	100.0%
TOTAL INSTITUTION	\$56,966,440		\$58,554,174	

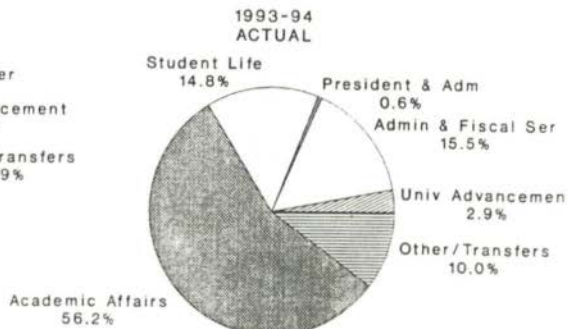
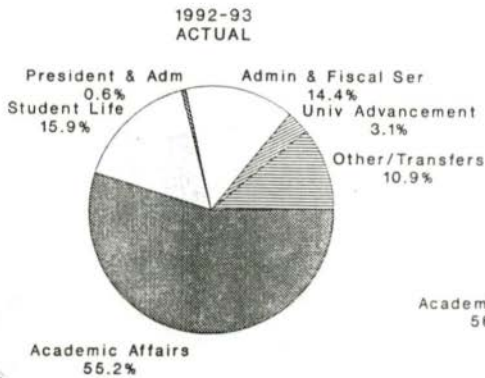
EDUCATIONAL AND GENERAL EXPENDITURES



**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY DIVISION
1992-93 AND 1993-94**

<u>DIVISION</u>	<u>Actual 1992-93</u>	<u>Percent</u>	<u>Actual 1993-94</u>	<u>Percent</u>
President-Administration	\$309,044	0.6%	\$289,902	0.6%
University Advancement	1,505,066	3.1%	1,474,336	2.9%
Administration and Fiscal Services	7,011,851	14.4%	7,786,119	15.5%
Student Life	7,763,830	15.9%	7,473,245	14.8%
Academic Affairs	26,930,475	55.2%	28,285,422	56.2%
Other/Transfers	5,302,641	10.9%	5,061,942	10.0%
Total Educational and General	48,822,907	100.0%	50,370,966	100.0%
Auxiliary Enterprises	8,143,533		8,183,208	
TOTAL UNIVERSITY	<u>\$56,966,440</u>		<u>\$58,554,174</u>	

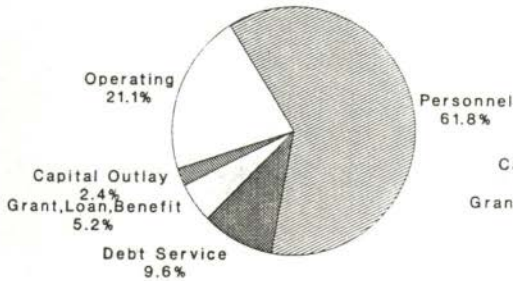
EDUCATIONAL AND GENERAL EXPENDITURES



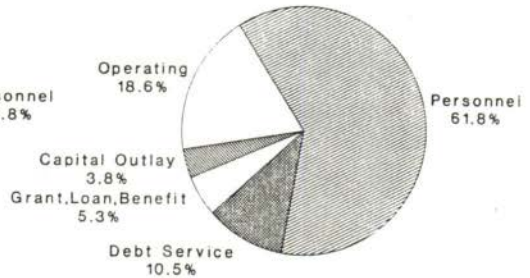
**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
1992-93 AND 1993-94**

<u>Expenditures by Major Object</u>	<u>Actual 1992-93</u>	<u>Percent of Total</u>	<u>Actual 1993-94</u>	<u>Percent of Total</u>
Personnel	\$35,177,400	61.8%	\$36,176,470	61.8%
Operating	12,011,709	21.1%	10,866,281	18.6%
Capital Outlay	1,344,100	2.4%	2,233,088	3.8%
Grants, Loans, Benefits	2,955,331	5.2%	3,112,695	5.3%
Debt Service	5,477,900	9.6%	6,165,640	10.5%
Total Expenditures	<u>\$56,966,440</u>	<u>100.0%</u>	<u>\$58,554,174</u>	<u>100.0%</u>

