

# Financial Summary and Reporting Guidelines 1996-97



Prepared by the Office of Budgets &  
Management Information



## Table of Contents

	Page
Introduction . . . . .	1
Summary of Formats and Classifications . . . . .	2-9
Revenues by Source - 1995-96 and 1996-97 . . . . .	10
Expenditures by Function - 1995-96 and 1996-97 . . .	11
Expenditures by Division - 1995-96 and 1996-97 . . . . .	12
Expenditures by Major Object - 1995-96 and 1996-97 . . . . .	13
Statistical Summary-1992-93 to 1996-97 . . . . .	14-15
Expenditures by Function by Budget Unit- 1992-93 to 1996-97 . . . . .	16-21

## **Revenues and Expenditures**

### **Summary of Formats and Classifications**

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

#### **REVENUES**

Morehead State University receives income from various sources. The Council on Postsecondary Education is responsible by statute for establishing the full-time resident, non-resident, graduate, and undergraduate tuition rates for all state colleges and universities. 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:

<b>Revenue</b>	<b>Source</b>
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 include 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 1995/96 and 1996/97 unrestricted revenues are presented on page 10.



## EXPENDITURES

Similar to revenues, expenditures are usually classified by function in published financial reports. In addition, expenditures are also designated as either unrestricted or restricted. Expenditures are commonly presented in the following three formats:

### I. **By Function**

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

#### **Educational and General:**

##### **A. Instruction**

Expenditures for credit and noncredit courses. Includes faculty and staff salaries, supplies, travel, printing, instructional equipment and other operating costs. Excludes expenditures for academic administration.

##### **B. Research**

Expenditures for activities organized to produce research outcomes.

**C. Public Service**

Expenditures for activities which provide non-instructional benefits to individuals and groups external to the institution.

**D. Library**

Expenditures associated with the operation of the University's library including personnel, books and periodicals, and other operating expenses.

**E. Academic Support**

Includes funds expended in support of the University's primary functions of instruction, research, and public service. Examples include academic computing, the art gallery, the university farm, academic administration, and faculty development activities.

**F. Student Services**

Expenditures for activities which contribute to the student's emotional and physical well-being and to his or her intellectual, cultural, and social development outside the context of the formal instructional program. Expenditures for student activities and organizations, cultural events, student publications, intramural athletics, intercollegiate athletics, personal counseling and career guidance, student financial aid administration, and student health services are included in this functional area.

**G. Institutional Support**

Expenditures for the operational support of the daily functions and management of the University. Examples include executive management (President and Vice Presidents' offices), fiscal operations, staff, administration, public relations and development, and administrative computing support.

**H. Operation and Maintenance of Plant**

Expenditures for the operation 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 1995-96 and 1996-97 audited financial reports and are shown on page 11. In addition, a detail schedule of expenditures by unit, by function for the years 1992-93 through 1996-97 is presented on pages through 16-21.

A number of organizational changes have occurred during the past several years. Organizational restructuring has resulted in the creation of new units, consolidation of existing units, and the elimination of other units. Also, a number of units have been reclassified from one function to another to comply with NACUBO and AICPA guidelines. Such changes are reflected on the detail schedule of expenditures by unit.

## **II. By Division or Organizational Structure**

This reporting format reflects total expenditures by division and is used to establish budgetary authority and control. The operating budget document is generally presented in this format. The total unrestricted expenditures reported by division have been extracted from the University's 1995-96 and 1996-97 audited financial reports and are shown on page 12.

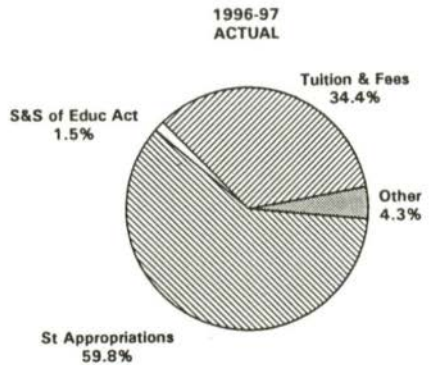
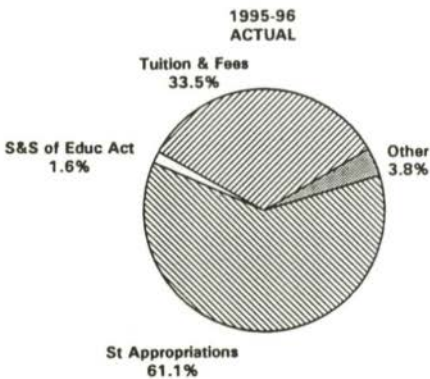
## **III. By Major Object Code**

This reporting format reflects total expenditures by major category such as personnel, operating, and capital outlay. This format assists with the establishment of administrative fiscal policies. A schedule of total unrestricted expenditures by major object code is presented on page 13.

