

MOREHEAD STATE UNIVERSITY™

*Financial Summary
and
Reporting Guidelines
1998-1999*

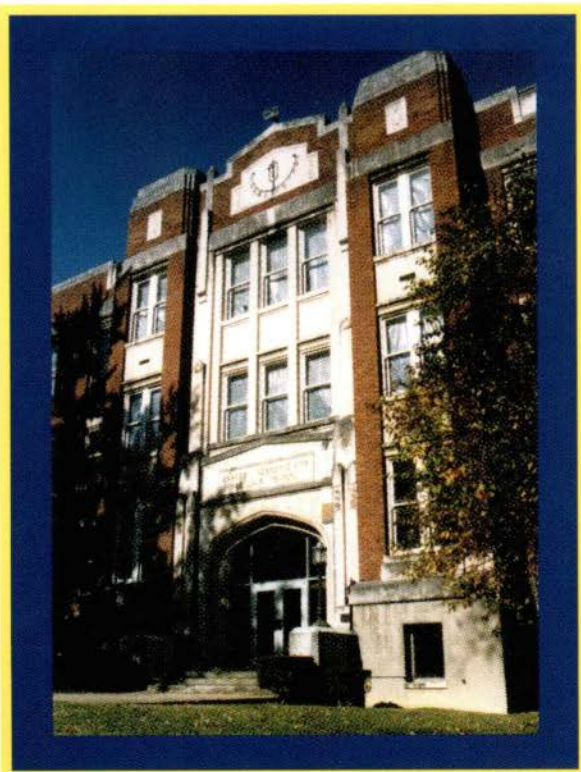


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Introduction

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, 1998 and 1999. 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.

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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 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. Effective with the fall 2000 semester, the Council has delegated its responsibility for establishing tuition rates to the boards of the state colleges and universities. The Morehead State University Board of Regents also 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. Educational 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 for the operation 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 1997-98 and 1998-99 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.

L. Auxiliary Enterprises

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 1997-98 and 1998-99 audited financial reports and are shown on page 12. In addition, a detailed schedule of expenditures by function, by unit for the years 1994-95 through 1998-99 is presented on pages through 20-29.

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 function, 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 1997-98 and 1998-99 audited financial reports and are shown on page 14.

III. By Major Object Code

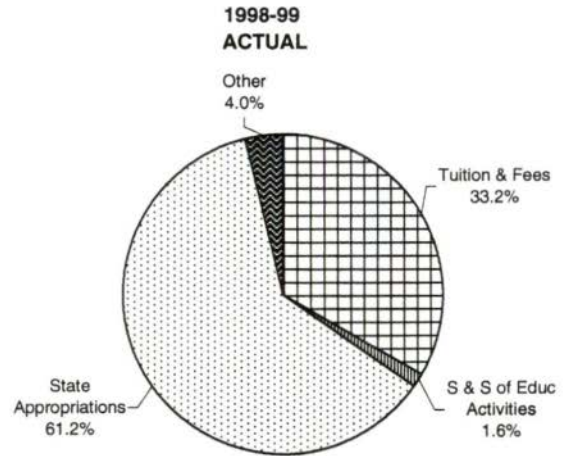
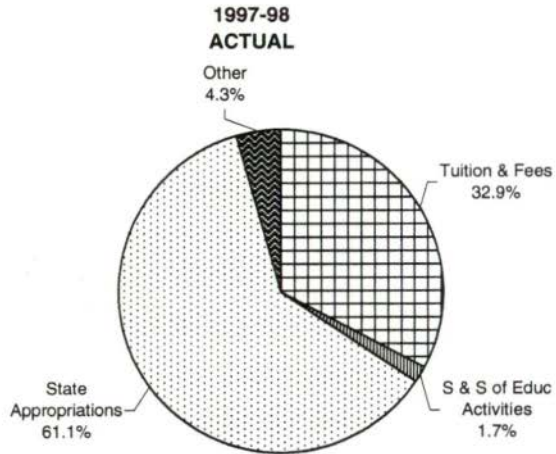
This reporting format reflects total expenditures by major category such as personnel, operating, and capital outlay. This format assists with the establishment of administrative fiscal policies. A schedule of total unrestricted expenditures by major object code is presented on page 16.

MOREHEAD STATE UNIVERSITY
UNRESTRICTED REVENUES
1997-98 AND 1998-99

| | <u>Actual 1997-98</u> | <u>Percent of Total</u> | <u>Actual 1998-99</u> | <u>Percent of Total</u> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Revenues by Source</u> | | | | |
| Tuition and Fees | \$ 19,843,853 | 32.9% | \$ 21,102,618 | 33.2% |
| State Appropriations | 36,909,005 | 61.1% | 38,812,512 | 61.2% |
| Sales and Services of Educ. Activities | 1,022,375 | 1.7% | 1,007,321 | 1.6% |
| Other | <u>2,612,429</u> | <u>4.3%</u> | <u>2,531,905</u> | <u>4.0%</u> |
| Total Educational and General | 60,387,662 | 100.0% | 63,454,356 | 100.0% |
| Auxiliary Enterprises | <u>8,993,215</u> | 100.0% | <u>9,471,230</u> | 100.0% |
| Total Revenues | <u>\$ 69,380,877</u> | | <u>\$ 72,925,586</u> | |

