

Morehead State University

Financial Summary and Reporting Guidelines 2003-2004



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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, 2003 and 2004. 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.

Beth Patrick
V.P. for Planning, Budgets & Technology

Teresa C. Johnson
Director of Budgets

Wanda K. Cox
Planning and Budget Analyst II

Rachel Erwin
Planning and Budget Analyst I

Joyce Meredith
Budget Specialist

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 2002-03 and 2003-04 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 2002-03 and 2003-04 audited financial reports and are shown on page 12. In addition, a detailed schedule of expenditures by function, by unit for the years 1999-00 through 2003-04 is presented on pages 20 through 33.

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 2002-03 and 2003-04 audited financial reports and are shown on page 14.

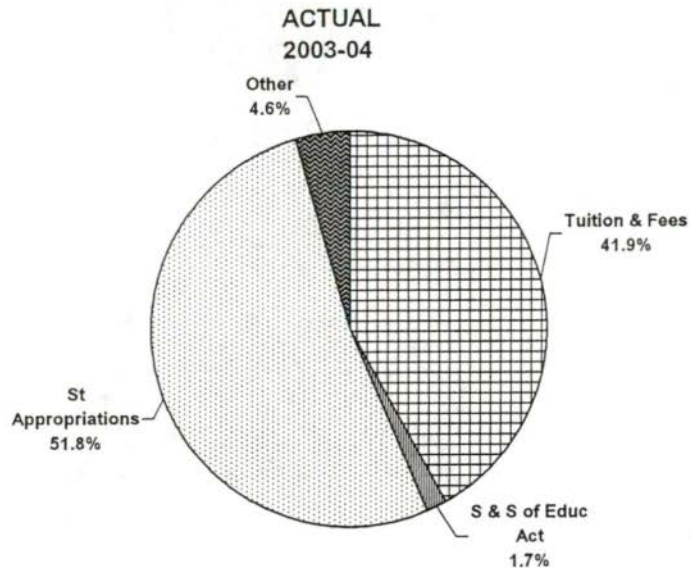
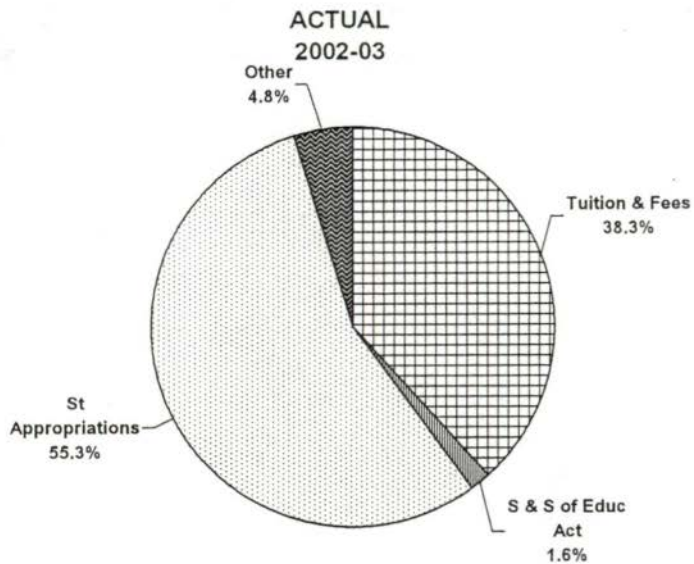
III. By Major Object Code

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
2002-03 AND 2003-04

	<u>Actual</u> <u>2002-03</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>2003-04</u>	<u>Percent</u> <u>of Total</u>
<u>Revenues by Source</u>				
Tuition and Fees	\$29,899,412	38.3%	\$34,530,904	41.9%
State Appropriations	43,115,440	55.3%	42,642,598	51.8%
Sales and Services of Educ. Activities	1,238,509	1.6%	1,398,250	1.7%
Other	3,740,237	4.8%	3,748,962	4.6%
Total Educational and General	\$77,993,598	100.0%	\$82,320,714	100.0%
Auxiliary Enterprises	11,411,406		11,633,281	
Total Revenues	<u><u>\$89,405,004</u></u>		<u><u>\$93,953,995</u></u>	