**MOREHEAD STATE UNIVERSITY  
UNRESTRICTED REVENUES  
1995-96 AND 1996-97**

	<u>Actual 1995-96</u>	<u>Percent of Total</u>	<u>Actual 1996-97</u>	<u>Percent of Total</u>
<b><u>Revenues by Source</u></b>				
Tuition and Fees	\$ 18,768,496	33.5%	\$ 19,537,487	34.4%
State Appropriations	34,185,948	61.1%	34,007,500	59.8%
Sales and Services of Educ. Activities	885,056	1.6%	846,453	1.5%
Other	2,123,140	3.8%	2,432,070	4.3%
<b>Total Educational and General</b>	<b>55,962,640</b>	<b>100.0%</b>	<b>56,823,510</b>	<b>100.0%</b>
 Auxiliary Enterprises	 8,199,091	 100.0%	 8,553,088	 100.0%
<b>Total Revenues</b>	<b><u>\$ 64,161,731</u></b>		<b><u>\$ 65,376,598</u></b>	

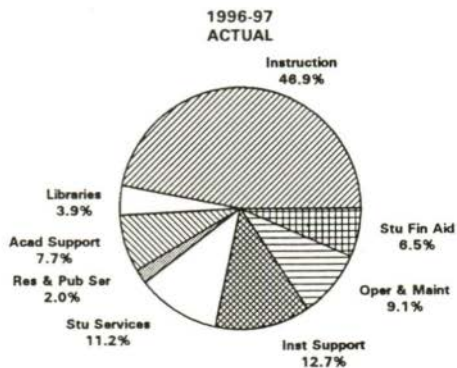
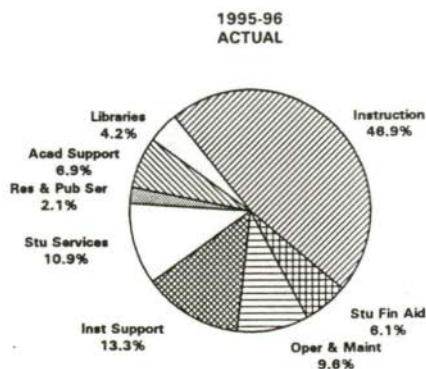
**EDUCATIONAL AND GENERAL REVENUES**



**MOREHEAD STATE UNIVERSITY**  
**UNRESTRICTED EXPENDITURES BY FUNCTION**  
**1995-96 AND 1996-97**

	Actual 1995-96	Percent of Total	Actual 1996-97	Percent of Total
<b><u>Educational and General</u></b>				
Instruction	\$ 23,258,274	46.9%	\$ 24,060,687	46.9%
Research	62,304	0.1%	54,406	0.1%
Public Service	1,009,068	2.0%	953,855	1.9%
Library	2,074,571	4.2%	2,019,137	3.9%
Academic Support	3,410,898	6.9%	3,936,391	7.7%
Student Services	5,427,373	10.9%	5,731,613	11.2%
Institutional Support	6,582,326	13.3%	6,532,416	12.7%
Operation & Maint. of Plant	4,794,364	9.6%	4,641,335	9.1%
Student Financial Aid	3,016,003	6.1%	3,354,112	6.5%
<b>Total E &amp; G Expenditures</b>	<b>49,635,181</b>	<b>100.0%</b>	<b>51,283,952</b>	<b>100.0%</b>
Transfers	6,748,088		3,798,986	
<b>Total Educational and General</b>	<b>56,383,269</b>		<b>55,082,938</b>	
<b><u>Auxiliary Enterprises</u></b>				
Student Services	6,593,408	74.0%	6,937,373	76.0%
Mandatory Transfers	2,319,664	26.0%	2,192,161	24.0%
<b>Total Auxiliary Enterprises</b>	<b>8,913,072</b>	<b>100.0%</b>	<b>9,129,534</b>	<b>100.0%</b>
<b>TOTAL UNIVERSITY</b>	<b>\$ 65,296,341</b>		<b>\$ 64,212,472</b>	