EDUCATIONAL AND GENERAL REVENUES

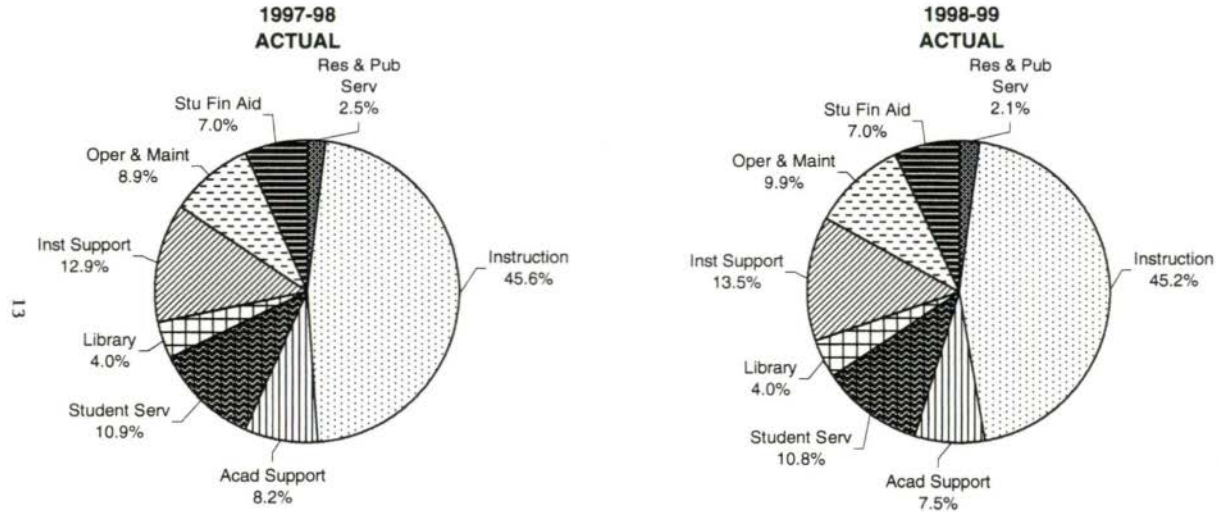
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MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY FUNCTION
1997-98 AND 1998-99

| | Actual 1997-98 | Percent of Total | Actual 1998-99 | Percent of Total |
|---------------------------------------|----------------------|---------------------|----------------------|---------------------|
| <u>Educational and General</u> | | | | |
| Instruction | \$ 24,521,938 | 45.6% | \$ 25,567,425 | 45.2% |
| Research | 205,882 | 0.4% | 126,030 | 0.2% |
| Public Service | 1,116,059 | 2.1% | 1,064,584 | 1.9% |
| Library | 2,161,752 | 4.0% | 2,244,186 | 4.0% |
| Academic Support | 4,424,480 | 8.2% | 4,252,854 | 7.5% |
| Student Services | 5,831,378 | 10.9% | 6,116,598 | 10.8% |
| Institutional Support | 6,913,816 | 12.9% | 7,638,154 | 13.5% |
| Operation & Maint. of Plant | 4,779,982 | 8.9% | 5,604,455 | 9.9% |
| Student Financial Aid | 3,781,231 | 7.0% | 3,948,614 | 7.0% |
| Total E & G Expenditures | 53,736,518 | 100.0% | 56,562,900 | 100.0% |
| Transfers | 5,180,669 | | 5,509,455 | |
| Total Educational and General | 58,917,187 | | 62,072,355 | |
| <u>Auxiliary Enterprises</u> | | | | |
| Student Services | 8,050,144 | 78.9% | 7,294,309 | 82.8% |
| Mandatory Transfers | 2,146,949 | 21.1% | 1,513,788 | 17.2% |
| Total Auxiliary Enterprises | 10,197,093 | 100.0% | 8,808,097 | 100.0% |
| TOTAL UNIVERSITY | \$ 69,114,280 | | \$ 70,880,452 | |

EDUCATIONAL AND GENERAL EXPENDITURES

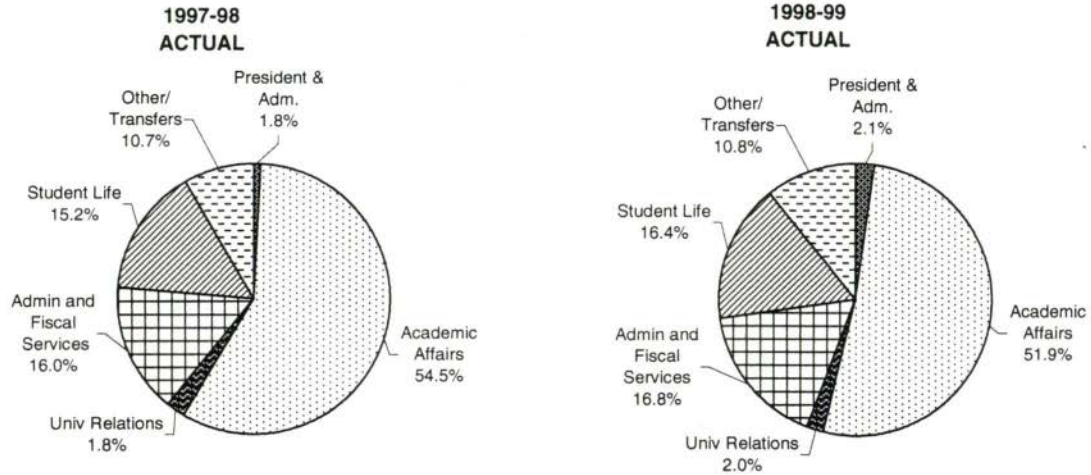


MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY DIVISION
1997-98 AND 1998-99

| | <u>Actual 1997-98</u> | <u>Percent of Total</u> | <u>Actual 1998-99</u> | <u>Percent of Total</u> |
|---------------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| <u>Educational and General</u> | | | | |
| President-Administration | \$ 1,078,196 | 1.8% | \$ 1,309,422 | 2.1% |
| University Relations | 1,046,252 | 1.8% | 1,208,840 | 2.0% |
| Administration and Fiscal Services | 9,417,998 | 16.0% | 10,430,038 | 16.8% |
| Student Life | 8,976,107 | 15.2% | 10,187,576 | 16.4% |
| Academic Affairs | 32,110,676 | 54.5% | 32,219,486 | 51.9% |
| Other/Transfers | 6,287,958 | 10.7% | 6,716,993 | 10.8% |
| Total Educational and General | 58,917,187 | 100.0% | 62,072,355 | 100.0% |
| Auxiliary Enterprises | | | | |
| Administration and Fiscal Services | 7,357,889 | | 6,606,901 | |
| Student Life | 691,628 | | 698,876 | |
| Other/Transfers | 2,147,576 | | 1,502,320 | |
| Total Auxiliary Enterprises | 10,197,093 | | 8,808,097 | |
| TOTAL UNIVERSITY | <u>\$ 69,114,280</u> | | <u>\$ 70,880,452</u> | |