EDUCATIONAL AND GENERAL REVENUES

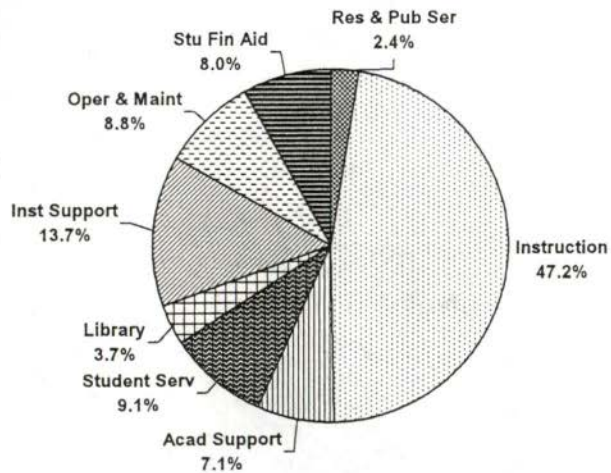


MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY FUNCTION
2002-03 AND 2003-04

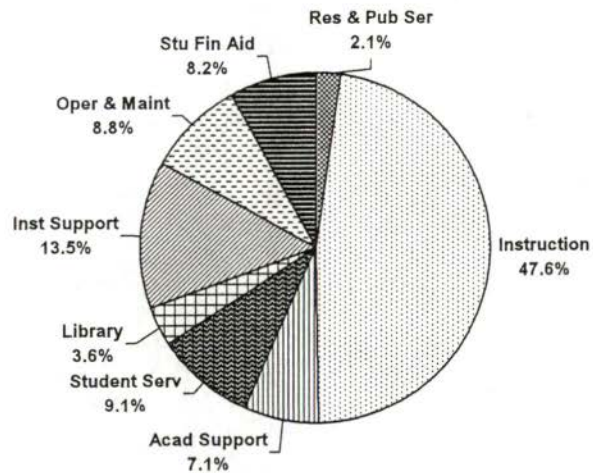
	<u>Actual</u> <u>2002-03</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>2003-04</u>	<u>Percent</u> <u>of Total</u>
<u>Educational and General</u>				
Instruction	\$ 33,701,210	47.2%	\$ 36,310,992	47.6%
Research	294,442	0.4%	226,999	0.3%
Public Service	1,430,664	2.0%	1,366,188	1.8%
Library	2,659,207	3.7%	2,738,613	3.6%
Academic Support	5,095,660	7.1%	5,382,993	7.1%
Student Services	6,460,310	9.1%	6,963,697	9.1%
Institutional Support	9,783,293	13.7%	10,324,387	13.5%
Operation & Maint. of Plant	6,306,470	8.8%	6,726,627	8.8%
Student Financial Aid	5,681,155	8.0%	6,209,730	8.2%
Total E & G Expenditures	\$ 71,412,411	100.0%	\$ 76,250,226	100.0%
Transfers	6,062,045		5,585,928	
Total Educational and General	\$ 77,474,456		\$ 81,836,154	
<u>Auxiliary Enterprises</u>				
Student Services	\$ 8,986,641	76.4%	\$ 10,000,537	80.7%
Mandatory Transfers	2,773,732	23.6%	2,388,298	19.3%
Total Auxiliary Enterprises	\$ 11,760,373	100.0%	\$ 12,388,835	100.0%
TOTAL UNIVERSITY	\$ 89,234,829		\$ 94,224,989	