1992-93
ACTUAL



1993-94
ACTUAL



**MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
1989/90 THROUGH 1993/94**

	Actual 1989-90	Actual 1990-91	Actual 1991-92	Actual 1992-93	Actual 1993-94
Unrestricted E & G Revenues					
<u>Percentages By Source</u>					
Tuition & Fees	27.32%	29.38%	31.34%	34.20%	35.48%
State Appropriations	67.70%	65.52%	63.48%	61.90%	60.59%
Sales & Services of Educ. Activities	2.11%	2.14%	2.02%	1.50%	1.50%
Other Sources	2.87%	2.96%	3.16%	2.40%	2.43%
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					
<u>Percentages By Function</u>					
Instruction	44.94%	46.85%	46.73%	47.30%	48.26%
Research	0.21%	0.17%	0.17%	0.10%	0.12%
Public Service	2.23%	2.16%	2.07%	1.70%	1.80%
Libraries	3.86%	3.73%	3.91%	3.90%	4.07%
Academic Support	6.30%	6.92%	8.11%	7.30%	7.07%
Student Services	11.28%	10.64%	11.20%	10.80%	10.68%
Institutional Support	13.04%	13.23%	12.97%	12.70%	12.63%
Operations & Maintenance	11.37%	10.07%	9.50%	9.00%	9.38%
Student Financial Aid	6.78%	6.24%	5.35%	7.20%	6.00%
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
1989/90 THROUGH 1993/94**

	Actual 1989-90	Actual 1990-91	Actual 1991-92	Actual 1992-93	Actual 1993-94
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SELECTED FINANCIAL DATA

Financial Condition

Fund Balance - Unallocated	\$1,205,762	\$763,917	\$1,195,914	\$1,418,461	\$345,605
Change In Unallocated Fund Balance	\$137,779	(\$441,845)	\$431,997	\$222,547	(\$1,072,856)
Bonds Payable (Long Term Debt)	\$34,672,722	\$40,030,394	\$53,400,913	\$51,829,218	\$49,378,154
Debt Per FTE Student	\$5,333	\$5,747	\$7,548	\$7,269	\$7,107

Source Of Funds

Tuition & Fees	\$11,586,701	\$13,894,278	\$15,869,010	\$17,017,020	\$18,285,745
Rate Per Semester, FT In-State Tuition	\$570	\$630	\$650	\$670	\$750
Private Gifts To University	\$852,979	\$1,012,622	\$1,297,197	\$1,592,896	\$1,675,063
Number of Active Alumni	3,209	3,838	4,304	4,255	5,108

Use Of Funds

Unrestricted Current E&G Expenditures	\$40,245,136	\$44,067,858	\$46,956,113	\$44,499,938	\$45,919,078
Per FTE Student	\$6,191	\$6,327	\$6,637	\$6,241	\$6,609
Instructional Expenditures	\$18,085,949	\$20,645,295	\$21,940,627	\$21,053,571	\$22,161,085
Per FTE Student	\$2,782	\$2,964	\$3,101	\$2,953	\$3,190
Institutional Financial Aid	\$2,728,098	\$2,751,257	\$2,513,447	\$3,225,849	\$2,752,894
Per FTE Student	\$420	\$395	\$355	\$452	\$396

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
 Classified by Function
 Per Audited Financial Statements
 1989/90 - 1993/94

