

MOREHEAD STATE

UNIVERSITY

2002-2003

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**Financial Summary
and
Reporting Guidelines**

2002

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761,542
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109,647
1,943,086
66,088
4,988.38

76.1%

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Introduction

This publication was prepared by the Office of the Vice President for Planning, Budgets, and Technology 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, 2002 and 2003. 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 the Vice President for Planning, Budgets, and Technology 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 2001-02 and 2002-03 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 2001-02 and 2002-03 audited financial reports and are shown on page 12. In addition, a detailed schedule of expenditures by function, by unit for the years 1998-99 through 2002-03 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 2001-02 and 2002-03 audited financial reports and are shown on page 14.

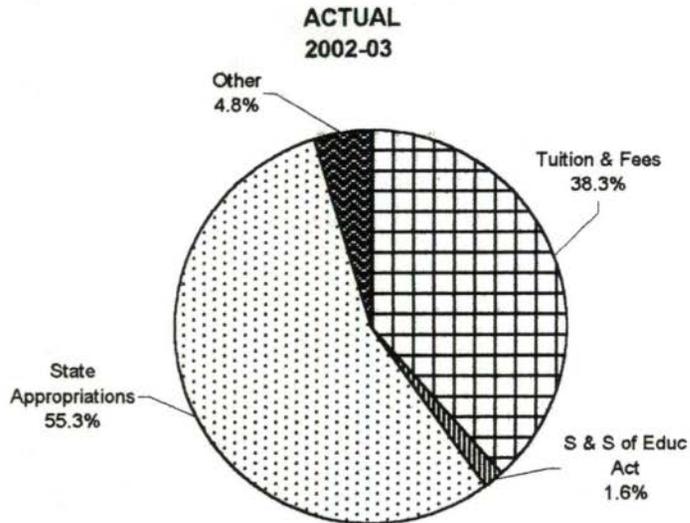
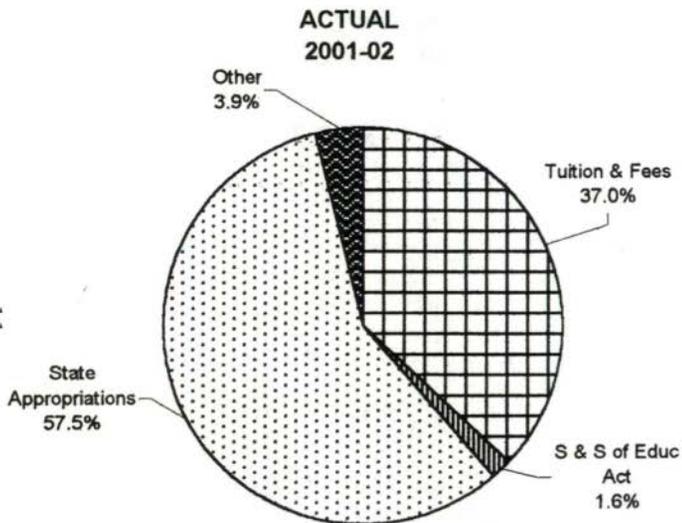
III. By Major Object Code

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
2001-02 AND 2002-03**

	<u>Actual</u> <u>2001-02</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>2002-03</u>	<u>Percent</u> <u>of Total</u>
<u>Revenues by Source</u>				
Tuition and Fees	\$ 27,313,624	37.0%	\$ 29,899,412	38.3%
State Appropriations	42,399,427	57.5%	43,115,440	55.3%
Sales and Services of Educ. Activities	1,215,260	1.6%	1,238,509	1.6%
Other	<u>2,856,250</u>	<u>3.9%</u>	<u>3,740,237</u>	<u>4.8%</u>
Total Educational and General	\$ 73,784,561	100.0%	\$ 77,993,598	100.0%
 Auxiliary Enterprises	 <u>11,776,682</u>		 <u>11,411,406</u>	
 Total Revenues	 <u><u>\$ 85,561,243</u></u>		 <u><u>\$ 89,405,004</u></u>	

EDUCATIONAL AND GENERAL REVENUES

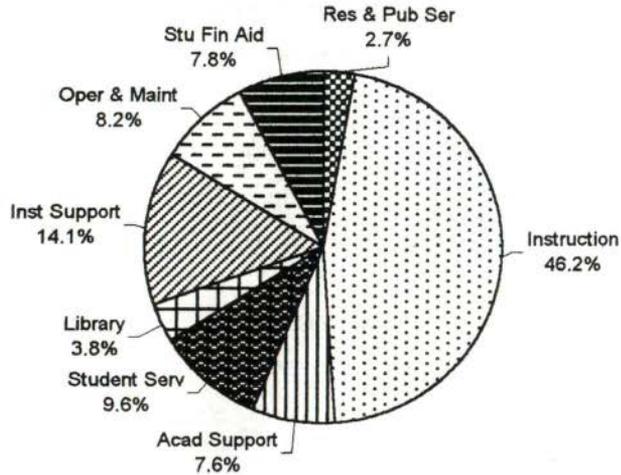


MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY FUNCTION
2001-02 AND 2002-03

