

Financial Summary and Reporting Guidelines 1997-98



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, 1997 and 1998. Explanations of the various formats and classifications of the financial data are also provided.

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

Angela S. Martin, CPA CGFM
Director of Budgets and Management Information

Teresa C. Johnson
Assistant Director of Budgets and Management
Information

Joyce J. Meredith
Administrative Secretary

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:

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 include all the aforementioned revenue groups except Sales and Services of Auxiliary Enterprises.

Auxiliary enterprises include housing, food services, the university store, and a few other smaller programs and services. Auxiliary enterprises are generally self-supporting operations that furnish goods or services to students, faculty, and staff.

Unrestricted and Restricted Funds

In addition to classifying revenues by function, revenues are designated as either unrestricted or restricted. Most of the operating revenues received by the University have no limitations or stipulations placed on them by external agencies or donors and, thus, are unrestricted. Tuition and fees, state appropriations, and income from auxiliary enterprises comprise the majority of the institution's unrestricted revenues. These revenues are available for allocation by the Board of Regents 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 1996-97 and 1997-98 unrestricted revenues are presented on page 10.

EXPENDITURES

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

I. By Function

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

Educational and General:

A. Instruction

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

B. Research

Expenditures for activities organized to produce research outcomes.

C. Public Service

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

D. Library

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

E. Academic Support

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

F. Student Services

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

G. Institutional Support

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

H. Operations and Maintenance of Plant

Expenditures for the operations and maintenance of physical plant, net of amounts charged to auxiliary enterprises. Includes expenditures for grounds and facilities, utilities, property insurance, and similar items.

I. Student Financial Aid

Includes scholarships and fellowships funded from the unrestricted operating budget and federal and state student aid programs.

J. Mandatory Transfers

Includes transfers for the retirement of debt issued to finance capital construction projects and transfers required for matching funds for private gifts and grants.

K. Non-Mandatory Transfers

Includes transfers made at the discretion of the Board of Regents for various objectives including plant and /or land acquisitions and repayments on debt principal.

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 1996-97 and 1997-98 audited financial reports and are shown on page 11. In addition, a detail schedule of expenditures by unit, by function for the years 1993-94 through 1997-98 is presented on pages through 16-26.

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 1996-97 and 1997-98 audited financial reports and are shown on page 12.

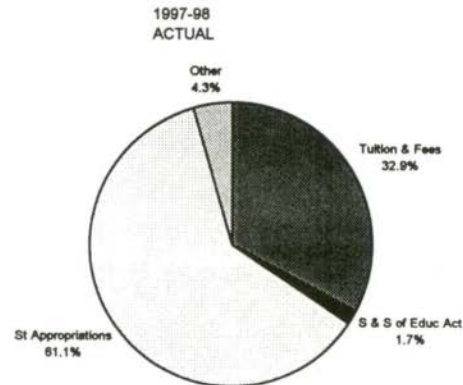
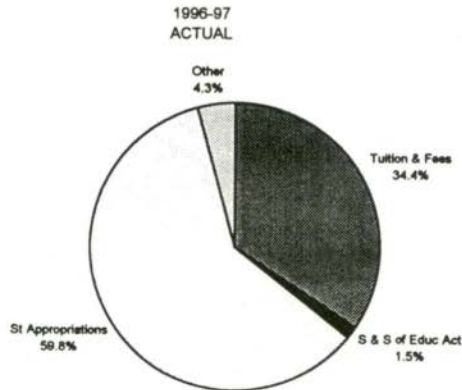
III. By Major Object Code

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
1996-97 AND 1997-98**

	<u>Actual 1996-97</u>	<u>Percent of Total</u>	<u>Actual 1997-98</u>	<u>Percent of Total</u>
<u>Revenues by Source</u>				
Tuition and Fees	\$ 19,537,487	34.4%	\$ 19,843,853	32.9%
State Appropriations	34,007,500	59.8%	36,909,005	61.1%
Sales and Services of Educ. Activities	846,453	1.5%	1,022,375	1.7%
Other	<u>2,432,070</u>	<u>4.3%</u>	<u>2,612,429</u>	<u>4.3%</u>
Total Educational and General	56,823,510	100.0%	60,387,662	100.0%
 Auxiliary Enterprises	 <u>8,553,088</u>	 100.0%	 <u>8,993,215</u>	 100.0%
 Total Revenues	 <u>\$ 65,376,598</u>		 <u>\$ 69,380,877</u>	