EDUCATIONAL AND GENERAL EXPENDITURES

ACTUAL
2002-03



ACTUAL
2003-04

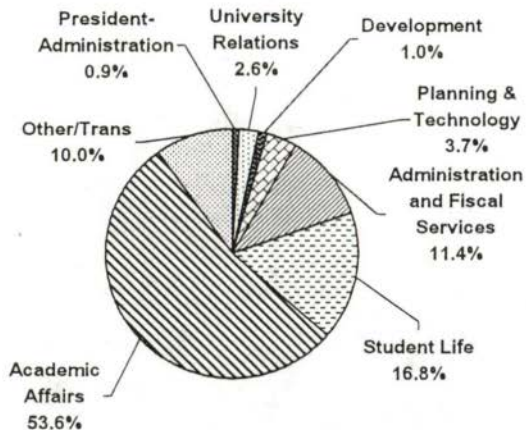


**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY DIVISION**

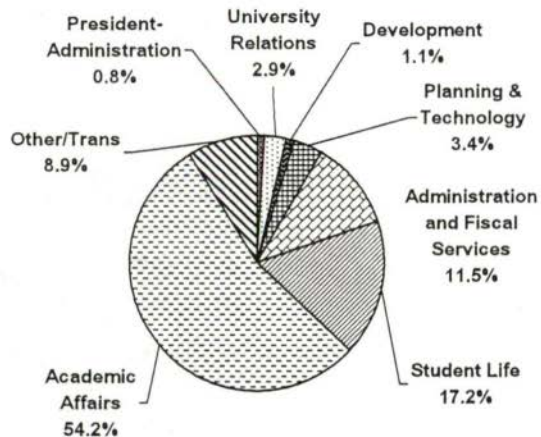
	<u>Actual 2002-03</u>	<u>Percent of Total</u>	<u>Actual 2003-04</u>	<u>Percent of Total</u>
<u>Educational and General</u>				
President-Administration	\$ 671,874	0.9%	\$ 654,825	0.8%
University Relations	2,016,550	2.6%	2,383,370	2.9%
Development	800,767	1.0%	875,564	1.1%
Planning and Technology	2,869,215	3.7%	2,794,004	3.4%
Administration and Fiscal Services	8,840,033	11.4%	9,378,313	11.5%
Student Life	13,030,131	16.8%	14,081,344	17.2%
Academic Affairs	41,523,011	53.6%	44,365,011	54.2%
Other/Transfers	7,722,875	10.0%	7,303,723	8.9%
Total Educational and General	\$ 77,474,456	100.0%	\$ 81,836,154	100.0%
<u>Auxiliary Enterprises</u>				
Planning and Technology	\$ 296,472		\$ 275,579	
Administration and Fiscal Services	7,689,639		8,796,939	
Student Life	945,980		920,338	
Other/Transfers	2,828,282		2,395,979	
Total Auxiliary Enterprises	\$ 11,760,373		\$ 12,388,835	
TOTAL UNIVERSITY	\$ 89,234,829		\$ 94,224,989	

EDUCATIONAL AND GENERAL EXPENDITURES

ACTUAL
2002-03



ACTUAL
2003-04

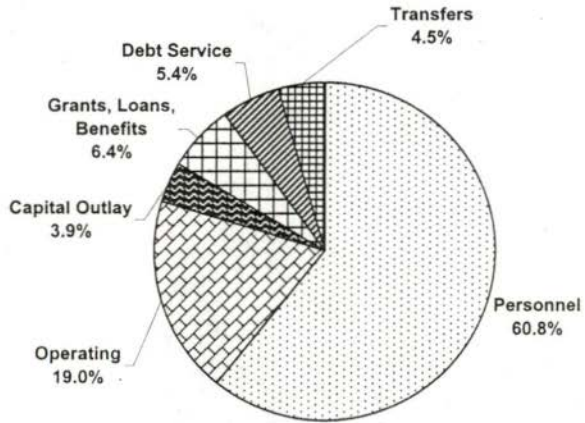


**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2002-03 AND 2003-04**

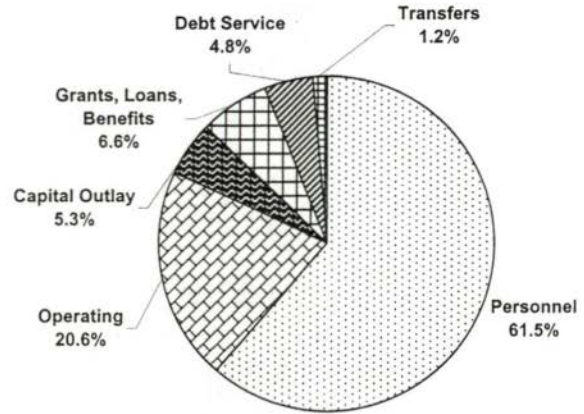
	<u>Actual 2002-03</u>	<u>Percent of Total</u>	<u>Actual 2003-04</u>	<u>Percent of Total</u>
<u>Expenditures by Major Object</u>				
Personnel	\$ 54,232,713	60.8%	\$ 57,940,346	61.5%
Operating	16,986,503	19.0%	19,368,203	20.6%
Capital Outlay	3,448,522	3.9%	4,970,057	5.3%
Grants, Loans, Benefits	5,681,155	6.4%	6,209,730	6.6%
Debt Service	4,809,528	5.4%	4,554,605	4.8%
Transfers	4,076,408	4.5%	1,182,048	1.2%
Total Expenditures	<u><u>\$ 89,234,829</u></u>	<u><u>100.0%</u></u>	<u><u>\$ 94,224,989</u></u>	<u><u>100.0%</u></u>