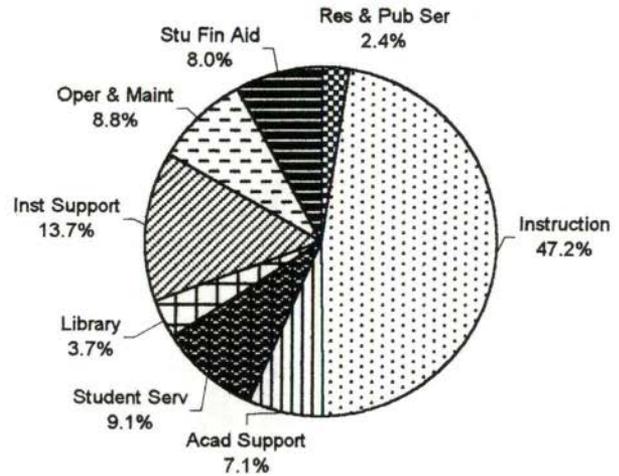
	<u>Actual</u> <u>2001-02</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>2002-03</u>	<u>Percent</u> <u>of Total</u>
<u>Educational and General</u>				
Instruction	\$ 31,568,757	46.2%	\$ 33,701,210	47.2%
Research	263,492	0.4%	294,442	0.4%
Public Service	1,546,491	2.3%	1,430,664	2.0%
Library	2,568,186	3.8%	2,659,207	3.7%
Academic Support	5,201,639	7.6%	5,095,660	7.1%
Student Services	6,566,892	9.6%	6,460,310	9.1%
Institutional Support	9,670,332	14.1%	9,783,293	13.7%
Operation & Maint. of Plant	5,629,973	8.2%	6,306,470	8.8%
Student Financial Aid	5,318,167	7.8%	5,681,155	8.0%
Total E & G Expenditures	\$ 68,333,929	100.0%	\$ 71,412,411	100.0%
Transfers	4,840,612		6,062,045	
Total Educational and General	\$ 73,174,541		\$ 77,474,456	
<u>Auxiliary Enterprises</u>				
Student Services	\$ 8,658,110	68.6%	\$ 8,986,641	76.4%
Mandatory Transfers	3,956,536	31.4%	2,773,732	23.6%
Total Auxiliary Enterprises	\$ 12,614,646	100.0%	\$ 11,760,373	100.0%
TOTAL UNIVERSITY	\$ 85,789,187		\$ 89,234,829	

EDUCATIONAL AND GENERAL EXPENDITURES

ACTUAL
2001-02



ACTUAL
2002-03

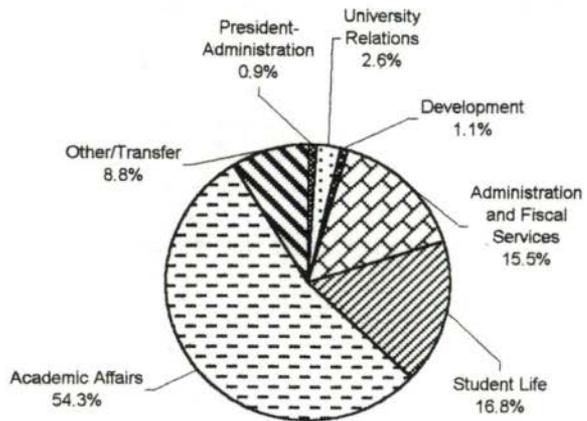


**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY DIVISION**

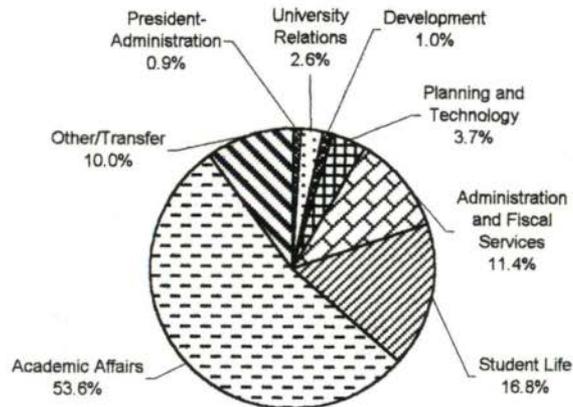
	<u>Actual 2001-02</u>	<u>Percent of Total</u>	<u>Actual 2002-03</u>	<u>Percent of Total</u>
<u>Educational and General</u>				
President-Administration	\$ 652,383	0.9%	\$ 671,874	0.9%
University Relations	1,917,795	2.6%	2,016,550	2.6%
Development	780,785	1.1%	800,767	1.0%
Planning and Technology	-	0.0%	2,869,215	3.7%
Administration and Fiscal Services	11,341,881	15.5%	8,840,033	11.4%
Student Life	12,327,655	16.8%	13,030,131	16.8%
Academic Affairs	39,719,013	54.3%	41,523,011	53.6%
Other/Transfers	6,435,029	8.8%	7,722,875	10.0%
Total Educational and General	\$ 73,174,541	100.0%	\$ 77,474,456	100.0%
<u>Auxiliary Enterprises</u>				
Planning and Technology	\$ -		\$ 296,472	
Administration and Fiscal Services	7,686,639		7,689,639	
Student Life	889,432		945,980	
Other/Transfers	4,038,575		2,828,282	
Total Auxiliary Enterprises	\$ 12,614,646		\$ 11,760,373	
TOTAL UNIVERSITY	\$ 85,789,187		\$ 89,234,829	