EDUCATIONAL AND GENERAL REVENUES



MORHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY FUNCTION
 1996-97 AND 1997-98

	Actual 1996-97	Percent of Total	Actual 1997-98	Percent of Total
<u>Educational and General</u>				
Instruction	\$ 24,060,687	46.9%	\$ 24,521,938	45.6%
Research	54,406	0.1%	205,882	0.4%
Public Service	953,855	1.9%	1,116,059	2.1%
Library	2,019,137	3.9%	2,161,752	4.0%
Academic Support	3,936,391	7.7%	4,424,480	8.2%
Student Services	5,731,613	11.2%	5,831,378	10.9%
Institutional Support	6,532,416	12.7%	6,913,816	12.9%
Operation & Maint of Plant	4,641,335	9.1%	4,779,982	8.9%
Student Financial Aid	3,354,112	6.5%	3,781,231	7.0%
Total E & G Expenditures	51,283,952	100.0%	53,736,518	100.0%
Transfers	3,798,986		5,180,669	
Total Educational and General	55,082,938		58,917,187	
<u>Auxiliary Enterprises</u>				
Student Services	6,937,373	76.0%	8,050,144	78.9%
Mandatory Transfers	2,192,161	24.0%	2,146,949	21.1%
Total Auxiliary Enterprises	9,129,534	100.0%	10,197,093	100.0%
TOTAL UNIVERSITY	\$ 64,212,472		\$ 69,114,280	

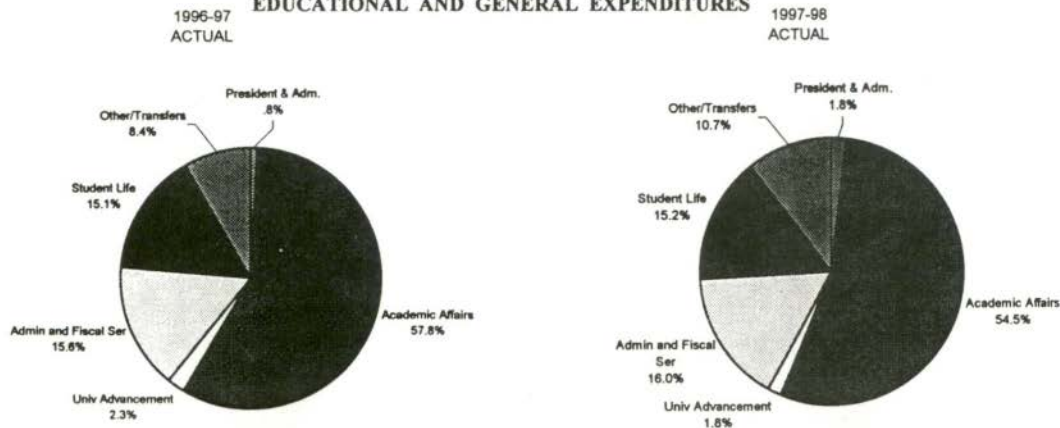
EDUCATIONAL AND GENERAL EXPENDITURES



MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY DIVISION
1996-97 AND 1997-98

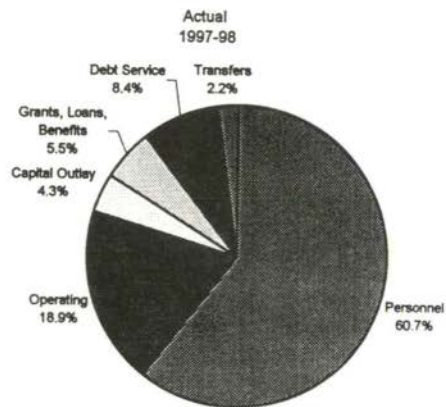
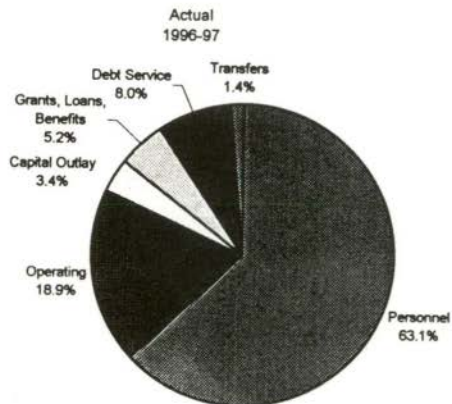
	<u>Actual 1996-97</u>	<u>Percent of Total</u>	<u>Actual 1997-98</u>	<u>Percent of Total</u>
<u>Educational and General</u>				
President-Administration	\$ 450,765	0.8%	\$ 1,078,196	1.8%
University Advancement	1,229,088	2.3%	1,046,252	1.8%
Administration and Fiscal Services	8,598,359	15.6%	9,417,998	16.0%
Student Life	8,328,168	15.1%	8,976,107	15.2%
Academic Affairs	31,840,571	57.8%	32,110,676	54.5%
Other/Transfers	4,635,987	8.4%	6,287,958	10.7%
Total Educational and General	55,082,938	100.0%	58,917,187	100.0%
<u>Auxiliary Enterprises</u>				
Administration and Fiscal Services	6,137,834		7,357,889	
Student Life	795,305		691,628	
Other/Transfers	2,196,395		2,147,576	
Total Auxiliary Enterprises	9,129,534		10,197,093	
TOTAL UNIVERSITY	\$ 64,212,472		\$ 69,114,280	