<u>BUDGET UNIT</u>	<u>Actual 1989-90</u>	<u>Actual 1990-91</u>	<u>Actual 1991-92</u>	<u>Actual 1992-93</u>	<u>Actual 1993-94</u>
INSTRUCTION					
ACCOUNTING & ECONOMICS	\$690,016	\$810,211	\$897,604	\$859,471	\$956,018
ACCRUED LEAVE ADJUST	\$17,971	(\$10,686)	(\$1,208)	\$0	\$22,220
AGRICULTURE	\$505,133	\$553,211	\$606,944	\$534,731	\$575,573
ART	\$584,125	\$695,040	\$749,206	\$665,670	\$725,090
BIOLOGICAL & ENVIRON. SCIENCES	\$787,451	\$937,195	\$964,322	\$941,721	\$1,018,487
BUSINESS AND ECONOMICS	\$221,164	\$0	\$0	\$0	\$0
CENTER FOR COMM & ECON DEV.	\$0	\$0	\$0	\$0	\$8,480
CHILD DEVELOPMENT CENTER	\$50,662	\$57,755	\$25,577	\$35,172	\$2,727
CLEARINGHOUSE SCHOOL SERVICES	\$0	\$0	\$0	\$0	\$23,771
COMMUNICATIONS	\$1,188,991	\$1,215,871	\$1,312,724	\$1,231,393	\$1,216,763
EDUCATION	\$47,321	\$0	\$0	\$0	\$0
ELEMENTARY EDUCATION	\$1,120,208	\$1,488,505	\$1,525,934	\$1,588,718	\$1,650,473
ENGLISH, FOREIGN LANG & PHIL.	\$1,671,259	\$1,877,637	\$1,878,557	\$1,685,676	\$1,817,533
FACULTY RECRUITING	\$37,985	\$35,111	\$40,168	\$41,186	\$33,231
GEOGRAPHY, GOVERNMENT & HISTORY	\$827,936	\$980,723	\$1,089,547	\$1,053,279	\$1,137,047
HEALTH, PE, AND RECREATION	\$944,643	\$1,118,687	\$1,086,280	\$959,270	\$1,040,573
HUMAN SCIENCES	\$378,889	\$468,919	\$505,901	\$469,926	\$489,907
INDUST. EDUCATION & TECHNOLOGY	\$898,942	\$805,188	\$849,438	\$854,163	\$770,563
INFORMATION SCIENCES	\$699,629	\$723,243	\$765,395	\$764,807	\$730,877
INTERNATIONAL EDUCATION	\$23,296	\$5,610	\$6,223	\$5,061	\$1,528
LEADERSHIP & SECONDARY	\$974,867	\$1,264,326	\$1,190,641	\$1,133,131	\$1,133,049
LICKING VALLEY EDUC SERV CENTER	\$44,412	\$48,014	\$90,519	\$85,324	\$88,072
MANAGEMENT & MARKETING	\$528,017	\$627,052	\$692,759	\$642,651	\$771,715
MATHEMATICS	\$735,609	\$854,192	\$951,221	\$987,209	\$1,112,821
MILITARY SCIENCE	\$26,432	\$26,418	\$30,424	\$31,426	\$29,457
MSU-ASHLAND EXT CAMPUS	\$68,974	\$113,743	\$115,985	\$128,718	\$142,784
MSU-BIG SANDY EXT CAMPUS	\$0	\$3,841	\$65,220	\$141,601	\$137,003
MUSIC	\$1,182,570	\$1,316,253	\$1,374,673	\$1,267,005	\$1,337,760
NURSING-ADN	\$0	\$139,110	\$108,707	\$164,677	\$285,354
NURSING-BSN	\$707,613	\$880,078	\$1,035,429	\$968,773	\$838,461
PHYSICAL SCIENCES	\$731,488	\$857,545	\$923,750	\$952,283	\$1,024,251
PSYCHOLOGY	\$659,676	\$701,133	\$759,000	\$754,758	\$802,458
RAD TECH PROGRAM	\$120,204	\$220,895	\$220,214	\$238,732	\$228,648
REGIONAL CAMPUS	\$173,828	\$195,926	\$211,417	\$155,836	\$223,083
RESPIRATORY THERAPY	\$8,502	\$77,253	\$81,164	\$111,268	\$133,216
SOCIOLOGY	\$731,453	\$889,538	\$995,639	\$992,239	\$1,012,104
STUDENT TEACHING	\$299,534	\$106,106	\$231,279	\$224,220	\$245,103
SUMMER SESSION	\$800	\$0	\$10,000	\$13,362	\$10,000
TV PRODUCTION	\$143,073	\$108,278	\$100,861	\$95,896	\$101,559
UNDIST INSTRUC SUPPORT	\$30,152	\$188,512	\$155,952	\$17,246	\$8,383
UNIVERSITY BAND	\$0	\$29,824	\$25,091	\$34,315	\$31,088
VET TECH PROGRAM	\$223,124	\$235,300	\$268,070	\$222,657	\$243,855
TOTAL INSTRUCTION	\$18,085,949	\$20,645,557	\$21,940,627	\$21,053,571	\$22,161,085