EXPENDITURES BY MAJOR OBJECT

ACTUAL
2002-03



ACTUAL
2003-04



MOREHEAD STATE UNIVERSITY
 STATISTICAL SUMMARY
 1999-00 Through 2003-04

	<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>Actual</u> <u>2003-04</u>
<u>Unrestricted E & G Revenues</u>					
<u>Percentage By Source</u>					
Tuition & Fees	33.54%	32.92%	38.94%	38.33%	41.90%
State Appropriations	59.86%	60.67%	56.00%	55.28%	51.80%
Sales & Service of Ed. Activities	1.95%	1.97%	1.61%	1.59%	1.80%
Other Sources	4.65%	4.44%	3.45%	4.80%	4.50%
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	45.85%	45.87%	46.20%	47.19%	47.60%
Research	0.39%	0.27%	0.39%	0.41%	0.30%
Public Service	2.16%	2.33%	2.26%	2.00%	1.80%
Libraries	4.15%	3.90%	3.76%	3.72%	3.60%
Academic Support	7.68%	7.16%	7.60%	7.14%	7.10%
Student Services	10.45%	10.21%	9.61%	9.05%	9.10%
Institutional Support	13.93%	14.28%	14.15%	13.70%	13.50%
O & M of Plant	8.63%	8.28%	8.24%	8.83%	8.80%
Student Financial Aid	6.76%	7.70%	7.79%	7.96%	8.20%
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
1999-00 Through 2003-04**

	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04
<u>SELECTED FINANCIAL DATA</u>					
<u>Financial Condition</u>					
Fund Balance - Unallocated	\$1,136,157	\$1,662,187	\$0	\$0	\$0
Change In Unallocated Fund Balance	(\$1,645,572)	\$526,030	(\$1,662,187)	\$0	\$0
Bonds Payable (Long Term Debt)	\$36,141,882	\$29,858,344	\$33,004,681	\$28,144,775	\$30,117,419
Debt Per FTE Student	\$5,865	\$4,695	\$4,805	\$3,895	\$4,170
<u>Source of Funds</u>					
Tuition & Fees	\$21,783,409	\$23,512,679	\$29,478,793	\$29,899,412	\$34,530,904
Tuition & Mandatory Fees Per Semester, Undergraduate In-State Student	\$1,220	\$1,255	\$1,355	\$1,463	\$1,682
Private Gifts to University	\$2,473,524	\$1,764,630	\$1,920,580	\$2,128,385	\$3,279,221
Number of Active Alumni	7,026	6,122	5,962	*43,102	45,376
<u>Use of Unrestricted Current Funds</u>					
Total E&G Expenditures	\$57,819,500	\$60,791,038	\$73,174,541	\$77,474,456	\$81,836,154
Per FTE Student	\$9,383	\$9,560	\$10,653	\$10,723	\$11,332
Instructional Expenditures	\$26,512,114	\$27,881,794	\$31,643,700	\$33,701,210	\$36,310,993
Per FTE Student	\$4,303	\$4,385	\$4,607	\$4,665	\$5,028
Institutional Financial Aid	\$3,907,897	\$4,683,299	\$5,318,167	\$5,681,155	\$6,209,730
Per FTE Student	\$634	\$736	\$774	\$786	\$860
FTE Students (Fall semester)	6,162	6,359	6,869	7,225	7,222

*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 refers to the number of alumni who are "reachable."

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT

Classified by Function
 Per Audited Financial Statements
 1999-00 Through 2003-04