EDUCATIONAL AND GENERAL EXPENDITURES



MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
1996-97 AND 1997-98

<u>Expenditures by Major Object</u>	<u>Actual 1996-97</u>	<u>Percent of Total</u>	<u>Actual 1997-98</u>	<u>Percent of Total</u>
Personnel	\$ 40,500,368	63.1%	\$ 41,939,280	60.7%
Operating	12,162,736	18.9%	13,074,956	18.9%
Capital Outlay	2,204,110	3.4%	2,991,197	4.3%
Grants, Loans, Benefits	3,354,112	5.2%	3,781,229	5.5%
Debt Service	5,113,525	8.0%	5,815,399	8.4%
Transfers	877,621	1.4%	1,512,219	2.2%
Total Expenditures	\$ 64,212,472	100.0%	\$ 69,114,280	100.0%



MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
1993-94 Through 1997-98

	<u>Actual</u> 1993-94	<u>Actual</u> 1994-95	<u>Actual</u> 1995-96	<u>Actual</u> 1996-97	<u>Actual</u> 1997-98
<u>Unrestricted E & G Revenues</u>					
<u>Percentage By Source</u>					
Tuition & Fees	35.48%	33.73%	33.54%	34.38%	32.86%
State Appropriations	60.59%	60.76%	61.09%	59.85%	61.12%
Sales & Service of Ed. Activities	1.50%	1.48%	1.58%	1.49%	1.69%
Other Sources	2.43%	4.03%	3.79%	4.28%	4.33%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Unrestricted E & G Expenditures</u>					
<u>Percentages By Function</u>					
Instruction	48.26%	48.38%	46.86%	46.92%	45.63%
Research	0.12%	0.17%	0.13%	0.10%	0.38%
Public Service	1.80%	1.79%	2.03%	1.86%	2.08%
Libraries	4.07%	4.54%	4.18%	3.94%	4.02%
Academic Support	7.07%	7.09%	6.87%	7.67%	8.23%
Student Support	10.68%	10.57%	10.93%	11.18%	10.85%
Institutional Support	12.63%	12.50%	13.26%	12.74%	12.87%
Operation & Maintenance	9.38%	9.38%	9.66%	9.05%	8.90%
Student Financial Aid	5.99%	5.58%	6.08%	6.54%	7.04%
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
1993-94 Through 1997-98

	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97	Actual 1997-98
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SELECTED FINANCIAL DATA

Financial Condition

Fund Balance - Unallocated	\$345,605	\$364,974	\$0	\$575,908	\$619,161
Change In Unallocated Fund Balance	(\$1,072,856)	\$19,369	(\$364,974)	\$575,908	\$43,253
Bonds Payable (Long Term Debt)	\$49,378,154	\$53,342,601	\$50,460,888	\$47,427,051	\$43,743,574
Debt Per FTE Student	\$7,108	\$7,997	\$7,772	\$7,352	\$6,938

Source of Funds

Tuition & Fees	\$18,285,745	\$18,174,336	\$18,768,496	\$19,537,487	\$19,843,853
Tuition & Mandatory Fees Per Semester, Undergraduate In-State Student	\$900	\$950	\$1,000	\$1,045	\$1,075
Private Gifts to University	\$1,675,063	\$1,709,670	\$1,646,948	\$2,040,726	\$1,649,981
Number of Active Alumni	5,108	4,990	5,488	5,743	6,380