EDUCATIONAL AND GENERAL EXPENDITURES

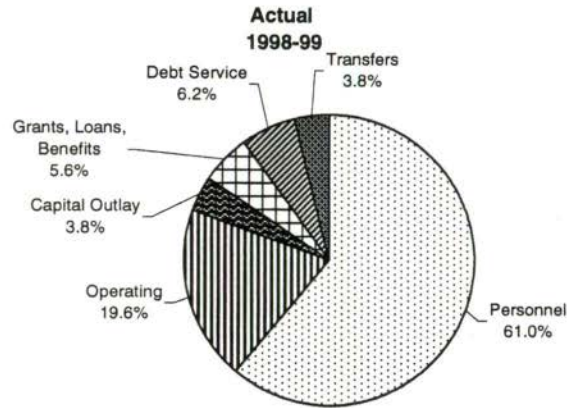
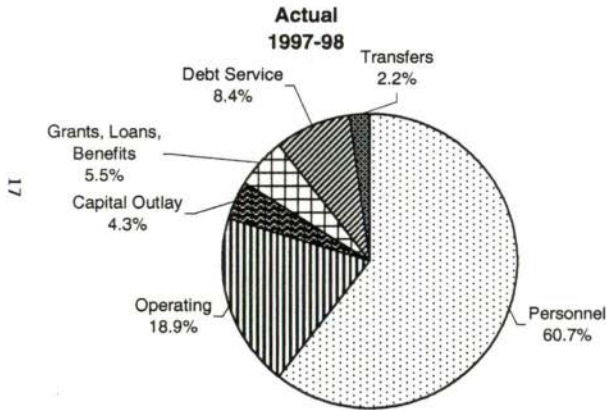
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MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
1997-98 AND 1998-99

| | <u>Actual</u> <u>1997-98</u> | <u>Percent</u> <u>of Total</u> | <u>Actual</u> <u>1998-99</u> | <u>Percent</u> <u>of Total</u> |
|--|---------------------------------|-----------------------------------|---------------------------------|-----------------------------------|
| <u>Expenditures by Major Object</u> | | | | |
| Personnel | \$ 41,939,280 | 60.7% | \$ 43,270,653 | 61.0% |
| Operating | 13,074,956 | 18.9% | 13,920,443 | 19.6% |
| Capital Outlay | 2,991,197 | 4.3% | 2,717,502 | 3.8% |
| Grants, Loans, Benefits | 3,781,229 | 5.5% | 3,948,613 | 5.6% |
| Debt Service | 5,815,399 | 8.4% | 4,357,706 | 6.2% |
| Transfers | 1,512,219 | 2.2% | 2,665,535 | 3.8% |
| Total Expenditures | <u>\$ 69,114,280</u> | <u>100.0%</u> | <u>\$ 70,880,452</u> | <u>100.0%</u> |

EXPENDITURES BY MAJOR OBJECT



MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
1994-95 Through 1998-99

| | <u>Actual</u> <u>1994-95</u> | <u>Actual</u> <u>1995-96</u> | <u>Actual</u> <u>1996-97</u> | <u>Actual</u> <u>1997-98</u> | <u>Actual</u> <u>1998-99</u> |
|---|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>Unrestricted E & G Revenues</u> | | | | | |
| <u>Percentage By Source</u> | | | | | |
| Tuition & Fees | 33.73% | 33.54% | 34.38% | 32.86% | 33.25% |
| State Appropriations | 60.76% | 61.09% | 59.85% | 61.12% | 61.17% |
| Sales & Service of Ed. Activities | 1.48% | 1.58% | 1.49% | 1.69% | 1.59% |
| Other Sources | 4.03% | 3.79% | 4.28% | 4.33% | 3.99% |
| 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 | 48.38% | 46.86% | 46.92% | 45.63% | 45.20% |
| Research | 0.17% | 0.13% | 0.10% | 0.38% | 0.23% |
| Public Service | 1.79% | 2.03% | 1.86% | 2.08% | 1.88% |
| Libraries | 4.54% | 4.18% | 3.94% | 4.02% | 3.97% |
| Academic Support | 7.09% | 6.87% | 7.67% | 8.23% | 7.52% |
| Student Services | 10.57% | 10.93% | 11.18% | 10.85% | 10.81% |
| Institutional Support | 12.50% | 13.26% | 12.74% | 12.87% | 13.50% |
| Operation & Maintenance | 9.38% | 9.66% | 9.05% | 8.90% | 9.91% |
| Student Financial Aid | 5.58% | 6.08% | 6.54% | 7.04% | 6.98% |
| 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
1994-95 Through 1998-99**

| | <u>Actual 1994-95</u> | <u>Actual 1995-96</u> | <u>Actual 1996-97</u> | <u>Actual 1997-98</u> | <u>Actual 1998-99</u> |
|--|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <u>SELECTED FINANCIAL DATA</u> | | | | | |
| <u>Financial Condition</u> | | | | | |
| Fund Balance - Unallocated | \$364,974 | \$0 | \$575,908 | \$619,161 | \$2,781,729 |
| Change In Unallocated Fund Balance | \$19,369 | (\$364,974) | \$575,908 | \$43,253 | \$2,162,568 |
| Bonds Payable (Long Term Debt) | \$53,342,601 | \$50,460,888 | \$47,427,051 | \$43,743,574 | \$32,334,883 |
| Debt Per FTE Student | \$7,997 | \$7,772 | \$7,352 | \$6,880 | \$5,136 |
| <u>Source of Funds</u> | | | | | |
| Tuition & Fees | \$18,174,336 | \$18,768,496 | \$19,537,487 | \$19,843,853 | \$21,102,618 |
| Tuition & Mandatory Fees Per Semester, Undergraduate In-State Student | \$950 | \$1,000 | \$1,045 | \$1,075 | \$1,135 |
| Private Gifts to University | \$1,709,670 | \$1,646,948 | \$2,040,726 | \$1,649,981 | \$2,193,441 |
| Number of Active Alumni | 4,990 | 5,488 | 5,743 | 6,380 | 6,344 |
| <u>Use of Unrestricted Current Funds</u> | | | | | |
| Total E&G Expenditures | \$48,049,704 | \$49,635,181 | \$51,283,952 | \$53,736,518 | \$56,562,900 |
| Per FTE Student | \$7,204 | \$7,644 | \$7,950 | \$8,452 | \$8,984 |
| Instructional Expenditures | \$23,244,841 | \$23,258,274 | \$24,060,687 | \$24,521,938 | \$25,567,425 |
| Per FTE Student | \$3,485 | \$3,582 | \$3,730 | \$3,857 | \$4,061 |
| Institutional Financial Aid | \$2,680,152 | \$3,016,003 | \$3,354,112 | \$3,781,231 | \$3,948,614 |
| Per FTE Student | \$402 | \$465 | \$520 | \$595 | \$627 |
| FTE Students (Fall semester) | 6,670 | 6,493 | 6,451 | 6,358 | 6,296 |