EDUCATIONAL AND GENERAL EXPENDITURES

**ACTUAL
2001-02**



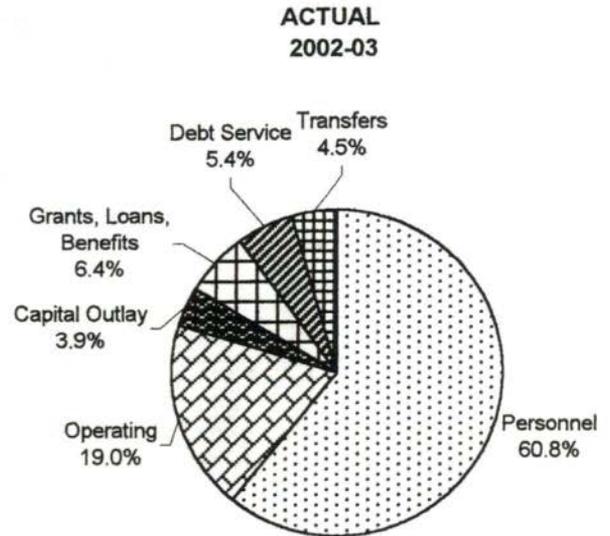
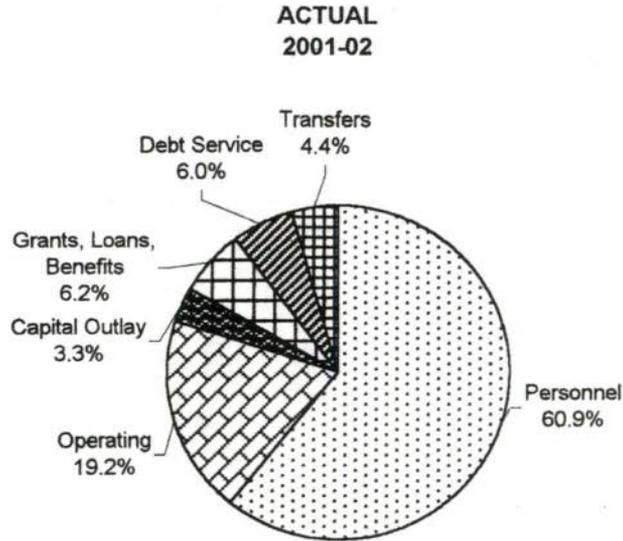
**ACTUAL
2002-03**



**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2001-02 AND 2002-03**

	<u>Actual 2001-02</u>	<u>Percent of Total</u>	<u>Actual 2002-03</u>	<u>Percent of Total</u>
<u>Expenditures by Major Object</u>				
Personnel	\$ 52,227,026	60.9%	\$ 54,232,713	60.8%
Operating	16,505,838	19.2%	16,986,503	19.0%
Capital Outlay	2,857,321	3.3%	3,448,522	3.9%
Grants, Loans, Benefits	5,318,167	6.2%	5,681,155	6.4%
Debt Service	5,111,906	6.0%	4,809,528	5.4%
Transfers	3,768,929	4.4%	4,076,408	4.5%
Total Expenditures	<u>\$ 85,789,187</u>	<u>100.0%</u>	<u>\$ 89,234,829</u>	<u>100.0%</u>

EXPENDITURES BY MAJOR OBJECT



MOREHEAD STATE UNIVERSITY
 STATISTICAL SUMMARY
 1998-99 Through 2002-03

	<u>Actual</u> <u>1998-99</u>	<u>Actual</u> <u>1999-00</u>	<u>Actual</u> <u>2000-01</u>	<u>Actual</u> <u>2001-02</u>	<u>Actual</u> <u>2002-03</u>
<u>Unrestricted E & G Revenues</u>					
<u>Percentage By Source</u>					
Tuition & Fees	33.25%	33.54%	32.92%	38.94%	38.33%
State Appropriations	61.17%	59.86%	60.67%	56.00%	55.28%
Sales & Service of Ed. Activities	1.59%	1.95%	1.97%	1.61%	1.59%
Other Sources	3.99%	4.65%	4.44%	3.45%	4.80%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

