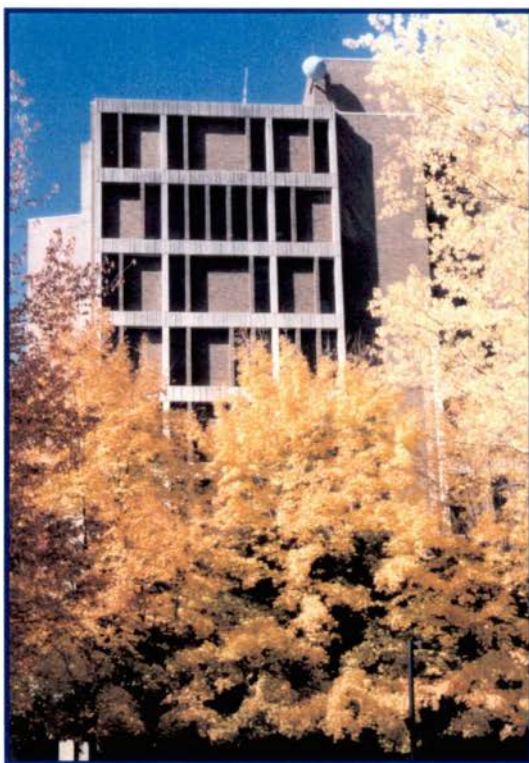


# Morehead State University™

## **Financial Summary and Reporting Guidelines 1999-2000**



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## **Introduction**

This publication was prepared by the Office of Planning and Budgets 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, 1999 and 2000. 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 Planning and Budgets 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:

<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. 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 1998-99 and 1999-00 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, fellowships and tuition remission 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 1998-99 and 1999-00 audited financial reports and are shown on page 12. In addition, a detailed schedule of expenditures by function, by unit for the years 1995-96 through 1999-00 is presented on pages 20 through 30.

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 1998-99 and 1999-00 audited financial reports and are shown on page 14.

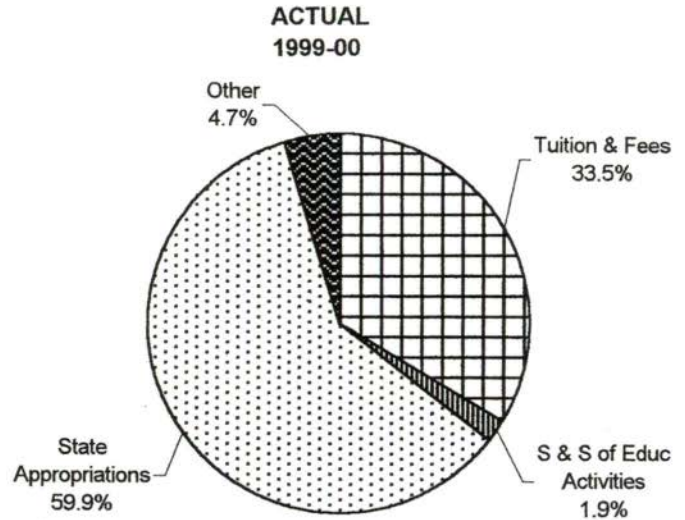
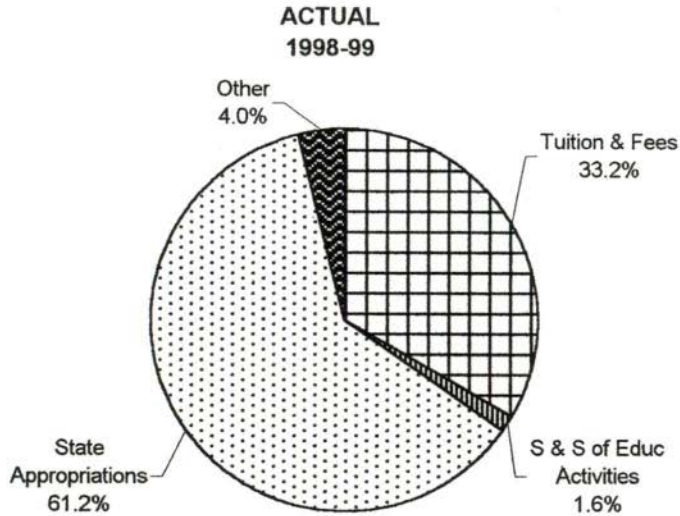
## **III. By Major Object Code**

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  
1998-99 AND 1999-00**

	<u>Actual 1998-99</u>	<u>Percent of Total</u>	<u>Actual 1999-00</u>	<u>Percent of Total</u>
<b><u>Revenues by Source</u></b>				
Tuition and Fees	\$21,102,618	33.2%	\$21,783,409	33.5%
State Appropriations	38,812,512	61.2%	38,879,676	59.9%
Sales and Services of Educ. Activities	1,007,321	1.6%	1,265,832	1.9%
Other	<u>2,531,905</u>	<u>4.0%</u>	<u>3,024,768</u>	<u>4.7%</u>
<b>Total Educational and General</b>	<b>\$63,454,356</b>	<b>100.0%</b>	<b>\$64,953,685</b>	<b>100.0%</b>
Auxiliary Enterprises	<u>9,471,230</u>		<u>9,865,526</u>	
<b>Total Revenues</b>	<b><u><u>\$72,925,586</u></u></b>		<b><u><u>\$74,819,211</u></u></b>	