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
 Classified by Function
 Per Audited Financial Statements
 1989/90 - 1993/94

<u>BUDGET UNIT</u>	<u>Actual 1989-90</u>	<u>Actual 1990-91</u>	<u>Actual 1991-92</u>	<u>Actual 1992-93</u>	<u>Actual 1993-94</u>
RESEARCH					
FACULTY RESEARCH	\$78,516	\$68,896	\$71,501	\$49,792	\$55,133
INDIRECT COST REBATE	\$7,257	\$5,571	\$6,162	\$1,835	\$0
TOTAL RESEARCH	\$85,773	\$74,467	\$77,663	\$51,627	\$55,133
PUBLIC SERVICE					
ACADEMY OF ARTS	\$106,857	\$106,351	\$95,607	\$0	\$0
ACCRUED LEAVE ADJUST	\$1,450	\$7,118	(\$5,394)	\$0	(\$659)
CONTINUING EDUCATION	\$121,644	\$322,328	\$278,331	\$196,335	\$245,288
CORRECTIONAL, RES & TRAINING	\$0	\$22,819	\$83,416	\$81,980	\$85,516
EXTENDED CAMPUS	\$270,265	\$0	\$0	\$0	\$0
IN SERVICE TEACHER ED	\$61,571	\$79,222	\$57,186	\$52,045	\$30,203
KERA	\$0	\$0	\$2,302	\$0	\$0
MOONLIGHT SCHOOL	\$0	\$19,625	\$41,417	\$0	\$0
WATER ANALYSIS LAB	\$38,882	\$40,375	\$45,421	\$47,586	\$94,233
WMKY RADIO	\$295,411	\$352,046	\$374,196	\$358,561	\$372,149
TOTAL PUBLIC SERVICE	\$896,080	\$949,884	\$972,482	\$736,507	\$826,730
LIBRARY AND INSTRUCTIONAL MEDIA					
TOTAL LIBRARIES	\$1,551,624	\$1,642,186	\$1,836,877	\$1,755,294	\$1,868,923
ACADEMIC SUPPORT					
ACADEMIC COMPUTING	\$191,804	\$359,505	\$637,596	\$730,868	\$781,384
ACCRUED LEAVE ADJUST	(\$18,164)	\$31,793	\$2,474	\$0	(\$1,850)
AREA HEALTH EDUCATION SYSTEMS	\$14,406	\$17,572	\$16,060	\$16,097	\$15,919
ART GALLERY	\$7,322	\$7,750	\$7,299	\$6,046	\$6,919
BREEDING PROGRAM	\$23,546	\$30,690	\$29,848	\$0	\$0
COLLEGE OF BUSINESS, DEAN	\$0	\$207,555	\$254,959	\$248,773	\$167,548
COLLEGE OF EDUC. & BEV SCI, DEAN	\$173,278	\$190,789	\$188,601	\$187,584	\$217,807
COLLEGE OF HUMANITIES, DEAN	\$215,252	\$220,337	\$247,009	\$185,921	\$79,505
COLLEGE OF SCIENCE & TECH, DEAN	\$176,315	\$171,819	\$213,004	\$160,171	\$221,797
COUNSELING & HEALTH SERVICES	\$373,429	\$395,042	\$449,074	\$382,539	\$395,658
CRITICAL THINKING CENTER	\$0	\$0	\$0	\$0	\$14,462
DEAN UNDERGRADUATE PROGRAMS	\$175,886	\$220,855	\$229,490	\$248,423	\$237,888
FACULTY DEVELOPMENT FUND	\$7,637	\$7,789	\$16,588	\$46,742	\$28,356
FACULTY SENATE	\$13,385	\$14,473	\$14,561	\$15,664	\$14,395
FOLK ART PROGRAM	\$109,212	\$107,944	\$158,737	\$0	\$0
GRAD. & EXT CAMPUS PROG., DEAN	\$214,029	\$174,130	\$214,589	\$214,952	\$233,880
HONORS PROGRAM	\$9,587	\$21,090	\$26,378	\$24,026	\$17,198
INFO TECH TECH SERV - ACAD COMP	\$199,755	\$207,414	\$0	\$0	\$0
OFF CAMPUS LEASES	\$34,593	\$37,612	\$391,515	\$209,051	\$222,257
RESEARCH, GRANTS, & CONTRACTS	\$186,082	\$193,430	\$206,398	\$149,532	\$190,181
STUDENT PUBLICATIONS	\$88,375	\$79,729	\$102,530	\$69,777	\$96,312
UNIVERSITY FARM	\$339,023	\$351,123	\$400,237	\$353,203	\$308,021
TOTAL ACADEMIC SUPPORT	\$2,534,752	\$3,048,441	\$3,806,947	\$3,249,370	\$3,247,637