Unrestricted E & G Expenditures
Percentages By Function

Instruction	45.20%	45.85%	45.87%	46.20%	47.19%
Research	0.23%	0.39%	0.27%	0.39%	0.41%
Public Service	1.88%	2.16%	2.33%	2.26%	2.00%
Libraries	3.97%	4.15%	3.90%	3.76%	3.72%
Academic Support	7.52%	7.68%	7.16%	7.60%	7.14%
Student Services	10.81%	10.45%	10.21%	9.61%	9.05%
Institutional Support	13.50%	13.93%	14.28%	14.15%	13.70%
O & M of Plant	9.91%	8.63%	8.28%	8.24%	8.83%
Student Financial Aid	6.98%	6.76%	7.70%	7.79%	7.96%
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
1998-99 Through 2002-03**

	<u>Actual 1998-99</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>
<u>SELECTED FINANCIAL DATA</u>					
<u>Financial Condition</u>					
Fund Balance - Unallocated	\$2,781,729	\$1,136,157	\$1,662,187	\$0	\$0
Change In Unallocated Fund Balance	\$2,162,568	(\$1,645,572)	\$526,030	(\$1,662,187)	\$0
Bonds Payable (Long Term Debt)	\$32,334,883	\$36,141,882	\$29,858,344	\$33,004,681	\$28,144,775
Debt Per FTE Student	\$5,136	\$5,865	\$4,695	\$4,805	\$3,895
<u>Source of Funds</u>					
Tuition & Fees	\$21,102,618	\$21,783,409	\$23,512,679	\$29,478,793	\$29,899,412
Tuition & Mandatory Fees Per Semester, Undergraduate In-State Student	\$1,135	\$1,220	\$1,255	\$1,355	\$1,463
Private Gifts to University	\$2,193,441	\$2,473,524	\$1,764,630	\$1,920,580	\$2,128,385
Number of Active Alumni	6,344	7,026	6,122	5,962	*43,102
<u>Use of Unrestricted Current Funds</u>					
Total E&G Expenditures	\$56,562,900	\$57,819,500	\$60,791,038	\$73,174,541	\$77,474,456
Per FTE Student	\$8,984	\$9,383	\$9,560	\$10,653	\$10,723
Instructional Expenditures	\$25,567,425	\$26,512,114	\$27,881,794	\$31,643,700	\$33,701,210
Per FTE Student	\$4,061	\$4,303	\$4,385	\$4,607	\$4,665
Institutional Financial Aid	\$3,948,614	\$3,907,897	\$4,683,299	\$5,318,167	\$5,681,155
Per FTE Student	\$627	\$634	\$736	\$774	\$786
FTE Students (Fall semester)	6,296	6,162	6,359	6,869	7,225

*In the 2002-2003 fiscal year, the Office of Development and Alumni Relations revised the method by which the number of "active alumni" was determined. Previously, the term "active alumni" referred to the number of alumni who contributed to the university. The revised term will refer to the number of alumni who are "reachable."

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

Classified by Function

Per Audited Financial Statements
1998-99 Through 2002-03

	Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03
<u>INSTRUCTION</u>					
ACADEMIC SUPPORT AND RETENTION	\$ 336,006	\$ 393,943	\$ 427,038	\$ 366,853	\$ 776,560
ACCOUNTING, ECONOMICS & FINANCE	1,233,493	1,444,094	1,396,072	1,529,713	1,644,102
ACCRUED LEAVE ADJUSTMENT	45,020	4,096	31,067	39,418	13,778
AGRICULTURE & HUMAN SCIENCES	622,383	872,595	1,046,805	1,072,295	1,088,483
ART	758,895	733,245	765,245	901,421	956,717
BIOLOGICAL & ENVIRON. SCIENCES	1,165,083	1,148,251	1,123,078	1,275,442	1,253,888
CHILD DEVELOPMENT	-	-	-	201,934	273,867
CLEARINGHOUSE SCHOOL SERVICES	96,438	8,252	1,082	209	-
COMMUNICATION & THEATRE	1,440,919	1,480,735	1,487,325	1,645,889	1,883,045
DIETETICS	-	15,191	12,950	11,863	9,567
DISTANCE LEARNING EDUCATION	255,715	300,393	477,144	476,584	535,956
EDUCATIONAL SERVICES UNIT	237,686	253,296	279,147	309,419	337,699
ELEMENTARY READING & SPECIAL ED.	1,764,339	1,832,263	1,768,695	2,044,156	2,412,548
ENGLISH, FOREIGN LANG. & PHIL.	2,072,971	2,101,154	2,155,564	2,317,557	2,469,258
EQUESTRIAN PROGRAM	55,185	58,764	72,981	66,354	59,830
GEOGRAPHY, GOVERNMENT & HISTORY	1,205,488	1,103,968	1,045,055	1,184,043	1,278,153
HEALTH, PE & SPORT SCIENCE	1,026,315	1,077,008	1,012,075	1,194,064	1,223,920
HINDMAN DLS	-	107,510	108,517	62,509	36,918
HONORS LEADERSHIP RES COLLEGE	-	-	-	128,483	153,916
HUMAN SCIENCES	550,282	845	-	-	-
INDUSTRIAL EDUCATION & TECHNOLOGY	798,194	853,419	847,444	952,455	957,080