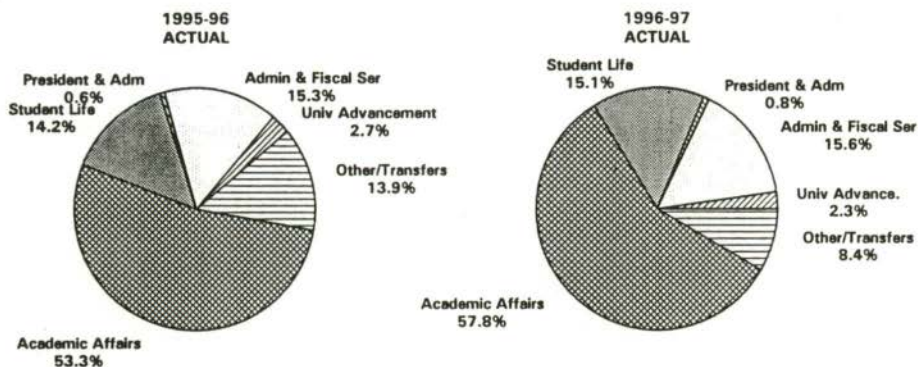
**EDUCATIONAL AND GENERAL EXPENDITURES**



**MOREHEAD STATE UNIVERSITY**  
**UNRESTRICTED EXPENDITURES BY DIVISION**  
**1995-96 AND 1996-97**

	<u>Actual</u> <u>1995-96</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>1996-97</u>	<u>Percent</u> <u>of Total</u>
<b><u>Educational and General</u></b>				
President-Administration	\$ 362,991	0.6%	\$ 450,765	0.8%
University Advancement	1,511,579	2.7%	1,229,088	2.3%
Administration and Fiscal Services	8,645,351	15.3%	8,598,359	15.6%
Student Life	7,993,611	14.2%	8,328,168	15.1%
Academic Affairs	30,041,707	53.3%	31,840,571	57.8%
Other/Transfers	7,828,030	13.9%	4,635,987	8.4%
<b>Total Educational and General</b>	<b>56,383,269</b>	<b>100.0%</b>	<b>55,082,938</b>	<b>100.0%</b>
<b><u>Auxiliary Enterprises</u></b>				
Administration and Fiscal Services	5,767,789		6,137,834	
Student Life	833,241		795,305	
Other/Transfers	2,312,042		2,196,395	
<b>Total Auxiliary Enterprises</b>	<b>8,913,072</b>		<b>9,129,534</b>	
<b>TOTAL UNIVERSITY</b>	<b>\$ 65,296,341</b>		<b>\$ 64,212,472</b>	

**EDUCATIONAL AND GENERAL EXPENDITURES**

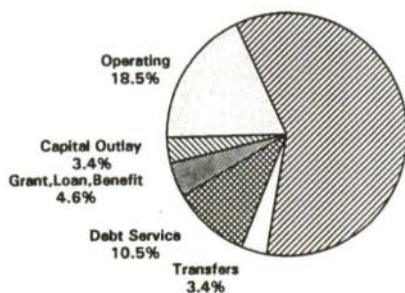




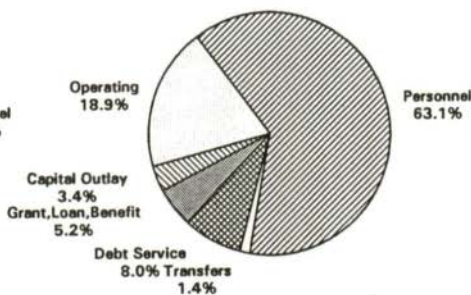
**MOREHEAD STATE UNIVERSITY**  
**UNRESTRICTED EXPENDITURES BY MAJOR OBJECT**  
**1995-96 AND 1996-97**

	<u>Actual</u> <u>1995-96</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>1996-97</u>	<u>Percent</u> <u>of Total</u>
<b><u>Expenditures by Major Object</u></b>				
Personnel	\$ 38,905,597	59.6%	\$ 40,500,368	63.1%
Operating	12,089,821	18.5%	12,162,736	18.9%
Capital Outlay	2,217,168	3.4%	2,204,110	3.4%
Grants, Loans, Benefits	3,016,003	4.6%	3,354,112	5.2%
Debt Service	6,829,841	10.5%	5,113,525	8.0%
Transfers	2,237,911	3.4%	877,621	1.4%
<b>Total Expenditures</b>	<b><u>\$ 65,296,341</u></b>	<b><u>100.0%</u></b>	<b><u>\$ 64,212,472</u></b>	<b><u>100.0%</u></b>

1995-96  
ACTUAL



1996-97  
ACTUAL



**MOREHEAD STATE UNIVERSITY**  
**STATISTICAL SUMMARY**  
**1992/93 Through 1996/97**

	<b>Actual</b> <b>1992-93</b>	<b>Actual</b> <b>1993-94</b>	<b>Actual</b> <b>1994-95</b>	<b>Actual</b> <b>1995-96</b>	<b>Actual</b> <b>1996-97</b>
<b><u>Unrestricted E &amp; G Revenues</u></b>					
<b><u>Percentage By Source</u></b>					
Tuition & Fees	34.20%	35.48%	33.73%	33.54%	34.38%
State Appropriations	61.90%	60.59%	60.76%	61.09%	59.85%
Sales & Service of Ed. Activities	1.50%	1.50%	1.48%	1.58%	1.49%
Other Sources	2.40%	2.43%	4.03%	3.79%	4.28%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

**Unrestricted E & G Expenditures**  
**Percentages By Function**

Instruction	47.30%	48.26%	48.38%	46.86%	46.92%
Research	0.10%	0.12%	0.17%	0.13%	0.10%
Public Service	1.70%	1.80%	1.79%	2.03%	1.86%
Libraries	3.90%	4.07%	4.54%	4.18%	3.94%
Academic Support	7.30%	7.07%	7.09%	6.87%	7.67%
Student Support	10.80%	10.68%	10.57%	10.93%	11.18%
Institutional Support	12.70%	12.63%	12.50%	13.26%	12.74%
Operation & Maintenance	9.00%	9.38%	9.38%	9.66%	9.05%
Student Financial Aid	7.20%	5.99%	5.58%	6.08%	6.54%
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>