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
1994-95 Through 1998-99

| | <u>Actual</u> <u>1994-95</u> | <u>Actual</u> <u>1995-96</u> | <u>Actual</u> <u>1996-97</u> | <u>Actual</u> <u>1997-98</u> | <u>Actual</u> <u>1998-99</u> |
|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>INSTRUCTION</u> | | | | | |
| ACCOUNTING & ECONOMICS | \$988,894 | \$986,425 | \$1,133,937 | \$1,116,245 | \$1,233,493 |
| ACCRUED LEAVE ADJUST | 8,228 | (1,319) | 19,759 | 28,561 | 45,020 |
| AGRICULTURAL SCIENCES | 610,416 | 580,696 | 587,252 | 582,294 | 622,383 |
| ART | 719,284 | 751,817 | 727,570 | 709,416 | 758,895 |
| ASHLAND EXT CAMPUS CENTER | 147,228 | 186,586 | 138,351 | 133,314 | 141,256 |
| BIG SANDY EXT CAMPUS CENTER | 139,675 | 161,977 | 159,491 | 175,797 | 174,114 |
| BIOLOGICAL & ENVIRON. SCIENCES | 1,084,145 | 1,036,148 | 1,025,359 | 1,076,970 | 1,165,083 |
| CENTER FOR COMM & ECON DEV | 51,563 | 126,797 | - | - | - |
| CLEARINGHOUSE SCHOOL SERVICES | 57,312 | 88,406 | 94,196 | 97,900 | 96,438 |
| COMMUNICATIONS | 1,289,982 | 1,258,906 | 1,363,013 | 1,406,132 | 1,440,919 |
| DISTANCE LEARNING EDUCATION | 103,844 | 166,915 | 282,942 | 251,061 | 255,715 |
| ELEMENTARY READING & SPECIAL ED. | 1,737,383 | 1,730,232 | 1,746,015 | 1,777,538 | 1,764,339 |
| ENGLISH, FOREIGN LANG. & PHIL. | 1,962,729 | 1,891,705 | 1,936,489 | 1,868,686 | 2,072,971 |
| EQUESTRIAN PROGRAM | - | 36,723 | 38,941 | 43,374 | 55,185 |
| FACULTY RECRUITING | 45,264 | 70,090 | - | - | - |
| GEOGRAPHY, GOVERNMENT & HISTORY | 1,236,084 | 1,276,281 | 1,283,463 | 1,225,343 | 1,205,488 |
| HEALTH, PE & RECREATION | 1,101,279 | 1,022,333 | 1,107,902 | 1,029,933 | 1,026,315 |
| HUMAN SCIENCES | 498,617 | 526,239 | 557,253 | 516,602 | 550,282 |
| INDUSTRIAL EDUCATION & TECHNOLOGY | 850,117 | 818,504 | 741,986 | 758,074 | 798,194 |
| INFORMATION SYSTEMS | 795,598 | 746,563 | 841,362 | 998,774 | 981,836 |
| INST. REG. ANALYSIS & PUB. POL. | - | - | - | - | 149,289 |
| INTERNATIONAL EDUCATION | 2,222 | 2,251 | - | 551 | 1,886 |
| LEADERSHIP & SECONDARY EDUCATION | 1,212,369 | 1,133,205 | 1,182,952 | 1,117,007 | 1,137,418 |
| LEES D L S | - | 8,401 | 20,682 | 29,987 | 33,849 |
| LICKING VALLEY EXT CAMPUS CENTER | 98,622 | 113,361 | 127,416 | 133,198 | 143,134 |
| MANAGEMENT AND MARKETING | 840,444 | 880,776 | 798,836 | 863,652 | 938,914 |
| MATHEMATICAL SCIENCES | 1,076,908 | 1,078,787 | 1,189,652 | 1,158,948 | 1,137,779 |
| MILITARY SCIENCE | 21,581 | 16,422 | 19,163 | 19,219 | 19,832 |
| MUSIC | 1,426,990 | 1,424,969 | 1,444,210 | 1,502,380 | 1,474,842 |