## EDUCATIONAL AND GENERAL REVENUES

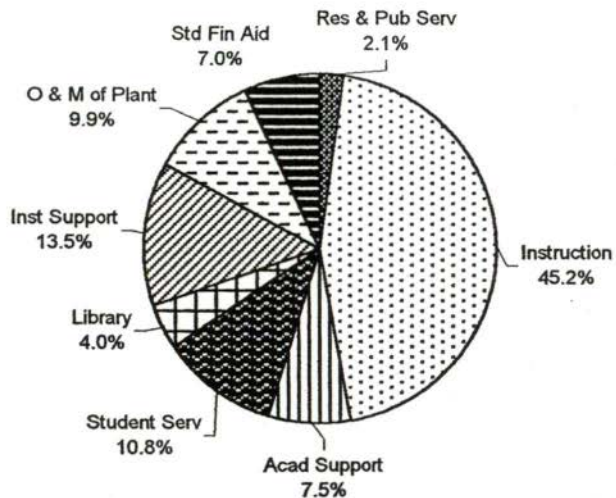


**MOREHEAD STATE UNIVERSITY**  
**UNRESTRICTED EXPENDITURES BY FUNCTION**  
**1998-99 AND 1999-00**

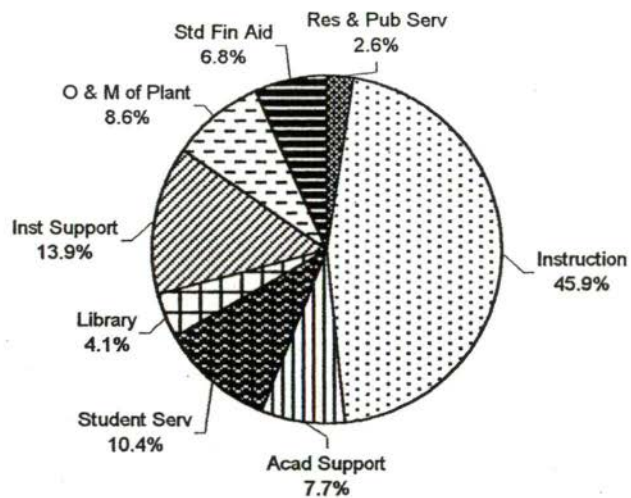
	<u>Actual</u> <u>1998-99</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>1999-00</u>	<u>Percent</u> <u>of Total</u>
<b><u>Educational and General</u></b>				
Instruction	\$ 25,567,425	45.2%	\$26,512,114	45.9%
Research	126,030	0.2%	223,152	0.4%
Public Service	1,064,584	1.9%	1,250,160	2.2%
Library	2,244,186	4.0%	2,400,521	4.1%
Academic Support	4,252,854	7.5%	4,441,690	7.7%
Student Services	6,116,598	10.8%	6,044,039	10.4%
Institutional Support	7,638,154	13.5%	8,050,624	13.9%
Operation & Maint.of Plant	5,604,455	9.9%	4,989,303	8.6%
Student Financial Aid	3,948,614	7.0%	3,907,897	6.8%
<b>Total E &amp; G Expenditures</b>	<b>\$ 56,562,900</b>	<b>100.0%</b>	<b>\$ 57,819,500</b>	<b>100.0%</b>
Transfers	5,509,455		4,737,842	
<b>Total Educational and General</b>	<b>\$ 62,072,355</b>		<b>\$ 62,557,342</b>	
<b><u>Auxiliary Enterprises</u></b>				
Student Services	\$ 7,294,309	82.8%	\$ 7,418,025	78.7%
Mandatory Transfers	1,513,788	17.2%	2,005,816	21.3%
<b>Total Auxiliary Enterprises</b>	<b>\$ 8,808,097</b>	<b>100.0%</b>	<b>\$ 9,423,841</b>	<b>100.0%</b>
<b>TOTAL UNIVERSITY</b>	<b>\$ 70,880,452</b>		<b>\$ 71,981,183</b>	

## EDUCATIONAL AND GENERAL EXPENDITURES

**ACTUAL  
1998-99**



**ACTUAL  
1999-00**



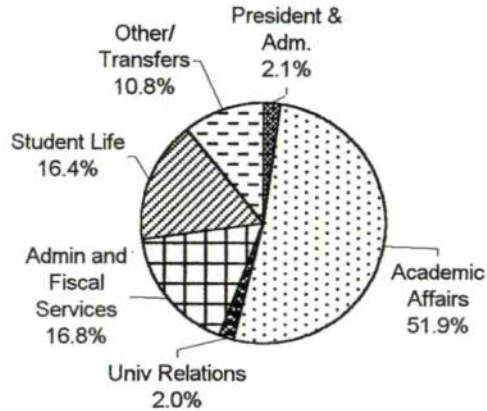
**MOREHEAD STATE UNIVERSITY**  
**UNRESTRICTED EXPENDITURES BY DIVISION**  
**1998-99 AND 1999-00**