**MOREHEAD STATE UNIVERSITY**  
**STATISTICAL SUMMARY**  
**1992/93 Through 1996/97**

**SELECTED FINANCIAL DATA**

**Financial Condition**

	Actual 1992-93	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97
Fund Balance - Unallocated	\$1,418,461	\$345,605	\$364,974	\$0	\$575,908
Change In Unallocated Fund Balance	\$222,547	(\$1,072,856)	\$19,369	(\$364,974)	\$575,908
Bonds Payable (Long Term Debt)	\$51,829,218	\$49,378,154	\$53,342,601	\$50,460,888	\$47,427,051
Debt Per FTE Student	\$7,271	\$7,108	\$7,997	\$7,772	\$7,352

**Source of Funds**

Tuition & Fees	\$17,017,020	\$18,285,745	\$18,174,336	\$18,768,496	\$19,537,487
Tuition & Mandatory Fees Per Semester, Undergraduate In-State Student	\$815	\$900	\$950	\$1,000	\$1,045
Private Gifts to University	\$1,592,896	\$1,675,063	\$1,709,670	\$1,646,948	\$2,040,726
Number of Active Alumni	4,255	5,108	4,990	5,488	5,743

**Use of Funds**

Unrestricted Current E&G Expenditures	\$44,499,938	\$45,919,078	\$48,049,704	\$49,635,181	\$51,283,952
Per FTE Student	\$6,243	\$6,610	\$7,204	\$7,644	\$7,950
Instructional Expenditures	\$21,053,571	\$22,161,085	\$23,244,841	\$23,258,274	\$24,060,687
Per FTE Student	\$2,954	\$3,190	\$3,485	\$3,582	\$3,730
Institutional Financial Aid	\$3,225,849	\$2,752,894	\$2,680,152	\$3,016,003	\$3,354,112
Per FTE Student	\$453	\$396	\$402	\$465	\$520

FTE	7,128	6,947	6,670	6,493	6,451
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**MOREHEAD STATE UNIVERSITY**  
**UNRESTRICTED EXPENDITURES BY BUDGET UNIT**  
**Classified by Function**  
**Per Audited Financial Statements**  
**1992/93 Through 1996/97**

	Actual 1992-93	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97
<b>INSTRUCTION</b>					
ACCOUNTING & ECONOMICS	\$859,471	\$956,018	\$988,894	\$986,425	\$1,133,937
ACCRUED LEAVE ADJUST	-	22,220	8,228	(1,319)	19,759
AGRICULTURAL SCIENCES	534,731	575,573	610,416	580,696	587,252
ART	665,670	725,090	719,284	751,817	727,570
ASHLAND EXT CAMPUS CENTER	128,718	142,784	147,228	186,586	138,351
BIG SANDY EXT CAMPUS CENTER	141,601	137,003	139,675	161,977	159,491
BIOLOGICAL & ENVIRON. SCIENCES	941,721	1,018,487	1,084,145	1,036,148	1,025,359
CENTER FOR COMM & ECON DEV	-	8,480	51,563	126,797	97,394
CHILD DEVELOPMENT CENTER	35,172	2,727	-	-	-
CLEARINGHOUSE SCHOOL SERVICES	-	23,771	57,312	88,406	94,196
COMMUNICATIONS	1,231,393	1,216,763	1,289,982	1,258,906	1,363,013
DISTANCE LEARNING EDUCATION	95,896	101,559	103,844	166,915	282,942
ELEMENTARY EDUCATION	1,588,718	1,650,473	1,737,383	1,730,232	1,746,015
ENGLISH, FOREIGN LANG. & PHIL.	1,685,676	1,817,533	1,962,729	1,891,705	1,936,489
EQUESTRIAN PROGRAM	-	-	-	36,723	38,941
FACULTY RECRUITING	41,186	33,321	45,264	70,090	-
GEOGRAPHY, GOVERNMENT & HISTORY	1,053,279	1,137,047	1,236,084	1,276,281	1,283,463
HEALTH, PE & RECREATION	959,270	1,040,573	1,101,279	1,022,333	1,107,902
HUMAN SCIENCES	469,926	489,907	498,617	526,239	557,253
INDUSTRIAL EDUCATION & TECHNOLOGY	854,163	770,563	850,117	818,504	741,986
INFORMATION SCIENCES	764,807	730,877	795,598	746,563	841,362
INTERNATIONAL EDUCATION	5,061	1,528	2,222	2,251	-
LEADERSHIP & SECONDARY EDUCATION	1,133,131	1,133,049	1,212,369	1,133,205	1,182,952
LEES D L S	-	-	-	8,401	20,682
LICKING VALLEY EXT CAMPUS CENTER	85,324	88,072	98,622	113,361	127,416
MANAGEMENT AND MARKETING	642,651	771,715	840,444	880,776	798,836
MATHEMATICAL SCIENCES	987,209	1,112,821	1,076,908	1,078,787	1,189,652
MILITARY SCIENCE	31,426	29,457	21,581	16,422	19,163
MUSIC	1,267,005	1,337,760	1,426,990	1,424,969	1,444,210
NURSING AND ALLIED HEALTH-ADN	164,677	285,354	298,924	307,856	333,191
NURSING AND ALLIED HEALTH-BSN	968,773	838,461	782,148	746,518	697,205
PHYSICAL SCIENCES	952,283	1,024,251	1,082,965	1,100,797	1,089,730
PIKEVILLE MBA	-	-	8,464	6,564	-
PSYCHOLOGY	754,758	802,458	802,358	801,154	865,286
RAD TECH PROGRAM	238,732	228,648	274,904	299,613	287,416
REGIONAL CAMPUS	155,836	223,083	179,111	172,387	173,475
RESPIRATORY THERAPY	111,268	133,216	25	-	-
RETENTION	-	-	-	-	45,186
SMALL BUSINESS ADMINISTRATION	-	-	-	56,274	-
SOCIOLOGY	992,239	1,012,104	1,059,960	1,106,685	1,126,195
STUDENT TEACHING/CLINICAL	224,220	245,103	244,171	258,120	245,287
SUMMER SESSIONS	13,362	10,000	(2,000)	10,000	41,521
UNDISTRIBUTED INSTR SUPPORT	17,246	8,383	28,851	13,051	257,145
UNIVERSITY BAND	34,315	31,088	103,876	28,629	31,996
VET TECH PROGRAM	222,657	243,855	274,306	230,430	193,477
WHITESBURG DLS	-	-	-	-	7,991
<b>TOTAL INSTRUCTION</b>	<b>\$21,053,571</b>	<b>\$22,161,085</b>	<b>\$23,244,841</b>	<b>\$23,258,274</b>	<b>\$24,060,687</b>