MOREHEAD STATE UNIVERSITY
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BUDGET UNIT	Actual 1989-90	Actual 1990-91	Actual 1991-92	Actual 1992-93	Actual 1993-94
<u>STUDENT SERVICES-ATHLETICS</u>					
ATHLETICS DIRECTOR	\$202,858	\$227,950	\$288,754	\$274,302	\$291,048
BASEBALL-MEN	\$93,532	\$122,596	\$132,892	\$146,045	\$166,999
BASKETBALL-MEN	\$329,668	\$331,844	\$345,026	\$347,828	\$351,479
BASKETBALL-WOMEN	\$146,450	\$151,844	\$186,794	\$174,525	\$209,867
CHEERLEADERS	\$1,475	\$1,785	\$1,645	\$0	\$0
CROSS COUNTRY	\$16,699	\$21,622	\$22,398	\$26,870	\$64,790
FOOTBALL-MEN	\$761,302	\$711,891	\$779,042	\$766,744	\$719,932
GOLF-MEN	\$28,080	\$56,522	\$36,708	\$39,818	\$44,009
RIFLE	\$0	\$0	\$0	\$0	\$14,113
SOCCER	\$8,562	\$11,681	\$11,904	\$0	\$0
SOFTBALL-WOMEN	\$52,350	\$54,376	\$55,445	\$60,469	\$70,121
SPORTS INFORMATION	\$66,646	\$72,622	\$85,436	\$74,099	\$79,537
SWIMMING	\$18,301	\$19,269	\$20,382	\$20,421	\$35,694
TENNIS-MEN	\$24,024	\$27,163	\$25,913	\$30,338	\$34,241
TENNIS-WOMEN	\$22,448	\$22,770	\$30,138	\$23,119	\$31,282
TRAINER	\$111,010	\$132,286	\$137,249	\$137,912	\$152,514
VOLLEYBALL-WOMEN	\$91,503	\$96,012	\$110,951	\$127,567	\$130,065
SUBTOTAL STUDENT SERV-ATHLETICS	\$1,974,908	\$2,062,233	\$2,270,677	\$2,250,057	\$2,395,691
<u>STUDENT SERVICES</u>					
ACADEMIC SERVICES CENTER	\$299,237	\$337,962	\$405,310	\$388,896	\$410,213
ACCRUED LEAVE ADJUST	\$32,523	\$24,566	\$10,408	\$0	(\$29,396)
ADMISSIONS	\$531,747	\$561,051	\$577,111	\$445,632	\$472,980
CAREER PLANNING & PLACEMENT	\$65,695	\$86,564	\$104,077	\$76,246	\$75,320
CHEERLEADERS	\$16,881	\$18,041	\$18,102	\$15,703	\$16,259
FINANCIAL AID	\$229,507	\$305,198	\$347,516	\$365,619	\$381,204
MINORITY STUDENT AFFAIRS	\$114,722	\$118,029	\$135,225	\$106,639	\$85,168
REGISTRAR	\$290,635	\$252,140	\$275,975	\$259,800	\$272,205
SCHOOL RELATIONS	\$86,579	\$49,233	\$103,954	\$48,961	\$0
STUDENT ACTIVITIES	\$537,322	\$506,775	\$615,055	\$564,466	\$580,344
STUDENT DEVELOPMENT	\$152,673	\$123,697	\$138,012	\$123,591	\$85,168
STUDENT ID CARD	\$20,192	\$43,488	\$52,130	\$55,511	\$57,725
STUDENT SERVICES	\$89,924	\$101,516	\$101,310	\$0	\$0
TESTING CENTER	\$98,833	\$98,793	\$103,153	\$89,841	\$100,064
SUBTOTAL STUDENT SERVICES	\$2,566,470	\$2,627,053	\$2,987,338	\$2,540,905	\$2,507,254
TOTAL STUDENT SERVICES	\$4,541,378	\$4,689,286	\$5,258,015	\$4,790,962	\$4,902,945