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
1994-95 Through 1998-99

| | Actual 1994-95 | Actual 1995-96 | Actual 1996-97 | Actual 1997-98 | Actual 1998-99 |
|-------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| NURSING AND ALLIED HEALTH-ADN | 298,924 | 307,856 | 333,191 | 394,333 | 374,084 |
| NURSING AND ALLIED HEALTH-BSN | 782,148 | 746,518 | 697,205 | 644,855 | 652,640 |
| PHYSICAL SCIENCES | 1,082,965 | 1,100,797 | 1,089,730 | 1,186,669 | 1,233,970 |
| PIKEVILLE MBA | 8,464 | 6,564 | - | - | - |
| PSYCHOLOGY | 802,358 | 801,154 | 865,286 | 757,564 | 828,149 |
| RAD TECH PROGRAM | 274,904 | 299,613 | 287,416 | 300,480 | 325,069 |
| REGIONAL CAMPUS | 179,111 | 172,387 | 173,475 | 181,244 | 179,524 |
| RESPIRATORY THERAPY | 25 | - | - | - | - |
| RETENTION | - | - | 45,186 | 223,493 | 336,006 |
| SMALL BUSINESS ADMINISTRATION | - | 56,274 | - | - | - |
| SOCIOLOGY | 1,059,960 | 1,106,685 | 1,126,195 | 1,284,109 | 1,266,522 |
| STUDENT TEACHING/CLINICAL | 244,171 | 258,120 | 245,287 | 238,894 | 237,686 |
| SUMMER SESSIONS | (2,000) | 10,000 | 41,521 | 780 | 6,459 |
| UNDISTRIBUTED INSTR SUPPORT | 28,851 | 13,051 | 257,145 | 407,101 | 303,435 |
| UNIVERSITY BAND | 103,876 | 28,629 | 31,996 | 46,931 | 41,184 |
| VET TECH PROGRAM | 274,306 | 230,430 | 193,477 | 223,628 | 346,137 |
| WHITESBURG DLS | - | - | 7,991 | 7,515 | 8,219 |
| WRITING CENTER | - | - | - | 3,386 | 3,472 |
| TOTAL INSTRUCTION | \$23,244,841 | \$23,258,274 | \$23,963,293 | \$24,521,938 | \$25,567,425 |

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
 Classified by Function
 Per Audited Financial Statements
 1994-95 Through 1998-99

| | Actual 1994-95 | Actual 1995-96 | Actual 1996-97 | Actual 1997-98 | Actual 1998-99 |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>RESEARCH</u> | | | | | |
| FACULTY RESEARCH | \$80,836 | \$62,304 | \$54,406 | \$198,747 | \$114,144 |
| R & D CTR ST, SC & COM | - | - | - | 7,135 | 11,886 |
| TOTAL RESEARCH | \$80,836 | \$62,304 | \$54,406 | \$205,882 | \$126,030 |
| <u>PUBLIC SERVICE</u> | | | | | |
| ACCRUED LEAVE ADJUST | \$1,146 | \$11,218 | (\$7,774) | \$10,800 | (\$1,439) |
| CENT COM ECON DEV | - | - | 97,394 | 97,303 | 26,569 |
| COMM DEVELOPMENT | - | - | - | 125,599 | 73,578 |
| COMM DEV & CONT EDUCATION | 342,201 | 370,135 | 338,955 | - | - |
| CONFERENCE SERVICES | - | - | - | - | 71,733 |
| CONTINUING EDUCATION | - | - | - | - | 134,421 |
| CONT ED & CONF SERVICES | - | - | - | 259,460 | 92,983 |
| CORRECTIONAL RESEARCH & TRAINING | 79,800 | 77,524 | 78,805 | 85,049 | 28,474 |
| ENGLISH LANGUAGE CENTER | - | - | - | - | 10,380 |
| FOLK ART CENTER | - | 118,044 | 123,230 | 118,456 | 191,513 |
| IN SERVICE TEACHER EDUCATION | 23,539 | 17,595 | 33,526 | 25,018 | 22,798 |
| KEDC | - | (78) | - | - | - |
| KERA | - | 849 | - | - | - |
| MSU 75TH ANNIVERSARY | - | - | 31,041 | 35,827 | - |
| WATER ANALYSIS LAB | 18,976 | 23,524 | 24,904 | 23,741 | 25,249 |
| WMKY RADIO | 396,756 | 390,257 | 331,168 | 334,806 | 388,325 |
| TOTAL PUBLIC SERVICE | \$862,418 | \$1,009,068 | \$1,051,249 | \$1,116,059 | \$1,064,584 |
| <u>LIBRARIES</u> | | | | | |
| LIBRARY AND INSTRUCTIONAL MEDIA | \$2,182,347 | \$2,074,571 | \$2,019,137 | \$2,161,752 | \$2,244,186 |
| TOTAL LIBRARIES | \$2,182,347 | \$2,074,571 | \$2,019,137 | \$2,161,752 | \$2,244,186 |

MOREHEAD STATE UNIVERSITY
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1994-95 Through 1998-99

| | Actual 1994-95 | Actual 1995-96 | Actual 1996-97 | Actual 1997-98 | Actual 1998-99 |
|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>ACADEMIC SUPPORT</u> | | | | | |
| ACADEMIC COMPUTING | \$962,435 | \$874,427 | \$1,011,908 | \$424,009 | \$418,809 |
| ACADEMIC COMP-IT ALLOCATION | - | - | - | 1,236,351 | 1,182,879 |
| ACCRUED LEAVE ADJUST | 7,865 | 15,785 | 18,796 | 7,152 | (17,657) |
| AREA HEALTH EDUCATION SYSTEMS | 14,504 | 14,656 | 12,591 | 12,407 | 11,428 |
| ART GALLERY | 6,862 | 8,407 | 5,881 | 4,524 | 4,164 |
| COLLEGE OF BUSINESS, DEAN | 199,535 | 228,271 | 336,769 | 350,896 | 242,805 |
| COLLEGE OF EDUC & BEHV.SCI, DEAN | 118,127 | 186,459 | 183,937 | 214,159 | 193,479 |
| COLLEGE OF HUMANITIES, DEAN | 88,585 | 180,063 | 198,614 | 197,029 | 189,757 |
| COLLEGE OF SCIENCE & TECH, DEAN | 195,324 | 239,929 | 305,779 | 327,230 | 350,902 |
| COUNSELING & HEALTH SERVICES | 411,043 | 435,058 | 438,224 | 411,059 | 397,423 |
| CRITICAL THINKING CENTER | 14,056 | 13,428 | 11,979 | 15,939 | 14,391 |
| CST-MULTI MEDIA CENTER | - | - | 3,880 | 4,629 | 2,920 |
| EQUINE BREEDING PROGRAM | - | 63,338 | 71,930 | - | - |
| FACULTY DEVELOPMENT | 39,513 | 35,215 | 18,264 | 9,141 | 38,942 |
| FACULTY SENATE | 15,546 | 16,189 | 16,282 | 15,918 | 15,591 |
| FARM MAINTENANCE | 136,129 | 138,365 | 131,315 | 125,346 | 131,153 |
| GRAD & EXT CAMPUS PROG, DEAN | 237,995 | 235,586 | 255,017 | - | - |
| GRADUATE PROGRAMS | - | - | - | 239,817 | 129,777 |
| HONORS PROGRAM | 17,059 | 17,662 | 28,245 | 33,092 | 29,888 |
| OFF-CAMPUS LEASE CENTER | 229,579 | - | - | - | - |
| RESEARCH, GRANTS & CONTRACTS | 182,592 | 216,138 | 238,444 | 244,795 | 238,232 |
| SACS 2000 | - | - | - | 17,434 | 84,155 |
| STUDENT PUBLICATIONS | 81,670 | 41,552 | 93,199 | 91,954 | 58,546 |
| UNDERGRADUATE PROG, DEAN | 270,052 | 256,605 | 205,492 | 136,628 | 208,639 |
| UNIVERSITY FARM | 176,817 | 193,765 | 195,143 | 237,261 | 237,828 |
| UNIVERSITY WELLNESS CENTER | - | - | 154,702 | 67,710 | 88,803 |
| TOTAL ACADEMIC SUPPORT | \$3,405,288 | \$3,410,898 | \$3,936,391 | \$4,424,480 | \$4,252,854 |