	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04
<u>INSTRUCTION</u>					
ACADEMIC SUPPORT AND RETENTION	\$393,943	\$427,038	\$366,853	\$776,560	\$810,873
ACCOUNTING, ECONOMICS & FINANCE	1,444,094	1,396,072	1,529,713	1,644,102	1,778,480
ACCRUED LEAVE ADJUSTMENT	4,096	31,067	39,418	13,778	77,589
AGRICULTURE & HUMAN SCIENCES	872,595	1,046,805	1,072,295	1,088,483	992,802
ART	733,245	765,245	901,421	956,717	1,027,054
BIOLOGICAL & ENVIRON. SCIENCES	1,148,251	1,123,078	1,275,442	1,253,888	1,282,817
CHILD DEVELOPMENT	-	-	201,934	273,867	305,447
CLEARINGHOUSE SCHOOL SERVICES	8,252	1,082	209	-	-
COMMUNICATION & THEATRE	1,480,735	1,487,325	1,645,889	1,883,045	2,018,246
COUNCIL/LEADERSHIP/ADULT/EDUC	1,117,087	1,180,266	1,270,526	1,142,529	1,367,253
DIETETICS	15,191	12,950	11,863	9,567	7,886
DISTANCE LEARNING EDUCATION	300,393	477,144	476,584	535,956	616,834
EDUCATIONAL SERVICES UNIT	253,296	279,147	309,419	337,699	336,228
ELEMENTARY READING & SPECIAL ED.	1,832,263	1,768,695	2,044,156	2,412,548	2,559,265
ENGLISH, FOREIGN LANG. & PHIL.	2,101,154	2,155,564	2,317,557	2,469,258	2,580,524
EQUESTRIAN PROGRAM	58,764	72,981	66,354	59,830	60,021
GEOGRAPHY, GOVERNMENT & HISTORY	1,103,968	1,045,055	1,184,043	1,278,153	1,398,981

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT

Classified by Function

Per Audited Financial Statements

1999-00 Through 2003-04

	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04
HEALTH, PE & SPORT SCIENCE	1,077,008	1,012,075	1,194,064	1,223,920	1,280,806
HINDMAN DLS	107,510	108,517	62,509	36,918	24,689
HONORS LEADERSHIP RES COLLEGE	-	-	128,483	153,916	166,186
HUMAN SCIENCES	845	-	-	-	-
INDUSTRIAL EDUCATION & TECHNOLOGY	853,419	847,444	952,455	957,080	920,309
INFORMATION SYSTEMS	1,117,646	1,224,696	1,413,537	1,621,320	1,786,016
INST. REG. ANALYSIS & PUB. POL.	611,242	786,041	1,188,064	1,510,525	1,531,012
INTERNATIONAL EDUCATION	3,605	53,807	181,402	180,238	169,417
MANAGEMENT AND MARKETING	974,592	934,046	1,292,094	1,310,011	1,286,183
MAT PROGRAM (SECONDARY ED)	-	-	-	-	54,754
MATH AND COMPUTER SCIENCE	1,204,916	1,232,874	1,422,978	1,435,640	1,704,136
MILITARY SCIENCE	22,096	24,163	26,816	21,113	25,024
MSU AT ASHLAND	132,383	142,638	151,618	160,174	166,733
MSU AT JACKSON	33,789	35,400	45,056	125,037	143,774
MSU AT MT. STERLING	-	-	-	-	141,101
MSU AT PRESTONSBURG	172,916	182,973	189,593	154,675	227,558
MSU AT WEST LIBERTY	145,674	146,544	166,663	174,500	187,006
MUSIC	1,513,284	1,620,115	1,759,826	1,760,787	1,901,045

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT

Classified by Function
 Per Audited Financial Statements
 1999-00 Through 2003-04

	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04
NURSING AND ALLIED HEALTH	-	-	3,174	5,992	4,139
NURSING AND ALLIED HEALTH-ADN	421,156	405,264	418,742	415,899	485,735
NURSING AND ALLIED HEALTH-BSN	642,026	693,766	816,158	780,888	662,586
PHYSICAL SCIENCES	1,296,609	1,338,052	1,291,410	1,380,338	1,437,443
PRIMARY-16+ PROGRAM	-	-	52,696	253,440	157,389
PRO WRITING LAB	-	-	-	4,536	-
PSYCHOLOGY	858,751	819,000	\$866,927	929,000	922,789
RAD TECH PROGRAM	336,521	344,724	423,755	472,137	513,421
REGIONAL CAMPUS	184,769	187,375	215,356	194,583	182,662
SOCIOLOGY	1,165,996	1,184,665	1,336,070	1,287,008	1,387,462
SPACE SCIENCE CENTER	-	196,167	190,838	121,989	138,732
SUMMER SESSIONS	6,382	906	-	-	-
UNDISTRIBUTED INSTR SUPPORT	369,774	619,194	612,635	459,968	1,020,927
UNIVERSITY BAND	43,271	38,357	39,928	40,908	40,388
VET TECH PROGRAM	253,545	296,134	277,767	290,674	312,943
VIRTUAL MBA PROGRAM	84,176	85,428	100,378	96,206	100,732
WHITESBURG DLS	2,845	-	-	-	-
WOMEN'S STUDIES PROGRAM	4,022	5,343	2,992	4,058	4,058
WRITING CENTER	4,019	46,572	31,097	1,752	3,536
TOTAL INSTRUCTION	\$26,512,114	\$27,881,794	\$31,568,757	\$33,701,210	\$36,310,992