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
1998-99 Through 2002-03

	Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03
INFORMATION SYSTEMS	981,836	1,117,646	1,224,696	1,413,537	1,621,320
INST. REG. ANALYSIS & PUB. POL.	149,289	611,242	786,041	1,188,064	1,510,525
INTERNATIONAL EDUCATION	1,886	3,605	53,807	181,402	180,238
LEADERSHIP & SECONDARY EDUCATION	1,137,418	1,117,087	1,180,266	1,270,526	1,142,529
MANAGEMENT AND MARKETING	938,914	974,592	934,046	1,292,094	1,310,011
MATH AND COMPUTER SCIENCE	1,137,779	1,204,916	1,232,874	1,422,978	1,435,640
MILITARY SCIENCE	19,832	22,096	24,163	26,816	21,113
MSU AT ASHLAND	141,256	132,383	142,638	151,618	160,174
MSU AT JACKSON	33,849	33,789	35,400	45,056	125,037
MSU AT PRESTONSBURG	174,114	172,916	182,973	189,593	154,675
MSU AT WEST LIBERTY	143,134	145,674	146,544	166,663	174,500
MUSIC	1,474,842	1,513,284	1,620,115	1,759,826	1,760,787
NURSING AND ALLIED HEALTH	-	-	-	3,174	5,992
NURSING AND ALLIED HEALTH-ADN	374,084	421,156	405,264	418,742	415,899
NURSING AND ALLIED HEALTH-BSN	652,640	642,026	693,766	816,158	780,888
PHYSICAL SCIENCES	1,233,970	1,296,609	1,338,052	1,291,410	1,380,338
PRIMARY-16+ PROGRAM	-	-	-	52,696	253,440
PRO WRITING LAB	-	-	-	-	4,536
PSYCHOLOGY	828,149	858,751	819,000	866,927	929,000
RAD TECH PROGRAM	325,069	336,521	344,724	423,755	472,137
REGIONAL CAMPUS	179,524	184,769	187,375	215,356	194,583
SOCIOLOGY	1,266,522	1,165,996	1,184,665	1,336,070	1,287,008
SPACE SCIENCE CENTER	-	-	196,167	190,838	121,989

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT

Classified by Function
 Per Audited Financial Statements
 1998-99 Through 2002-03

	Actual 1998-99	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03
SUMMER SESSIONS	6,459	6,382	906	-	-
UNDISTRIBUTED INSTR SUPPORT	303,435	369,774	619,194	612,635	459,968
UNIVERSITY BAND	41,184	43,271	38,357	39,928	40,908
VET TECH PROGRAM	346,137	253,545	296,134	277,767	290,674
VIRTUAL MBA PROGRAM	-	84,176	85,428	100,378	96,206
WHITESBURG DLS	8,219	2,845	-	-	-
WOMEN'S STUDIES PROGRAM	-	4,022	5,343	2,992	4,058
WRITING CENTER	3,472	4,019	46,572	31,097	1,752
TOTAL INSTRUCTION	\$25,567,425	\$26,512,114	\$27,881,794	\$31,568,757	\$33,701,210
<u>RESEARCH</u>					
CTR EDUCATIONAL RES. & LEAD.	\$11,886	\$9,472	\$8,518	\$8,493	\$11,481
FACULTY RESEARCH	114,144	213,680	158,557	254,999	282,961
TOTAL RESEARCH	\$126,030	\$223,152	\$167,075	\$263,492	\$294,442
<u>PUBLIC SERVICE</u>					
ACCRUED LEAVE ADJUSTMENT	(\$1,439)	(\$1,820)	\$2,570	\$6,591	(\$6,445)
CENT COM ECON DEV	26,569	-	-	-	-
COMMUNITY DEVELOPMENT	73,578	63,862	8,958	270	-
COMMUNITY RECYCLING	-	-	23,000	23,000	23,000
CONFERENCE SERVICES	71,733	149,035	160,038	164,241	161,087
CONT ED & CONF SERVICES	92,983	-	-	-	-
CONTINUING EDUCATION	134,421	128,080	129,560	103,697	107,526