**MOREHEAD STATE UNIVERSITY
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1994-95 Through 1998-99

| | Actual 1994-95 | Actual 1995-96 | Actual 1996-97 | Actual 1997-98 | Actual 1998-99 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>STUDENT SERVICES</u> | | | | | |
| ACADEMIC SERVICES CENTER | \$410,673 | \$428,500 | \$388,225 | \$0 | \$0 |
| ACADEMIC SUPPORT & ECC | - | - | - | 429,987 | 493,779 |
| ACCESS CARD SERVICES | 62,102 | 67,963 | 73,628 | 77,669 | 79,173 |
| ACCRUED LEAVE ADJUST | (5,085) | 8,492 | 7,007 | 17,271 | 5,023 |
| ADMISSIONS | 572,025 | 737,394 | 929,080 | 745,998 | 681,764 |
| CAREER SERVICES | 81,152 | 59,655 | 65,095 | 72,363 | 95,738 |
| CHEERLEADERS | 15,191 | 17,134 | 15,594 | 18,009 | 23,265 |
| INTRAMURALS | - | - | 90,135 | 79,107 | 117,634 |
| MINORITY AFFAIRS | 80,802 | 80,272 | 108,679 | - | - |
| MULTICULTURAL STUDENT SERV | - | - | - | 109,677 | 175,313 |
| REGISTRAR | 285,808 | 286,737 | 324,718 | 328,828 | 341,334 |
| STUDENT ACTIVITIES | 605,336 | 667,349 | 526,486 | 546,199 | 563,494 |
| STUDENT DEVELOPMENT | 94,555 | 95,058 | 98,155 | 105,102 | 101,359 |
| STUDENT FINANCIAL AID | 387,457 | 383,394 | 405,410 | 428,936 | 488,936 |
| STUDENT WELLNESS | - | - | 20,386 | 67,161 | 68,572 |
| SWIMMING POOL | - | - | 40,828 | 44,786 | 47,474 |
| TESTING CENTER | 82,896 | 93,213 | 91,396 | 91,522 | 103,551 |
| SUBTOTAL STUDENT SERVICES | \$2,672,912 | \$2,925,161 | \$3,184,822 | \$3,162,615 | \$3,386,409 |
| <u>STUDENT SERVICES-ATHLETICS</u> | | | | | |
| CROSS COUNTRY | \$69,894 | \$89,168 | \$100,449 | \$99,613 | \$115,943 |
| DIRECTOR OF ATHLETICS | 266,451 | 317,294 | 386,337 | 376,785 | 333,028 |
| FOOTBALL | 629,927 | 685,316 | 537,260 | 465,358 | 460,005 |
| MENS BASEBALL | 168,459 | 165,503 | 165,375 | 184,644 | 183,295 |
| MENS BASKETBALL | 367,642 | 330,994 | 359,762 | 446,091 | 407,600 |
| MENS GOLF | 58,401 | 55,532 | 49,293 | 52,687 | 58,568 |
| MENS TENNIS | 37,607 | 40,071 | 41,982 | 36,601 | - |
| OFFICE OF TRAINER | 172,312 | 162,763 | 164,253 | 111,568 | 120,232 |

**MOREHEAD STATE UNIVERSITY
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| | Actual 1994-95 | Actual 1995-96 | Actual 1996-97 | Actual 1997-98 | Actual 1998-99 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| RIFLE | 21,233 | 21,084 | 24,122 | 29,235 | 43,430 |
| SPORTS INFORMATION | 78,216 | 90,224 | 104,197 | 122,663 | 130,532 |
| SWIMMING | 19,776 | - | - | - | - |
| TENNIS | - | - | - | - | 114,566 |
| WOMENS BASKETBALL | 247,662 | 265,822 | 278,986 | 363,197 | 369,595 |
| WOMENS SOCCER | - | - | 16,348 | 34,073 | 75,841 |
| WOMENS SOFTBALL | 106,956 | 103,152 | 134,454 | 145,650 | 153,881 |
| WOMENS TENNIS | 35,297 | 36,710 | 37,861 | 41,989 | - |
| WOMENS VOLLEYBALL | 128,204 | 138,579 | 146,112 | 158,609 | 163,673 |
| SUBTOTAL STUDENT SERVICES-ATHLETICS | \$2,408,037 | \$2,502,212 | \$2,546,791 | \$2,668,763 | \$2,730,189 |
| TOTAL STUDENT SERVICES | \$5,080,949 | \$5,427,373 | \$5,731,613 | \$5,831,378 | \$6,116,598 |
| <u>INSTITUTIONAL SUPPORT</u> | | | | | |
| ACCOUNTING & BUDGETARY CONTROL | \$613,246 | \$621,757 | \$678,123 | \$635,238 | \$644,562 |
| ACCRUED LEAVE ADJUST | 12,655 | 7,765 | (21,947) | 4,516 | 9,805 |
| AFFIRMATIVE ACTION | 7,946 | 4,046 | 4,280 | 3,436 | 19,686 |
| AMERICANS WITH DISABILITIES ACT | - | - | - | - | 2,174 |
| ASHLAND CENTER FACILITY | - | 144,734 | 149,716 | 149,391 | 147,388 |
| BIG SANDY CENTER FACILITY | - | 138,121 | 140,643 | 139,994 | 139,308 |
| BOARD OF REGENTS | 12,818 | 8,835 | 8,196 | 1,766 | 2,899 |
| BUDGETS & MANAGEMENT INFORMATION | 149,008 | 144,389 | 151,877 | 157,286 | 159,021 |
| CHILD CARE CENTER | - | - | - | - | 45,673 |
| COMPUTER CENTER | 122,475 | 135,446 | 129,840 | - | - |
| CULTURAL DIVERSITY | - | - | - | - | 5,816 |
| DEVELOP & ALUMNI RELATIONS | 568,639 | 580,428 | 636,429 | 654,060 | 759,940 |