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT

Classified by Function
 Per Audited Financial Statements
 1999-00 Through 2003-04

	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04
<u>RESEARCH</u>					
CTR EDUCATIONAL RES. & LEAD.	\$9,472	\$8,518	\$8,493	\$11,481	\$10,507
FACULTY RESEARCH	213,680	158,557	254,999	282,961	216,492
TOTAL RESEARCH	\$223,152	\$167,075	\$263,492	\$294,442	\$226,999
<u>PUBLIC SERVICE</u>					
ACCRUED LEAVE ADJUSTMENT	(\$1,820)	\$2,570	\$6,591	(\$6,445)	(\$4,392)
COMMUNITY DEVELOPMENT	63,862	8,958	270	-	-
COMMUNITY RECYCLING	-	23,000	23,000	23,000	23,000
CONFERENCE SERVICES	149,035	160,038	164,241	161,087	154,774
CONTINUING EDUCATION	128,080	129,560	103,697	107,526	84,147
CORRECTIONAL RESEARCH & TRAINING	88,934	96,843	102,216	102,471	106,994
CTR TRADITIONAL MUSIC	-	-	120,234	162,404	179,727
ENGLISH LANGUAGE CENTER	164,316	266,177	278,080	115,420	-
FOLK ART CENTER	206,738	211,754	195,051	227,601	288,857
IN SERVICE TEACHER EDUCATION	24,021	19,473	13,134	5,504	12,592
IRAPP E KY WOMEN IN LEADERSHIP	1,437	1,691	1,758	-	-
MSU PUBLIC RADIO	389,632	457,365	446,302	498,014	487,029
TEACHER EDUCATION	6,699	6,420	-	-	-

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	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04
WATER ANALYSIS LAB	29,226	34,350	36,090	34,083	33,459
WOCS	-	-	55,827	-	-
TOTAL PUBLIC SERVICE	\$1,250,160	\$1,418,199	\$1,546,491	\$1,430,665	\$1,366,188
<u>LIBRARIES</u>					
LIBRARY AND INSTRUCTIONAL MEDIA	\$2,400,521	\$2,371,488	\$2,568,186	\$2,659,207	\$2,738,613
TOTAL LIBRARIES	\$2,400,521	\$2,371,488	\$2,568,186	\$2,659,207	\$2,738,613
<u>ACADEMIC SUPPORT</u>					
ACADEMIC COMP-IT ALLOCATION	\$1,123,661	\$1,028,904	\$1,204,791	\$783,098	\$834,523
ACADEMIC COMPUTING	415,225	397,954	347,917	422,492	325,567
ACADEMIC OUTREACH/SUPPORT	513,370	505,693	611,950	249,394	277,431
ACCRUED LEAVE ADJUSTMENT	(8,506)	4,085	21,131	11,555	2,564
AREA HEALTH EDUCATION SYSTEMS	11,809	12,021	11,337	11,977	-
ART GALLERY	6,391	7,068	7,159	10,453	9,070
COLLEGE OF BUSINESS, DEAN	259,777	245,935	258,679	268,806	260,752
COLLEGE OF EDUCATION, DEAN	100,662	108,516	586,627	511,770	585,740
COLLEGE OF HUMANITIES, DEAN	265,295	226,213	181,759	190,051	195,196
COLLEGE OF SCIENCE & TECH, DEAN	448,623	442,544	467,499	403,832	414,328
COUNSELING & HEALTH CENTER	406,132	412,366	464,784	584,436	645,682