Use of Funds

Unrestricted Current E&G Expenditures	\$45,919,078	\$48,049,704	\$49,635,181	\$51,283,952	\$53,736,518
Per FTE Student	\$6,610	\$7,204	\$7,644	\$7,950	\$8,523
Instructional Expenditures	\$22,161,085	\$23,244,841	\$23,258,274	\$24,060,687	\$24,521,938
Per FTE Student	\$3,190	\$3,485	\$3,582	\$3,730	\$3,889
Institutional Financial Aid	\$2,752,894	\$2,680,152	\$3,016,003	\$3,354,112	\$3,781,231
Per FTE Student	\$396	\$402	\$465	\$520	\$600
 FTE Students (Fall semester)	 6,947	 6,670	 6,493	 6,451	 6,305

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
1993-94 Through 1997-98

	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97	Actual 1997-98
<u>INSTRUCTION</u>					
ACCOUNTING & ECONOMICS	\$956,018	\$988,894	\$986,425	\$1,133,937	\$1,116,245
ACCRUED LEAVE ADJUST	22,220	8,228	(1,319)	19,759	28,561
AGRICULTURAL SCIENCES	575,573	610,416	580,696	587,252	582,294
ART	725,090	719,284	751,817	727,570	709,416
ASHLAND EXT CAMPUS CENTER	142,784	147,228	186,586	138,351	133,314
BIG SANDY EXT CAMPUS CENTER	137,003	139,675	161,977	159,491	175,797
BIOLOGICAL & ENVIRON. SCIENCES	1,018,487	1,084,145	1,036,148	1,025,359	1,076,970
CENTER FOR COMM & ECON DEV	8,480	51,563	126,797	-	-
CHILD DEVELOPMENT CENTER	2,727	-	-	-	-
CLEARINGHOUSE SCHOOL SERVICES	23,771	57,312	88,406	94,196	97,900
COMMUNICATIONS	1,216,763	1,289,982	1,258,906	1,363,013	1,406,132
DISTANCE LEARNING EDUCATION	101,559	103,844	166,915	282,942	251,061
ELEMENTARY EDUCATION	1,650,473	1,737,383	1,730,232	1,746,015	1,777,538
ENGLISH, FOREIGN LANG. & PHIL.	1,817,533	1,962,729	1,891,705	1,936,489	1,868,686
EQUESTRIAN PROGRAM	-	-	36,723	38,941	43,374
FACULTY RECRUITING	33,231	45,264	70,090	-	-
GEOGRAPHY, GOVERNMENT & HISTORY	1,137,047	1,236,084	1,276,281	1,283,463	1,225,343
HEALTH, PE & RECREATION	1,040,573	1,101,279	1,022,333	1,107,902	1,029,933
HUMAN SCIENCES	489,907	498,617	526,239	557,253	516,602
INDUSTRIAL EDUCATION & TECHNOLOGY	770,563	850,117	818,504	741,986	758,074
INFORMATION SCIENCES	730,877	795,598	746,563	841,362	998,774
INTERNATIONAL EDUCATION	1,528	2,222	2,251	-	551
LEADERSHIP & SECONDARY EDUCATION	1,133,049	1,212,369	1,133,205	1,182,952	1,117,007
LEES D L S	-	-	8,401	20,682	29,987
LICKING VALLEY EXT CAMPUS CENTER	88,072	98,622	113,361	127,416	133,198
MANAGEMENT AND MARKETING	771,715	840,444	880,776	798,836	863,652
MATHEMATICAL SCIENCES	1,112,821	1,076,908	1,078,787	1,189,652	1,158,948

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
 Classified by Function
 Per Audited Financial Statements
 1993-94 Through 1997-98