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT**

Classified by Function
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1994-95 Through 1998-99

| | Actual 1994-95 | Actual 1995-96 | Actual 1996-97 | Actual 1997-98 | Actual 1998-99 |
|------------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| EXEC VP FOR ACADEMIC AFFAIRS | 268,709 | 283,871 | 333,756 | 293,899 | 361,446 |
| FACULTY/STAFF BENEFITS | 364,060 | 417,466 | 138,559 | 241,156 | 289,732 |
| FISCAL SERVICES | 184,652 | 188,057 | 138,959 | 147,361 | 195,267 |
| HUMAN RESOURCES | 291,311 | 382,385 | 419,741 | 457,093 | 470,102 |
| INFORMATION TECHNOLOGY | 249,604 | 222,880 | 231,661 | 962,749 | 1,004,848 |
| INFORMATION TECHNOLOGY-ALLOCATION | (733,151) | (770,876) | (1,069,488) | (2,181,903) | (1,639,195) |
| INST. PLANNING, RES. & EFF. | 113,783 | 180,693 | 188,043 | 201,094 | 153,636 |
| INSTITUTIONAL RELATIONS | 166,502 | 169,023 | 192,427 | - | - |
| INTERNAL AUDITS | 42,496 | 66,269 | 77,571 | 58,112 | 61,403 |
| LICKING VALLEY CENTER FACILITY | - | 40,336 | 48,631 | 59,216 | 58,707 |
| MARKETING SUPPORT | - | - | - | 178,594 | 306,140 |
| PAYROLL | 105,931 | 98,058 | 105,165 | 104,815 | 114,845 |
| POST OFFICE | 86,857 | 70,358 | 81,435 | 90,373 | 93,728 |
| PRESIDENT | 345,521 | 350,110 | 407,247 | 383,108 | 445,329 |
| PUBLIC SAFETY | 553,521 | 571,364 | 582,162 | 593,221 | 632,030 |
| PUBLICATIONS & PRINTING | 126,755 | 173,051 | 191,994 | - | - |
| RISK MANAGEMENT | 57,387 | 137,270 | 19,653 | - | - |
| STAFF CONGRESS | 8,895 | 8,990 | 8,849 | 9,221 | 9,926 |
| SUPPORT SERVICES | 161,158 | 163,728 | 285,036 | 276,841 | 275,417 |
| TECHNICAL SERVICES | 204,291 | 216,750 | 212,574 | - | - |
| TECHNOLOGY PROJECTS | 207,896 | 169,765 | 311,309 | 1,450,232 | 879,096 |
| TELECOMMUNICATIONS | 208,994 | 231,706 | 144,243 | 423,304 | 497,894 |
| UNDISTRIBUTED INST SUPPORT | 416,900 | 297,063 | 336,366 | 431,776 | 511,016 |
| UNIVERSITY COMMUNICATIONS | - | - | - | 219,111 | 139,276 |
| USER SERVICES | 512,288 | 551,361 | 671,261 | - | - |
| VP FOR ADMIN & FISCAL SERVICES | 148,813 | 152,542 | 157,695 | 208,261 | 161,255 |
| VP FOR STUDENT LIFE | 219,202 | 225,766 | 232,172 | 246,754 | 304,885 |
| VP FOR UNIVERSITY RELATIONS | 207,743 | 198,819 | 208,238 | 313,741 | 375,099 |
| TOTAL INSTITUTIONAL SUPPORT | \$6,006,905 | \$6,582,326 | \$6,532,416 | \$6,913,816 | \$7,638,154 |

MOREHEAD STATE UNIVERSITY
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| | Actual 1994-95 | Actual 1995-96 | Actual 1996-97 | Actual 1997-98 | Actual 1998-99 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|
| <u>OPERATION & MAINTENANCE OF PLANT</u> | | | | | |
| ACCRUED LEAVE ADJUST | (\$10,225) | \$283 | \$7,246 | \$17,456 | \$20,635 |
| BUILDING MAINTENANCE | 1,402,388 | 1,368,282 | 1,386,362 | 1,436,216 | 1,376,893 |
| BUILDING SERVICES | 870,838 | 943,299 | 984,338 | 899,371 | 962,157 |
| E & G UTILITIES | 653,062 | 809,475 | 831,839 | 880,767 | 845,936 |
| E&G FACILITY REMODELING | 542,158 | 676,494 | 495,805 | 499,279 | 876,625 |
| ENGINEERING SERVICES | - | - | - | - | 144,566 |
| ENV. HEALTH AND SAFETY | 106,496 | - | 45,068 | 98,709 | 108,724 |
| GENERAL SERVICES | 253,562 | 269,064 | 269,973 | 268,981 | 267,854 |
| LAND & GROUNDS MAINTENANCE | 217,208 | 245,149 | 214,206 | 235,534 | 311,260 |
| MAINTENANCE ALLOCATIONS | (948,583) | (947,005) | (1,024,966) | (1,060,515) | (1,077,384) |
| MOTOR POOL | 238,376 | 268,013 | 256,300 | 244,200 | 392,677 |
| PEST CONTROL | 24,046 | 24,826 | 26,023 | 26,071 | 10,841 |
| PHYSICAL PLANT ADMINISTRATION | 466,222 | 447,438 | 455,327 | 518,043 | 596,372 |
| POWER PLANT | 632,887 | 634,001 | 634,129 | 654,470 | 705,345 |
| RECYCLING PROGRAM | 28,729 | 33,198 | 30,846 | 44,593 | 46,434 |
| UPHOLSTERY SHOP | 29,749 | 18,024 | 16,533 | 9,944 | 11,904 |
| WAREHOUSE | (944) | 3,823 | 12,306 | 6,863 | 3,616 |
| TOTAL OPERATION & MAINT. OF PLANT | \$4,505,969 | \$4,794,364 | \$4,641,335 | \$4,779,982 | \$5,604,455 |