	<u>Actual</u> <u>1998-99</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>1999-00</u>	<u>Percent</u> <u>of Total</u>
<b><u>Educational and General</u></b>				
President-Administration	\$ 1,309,422	2.1%	\$ 1,341,229	2.2%
University Relations	1,208,840	2.0%	1,283,428	2.1%
Administration and Fiscal Services	10,430,038	16.8%	10,035,189	16.0%
Student Life	10,187,576	16.4%	10,153,873	16.2%
Academic Affairs	32,219,486	51.9%	33,740,097	53.9%
Other/Transfers	6,716,993	10.8%	6,003,526	9.6%
<b>Total Educational and General</b>	<b>\$ 62,072,355</b>	<b>100.0%</b>	<b>\$ 62,557,342</b>	<b>100.0%</b>
<b><u>Auxiliary Enterprises</u></b>				
Administration and Fiscal Services	\$ 6,606,901		\$ 6,675,093	
Student Life	698,876		742,467	
Other/Transfers	1,502,320		2,006,281	
<b>Total Auxiliary Enterprises</b>	<b>\$ 8,808,097</b>		<b>\$ 9,423,841</b>	
<b>TOTAL UNIVERSITY</b>	<b>\$ 70,880,452</b>		<b>\$ 71,981,183</b>	

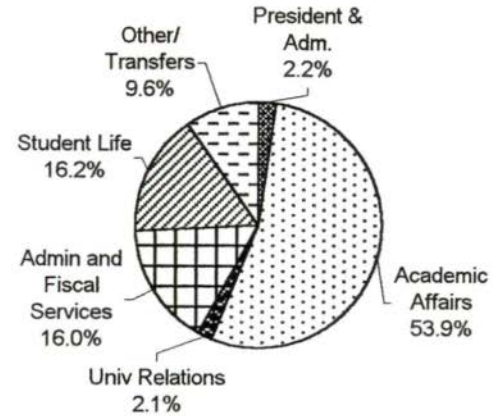


## EDUCATIONAL AND GENERAL EXPENDITURES

ACTUAL  
1998-99



ACTUAL  
1999-00

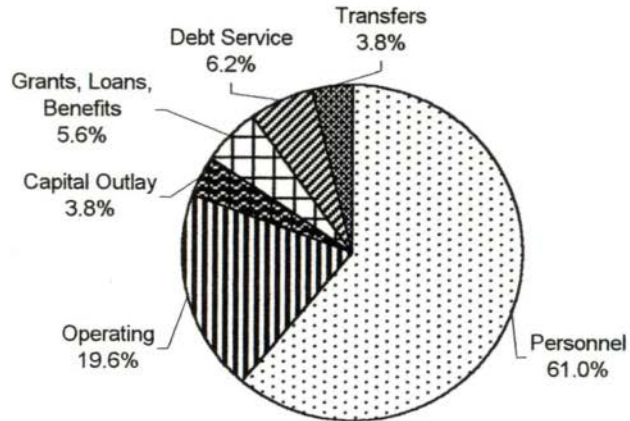


**MOREHEAD STATE UNIVERSITY**  
**UNRESTRICTED EXPENDITURES BY MAJOR OBJECT**  
**1998-99 AND 1999-00**

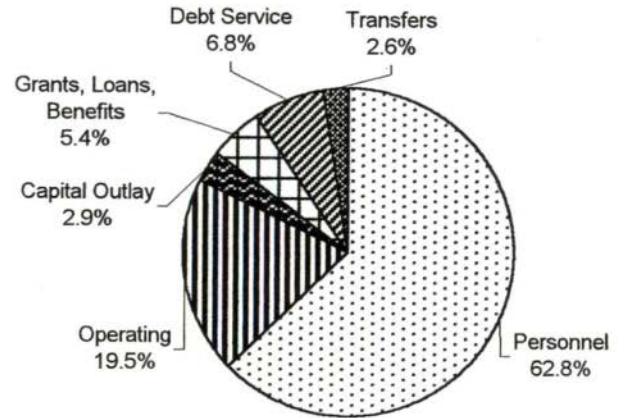
	<u>Actual 1998-99</u>	<u>Percent of Total</u>	<u>Actual 1999-00</u>	<u>Percent of Total</u>
<b><u>Expenditures by Major Object</u></b>				
Personnel	\$ 43,270,653	61.0%	\$ 45,234,277	62.8%
Operating	13,920,443	19.6%	14,004,624	19.5%
Capital Outlay	2,717,502	3.8%	2,090,727	2.9%
Grants, Loans, Benefits	3,948,613	5.6%	3,907,897	5.4%
Debt Service	4,357,706	6.2%	4,896,448	6.8%
Transfers	2,665,535	3.8%	1,847,210	2.6%
<b>Total Expenditures</b>	<b><u>\$ 70,880,452</u></b>	<b><u>100.0%</u></b>	<b><u>\$ 71,981,183</u></b>	<b><u>100.0%</u></b>

## EXPENDITURES BY MAJOR OBJECT

ACTUAL  
1998-99



ACTUAL  
1999-00



MOREHEAD STATE UNIVERSITY  
 STATISTICAL SUMMARY  
 1995-96 Through 1999-00

	<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>Actual</u> <u>1999-00</u>
<b><u>Unrestricted E &amp; G Revenues</u></b>					
<b><u>Percentage By Source</u></b>					
Tuition & Fees	33.54%	34.38%	32.86%	33.25%	33.54%
State Appropriations	61.09%	59.85%	61.12%	61.17%	59.86%
Sales & Service of Ed. Activities	1.58%	1.49%	1.69%	1.59%	1.95%
Other Sources	3.79%	4.28%	4.33%	3.99%	4.65%
<b>Total</b>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