**MOREHEAD STATE UNIVERSITY**  
**UNRESTRICTED EXPENDITURES BY BUDGET UNIT**  
Classified by Function  
Per Audited Financial Statements  
1992/93 Through 1996/97

	Actual 1992-93	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97
<b>RESEARCH</b>					
FACULTY RESEARCH	\$49,792	\$55,133	\$80,836	\$62,304	\$54,406
INDIRECT COST REBATE	1,835	-	-	-	-
<b>TOTAL RESEARCH</b>	<b>\$51,627</b>	<b>\$55,133</b>	<b>\$80,836</b>	<b>\$62,304</b>	<b>\$54,406</b>
<b>PUBLIC SERVICE</b>					
ACCRUED LEAVE ADJUST	\$0	(\$659)	\$1,146	\$11,218	(\$7,774)
COMM DEV & CONT EDUCATION	196,335	245,288	342,201	370,135	338,955
CORRECTIONAL RESEARCH & TRAINING	81,980	85,516	79,800	77,524	78,805
FOLK ART CENTER	-	-	-	118,044	123,230
IN SERVICE TEACHER EDUCATION	52,045	30,203	23,539	17,595	33,526
KEDC	-	-	-	(78)	-
KERA	-	-	-	849	-
MSU 75TH ANNIVERSARY	-	-	-	-	31,041
WATER ANALYSIS LAB	47,586	94,233	18,976	23,524	24,904
WMKY RADIO	358,561	372,149	396,756	390,257	331,168
<b>TOTAL PUBLIC SERVICE</b>	<b>\$736,507</b>	<b>\$826,730</b>	<b>\$862,418</b>	<b>\$1,009,068</b>	<b>\$953,855</b>
<b>LIBRARIES</b>					
LIBRARY AND INSTRUCTIONAL MEDIA	\$1,755,294	\$1,868,923	\$2,182,347	\$2,074,571	\$2,019,137
<b>TOTAL LIBRARIES</b>	<b>\$1,755,294</b>	<b>\$1,868,923</b>	<b>\$2,182,347</b>	<b>\$2,074,571</b>	<b>\$2,019,137</b>
<b>ACADEMIC SUPPORT</b>					
ACADEMIC COMPUTING	\$730,868	\$781,384	\$962,435	\$874,427	\$1,011,908
ACCRUED LEAVE ADJUST	-	(1,850)	7,865	15,785	18,796
AREA HEALTH EDUCATION SYSTEMS	16,097	15,919	14,504	14,656	12,591
ART GALLERY	6,046	6,919	6,862	8,407	5,881
COLLEGE OF BUSINESS, DEAN	248,773	167,548	199,535	228,271	336,769
COLLEGE OF EDUC & BEHV.SCI, DEAN	187,584	217,807	118,127	186,459	183,937
COLLEGE OF HUMANITIES, DEAN	185,921	79,505	88,585	180,063	198,614
COLLEGE OF SCIENCE & TECH, DEAN	160,171	221,797	195,324	239,929	305,779
COUNSELING & HEALTH SERVICES	382,539	395,658	411,043	435,058	438,224
CRITICAL THINKING CENTER	-	14,462	14,056	13,428	11,979
CST-MULTI MEDIA CENTER	-	-	-	-	3,880
EQUINE BREEDING PROGRAM	-	-	-	63,338	71,930
FACULTY DEVELOPMENT	46,742	28,356	39,513	35,215	18,264
FACULTY SENATE	15,664	14,395	15,546	16,189	16,282
FARM MAINTENANCE	-	-	136,129	138,365	131,315
GRAD & EXT CAMPUS PROG, DEAN	214,953	233,880	237,995	235,586	255,017
HONORS PROGRAM	24,026	17,198	17,059	17,662	28,245
OFF-CAMPUS LEASE CENTER	209,051	222,257	229,579	-	-
RESEARCH, GRANTS & CONTRACTS	149,532	190,181	182,592	216,138	238,444
STUDENT PUBLICATIONS	69,777	96,312	81,670	41,552	93,199
UNDERGRADUATE PROG, DEAN	248,423	237,888	270,052	256,605	205,492
UNIVERSITY FARM	353,203	308,021	176,817	193,765	195,143
UNIVERSITY WELLNESS CENTER	-	-	-	-	154,702
<b>TOTAL ACADEMIC SUPPORT</b>	<b>\$3,249,370</b>	<b>\$3,247,637</b>	<b>\$3,405,288</b>	<b>\$3,410,898</b>	<b>\$3,936,391</b>