	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97	Actual 1997-98
MILITARY SCIENCE	29,457	21,581	16,422	19,163	19,219
MUSIC	1,337,760	1,426,990	1,424,969	1,444,210	1,502,380
NURSING AND ALLIED HEALTH-ADN	285,354	298,924	307,856	333,191	394,333
NURSING AND ALLIED HEALTH-BSN	838,461	782,148	746,518	697,205	644,855
PHYSICAL SCIENCES	1,024,251	1,082,965	1,100,797	1,089,730	1,186,669
PIKEVILLE MBA	-	8,464	6,564	-	-
PSYCHOLOGY	802,458	802,358	801,154	865,286	757,564
RAD TECH PROGRAM	228,648	274,904	299,613	287,416	300,480
REGIONAL CAMPUS	223,083	179,111	172,387	173,475	181,244
RESPIRATORY THERAPY	133,216	25	-	-	-
RETENTION	-	-	-	45,186	223,493
SMALL BUSINESS ADMINISTRATION	-	-	56,274	-	-
SOCIOLOGY	1,012,104	1,059,960	1,106,685	1,126,195	1,284,109
STUDENT TEACHING/CLINICAL	245,103	244,171	258,120	245,287	238,894
SUMMER SESSIONS	10,000	(2,000)	10,000	41,521	780
UNDISTRIBUTED INSTR SUPPORT	8,383	28,851	13,051	257,145	407,101
UNIVERSITY BAND	31,088	103,876	28,629	31,996	46,931
VET TECH PROGRAM	243,855	274,306	230,430	193,477	223,628
WHITESBURG DLS	-	-	-	7,991	7,515
WRITING CENTER	-	-	-	-	3,386
TOTAL INSTRUCTION	\$22,161,085	\$23,244,841	\$23,258,274	\$23,963,293	\$24,521,938

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
 Classified by Function
 Per Audited Financial Statements
 1993-94 Through 1997-98

	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97	Actual 1997-98
<u>RESEARCH</u>					
FACULTY RESEARCH	\$55,133	\$80,836	\$62,304	\$54,406	\$198,747
R & D CTR ST, SC & COM	-	-	-	-	7,135
TOTAL RESEARCH	\$55,133	\$80,836	\$62,304	\$54,406	\$205,882
<u>PUBLIC SERVICE</u>					
ACCRUED LEAVE ADJUST	(\$659)	\$1,146	\$11,218	(\$7,774)	\$10,800
CENT COM ECON DEV	-	-	-	97,394	97,303
COMM DEVELOPMENT	-	-	-	-	125,599
COMM DEV & CONT EDUCATION	245,288	342,201	370,135	338,955	-
CONT ED & CONF SERVICES	-	-	-	-	259,460
CORRECTIONAL RESEARCH & TRAINING	85,516	79,800	77,524	78,805	85,049
FOLK ART CENTER	-	-	118,044	123,230	118,456
IN SERVICE TEACHER EDUCATION	30,203	23,539	17,595	33,526	25,018
KEDC	-	-	(78)	-	-
KERA	-	-	849	-	-
MSU 75TH ANNIVERSARY	-	-	-	31,041	35,827
WATER ANALYSIS LAB	94,233	18,976	23,524	24,904	23,741
WMKY RADIO	372,149	396,756	390,257	331,168	334,806
TOTAL PUBLIC SERVICE	\$826,730	\$862,418	\$1,009,068	\$1,051,249	\$1,116,059
<u>LIBRARIES</u>					
LIBRARY AND INSTRUCTIONAL MEDIA	\$1,868,923	\$2,182,347	\$2,074,571	\$2,019,137	\$2,161,752
TOTAL LIBRARIES	\$1,868,923	\$2,182,347	\$2,074,571	\$2,019,137	\$2,161,752

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
 Classified by Function
 Per Audited Financial Statements
 1993-94 Through 1997-98

	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97	Actual 1997-98
<u>ACADEMIC SUPPORT</u>					
ACADEMIC COMPUTING	\$781,384	\$962,435	\$874,427	\$1,011,908	\$424,009
ACADEMIC COMP-IT ALLOCATION	-	-	-	-	1,236,351
ACCRUED LEAVE ADJUST	(1,850)	7,865	15,785	18,796	7,152
AREA HEALTH EDUCATION SYSTEMS	15,919	14,504	14,656	12,591	12,407
ART GALLERY	6,919	6,862	8,407	5,881	4,524
COLLEGE OF BUSINESS, DEAN	167,548	199,535	228,271	336,769	350,896
COLLEGE OF EDUC & BEHV. SCI, DEAN	217,807	118,127	186,459	183,937	214,159
COLLEGE OF HUMANITIES, DEAN	79,505	88,585	180,063	198,614	197,029
COLLEGE OF SCIENCE & TECH, DEAN	221,797	195,324	239,929	305,779	327,230
COUNSELING & HEALTH SERVICES	395,658	411,043	435,058	438,224	411,059
CRITICAL THINKING CENTER	14,462	14,056	13,428	11,979	15,939
CST-MULTI MEDIA CENTER	-	-	-	3,880	4,629
EQUINE BREEDING PROGRAM	-	-	63,338	71,930	-
FACULTY DEVELOPMENT	28,356	39,513	35,215	18,264	9,141
FACULTY SENATE	14,395	15,546	16,189	16,282	15,918
FARM MAINTENANCE	-	136,129	138,365	131,315	125,346
GRAD & EXT CAMPUS PROG, DEAN	233,880	237,995	235,586	255,017	-
GRADUATE PROGRAMS	-	-	-	-	239,817
HONORS PROGRAM	17,198	17,059	17,662	28,245	33,092
OFF-CAMPUS LEASE CENTER	222,257	229,579	-	-	-
RESEARCH, GRANTS & CONTRACTS	190,181	182,592	216,138	238,444	244,795
SACS 2000	-	-	-	-	17,434
STUDENT PUBLICATIONS	96,312	81,670	41,552	93,199	91,954
UNDERGRADUATE PROG, DEAN	237,888	270,052	256,605	205,492	136,628
UNIVERSITY FARM	308,021	176,817	193,765	195,143	237,261
UNIVERSITY WELLNESS CENTER	-	-	-	154,702	67,710
TOTAL ACADEMIC SUPPORT	\$3,247,637	\$3,405,288	\$3,410,898	\$3,936,391	\$4,424,480