<b><u>Unrestricted E &amp; G Expenditures</u></b>					
<b><u>Percentages By Function</u></b>					
Instruction	46.86%	46.92%	45.63%	45.20%	45.85%
Research	0.13%	0.10%	0.38%	0.23%	0.39%
Public Service	2.03%	1.86%	2.08%	1.88%	2.16%
Libraries	4.18%	3.94%	4.02%	3.97%	4.15%
Academic Support	6.87%	7.67%	8.23%	7.52%	7.68%
Student Services	10.93%	11.18%	10.85%	10.81%	10.45%
Institutional Support	13.26%	12.74%	12.87%	13.50%	13.93%
O & M of Plant	9.66%	9.05%	8.90%	9.91%	8.63%
Student Financial Aid	6.08%	6.54%	7.04%	6.98%	6.76%
<b>Total</b>	<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  
 1995-96 Through 1999-00

	Actual 1995-96	Actual 1996-97	Actual 1997-98	Actual 1998-99	Actual 1999-00
<b><u>SELECTED FINANCIAL DATA</u></b>					
<b><u>Financial Condition</u></b>					
Fund Balance - Unallocated	\$0	\$575,908	\$619,161	\$2,781,729	\$1,136,157
Change In Unallocated Fund Balance	(\$364,974)	\$575,908	\$43,253	\$2,162,568	(\$1,645,572)
Bonds Payable (Long Term Debt)	\$50,460,888	\$47,427,051	\$43,743,574	\$32,334,883	\$36,141,882
Debt Per FTE Student	\$7,772	\$7,352	\$6,880	\$5,136	\$5,865
<b><u>Source of Funds</u></b>					
Tuition & Fees	\$18,768,496	\$19,537,487	\$19,843,853	\$21,102,618	\$21,783,409
Tuition & Mandatory Fees Per Semester, Undergraduate In-State Student	\$1,000	\$1,045	\$1,075	\$1,135	\$1,220
Private Gifts to University	\$1,646,948	\$2,040,726	\$1,649,981	\$2,193,441	\$2,473,524
Number of Active Alumni	5,488	5,743	6,380	6,344	7,026
<b><u>Use of Unrestricted Current Funds</u></b>					
Total E&G Expenditures	\$49,635,181	\$51,283,952	\$53,736,518	\$56,562,900	\$57,819,500
Per FTE Student	\$7,644	\$7,950	\$8,452	\$8,984	\$9,383
Instructional Expenditures	\$23,258,274	\$24,060,687	\$24,521,938	\$25,567,425	\$26,512,114
Per FTE Student	\$3,582	\$3,730	\$3,857	\$4,061	\$4,303
Institutional Financial Aid	\$3,016,003	\$3,354,112	\$3,781,231	\$3,948,614	\$3,907,897
Per FTE Student	\$465	\$520	\$595	\$627	\$634
FTE Students (Fall semester)	6,493	6,451	6,358	6,296	6,162

MOREHEAD STATE UNIVERSITY  
UNRESTRICTED EXPENDITURES BY BUDGET UNIT

Classified by Function

Per Audited Financial Statements

1995-96 Through 1999-00

	Actual 1995-96	Actual 1996-97	Actual 1997-98	Actual 1998-99	Actual 1999-00
<b><u>INSTRUCTION</u></b>					
ACCOUNTING, ECONOMICS & FINANCE	\$986,425	\$1,133,937	\$1,116,245	\$1,233,493	\$1,444,094
ACCRUED LEAVE ADJUSTMENT	(1,319)	19,759	28,561	45,020	4,096
AGRICULTURE & HUMAN SCIENCES	580,696	587,252	582,294	622,383	872,595
ART	751,817	727,570	709,416	758,895	733,245
BIOLOGICAL & ENVIRON. SCIENCES	1,036,148	1,025,359	1,076,970	1,165,083	1,148,251
CENTER FOR COMM & ECON DEV	126,797	-	-	-	-
CLEARINGHOUSE SCHOOL SERVICES	88,406	94,196	97,900	96,438	8,252
COMMUNICATIONS	1,258,906	1,363,013	1,406,132	1,440,919	1,480,735
DIETETICS	-	-	-	-	15,191
DISTANCE LEARNING EDUCATION	166,915	282,942	251,061	255,715	300,393
EDUCATIONAL SERVICES UNIT	258,120	245,287	238,894	237,686	253,296
ELEMENTARY READING & SPECIAL ED.	1,730,232	1,746,015	1,777,538	1,764,339	1,832,263
ENGLISH, FOREIGN LANG. & PHIL.	1,891,705	1,936,489	1,868,686	2,072,971	2,101,154
EQUESTRIAN PROGRAM	36,723	38,941	43,374	55,185	58,764
FACULTY RECRUITING	70,090	-	-	-	-
GEOGRAPHY, GOVERNMENT & HISTORY	1,276,281	1,283,463	1,225,343	1,205,488	1,103,968
HEALTH, PE & RECREATION	1,022,333	1,107,902	1,029,933	1,026,315	1,077,008
HINDMAN DLS	-	-	-	-	107,510
HUMAN SCIENCES	526,239	557,253	516,602	550,282	845
INDUSTRIAL EDUCATION & TECHNOLOGY	818,504	741,986	758,074	798,194	853,419
INFORMATION SYSTEMS	746,563	841,362	998,774	981,836	1,117,646

MOREHEAD STATE UNIVERSITY  
 UNRESTRICTED EXPENDITURES BY BUDGET UNIT  
 Classified by Function  
 Per Audited Financial Statements  
 1995-96 Through 1999-00