MOREHEAD STATE UNIVERSITY
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INSTITUTIONAL SUPPORT					
ACCOUNTING & BUD CONTROL	\$0	\$0	\$582,976	\$579,757	\$580,190
ACCRUED LEAVE ADJUST	\$16,091	\$58,362	\$7,087	\$0	(\$77)
AFFIRMATIVE ACTION	\$0	\$0	\$0	\$0	\$10,902
ALUMNI RELATIONS & DEVELOPMENT	\$176,599	\$180,052	\$285,745	\$242,586	\$454,936
BOARD OF REGENTS	\$8,090	\$14,150	\$64,697	\$10,626	\$10,027
BUDGETS AND MANAGEMENT INFO.	\$147,339	\$153,825	\$174,380	\$138,829	\$146,102
COMPUTER CENTER	\$0	\$0	\$128,768	\$117,751	\$112,031
CONFERENCE SERVICES	\$0	\$51,989	\$54,461	\$62,958	\$39
DEVELOPMENT	\$166,811	\$189,132	\$203,356	\$214,765	\$7,144
FACILITIES SUPPORT	(\$681)	\$0	\$0	\$0	\$0
FACULTY-STAFF BENEFITS	\$309,998	\$193,348	\$183,895	\$614,447	\$393,749
FISCAL SERVICES	\$836,670	\$952,473	\$163,578	\$158,888	\$161,695
HUMAN RESOURCES	\$251,196	\$299,430	\$282,668	\$251,681	\$262,498
INFO TECH - ALLOCATION	\$0	\$0	(\$710,936)	(\$1,275,110)	(\$599,688)
INFORMATION TECHNOLOGY	\$426,509	\$470,450	\$404,125	\$466,842	\$160,596
INSTITUTIONAL RELATIONS	\$138,058	\$143,378	\$154,024	\$146,143	\$152,692
INTERNAL AUDITOR	\$37,795	\$47,191	\$48,022	\$49,390	\$51,214
NETWORK SERVICES	\$0	\$0	\$482,482	\$678,139	\$409,603
PAYROLL	\$0	\$0	\$78,893	\$68,284	\$86,620
PLANNING	\$131,884	\$148,954	\$154,423	\$114,903	\$90,494
POST OFFICE	\$3,256	\$79,412	\$354,682	\$62,679	\$89,423
PRESIDENT	\$205,580	\$240,836	\$270,315	\$249,457	\$268,973
PUBLIC SAFETY	\$419,690	\$504,733	\$525,276	\$521,080	\$560,528
PUBLICATIONS	\$36,174	\$94,091	\$128,368	\$83,868	\$646
PUBLICATIONS & PRINTING SERVICES	\$280,177	\$204,769	\$221,545	\$140,593	\$212,418
PURCHASING	\$0	\$0	\$143,333	\$131,283	\$142,300
RISK MANAGEMENT	\$63,530	\$73,371	\$79,635	\$84,125	\$90,881
STAFF CONGRESS	\$6,921	\$6,929	\$7,033	\$7,008	\$8,420
TECHNICAL SERVICES	\$239,492	\$234,313	\$354,736	\$175,252	\$231,421
TELECOMMUNICATIONS	\$168,661	\$205,239	\$0	\$0	\$0
UNDIST INSTITUTIONAL SUPPORT	\$264,102	\$223,002	\$232,467	\$365,224	\$220,720
USER SERVICES	\$176,075	\$306,651	\$290,412	\$410,633	\$562,720
VP FOR ACADEMIC AFFAIRS	\$155,277	\$142,782	\$114,110	\$180,756	\$274,931
VP FOR ADMIN & FISCAL SERVICES	\$132,104	\$136,535	\$145,508	\$136,095	\$149,363
VP FOR STUDENT LIFE	\$172,093	\$187,732	\$198,393	\$208,288	\$220,331
VP FOR UNIVERSITY ADVANCEMENT	\$276,557	\$286,452	\$281,436	\$255,592	\$274,351
TOTAL INSTITUTIONAL SUPPORT	\$5,246,048	\$5,829,581	\$6,089,893	\$5,652,812	\$5,798,193