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	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97	Actual 1997-98
<u>STUDENT SERVICES</u>					
ACADEMIC SERVICES CENTER	\$410,213	\$410,673	\$428,500	\$388,225	\$0
ACADEMIC SUPPORT & ECC	-	-	-	-	429,987
ACCESS CARD SERVICES	57,725	62,102	67,963	73,628	77,669
ACCRUED LEAVE ADJUST	(29,396)	(5,085)	8,492	7,007	17,271
CAREER SERVICES	75,320	81,152	59,655	65,095	72,363
CHEERLEADERS	16,259	15,191	17,134	15,594	18,009
ENROLLMENT MANAGEMENT	472,980	572,025	737,394	929,080	745,998
INTRAMURALS	-	-	-	90,135	79,107
MINORITY AFFAIRS	85,168	80,802	80,272	108,679	-
MULTICULTURAL ST SER	-	-	-	-	109,677
REGISTRAR	272,205	285,808	286,737	324,718	328,828
STUDENT ACTIVITIES	580,344	605,336	667,349	526,486	546,199
STUDENT DEVELOPMENT	85,168	94,555	95,058	98,155	105,102
STUDENT FINANCIAL AID	381,204	387,457	383,394	405,410	428,936
STUDENT WELLNESS	-	-	-	20,386	67,161
SWIMMING POOL	-	-	-	40,828	44,786
TESTING CENTER	100,064	82,896	93,213	91,396	91,522
SUBTOTAL STUDENT SERVICES	\$2,507,254	\$2,672,912	\$2,925,161	\$3,184,822	\$3,162,615
<u>STUDENT SERVICES-ATHLETICS</u>					
CROSS COUNTRY	\$64,790	\$69,894	\$89,168	\$100,449	\$99,613
DIRECTOR OF ATHLETICS	291,048	266,451	317,294	386,337	376,785
FOOTBALL	719,932	629,927	685,316	537,260	465,358
MENS BASEBALL	166,999	168,459	165,503	165,375	184,644
MENS BASKETBALL	351,479	367,642	330,994	359,762	446,091
MENS GOLF	44,009	58,401	55,532	49,293	52,687