	Actual 1995-96	Actual 1996-97	Actual 1997-98	Actual 1998-99	Actual 1999-00
INST. REG. ANALYSIS & PUB. POL.	-	-	-	149,289	611,242
INTERNATIONAL EDUCATION	2,251	-	551	1,886	3,605
LEADERSHIP & SECONDARY EDUCATION	1,133,205	1,182,952	1,117,007	1,137,418	1,117,087
LEES DLS	8,401	20,682	29,987	33,849	33,789
MANAGEMENT AND MARKETING	880,776	798,836	863,652	938,914	974,592
MATHEMATICAL SCIENCES	1,078,787	1,189,652	1,158,948	1,137,779	1,204,916
MILITARY SCIENCE	16,422	19,163	19,219	19,832	22,096
MSU AT ASHLAND	186,586	138,351	133,314	141,256	132,383
MSU AT PRESTONSBURG	161,977	159,491	175,797	174,114	172,916
MSU AT WEST LIBERTY	113,361	127,416	133,198	143,134	145,674
MUSIC	1,424,969	1,444,210	1,502,380	1,474,842	1,513,284
NURSING AND ALLIED HEALTH-ADN	307,856	333,191	394,333	374,084	421,156
NURSING AND ALLIED HEALTH-BSN	746,518	697,205	644,855	652,640	642,026
PHYSICAL SCIENCES	1,100,797	1,089,730	1,186,669	1,233,970	1,296,609
PIKEVILLE MBA	6,564	-	-	-	-
PSYCHOLOGY	801,154	865,286	757,564	828,149	858,751
RAD TECH PROGRAM	299,613	287,416	300,480	325,069	336,521
REGIONAL CAMPUS	172,387	173,475	181,244	179,524	184,769
RETENTION	-	45,186	223,493	336,006	393,943
SMALL BUSINESS ADMINISTRATION	56,274	-	-	-	-
SOCIOLOGY	1,106,685	1,126,195	1,284,109	1,266,522	1,165,996
SUMMER SESSIONS	10,000	41,521	780	6,459	6,382
UNDISTRIBUTED INSTR SUPPORT	13,051	257,145	407,101	303,435	369,774
UNIVERSITY BAND	28,629	31,996	46,931	41,184	43,271
VET TECH PROGRAM	230,430	193,477	223,628	346,137	253,545

MOREHEAD STATE UNIVERSITY  
 UNRESTRICTED EXPENDITURES BY BUDGET UNIT  
 Classified by Function  
 Per Audited Financial Statements  
 1995-96 Through 1999-00

	Actual 1995-96	Actual 1996-97	Actual 1997-98	Actual 1998-99	Actual 1999-00
VIRTUAL MBA PROGRAM	-	-	-	-	84,176
WHITESBURG DLS	-	7,991	7,515	8,219	2,845
WOMEN'S STUDIES PROGRAM	-	-	-	-	4,022
WRITING CENTER	-	-	3,386	3,472	4,019
<b>TOTAL INSTRUCTION</b>	<b>\$23,258,274</b>	<b>\$23,963,293</b>	<b>\$24,521,938</b>	<b>\$25,567,425</b>	<b>\$26,512,114</b>
<b><u>RESEARCH</u></b>					
FACULTY RESEARCH	\$62,304	\$54,406	\$198,747	\$114,144	\$213,680
R & D CTR ST, SC & COM	-	-	7,135	11,886	9,472
<b>TOTAL RESEARCH</b>	<b>\$62,304</b>	<b>\$54,406</b>	<b>\$205,882</b>	<b>\$126,030</b>	<b>\$223,152</b>
<b><u>PUBLIC SERVICE</u></b>					
ACCRUED LEAVE ADJUSTMENT	\$11,218	(\$7,774)	\$10,800	(\$1,439)	(1,820)
CENT COM ECON DEV	-	97,394	97,303	26,569	-
COMMUNITY DEVELOPMENT	-	-	125,599	73,578	63,862
COMM DEV & CONT EDUCATION	370,135	338,955	-	-	-
CONFERENCE SERVICES	-	-	-	71,733	149,035
CONTINUING EDUCATION	-	-	-	134,421	128,080
CONT ED & CONF SERVICES	-	-	259,460	92,983	-
CORRECTIONAL RESEARCH & TRAINING	77,524	78,805	85,049	28,474	88,934
ENGLISH LANGUAGE CENTER	-	-	-	10,380	164,316
FOLK ART CENTER	118,044	123,230	118,456	191,513	206,738
IN SERVICE TEACHER EDUCATION	17,595	33,526	25,018	22,798	24,021