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
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 1994-95 Through 1998-99

| | Actual 1994-95 | Actual 1995-96 | Actual 1996-97 | Actual 1997-98 | Actual 1998-99 |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| <u>STUDENT FINANCIAL AID</u> | | | | | |
| GRANTS AND SCHOLARSHIPS | \$2,680,152 | \$3,016,003 | \$3,354,112 | \$3,781,231 | \$3,948,614 |
| TOTAL STUDENT FINANCIAL AID | \$2,680,152 | \$3,016,003 | \$3,354,112 | \$3,781,231 | \$3,948,614 |
| | | | | | |
| TOTAL EDUCATIONAL & GENERAL EXPENDITURES | \$48,049,705 | \$49,635,181 | \$51,283,952 | \$53,736,518 | \$56,562,900 |
| | | | | | |
| <u>TRANSFERS</u> | | | | | |
| E & G DEBT SERVICE | \$4,008,627 | \$4,510,177 | \$2,921,364 | \$3,668,450 | \$2,123,444 |
| MANDATORY TRANSFERS | 347,139 | 631,200 | 820,925 | 944,201 | 1,068,042 |
| NON-MANDATORY TRANSFERS | 2,487,324 | 1,606,711 | 56,697 | 568,018 | 2,317,969 |
| TOTAL TRANSFERS | \$6,843,090 | \$6,748,088 | \$3,798,986 | \$5,180,669 | \$5,509,455 |
| | | | | | |
| TOTAL EDUCATIONAL & GENERAL | \$54,892,795 | \$56,383,269 | \$55,082,938 | \$58,917,187 | \$62,072,355 |

MOREHEAD STATE UNIVERSITY
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| | <u>Actual</u> <u>1994-95</u> | <u>Actual</u> <u>1995-96</u> | <u>Actual</u> <u>1996-97</u> | <u>Actual</u> <u>1997-98</u> | <u>Actual</u> <u>1998-99</u> |
|-----------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| <u>AUXILIARY SERVICES</u> | | | | | |
| ACCRUED LEAVE ADJUST | \$5,483 | (\$7,622) | \$4,234 | \$627 | (\$11,468) |
| AUXILIARY FACILITY REMODELING | 126,538 | 14,348 | 80,068 | 3,900 | 757 |
| AUXILIARY MAINT. & IT ALLOCATIONS | - | - | - | - | 1,533,700 |
| FACULTY/STAFF HOUSING-O&M | 31,445 | 13,388 | - | - | - |
| FOLK ART PROGRAM | 156,885 | - | - | - | - |
| FOOD SERVICES | 48,889 | 48,705 | 25,808 | 44,220 | 22,127 |
| GOLF COURSE | 150,628 | 137,547 | 113,809 | 128,005 | 170,745 |
| HOUSING DEBT SERVICE | 2,065,220 | 2,222,608 | 2,095,752 | 2,045,526 | 1,398,682 |
| HOUSING LAUNDRY | 5,982 | 10,852 | 11,202 | 14,768 | 11,481 |
| HOUSING TELECOMM | 268,805 | 275,951 | 281,776 | 341,967 | 380,507 |
| HOUSING TRANSFERS | - | - | - | - | 17,700 |
| NON-MANDATORY TRANSFERS-AUX | 253,538 | 97,056 | 96,409 | 101,423 | 97,406 |
| RECREATION ROOM | 13,469 | 15,872 | 17,012 | 13,714 | 13,306 |
| RESIDENCE HALL-BLDG SERVICES | 529,491 | 551,977 | 594,983 | 683,827 | 629,368 |
| RESIDENCE HALL-O&M | 1,726,338 | 1,876,546 | 2,123,052 | 2,787,011 | 768,830 |
| SNACK VENDING | - | - | - | 101,724 | 102,528 |
| STUDENT FAMILY HOUSING-O&M | 144,750 | 157,314 | 131,279 | 129,286 | 122,160 |
| STUDENT HOUSING ADMINISTRATION | 693,760 | 728,873 | 687,780 | 582,442 | 594,376 |
| UNIVERSITY CENTER-BLDG SERVICES | 83,037 | 88,496 | 90,513 | 95,472 | 91,194 |
| UNIVERSITY CTR-O&M | 86,749 | 69,813 | 64,748 | 70,829 | 69,079 |
| UNIVERSITY STORE | 2,584,792 | 2,422,580 | 2,512,496 | 2,857,408 | 2,576,638 |
| VENDING AND CONCESSIONS | 188,786 | 188,768 | 198,613 | 194,944 | 218,981 |
| TOTAL AUXILIARY SERVICES | <u>\$9,164,585</u> | <u>\$8,913,072</u> | <u>\$9,129,534</u> | <u>\$10,197,093</u> | <u>\$8,808,097</u> |
| TOTAL UNIVERSITY | <u>\$64,057,380</u> | <u>\$65,296,341</u> | <u>\$64,212,472</u> | <u>\$69,114,280</u> | <u>\$70,880,452</u> |



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