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>	<u>Actual 1993-94</u>
<u>MAINTENANCE & OPERATIONS</u>					
ACCRUED LEAVE ADJUST	\$6,577	\$8,683	\$880	\$0	\$3,916
BUILDING MAINTENANCE	\$0	\$189,150	\$1,274,974	\$1,144,214	\$1,262,347
CARPENTRY	\$404,520	\$329,246	\$0	\$0	\$0
CUSTODIAL SERVICES	\$732,352	\$898,375	\$870,943	\$823,979	\$780,918
FACILITY REMODELING	\$273,025	\$343,273	\$405,720	\$202,100	\$546,852
GENERAL SERVICES	\$245,956	\$122,384	\$252,745	\$240,031	\$230,674
LAND AND GROUNDS MAINTENANCE	\$158,418	\$128,299	\$185,968	\$187,448	\$176,472
MAINTENANCE ALLOCATION	\$0	\$0	(\$857,300)	(\$796,929)	(\$868,657)
MECHANICAL SHOP	\$267,212	\$0	\$0	\$0	\$0
MOTOR POOL	\$299,117	\$274,642	\$349,892	\$164,178	\$196,159
OCCUPATIONAL SAFETY & HEALTH	\$87,699	\$118,416	\$133,801	\$109,701	\$103,028
PEST CONTROL	\$21,543	\$14,944	\$26,497	\$24,339	\$22,736
PHYSICAL PLANT ADMINISTRATION	\$567,803	\$572,484	\$492,070	\$507,665	\$449,615
POWER PLANT	\$494,238	\$360,850	\$498,476	\$550,973	\$612,766
PREVENTIVE MAINTENANCE	\$333,486	\$215,033	\$0	\$0	\$0
RECYCLING PROGRAM	\$0	\$0	\$13,354	\$30,367	\$22,115
UPHOLSTERY SHOP	\$39,134	\$23,535	\$43,500	\$14,969	\$43,611
UTILITIES - E & G	\$695,116	\$798,632	\$778,348	\$789,003	\$732,223
WAREHOUSE	(\$50,762)	\$39,253	(\$9,706)	(\$8,092)	(\$9,237)
TOTAL MAINTENANCE & OPERATIONS	\$4,575,434	\$4,437,199	\$4,460,162	\$3,983,946	\$4,305,538
<u>STUDENT FINANCIAL AID</u>					
GRANTS AND SCHOLARSHIPS	\$2,728,098	\$2,751,257	\$2,513,447	\$3,225,849	\$2,752,894
TOTAL STUDENT FINANCIAL AID	\$2,728,098	\$2,751,257	\$2,513,447	\$3,225,849	\$2,752,894
TOTAL EDUCATIONAL & GENERAL EXPENDITURES	\$40,245,136	\$44,067,858	\$46,956,113	\$44,499,938	\$45,919,078
<u>TRANSFERS</u>					
EDUC & GEN DEBT SERVICE	\$2,900,121	\$2,127,003	\$2,843,067	\$3,965,400	\$3,614,922
MATCHING FUNDS	\$278,889	\$341,663	\$367,790	\$328,690	\$341,907
NON-MANDATORY	(\$276,618)	\$1,323,810	\$958,476	\$28,879	\$495,059
TOTAL TRANSFERS	\$2,902,392	\$3,792,476	\$4,169,333	\$4,322,969	\$4,451,888
TOTAL EDUCATIONAL & GENERAL	\$43,147,528	\$47,860,334	\$51,125,446	\$48,822,907	\$50,370,966