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	Actual 1995-96	Actual 1996-97	Actual 1997-98	Actual 1998-99	Actual 1999-00
IRAPP E KY WOMEN IN LEADERSHIP	-	-	-	-	1,437
KEDC	(78)	-	-	-	-
KERA	849	-	-	-	-
MSU 75TH ANNIVERSARY	-	31,041	35,827	-	-
TEACHER EDUCATION	-	-	-	-	6,699
WATER ANALYSIS LAB	23,524	24,904	23,741	25,249	29,226
WMKY RADIO	390,257	331,168	334,806	388,325	389,632
<b>TOTAL PUBLIC SERVICE</b>	<b>\$1,009,068</b>	<b>\$1,051,249</b>	<b>\$1,116,059</b>	<b>\$1,064,584</b>	<b>\$1,250,160</b>
<b><u>LIBRARIES</u></b>					
LIBRARY AND INSTRUCTIONAL MEDIA	\$2,074,571	\$2,019,137	\$2,161,752	\$2,244,186	\$2,400,521
<b>TOTAL LIBRARIES</b>	<b>\$2,074,571</b>	<b>\$2,019,137</b>	<b>\$2,161,752</b>	<b>\$2,244,186</b>	<b>\$2,400,521</b>
<b><u>ACADEMIC SUPPORT</u></b>					
ACADEMIC COMPUTING	\$874,427	\$1,011,908	\$424,009	\$418,809	\$415,225
ACADEMIC COMP-IT ALLOCATION	-	-	1,236,351	1,182,879	1,123,661
ACCRUED LEAVE ADJUSTMENT	15,785	18,796	7,152	(17,657)	(8,506)
AREA HEALTH EDUCATION SYSTEMS	14,656	12,591	12,407	11,428	11,809
ART GALLERY	8,407	5,881	4,524	4,164	6,391
COLLEGE OF BUSINESS, DEAN	228,271	336,769	350,896	242,805	259,777
COLLEGE OF EDUC & BEHV.SCI, DEAN	186,459	183,937	214,159	193,479	100,662
COLLEGE OF HUMANITIES, DEAN	180,063	198,614	197,029	189,757	265,295
COLLEGE OF SCIENCE & TECH, DEAN	239,929	305,779	327,230	350,902	448,623
COUNSELING & HEALTH CENTER	435,058	438,224	411,059	397,423	406,132

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CRITICAL THINKING CENTER	13,428	11,979	15,939	14,391	14,173
CST-MULTI MEDIA CENTER	-	3,880	4,629	2,920	-
EQUINE BREEDING PROGRAM	63,338	71,930	-	-	-
FACULTY DEVELOPMENT	35,215	18,264	9,141	38,942	16,111
FACULTY SENATE	16,189	16,282	15,918	15,591	15,071
FARM MAINTENANCE	138,365	131,315	125,346	131,153	141,254
GRAD & EXT CAMPUS PROG, DEAN	235,586	255,017	-	-	-
GRADUATE PROGRAMS	-	-	239,817	129,777	119,492
HONORS PROGRAM	17,662	28,245	33,092	29,888	37,619
RESEARCH, GRANTS & CONTRACTS	216,138	238,444	244,795	238,232	303,514
SACS 2000	-	-	17,434	84,155	95,841
STUDENT PUBLICATIONS	41,552	93,199	91,954	58,546	59,254
UNDERGRADUATE PROGRAMS	256,605	205,492	136,628	208,639	216,614
UNIVERSITY FARM	193,765	195,143	237,261	237,828	240,929
UNIVERSITY WELLNESS CENTER	-	154,702	67,710	88,803	152,749
<b>TOTAL ACADEMIC SUPPORT</b>	<b>\$3,410,898</b>	<b>\$3,936,391</b>	<b>\$4,424,480</b>	<b>\$4,252,854</b>	<b>\$4,441,690</b>
<b><u>STUDENT SERVICES</u></b>					
ACADEMIC SERVICES CENTER	\$428,500	\$388,225	-	-	-
ACCESS CARD SERVICES	67,963	73,628	77,669	79,173	81,935
ACCRUED LEAVE ADJUSTMENT	8,492	7,007	17,271	5,023	8,114
ADMISSIONS	737,394	929,080	745,998	681,764	646,950
CAREER SERVICES	59,655	65,095	72,363	95,738	99,770

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CHEERLEADERS	17,134	15,594	18,009	23,265	23,344
EXT CAMPUS, CONT ED & ACAD SUPPORT	-	-	429,987	493,779	513,370
INTRAMURALS	-	90,135	79,107	117,634	93,910
MINORITY AFFAIRS	80,272	108,679	-	-	-
MULTICULTURAL STUDENT SERVICES	-	-	109,677	175,313	147,447
REGISTRAR	286,737	324,718	328,828	341,334	314,136
STUDENT ACTIVITIES	667,349	526,486	546,199	563,494	543,228
STUDENT DEVELOPMENT	95,058	98,155	105,102	101,359	93,061
STUDENT FINANCIAL AID	383,394	405,410	428,936	488,936	536,048
STUDENT WELLNESS	-	20,386	67,161	68,572	70,600
SWIMMING POOL	-	40,828	44,786	47,474	51,267
TESTING CENTER	93,213	91,396	91,522	103,551	105,022
<b>SUBTOTAL STUDENT SERVICES</b>	<b>\$2,925,161</b>	<b>\$3,184,822</b>	<b>\$3,162,615</b>	<b>\$3,386,409</b>	<b>\$3,328,202</b>
<b><u>STUDENT SERVICES-ATHLETICS</u></b>					
CROSS COUNTRY	\$89,168	\$100,449	\$99,613	\$115,943	\$116,307
FOOTBALL	685,316	537,260	465,358	460,005	417,886
MENS BASEBALL	165,503	165,375	184,644	183,295	175,524
MENS BASKETBALL	330,994	359,762	446,091	407,600	409,274
MENS GOLF	55,532	49,293	52,687	58,568	57,101
MENS TENNIS	40,071	41,982	36,601	-	-
OFFICE OF ATHLETICS	317,294	386,337	376,785	333,028	323,465
RIFLE	21,084	24,122	29,235	43,430	34,813
SPORTS INFORMATION	90,224	104,197	122,663	130,532	131,014