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	<u>Actual 1998-99</u>	<u>Actual 1999-00</u>	<u>Actual 2000-01</u>	<u>Actual 2001-02</u>	<u>Actual 2002-03</u>
CORRECTIONAL RESEARCH & TRAINING	28,474	88,934	96,843	102,216	102,471
CTR TRADITIONAL MUSIC	-	-	-	120,234	162,404
ENGLISH LANGUAGE CENTER	10,380	164,316	266,177	278,080	115,420
FOLK ART CENTER	191,513	206,738	211,754	195,051	227,601
IN SERVICE TEACHER EDUCATION	22,798	24,021	19,473	13,134	5,504
IRAPP E KY WOMEN IN LEADERSHIP	-	1,437	1,691	1,758	-
MSU PUBLIC RADIO	388,325	389,632	457,365	446,302	498,014
TEACHER EDUCATION	-	6,699	6,420	-	-
WATER ANALYSIS LAB	25,249	29,226	34,350	36,090	34,083
WOCS	-	-	-	55,827	-
TOTAL PUBLIC SERVICE	\$1,064,584	\$1,250,160	\$1,418,199	\$1,546,491	\$1,430,665
 <u>LIBRARIES</u>					
LIBRARY AND INSTRUCTIONAL MEDIA	\$2,244,186	\$2,400,521	\$2,371,488	\$2,568,186	\$2,659,207
TOTAL LIBRARIES	\$2,244,186	\$2,400,521	\$2,371,488	\$2,568,186	\$2,659,207
 <u>ACADEMIC SUPPORT</u>					
ACADEMIC COMP-IT ALLOCATION	\$1,182,879	\$1,123,661	\$1,028,904	\$1,204,791	\$783,098
ACADEMIC COMPUTING	418,809	415,225	397,954	347,917	422,492
ACADEMIC OUTREACH/SUPPORT	493,779	513,370	505,693	611,950	249,394
ACCRUED LEAVE ADJUSTMENT	(17,657)	(8,506)	4,085	21,131	11,555
AREA HEALTH EDUCATION SYSTEMS	11,428	11,809	12,021	11,337	11,977
ART GALLERY	4,164	6,391	7,068	7,159	10,453
COLLEGE OF BUSINESS, DEAN	242,805	259,777	245,935	258,679	268,806

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COLLEGE OF EDUCATION, DEAN	193,479	100,662	108,516	586,627	511,770
COLLEGE OF HUMANITIES, DEAN	189,757	265,295	226,213	181,759	190,051
COLLEGE OF SCIENCE & TECH, DEAN	350,902	448,623	442,544	467,499	403,832
COUNSELING & HEALTH CENTER	397,423	406,132	412,366	464,784	584,436
CRITICAL THINKING CENTER	14,391	14,173	14,978	5,494	5,402
CST-MULTI MEDIA CENTER	2,920	-	-	-	-
CTR TEACHING & LEARNING	-	-	-	64,876	83,950
FACULTY DEVELOPMENT	38,942	16,111	32,781	-	-
FACULTY SENATE	15,591	15,071	15,053	15,868	16,184
FARM MAINTENANCE	131,153	141,254	174,050	144,410	177,979
GRADUATE PROGRAMS	129,777	119,492	126,355	140,308	153,897
HONORS PROGRAM	29,888	37,619	38,388	41,583	30,308
RESEARCH, GRANTS & CONTRACTS	238,232	303,514	267,443	344,418	365,145
SACS 2000	84,155	95,841	6,606	722	-
STUDENT PUBLICATIONS	58,546	59,254	61,560	59,085	48,457
UNDERGRADUATE PROGRAMS	208,639	216,614	209,228	200,918	233,214
UNIVERSITY FARM	237,828	240,929	332,069	433,234	359,032
UNIVERSITY WELLNESS CENTER	88,803	152,749	185,512	199,040	174,228
TOTAL ACADEMIC SUPPORT	\$4,746,633	\$4,955,060	\$4,855,322	\$5,813,589	\$5,095,660
 <u>STUDENT SERVICES</u>					
ACCRUED LEAVE ADJUSTMENT	\$5,023	\$8,114	\$5,685	(\$3,631)	\$9,386
ADMISSIONS	681,764	646,950	779,302	752,458	817,960

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CAREER SERVICES	95,738	99,770	90,347	95,512	96,565
CHEERLEADERS	23,265	23,344	23,196	17,521	15,929
EAGLECARD OFFICE	79,173	81,935	85,676	459,002	152,517
INTRAMURALS	117,634	93,910	93,760	103,320	96,425
MULTICULTURAL STUDENT SERVICES	175,313	147,447	128,179	172,242	173,288
REGISTRAR	341,334	314,136	339,498	394,228	426,560
STUDENT ACTIVITIES	563,494	543,228	485,481	477,735	449,691
STUDENT DEVELOPMENT	101,359	93,061	103,831	134,951	16,032
STUDENT FINANCIAL AID	488,936	536,048	537,601	589,030	587,161
STUDENT WELLNESS	68,572	70,600	76,629	79,894	82,695
SWIMMING POOL	47,474	51,267	46,070	48,738	133,487
TESTING CENTER	103,551	105,022	107,667	110,716	108,239
SUBTOTAL STUDENT SERVICES	\$2,892,630	\$2,814,832	\$2,902,922	\$3,431,716	\$3,165,935
 <u>STUDENT SERVICES-ATHLETICS</u>					
CROSS COUNTRY	\$115,943	\$116,307	\$126,924	\$130,935	\$133,272
FOOTBALL	460,005	417,886	398,098	415,103	450,164
MENS BASEBALL	183,295	175,524	171,908	201,106	204,704
MENS BASKETBALL	407,600	409,274	424,641	489,092	510,865
MENS GOLF	58,568	57,101	55,896	65,052	67,457
OFFICE OF ATHLETICS	333,028	323,465	332,399	338,262	477,043
RIFLE	43,430	34,813	35,147	33,573	38,108