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AUXILIARY SERVICES					
ACCRUED LEAVE ADJUST	\$388	\$9,613	\$3,891	\$0	(\$2,619)
AUX MAINTENANCE ALLOCATION	\$0	\$754,444	\$857,300	\$796,929	\$0
CABLE TV SERVICE	\$67,637	\$65,982	\$51,350	\$202,187	\$0
CONCESSIONS/VENDING	\$203,957	\$237,300	\$229,055	\$206,413	\$182,914
DEBT SERVICE	\$714,602	\$1,292,339	\$1,786,833	\$1,544,773	\$2,055,659
FACILITY REMODEL	\$160,442	\$91,755	\$0	\$360	\$0
FACULTY/STAFF HOUSING-O&M	\$55,364	\$60,673	\$40,668	\$44,742	\$34,204
FOLK ART PROGRAM	\$0	\$0	\$0	\$100,523	\$123,721
FOOD SERVICES	\$38,080	\$173,086	\$114,450	\$25,881	\$33,686
GOLF COURSE	\$120,437	\$142,327	\$149,783	\$148,381	\$138,499
HOUSING TELECOMM	\$67,192	\$68,326	\$261,577	\$376,429	\$188,689
LAUNDRY	\$41,554	\$38,268	\$37,098	\$19,892	\$0
RECREATION ROOM	\$24,459	\$24,199	\$21,488	\$23,140	\$22,959
RESIDENCE HALL -CUSTODIAL	\$557,801	\$611,016	\$662,868	\$601,196	\$575,960
RESIDENCE HALL-O&M	\$830,968	\$733,968	\$629,064	\$618,442	\$1,556,928
STUDENT FAMILY HOUSING-O&M	\$105,469	\$126,168	\$77,614	\$79,022	\$68,366
STUDENT HOUSING ADMINISTRATION	\$626,013	\$734,372	\$805,611	\$675,338	\$730,104
UNIVERSITY CENTER - O & M	\$44,919	\$49,853	\$50,492	\$43,982	\$46,331
UNIVERSITY CENTER CUSTODIAL	\$70,434	\$73,419	\$82,748	\$77,838	\$82,370
UNIVERSITY STORE	\$2,179,454	\$2,329,854	\$2,376,396	\$2,558,065	\$2,345,437
TOTAL AUXILIARY SERVICES	\$5,909,170	\$7,616,962	\$8,238,286	\$8,143,533	\$8,183,208
TOTAL INSTITUTION	\$49,056,698	\$55,477,296	\$59,363,732	\$56,966,440	\$58,554,174

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