**MOREHEAD STATE UNIVERSITY**  
**UNRESTRICTED EXPENDITURES BY BUDGET UNIT**  
Classified by Function  
Per Audited Financial Statements  
1992/93 Through 1996/97

	Actual 1992-93	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97
<b><u>STUDENT SERVICES</u></b>					
ACADEMIC SERVICES CENTER	\$388,896	\$410,213	\$410,673	\$428,500	\$388,225
ACCESS CARD SERVICES	55,511	57,725	62,102	67,963	73,628
ACCRUED LEAVE ADJUST	-	(29,396)	(5,085)	8,492	7,007
CAREER SERVICES	76,246	75,320	81,152	59,655	65,095
CHEERLEADERS	15,703	16,259	15,191	17,134	15,594
ENROLLMENT MANAGEMENT	445,632	472,980	572,025	737,394	929,080
INTRAMURALS	-	-	-	-	90,135
MINORITY AFFAIRS	106,639	85,168	80,802	80,272	108,679
REGISTRAR	259,800	272,205	285,808	286,737	324,718
SCHOOL RELATIONS	48,961	-	-	-	-
STUDENT ACTIVITIES	564,466	580,344	605,336	667,349	526,486
STUDENT DEVELOPMENT	123,591	85,168	94,555	95,058	98,155
STUDENT FINANCIAL AID	365,619	381,204	387,457	383,394	405,410
STUDENT WELLNESS	-	-	-	-	20,386
SWIMMING POOL	-	-	-	-	40,828
TESTING CENTER	89,841	100,064	82,896	93,213	91,396
<b>SUBTOTAL STUDENT SERVICES</b>	<b>\$2,540,905</b>	<b>\$2,507,254</b>	<b>\$2,672,912</b>	<b>\$2,925,161</b>	<b>\$3,184,822</b>
<b><u>STUDENT SERVICES-ATHLETICS</u></b>					
CROSS COUNTRY	\$26,870	\$64,790	\$69,894	\$89,168	\$100,449
DIRECTOR OF ATHLETICS	274,302	291,048	266,451	317,294	386,337
FOOTBALL	766,744	719,932	629,927	685,316	537,260
MENS BASEBALL	146,045	166,999	168,459	165,503	165,375
MENS BASKETBALL	347,828	351,479	367,642	330,994	359,762
MENS GOLF	39,818	44,009	58,401	55,532	49,293
MENS TENNIS	30,338	34,241	37,607	40,071	41,982
OFFICE OF TRAINER	137,912	152,514	172,312	162,763	164,253
RIFLE	-	14,113	21,233	21,084	24,122
SPORTS INFORMATION	74,099	79,537	78,216	90,224	104,197
SWIMMING	20,421	35,694	19,776	-	-
WOMENS BASKETBALL	174,525	209,867	247,662	265,822	278,986
WOMENS SOCCER	-	-	-	-	16,348
WOMENS SOFTBALL	60,469	70,121	106,956	103,152	134,454
WOMENS TENNIS	23,119	31,282	35,297	36,710	37,861
WOMENS VOLLEYBALL	127,567	130,065	128,204	138,579	146,112
<b>SUBTOTAL STUDENT SERVICES-ATHLETICS</b>	<b>\$2,250,057</b>	<b>\$2,395,691</b>	<b>\$2,408,037</b>	<b>\$2,502,212</b>	<b>\$2,546,791</b>
<b>TOTAL STUDENT SERVICES</b>	<b>\$4,790,962</b>	<b>\$4,902,945</b>	<b>\$5,080,949</b>	<b>\$5,427,373</b>	<b>\$5,731,613</b>