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SPORTS INFORMATION	130,532	131,014	128,809	133,788	143,365
TENNIS	114,566	131,130	138,547	150,845	150,773
TRAINER	120,232	120,223	128,644	114,575	133,393
WOMENS BASKETBALL	369,595	360,658	393,107	431,933	447,186
WOMENS SOCCER	75,841	97,413	112,341	118,483	131,769
WOMENS SOFTBALL	153,881	169,639	166,391	183,756	208,412
WOMENS VOLLEYBALL	163,673	171,390	183,374	175,725	197,864
SUBTOTAL STUDENT SERVICES-ATHLETICS	\$2,730,189	\$2,715,837	\$2,796,226	\$2,982,228	\$3,294,375
TOTAL STUDENT SERVICES	\$5,622,819	\$5,530,669	\$5,699,148	\$6,413,944	\$6,460,310
<u>INSTITUTIONAL SUPPORT</u>					
ACCOUNTING & BUDGETARY CONTROL	\$644,562	\$714,206	\$767,459	\$730,225	\$879,528
ACCRUED LEAVE ADJUSTMENT	9,805	25,180	(6,333)	25,253	42,905
AFFIRMATIVE ACTION	19,686	23,730	26,327	28,930	74,581
AMERICANS WITH DISABILITIES ACT	2,174	1,335	2,214	4,176	697
ASHLAND CENTER FACILITY	147,388	100,497	100,678	100,722	66,252
BIG SANDY CENTER FACILITY	139,308	139,657	139,833	139,987	128,250
BOARD OF REGENTS	2,899	7,014	18,457	23,412	10,139
CHILD CARE CENTER	45,673	118,798	116,562	134,300	137,842
CULTURAL DIVERSITY	5,816	9,029	12,371	37,500	24,125

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DEVELOPMENT & ALUMNI RELATIONS	759,940	752,736	559,482	580,984	591,366
DOCUMENT SERVICES	-	-	-	112,186	81,838
EAGLECARD OFFICE	-	-	20,954	-	-
FACULTY/STAFF BENEFITS	289,732	529,539	526,189	559,238	312,868
FISCAL SERVICES	195,267	138,240	137,760	144,188	61,530
HUMAN RESOURCES	470,102	442,108	497,979	489,054	532,026
INFORMATION TECHNOLOGY	1,004,848	1,188,975	1,320,411	1,446,359	951,332
INFORMATION TECHNOLOGY-ALLOC.	(1,639,195)	(1,420,885)	(1,218,487)	(1,443,856)	(1,037,807)
INST RESEARCH & COMPUTER APP	153,636	151,361	148,292	170,187	648,768
INTERNAL AUDITS	61,403	45,784	40,502	72,756	76,041
LICKING VALLEY CENTER FACILITY	58,707	58,350	58,450	48,631	48,631
PAYROLL	114,845	134,788	112,893	110,453	125,796
POST OFFICE	93,728	98,762	100,490	106,368	112,550
PRESIDENT	445,329	476,824	700,261	558,095	562,332
PROVOST & EXEC. VP	361,446	329,053	379,229	351,571	387,385
PUBLIC SAFETY	632,030	639,164	738,101	798,166	848,429
STAFF CONGRESS	9,926	8,403	8,585	8,952	10,174
SUPPORT SERVICES	275,417	212,395	266,919	290,600	250,993
TECHNOLOGY PROJECTS	879,096	602,270	246,687	516,291	262,213
TELECOMMUNICATIONS	497,894	565,744	429,230	491,593	559,639
UNDISTRIBUTED INST SUPPORT	511,016	418,530	798,539	637,962	1,012,678

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UNIVERSITY COMMUNICATIONS	139,276	200,802	217,823	187,198	208,369
UNIVERSITY MARKETING	306,140	271,161	273,008	512,171	576,355
VP FOR ADMIN & FISCAL SERVICES	161,255	171,268	173,108	165,252	192,538
VP FOR DEVELOPMENT	-	-	-	199,801	209,401
VP FOR PLAN, BUD & TECH	159,021	189,519	193,004	263,591	279,480
VP FOR STUDENT LIFE	304,885	284,454	291,914	320,209	292,077
VP FOR UNIVERSITY RELATIONS	375,099	421,833	482,009	288,825	261,969
TOTAL INSTITUTIONAL SUPPORT	\$7,638,154	\$8,050,624	\$8,680,900	\$9,211,330	\$9,783,290
<u>OPERATION & MAINTENANCE OF PLANT</u>					
ACCRUED LEAVE ADJUSTMENT	\$20,635	(\$7,952)	(\$1,562)	\$19,115	\$20,972
ASHLAND FACILITY	-	-	-	-	34,380
BUILDING MAINTENANCE	1,376,893	1,446,752	1,373,774	1,627,936	1,589,856
BUILDING SERVICES	962,157	1,685,900	1,658,825	1,815,563	1,780,542
E&G FACILITY REMODELING	876,625	337,722	344,598	287,893	810,635
E&G FACILITY REMODELING IA	-	(4,905)	(3,614)	(79)	1,045
E&G UTILITIES	845,936	807,020	790,670	943,294	894,552
ENGINEERING SERVICES	144,566	168,924	183,017	164,020	154,041
ENV. HEALTH AND SAFETY	108,724	98,493	92,530	105,673	87,883
GENERAL SERVICES	267,854	280,698	268,750	307,332	358,671
LANDSCAPING & GROUNDS MAINT.	311,260	266,639	267,380	229,063	246,735
MAINTENANCE ALLOCATIONS	(1,077,384)	(1,703,639)	(1,680,824)	(1,837,454)	(1,992,055)
MOTOR POOL	392,677	213,712	285,146	358,506	492,583
PEST CONTROL	10,841	26,818	24,256	19,190	27,842