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TENNIS	-	-	-	114,566	131,130
TRAINER	162,763	164,253	111,568	120,232	120,223
WOMENS BASKETBALL	265,822	278,986	363,197	369,595	360,658
WOMENS SOCCER	-	16,348	34,073	75,841	97,413
WOMENS SOFTBALL	103,152	134,454	145,650	153,881	169,639
WOMENS TENNIS	36,710	37,861	41,989	-	-
WOMENS VOLLEYBALL	138,579	146,112	158,609	163,673	171,390
<b>SUBTOTAL STUDENT SERVICES-ATHLETICS</b>	<b>\$2,502,212</b>	<b>\$2,546,791</b>	<b>\$2,668,763</b>	<b>\$2,730,189</b>	<b>\$2,715,837</b>
<b>TOTAL STUDENT SERVICES</b>	<b>\$5,427,373</b>	<b>\$5,731,613</b>	<b>\$5,831,378</b>	<b>\$6,116,598</b>	<b>\$6,044,039</b>
<b><u>INSTITUTIONAL SUPPORT</u></b>					
ACCOUNTING & BUDGETARY CONTROL	\$621,757	\$678,123	\$635,238	\$644,562	\$714,206
ACCRUED LEAVE ADJUSTMENT	7,765	(21,947)	4,516	9,805	25,180
AFFIRMATIVE ACTION	4,046	4,280	3,436	19,686	23,730
AMERICANS WITH DISABILITIES ACT	-	-	-	2,174	1,335
ASHLAND CENTER FACILITY	144,734	149,716	149,391	147,388	100,497
BIG SANDY CENTER FACILITY	138,121	140,643	139,994	139,308	139,657
BOARD OF REGENTS	8,835	8,196	1,766	2,899	7,014
CHILD CARE CENTER	-	-	-	45,673	118,798
COMPUTER CENTER	135,446	129,840	-	-	-
CULTURAL DIVERSITY	-	-	-	5,816	9,029
DEVELOPMENT & ALUMNI RELATIONS	580,428	636,429	654,060	759,940	752,736

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	Actual 1995-96	Actual 1996-97	Actual 1997-98	Actual 1998-99	Actual 1999-00
EXEC VP FOR ACADEMIC AFFAIRS	283,871	333,756	293,899	361,446	329,053
FACULTY/STAFF BENEFITS	417,466	138,559	241,156	289,732	529,539
FISCAL SERVICES	188,057	138,959	147,361	195,267	138,240
HUMAN RESOURCES	382,385	419,741	457,093	470,102	442,108
INFORMATION TECHNOLOGY	222,880	231,661	962,749	1,004,848	1,188,975
INFORMATION TECHNOLOGY-ALLOCATION	(770,876)	(1,069,488)	(2,181,903)	(1,639,195)	(1,420,885)
INSTITUTIONAL RES. & EFF.	180,693	188,043	201,094	153,636	151,361
INSTITUTIONAL RELATIONS	169,023	192,427	-	-	-
INTERNAL AUDITS	66,269	77,571	58,112	61,403	45,784
LICKING VALLEY CENTER FACILITY	40,336	48,631	59,216	58,707	58,350
MARKETING SUPPORT	-	-	178,594	306,140	271,161
PAYROLL	98,058	105,165	104,815	114,845	134,788
PLANNING AND BUDGETS	144,389	151,877	157,286	159,021	189,519
POST OFFICE	70,358	81,435	90,373	93,728	98,762
PRESIDENT	350,110	407,247	383,108	445,329	476,824
PUBLIC SAFETY	571,364	582,162	593,221	632,030	639,164
PUBLICATIONS & PRINTING	173,051	191,994	-	-	-
RISK MANAGEMENT	137,270	19,653	-	-	-
STAFF CONGRESS	8,990	8,849	9,221	9,926	8,403
SUPPORT SERVICES	163,728	285,036	276,841	275,417	212,395
TECHNICAL SERVICES	216,750	212,574	-	-	-
TECHNOLOGY PROJECTS	169,765	311,309	1,450,232	879,096	602,270
TELECOMMUNICATIONS	231,706	144,243	423,304	497,894	565,744
UNDISTRIBUTED INST SUPPORT	297,063	336,366	431,776	511,016	418,530

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UNIVERSITY COMMUNICATIONS	-	-	219,111	139,276	200,802
USER SERVICES	551,361	671,261	-	-	-
VP FOR ADMIN & FISCAL SERVICES	152,542	157,695	208,261	161,255	171,268
VP FOR STUDENT LIFE	225,766	232,172	246,754	304,885	284,454
VP FOR UNIVERSITY RELATIONS	198,819	208,238	313,741	375,099	421,833
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>\$6,582,326</b>	<b>\$6,532,416</b>	<b>\$6,913,816</b>	<b>\$7,638,154</b>	<b>\$8,050,624</b>
<b><u>OPERATION &amp; MAINTENANCE OF PLANT</u></b>					
ACCRUED LEAVE ADJUSTMENT	\$283	\$7,246	\$17,456	\$20,635	(7,952)
BUILDING MAINTENANCE	1,368,282	1,386,362	1,436,216	1,376,893	1,446,752
BUILDING SERVICES	943,299	984,338	899,371	962,157	1,685,900
E&G UTILITIES	809,475	831,839	880,767	845,936	807,020
E&G FACILITY REMODELING	676,494	495,805	499,279	876,625	337,722
E&G FACILITY REMODELING IA	-	-	-	-	(4,905)
ENGINEERING SERVICES	-	-	-	144,566	168,924
ENV. HEALTH AND SAFETY	-	45,068	98,709	108,724	98,493
GENERAL SERVICES	269,064	269,973	268,981	267,854	280,698
LANDSCAPING & GROUNDS MAINT.	245,149	214,206	235,534	311,260	266,639
MAINTENANCE ALLOCATIONS	(947,005)	(1,024,966)	(1,060,515)	(1,077,384)	(1,703,639)
MOTOR POOL	268,013	256,300	244,200	392,677	213,712
PEST CONTROL	24,826	26,023	26,071	10,841	26,818
PHYSICAL PLANT ADMINISTRATION	447,438	455,327	518,043	596,372	651,838
POWER PLANT	634,001	634,129	654,470	705,345	664,831