**MOREHEAD STATE UNIVERSITY**  
**UNRESTRICTED EXPENDITURES BY BUDGET UNIT**  
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**Per Audited Financial Statements**  
**1992/93 Through 1996/97**

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<b><u>INSTITUTIONAL SUPPORT</u></b>					
ACCOUNTING & BUDGETARY CONTROL	\$579,757	\$580,190	\$613,246	\$621,757	\$678,123
ACCRUED LEAVE ADJUST	-	(77)	12,655	7,765	(21,947)
AFFIRMATIVE ACTION	-	10,902	7,946	4,046	4,280
ALUMNI RELATIONS & DEVELOPMENT	242,586	454,936	568,639	580,428	636,429
ASHLAND CENTER FACILITY	-	-	-	144,734	149,716
BIG SANDY CENTER FACILITY	-	-	-	138,121	140,643
BOARD OF REGENTS	10,626	10,027	12,818	8,835	8,196
BUDGETS AND MANAGEMENT INFO	138,829	146,102	149,008	144,389	151,877
COMPUTER CENTER	117,751	112,031	122,475	135,446	129,840
CONFERENCE SERVICES	62,958	39	-	-	-
DEVELOPMENT	214,765	7,144	-	-	-
EXEC VP FOR ACADEMIC AFFAIRS	180,756	274,931	268,709	283,871	333,756
FACULTY/STAFF BENEFITS	614,447	393,749	364,060	417,466	138,559
FISCAL SERVICES	158,888	161,695	184,652	188,057	138,959
HUMAN RESOURCES	251,681	262,498	291,311	382,385	419,741
INFORMATION TECHNOLOGY	466,842	160,596	249,604	222,880	231,661
INFORMATION TECHNOLOGY-ALLOCATION	(1,275,110)	(599,688)	(733,151)	(770,876)	(1,069,488)
INST. PLANNING, RES. & EFF.	114,903	90,494	113,783	180,693	188,043
INSTITUTIONAL RELATIONS	146,143	152,692	166,502	169,023	192,427
INTERNAL AUDITS	49,390	51,214	42,496	66,269	77,571
LICKING VALLEY CENTER FACILITY	-	-	-	40,336	48,631
PAYROLL	68,284	86,620	105,931	98,058	105,165
POST OFFICE	62,679	89,423	86,857	70,358	81,435
PRESIDENT	249,457	268,973	345,521	350,110	407,247
PUBLIC SAFETY	521,080	560,528	553,521	571,364	582,162
PUBLICATIONS	83,868	646	-	-	-
PUBLICATIONS & PRINTING	140,593	212,418	126,755	173,051	191,994
RISK MANAGEMENT	84,125	90,881	57,387	137,270	19,653
STAFF CONGRESS	7,008	8,420	8,895	8,990	8,849
SUPPORT SERVICES	131,283	142,300	161,158	163,728	285,036
TECHNICAL SERVICES	175,252	231,421	204,291	216,750	212,574
TECHNOLOGY PROJECTS	-	-	207,896	169,765	311,309
TELECOMMUNICATIONS	678,139	409,603	208,994	231,706	144,243
UNDISTRIBUTED INST SUPPORT	365,224	220,720	416,900	297,063	336,366
USER SERVICES	410,633	562,720	512,288	551,361	671,261
VP FOR ADMIN & FISCAL SERVICES	136,095	149,363	148,813	152,542	157,695
VP FOR STUDENT LIFE	208,288	220,331	219,202	225,766	232,172
VP FOR UNIVERSITY ADVANCEMENT	255,592	274,351	207,743	198,819	208,238
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>\$5,652,812</b>	<b>\$5,798,193</b>	<b>\$6,006,905</b>	<b>\$6,582,326</b>	<b>\$6,532,416</b>

**MOREHEAD STATE UNIVERSITY**  
**UNRESTRICTED EXPENDITURES BY BUDGET UNIT**  
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**1992/93 Through 1996/97**