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PHYSICAL PLANT ADMINISTRATION	596,372	651,838	677,631	733,514	674,129
POWER PLANT	705,345	664,831	659,300	789,055	956,327
PRESTONSBURG FACILITY	-	-	-	-	12,078
RECYCLING PROGRAM	46,434	43,641	49,100	45,643	51,579
UPHOLSTERY SHOP	11,904	9,992	12,000	9,994	-
WAREHOUSE	3,616	2,819	32,835	(41,685)	1,456
WEST LIBERTY FACILITY	-	-	-	53,400	103,220
TOTAL OPERATION & MAINT. OF PLANT	\$5,604,455	\$4,989,303	\$5,033,812	\$5,629,973	\$6,306,471
<u>STUDENT FINANCIAL AID</u>					
GRANTS AND SCHOLARSHIPS	\$3,948,614	\$3,907,897	\$4,683,299	\$5,318,167	\$5,681,155
TOTAL STUDENT FINANCIAL AID	\$3,948,614	\$3,907,897	\$4,683,299	\$5,318,167	\$5,681,155
TOTAL EDUCATIONAL & GENERAL EXPENDITURES	\$56,562,900	\$57,819,500	\$60,791,038	\$68,333,929	\$71,412,410
<u>TRANSFERS</u>					
E&G DEBT SERVICE	\$2,123,444	\$2,110,332	\$2,102,875	\$1,347,790	\$1,419,279
MANDATORY TRANSFERS	1,068,042	1,141,248	1,092,406	1,566,941	1,452,151
NON-MANDATORY TRANSFERS	2,317,969	1,486,262	5,085,291	1,925,881	3,190,616
TOTAL TRANSFERS	\$5,509,455	\$4,737,842	\$8,280,572	\$4,840,612	\$6,062,046
TOTAL EDUCATIONAL & GENERAL	\$62,072,355	\$62,557,342	\$69,071,610	\$73,174,541	\$77,474,456

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<u>AUXILIARY ENTERPRISES</u>					
ACCRUED LEAVE ADJUSTMENT	(\$11,468)	\$465	\$814	\$8,621	\$4,391
AUXILIARY DEBT SERVICE	-	319,506	62,008	18,928	74,231
AUXILIARY FACILITY REMODELING	757	-	-	10,270	191,046
AUXILIARY MAINT & IT ALLOCATIONS	1,533,700	2,000,863	1,870,407	2,076,519	2,246,764
CONCESSIONS AND VENDING	218,981	242,906	239,011	275,902	314,719
FOOD SERVICES	22,127	50,181	66,406	59,137	93,424
GOLF COURSE	170,745	199,007	181,359	181,349	184,055
HOUSING DEBT SERVICE	1,398,682	1,686,280	1,619,093	2,556,802	2,222,170
HOUSING LAUNDRY	11,481	2,000	2,000	-	-
HOUSING TELECOMM	380,507	357,256	381,027	348,389	296,472
HOUSING TRANSFERS	17,700	30	1,305,130	1,454,225	527,490
NON-MANDATORY TRANSFERS-AUX	97,406	-	-	-	-
RECREATION ROOM	13,306	20,411	23,620	29,658	22,163
RESIDENCE HALL-BLDG SERVICES	629,368	-	-	-	-
RESIDENCE HALL-O&M	768,830	720,680	749,499	840,837	920,063
SNACK VENDING	102,528	90,610	80,688	83,461	96,814
STUDENT FAMILY HOUSING-O&M	122,160	110,164	129,665	136,709	139,573
STUDENT HOUSING ADMINISTRATION	594,376	625,558	637,182	738,640	820,511
UNIVERSITY CENTER-BLDG SERVICES	91,194	96,498	87,750	121,134	103,306
UNIVERSITY CENTER-O&M	69,079	64,800	62,853	71,900	68,062
UNIVERSITY STORE	2,576,638	2,836,626	3,247,999	3,602,165	3,435,119
TOTAL AUXILIARY ENTERPRISES	\$8,808,097	\$9,423,841	\$10,746,511	\$12,614,646	\$11,760,373
TOTAL UNIVERSITY	\$70,880,452	\$71,981,183	\$79,818,121	\$85,789,187	\$89,234,829

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