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MENS TENNIS	34,241	37,607	40,071	41,982	36,601
OFFICE OF TRAINER	152,514	172,312	162,763	164,253	111,568
RIFLE	14,113	21,233	21,084	24,122	29,235
SPORTS INFORMATION	79,537	78,216	90,224	104,197	122,663
SWIMMING	35,694	19,776	-	-	-
WOMENS BASKETBALL	209,867	247,662	265,822	278,986	363,197
WOMENS SOCCER	-	-	-	16,348	34,073
WOMENS SOFTBALL	70,121	106,956	103,152	134,454	145,650
WOMENS TENNIS	31,282	35,297	36,710	37,861	41,989
WOMENS VOLLEYBALL	130,065	128,204	138,579	146,112	158,609
SUBTOTAL STUDENT SERVICES-ATHLETICS	\$2,395,691	\$2,408,037	\$2,502,212	\$2,546,791	\$2,668,763
TOTAL STUDENT SERVICES	\$4,902,945	\$5,080,949	\$5,427,373	\$5,731,613	\$5,831,378
<u>INSTITUTIONAL SUPPORT</u>					
ACCOUNTING & BUDGETARY CONTROL	\$580,190	\$613,246	\$621,757	\$678,123	\$635,238
ACCRUED LEAVE ADJUST	(77)	12,655	7,765	(21,947)	4,516
AFFIRMATIVE ACTION	10,902	7,946	4,046	4,280	3,436
ASHLAND CENTER FACILITY	-	-	144,734	149,716	149,391
BIG SANDY CENTER FACILITY	-	-	138,121	140,643	139,994
BOARD OF REGENTS	10,027	12,818	8,835	8,196	1,766
BUDGETS AND MANAGEMENT INFO	146,102	149,008	144,389	151,877	157,286
COMPUTER CENTER	112,031	122,475	135,446	129,840	-
CONFERENCE SERVICES	39	-	-	-	-
DEVELOPMENT	7,144	-	-	-	-
DEVELOP & ALUMNI RELATIONS	454,936	568,639	580,428	636,429	654,060
EXEC VP FOR ACADEMIC AFFAIRS	274,931	268,709	283,871	333,756	293,899
FACULTY/STAFF BENEFITS	393,749	364,060	417,466	138,559	241,156

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FISCAL SERVICES	161,695	184,652	188,057	138,959	147,361
HUMAN RESOURCES	262,498	291,311	382,385	419,741	457,093
INFORMATION TECHNOLOGY	160,596	249,604	222,880	231,661	962,749
INFORMATION TECHNOLOGY-ALLOCATION	(599,688)	(733,151)	(770,876)	(1,069,488)	(2,181,903)
INST. PLANNING, RES. & EFF.	90,494	113,783	180,693	188,043	201,094
INSTITUTIONAL RELATIONS	152,692	166,502	169,023	192,427	-
INTERNAL AUDITS	51,214	42,496	66,269	77,571	58,112
LICKING VALLEY CENTER FACILITY	-	-	40,336	48,631	59,216
MARKETING SUPPORT	-	-	-	-	178,594
PAYROLL	86,620	105,931	98,058	105,165	104,815
POST OFFICE	89,423	86,857	70,358	81,435	90,373
PRESIDENT	268,973	345,521	350,110	407,247	383,108
PUBLIC SAFETY	560,528	553,521	571,364	582,162	593,221
PUBLICATIONS	646	-	-	-	-
PUBLICATIONS & PRINTING	212,418	126,755	173,051	191,994	-
RISK MANAGEMENT	90,881	57,387	137,270	19,653	-
STAFF CONGRESS	8,420	8,895	8,990	8,849	9,221
SUPPORT SERVICES	142,300	161,158	163,728	285,036	276,841
TECHNICAL SERVICES	231,421	204,291	216,750	212,574	-
TECHNOLOGY PROJECTS	-	207,896	169,765	311,309	1,450,232
TELECOMMUNICATIONS	409,603	208,994	231,706	144,243	423,304
UNDISTRIBUTED INST SUPPORT	220,720	416,900	297,063	336,366	431,776
UNIVERSITY COMMUNICATIONS	-	-	-	-	219,111
USER SERVICES	562,720	512,288	551,361	671,261	-
VP FOR ADMIN & FISCAL SERVICES	149,363	148,813	152,542	157,695	208,261
VP FOR STUDENT LIFE	220,331	219,202	225,766	232,172	246,754
VP FOR UNIVERSITY ADVANCEMENT	274,351	207,743	198,819	208,238	313,741
TOTAL INSTITUTIONAL SUPPORT	\$5,798,193	\$6,006,905	\$6,582,326	\$6,532,416	\$6,913,816