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<b><u>OPERATION &amp; MAINTENANCE OF PLANT</u></b>					
ACCRUED LEAVE ADJUST	\$0	\$3,916	(\$10,225)	\$283	\$7,246
BUILDING MAINTENANCE	1,144,214	1,262,347	1,402,388	1,368,282	1,386,362
BUILDING SERVICES	823,979	780,918	870,838	943,299	984,338
E & G UTILITIES	789,003	732,223	653,062	809,475	831,839
E&G FACILITY REMODELING	202,100	546,852	542,158	676,494	495,805
ENV. HEALTH AND SAFETY	109,701	103,028	106,496	-	45,068
GENERAL SERVICES	240,031	230,674	253,562	269,064	269,973
LAND & GROUNDS MAINTENANCE	187,448	176,472	217,208	245,149	214,206
MAINTENANCE ALLOCATIONS	(796,929)	(868,657)	(948,583)	(947,005)	(1,024,966)
MOTOR POOL	164,178	196,159	238,376	268,013	256,300
PEST CONTROL	24,339	22,736	24,046	24,826	26,023
PHYSICAL PLANT ADMINISTRATION	507,665	449,615	466,222	447,438	455,327
POWER PLANT	550,973	612,766	632,887	634,001	634,129
RECYCLING PROGRAM	30,367	22,115	28,729	33,198	30,846
UPHOLSTERY SHOP	14,969	43,611	29,749	18,024	16,533
WAREHOUSE	(8,092)	(9,237)	(944)	3,823	12,306
<b>TOTAL OPERATION &amp; MAINT. OF PLANT</b>	<b>\$3,983,946</b>	<b>\$4,305,538</b>	<b>\$4,505,969</b>	<b>\$4,794,364</b>	<b>\$4,641,335</b>
<b><u>STUDENT FINANCIAL AID</u></b>					
GRANTS AND SCHOLARSHIPS	\$3,225,849	\$2,752,894	\$2,680,152	\$3,016,003	\$3,354,112
<b>TOTAL STUDENT FINANCIAL AID</b>	<b>\$3,225,849</b>	<b>\$2,752,894</b>	<b>\$2,680,152</b>	<b>\$3,016,003</b>	<b>\$3,354,112</b>
<b><u>TOTAL EDUCATIONAL &amp; GENERAL EXPENDITURES</u></b>					
	<b>\$44,499,938</b>	<b>\$45,919,078</b>	<b>\$48,049,705</b>	<b>\$49,635,181</b>	<b>\$51,283,952</b>
<b><u>TRANSFERS</u></b>					
E & G DEBT SERVICE	\$3,965,400	\$3,614,922	\$4,008,627	\$4,510,177	\$2,921,364
MANDATORY TRANSFERS	328,690	341,907	347,139	631,200	820,925
NON-MANDATORY TRANSFERS	28,879	495,059	2,487,324	1,606,711	56,697
<b>TOTAL TRANSFERS</b>	<b>\$4,322,969</b>	<b>\$4,451,888</b>	<b>\$6,843,090</b>	<b>\$6,748,088</b>	<b>\$3,798,986</b>
<b><u>TOTAL EDUCATIONAL &amp; GENERAL</u></b>					
	<b>\$48,822,907</b>	<b>\$50,370,966</b>	<b>\$54,892,795</b>	<b>\$56,383,269</b>	<b>\$55,082,938</b>

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<b>AUXILIARY SERVICES</b>					
ACCRUED LEAVE ADJUST	\$0	-\$2,619	\$5,483	-\$7,622	\$4,234
AUXILIARY FACILITY REMODELING	360	-	126,538	14,348	80,068
AUXILIARY MAINT ALLOCATIONS	796,929	-	-	-	-
CABLE TV SERVICE	202,187	-	-	-	-
FACULTY/STAFF HOUSING-O&M	44,742	34,204	31,445	13,388	-
FOLK ART PROGRAM	100,523	123,721	156,885	-	-
FOOD SERVICES	25,881	33,686	48,889	48,705	25,808
GOLF COURSE	148,381	138,499	150,628	137,547	113,809
HOUSING DEBT SERVICE	1,544,773	2,055,659	2,065,220	2,222,608	2,095,752
HOUSING LAUNDRY	19,892	-	5,982	10,852	11,202
HOUSING TELECOMM	376,429	188,689	268,805	275,951	281,776
NON-MANDATORY TRANSFERS-AUX	-	-	253,538	97,056	96,409
RECREATION ROOM	23,140	22,959	13,469	15,872	17,012
RESIDENCE HALL-BLDG SERVICES	601,196	575,960	529,491	551,977	594,983
RESIDENCE HALL-O&M	618,442	1,556,928	1,726,338	1,876,546	2,123,052
STUDENT FAMILY HOUSING-O&M	79,022	68,366	144,750	157,314	131,279
STUDENT HOUSING ADMINISTRATION	675,338	730,104	693,760	728,873	687,780
UNIVERSITY CENTER-BLDG SERVICES	77,838	82,370	83,037	88,496	90,513
UNIVERSITY CTR-O&M	43,982	46,331	86,749	69,813	64,748
UNIVERSITY STORE	2,558,065	2,345,437	2,584,792	2,422,580	2,512,496
RENTING AND CONCESSIONS	206,413	182,914	188,786	188,768	198,613
<b>TOTAL AUXILIARY SERVICES</b>	<u>\$8,143,533</u>	<u>\$8,183,208</u>	<u>\$9,164,585</u>	<u>\$8,913,072</u>	<u>\$9,129,534</u>
 <b>TOTAL UNIVERSITY</b>	 <u>\$56,966,440</u>	 <u>\$58,554,174</u>	 <u>\$64,057,380</u>	 <u>\$65,296,341</u>	 <u>\$64,212,472</u>