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	<u>Actual</u> 1995-96	<u>Actual</u> 1996-97	<u>Actual</u> 1997-98	<u>Actual</u> 1998-99	<u>Actual</u> 1999-00
RECYCLING PROGRAM	33,198	30,846	44,593	46,434	43,641
UPHOLSTERY SHOP	18,024	16,533	9,944	11,904	9,992
WAREHOUSE	3,823	12,306	6,863	3,616	2,819
<b>TOTAL OPERATION &amp; MAINT. OF PLANT</b>	<b>\$4,794,364</b>	<b>\$4,641,335</b>	<b>\$4,779,982</b>	<b>\$5,604,455</b>	<b>\$4,989,303</b>
<b><u>STUDENT FINANCIAL AID</u></b>					
GRANTS AND SCHOLARSHIPS	\$3,016,003	\$3,354,112	\$3,781,231	\$3,948,614	\$3,907,897
<b>TOTAL STUDENT FINANCIAL AID</b>	<b>\$3,016,003</b>	<b>\$3,354,112</b>	<b>\$3,781,231</b>	<b>\$3,948,614</b>	<b>\$3,907,897</b>
<b>TOTAL EDUCATIONAL &amp; GENERAL EXPENDITURES</b>	<b>\$49,635,181</b>	<b>\$51,283,952</b>	<b>\$53,736,518</b>	<b>\$56,562,900</b>	<b>\$57,819,500</b>
<b><u>TRANSFERS</u></b>					
E&G DEBT SERVICE	\$4,510,177	\$2,921,364	\$3,668,450	\$2,123,444	\$2,110,332
MANDATORY TRANSFERS	631,200	820,925	944,201	1,068,042	1,141,248
NON-MANDATORY TRANSFERS	1,606,711	56,697	568,018	2,317,969	1,486,262
<b>TOTAL TRANSFERS</b>	<b>\$6,748,088</b>	<b>\$3,798,986</b>	<b>\$5,180,669</b>	<b>\$5,509,455</b>	<b>\$4,737,842</b>
<b>TOTAL EDUCATIONAL &amp; GENERAL</b>	<b>\$56,383,269</b>	<b>\$55,082,938</b>	<b>\$58,917,187</b>	<b>\$62,072,355</b>	<b>\$62,557,342</b>
<b><u>AUXILIARY ENTERPRISES</u></b>					
ACCRUED LEAVE ADJUSTMENT	(\$7,622)	\$4,234	\$627	(\$11,468)	\$465
AUXILIARY DEBT SERVICE	-	-	-	-	319,506
AUXILIARY FACILITY REMODELING	14,348	80,068	3,900	757	-

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AUXILIARY MAINT & IT ALLOCATIONS	-	-	-	1,533,700	2,000,863
CONCESSIONS AND VENDING	188,768	198,613	194,944	218,981	242,906
FACULTY/STAFF HOUSING-O&M	13,388	-	-	-	-
FOOD SERVICES	48,705	25,808	44,220	22,127	50,181
GOLF COURSE	137,547	113,809	128,005	170,745	199,007
HOUSING DEBT SERVICE	2,222,608	2,095,752	2,045,526	1,398,682	1,686,280
HOUSING LAUNDRY	10,852	11,202	14,768	11,481	2,000
HOUSING TELECOMM	275,951	281,776	341,967	380,507	357,256
HOUSING TRANSFERS	-	-	-	17,700	30
NON-MANDATORY TRANSFERS-AUX	97,056	96,409	101,423	97,406	-
RECREATION ROOM	15,872	17,012	13,714	13,306	20,411
RESIDENCE HALL-BLDG SERVICES	551,977	594,983	683,827	629,368	-
RESIDENCE HALL-O&M	1,876,546	2,123,052	2,787,011	768,830	720,680
SNACK VENDING	-	-	101,724	102,528	90,610
STUDENT FAMILY HOUSING-O&M	157,314	131,279	129,286	122,160	110,164
STUDENT HOUSING ADMINISTRATION	728,873	687,780	582,442	594,376	625,558
UNIVERSITY CENTER-BLDG SERVICES	88,496	90,513	95,472	91,194	96,498
UNIVERSITY CENTER-O&M	69,813	64,748	70,829	69,079	64,800
UNIVERSITY STORE	2,422,580	2,512,496	2,857,408	2,576,638	2,836,626
TOTAL AUXILIARY ENTERPRISES	<u>\$8,913,072</u>	<u>\$9,129,534</u>	<u>\$10,197,093</u>	<u>\$8,808,097</u>	<u>\$9,423,841</u>
 TOTAL UNIVERSITY	 <u>\$65,296,341</u>	 <u>\$64,212,472</u>	 <u>\$69,114,280</u>	 <u>\$70,880,452</u>	 <u>\$71,981,183</u>





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