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	Actual 1993-94	Actual 1994-95	Actual 1995-96	Actual 1996-97	Actual 1997-98
<u>OPERATION & MAINTENANCE OF PLANT</u>					
ACCRUED LEAVE ADJUST	\$3,916	(\$10,225)	\$283	\$7,246	\$17,456
BUILDING MAINTENANCE	1,262,347	1,402,388	1,368,282	1,386,362	1,436,216
BUILDING SERVICES	780,918	870,838	943,299	984,338	899,371
E & G UTILITIES	732,223	653,062	809,475	831,839	880,767
E&G FACILITY REMODELING	546,852	542,158	676,494	495,805	499,279
ENV. HEALTH AND SAFETY	103,028	106,496	-	45,068	98,709
GENERAL SERVICES	230,674	253,562	269,064	269,973	268,981
LAND & GROUNDS MAINTENANCE	176,472	217,208	245,149	214,206	235,534
MAINTENANCE ALLOCATIONS	(868,657)	(948,583)	(947,005)	(1,024,966)	(1,060,515)
MOTOR POOL	196,159	238,376	268,013	256,300	244,200
PEST CONTROL	22,736	24,046	24,826	26,023	26,071
PHYSICAL PLANT ADMINISTRATION	449,615	466,222	447,438	455,327	518,043
POWER PLANT	612,766	632,887	634,001	634,129	654,470
RECYCLING PROGRAM	22,115	28,729	33,198	30,846	44,593
UPHOLSTERY SHOP	43,611	29,749	18,024	16,533	9,944
WAREHOUSE	(9,237)	(944)	3,823	12,306	6,863
TOTAL OPERATION & MAINT. OF PLANT	\$4,305,538	\$4,505,969	\$4,794,364	\$4,641,335	\$4,779,982

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<u>STUDENT FINANCIAL AID</u>					
GRANTS AND SCHOLARSHIPS	\$2,752,894	\$2,680,152	\$3,016,003	\$3,354,112	\$3,781,231
TOTAL STUDENT FINANCIAL AID	\$2,752,894	\$2,680,152	\$3,016,003	\$3,354,112	\$3,781,231
TOTAL EDUCATIONAL & GENERAL EXPENDITURES	\$45,919,078	\$48,049,705	\$49,635,181	\$51,283,952	\$53,736,518
<u>TRANSFERS</u>					
E & G DEBT SERVICE	\$3,614,922	\$4,008,627	\$4,510,177	\$2,921,364	\$3,668,450
MANDATORY TRANSFERS	341,907	347,139	631,200	820,925	944,201
NON-MANDATORY TRANSFERS	495,059	2,487,324	1,606,711	56,697	568,018
TOTAL TRANSFERS	\$4,451,888	\$6,843,090	\$6,748,088	\$3,798,986	\$5,180,669
TOTAL EDUCATIONAL & GENERAL	\$50,370,966	\$54,892,795	\$56,383,269	\$55,082,938	\$58,917,187

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<u>AUXILIARY SERVICES</u>					
ACCRUED LEAVE ADJUST	(\$2,619)	\$5,483	(\$7,622)	\$4,234	\$627
AUXILIARY FACILITY REMODELING	-	126,538	14,348	80,068	3,900
FACULTY/STAFF HOUSING-O&M	34,204	31,445	13,388	-	-
FOLK ART PROGRAM	123,721	156,885	-	-	-
FOOD SERVICES	33,686	48,889	48,705	25,808	44,220
GOLF COURSE	138,499	150,628	137,547	113,809	128,005
HOUSING DEBT SERVICE	2,055,659	2,065,220	2,222,608	2,095,752	2,045,526
HOUSING LAUNDRY	-	5,982	10,852	11,202	14,768
HOUSING TELECOMM	188,689	268,805	275,951	281,776	341,967
NON-MANDATORY TRANSFERS-AUX	-	253,538	97,056	96,409	101,423
RECREATION ROOM	22,959	13,469	15,872	17,012	13,714
RESIDENCE HALL-BLDG SERVICES	575,960	529,491	551,977	594,983	683,827
RESIDENCE HALL-O&M	1,556,928	1,726,338	1,876,546	2,123,052	2,787,011
SNACK VENDING	-	-	-	-	101,724
STUDENT FAMILY HOUSING-O&M	68,366	144,750	157,314	131,279	129,286
STUDENT HOUSING ADMINISTRATION	730,104	693,760	728,873	687,780	582,442
UNIVERSITY CENTER-BLDG SERVICES	82,370	83,037	88,496	90,513	95,472
UNIVERSITY CTR-O&M	46,331	86,749	69,813	64,748	70,829
UNIVERSITY STORE	2,345,437	2,584,792	2,422,580	2,512,496	2,857,408
VENDING AND CONCESSIONS	182,914	188,786	188,768	198,613	194,944
TOTAL AUXILIARY SERVICES	<u>\$8,183,208</u>	<u>\$9,164,585</u>	<u>\$8,913,072</u>	<u>\$9,129,534</u>	<u>\$10,197,093</u>
TOTAL UNIVERSITY	<u>\$58,554,174</u>	<u>\$64,057,380</u>	<u>\$65,296,341</u>	<u>\$64,212,472</u>	<u>\$69,114,280</u>