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CRITICAL THINKING CENTER	14,173	14,978	5,494	5,402	1,639
CTR TEACHING & LEARNING	-	-	64,876	83,950	76,468
FACULTY DEVELOPMENT	16,111	32,781	-	-	-
FACULTY SENATE	15,071	15,053	15,868	16,184	16,790
FARM MAINTENANCE	141,254	174,050	144,410	177,979	179,674
GRADUATE PROGRAMS	119,492	126,355	140,308	153,897	199,790
HONORS PROGRAM	37,619	38,388	41,583	30,308	45,619
RESEARCH, GRANTS & CONTRACTS	303,514	267,443	344,418	365,145	388,689
SACS 2000	95,841	6,606	722	-	-
STUDENT PUBLICATIONS	59,254	61,560	59,085	48,457	48,907
UNDERGRADUATE PROGRAMS	216,614	209,228	200,918	233,214	226,890
UNIVERSITY FARM	240,929	332,069	433,234	359,032	470,383
UNIVERSITY WELLNESS CENTER	152,749	185,512	199,040	174,228	177,292
TOTAL ACADEMIC SUPPORT	\$4,955,060	\$4,855,322	\$5,813,589	\$5,095,660	\$5,382,993
 <u>STUDENT SERVICES</u>					
ACCRUED LEAVE ADJUSTMENT	\$8,114	\$5,685	(\$3,631)	\$9,386	\$35,933
ADMISSIONS	646,950	779,302	752,458	817,960	804,442
CAREER SERVICES	99,770	90,347	95,512	96,565	120,464
CHEERLEADERS	23,344	23,196	17,521	15,929	20,389

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	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04
EAGLECARD OFFICE	81,935	85,676	459,002	152,517	156,633
INTRAMURALS	93,910	93,760	103,320	96,425	98,045
MULTICULTURAL STUDENT SERVICES	147,447	128,179	172,242	173,288	150,415
REGISTRAR	314,136	339,498	394,228	426,560	446,126
STUDENT ACTIVITIES	543,228	485,481	477,735	449,691	333,129
STUDENT DEVELOPMENT	93,061	103,831	134,951	16,032	11
STUDENT FINANCIAL AID	536,048	537,601	589,030	587,161	611,890
STUDENT WELLNESS	70,600	76,629	79,894	82,695	77,486
SWIMMING POOL	51,267	46,070	48,738	133,487	139,017
TEACHER RECRUITMENT PROGRAM	-	-	-	-	57,445
TESTING CENTER	105,022	107,667	110,716	108,239	119,860
SUBTOTAL STUDENT SERVICES	\$2,814,832	\$2,902,922	\$3,431,716	\$3,165,935	\$3,171,284
<u>STUDENT SERVICES-ATHLETICS</u>					
CROSS COUNTRY	\$116,307	\$126,924	\$130,935	\$133,272	\$164,191
FOOTBALL	417,886	398,098	415,103	450,164	500,449
MENS BASEBALL	175,524	171,908	201,106	204,704	199,965
MENS BASKETBALL	409,274	424,641	489,092	510,865	583,672
MENS GOLF	57,101	55,896	65,052	67,457	79,191
OFFICE OF ATHLETICS	323,465	332,399	338,262	477,043	694,881

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	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04
RIFLE	34,813	35,147	33,573	38,108	38,225
SPORTS INFORMATION	131,014	128,809	133,788	143,365	145,791
TENNIS	131,130	138,547	150,845	150,773	166,435
TRAINER	120,223	128,644	114,575	133,393	163,508
WOMENS BASKETBALL	360,658	393,107	431,933	447,186	450,486
WOMENS SOCCER	97,413	112,341	118,483	131,769	172,063
WOMENS SOFTBALL	169,639	166,391	183,756	208,412	229,809
WOMENS VOLLEYBALL	171,390	183,374	175,725	197,864	203,745
SUBTOTAL STUDENT SERVICES-ATHLETICS	\$2,715,837	\$2,796,226	\$2,982,228	\$3,294,375	\$3,792,412
TOTAL STUDENT SERVICES	\$5,530,669	\$5,699,148	\$6,413,944	\$6,460,310	\$6,963,697
<u>INSTITUTIONAL SUPPORT</u>					
ACCOUNTING & BUDGETARY CONTROL	\$714,206	\$767,459	\$730,225	\$879,528	\$958,067
ACCRUED LEAVE ADJUSTMENT	25,180	(6,333)	25,253	42,905	46,859
AFFIRMATIVE ACTION	23,730	26,327	28,930	74,581	85,952
AMERICANS WITH DISABILITIES ACT	1,335	2,214	4,176	697	924
ASHLAND CENTER FACILITY	100,497	100,678	100,722	66,252	72,888
BIG SANDY CENTER FACILITY	139,657	139,833	139,987	128,250	111,875

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	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04
BOARD OF REGENTS	7,014	18,457	23,412	10,139	10,309
CHILD CARE CENTER	118,798	116,562	134,300	137,842	147,680
CULTURAL DIVERSITY	9,029	12,371	37,500	24,125	14,881
DEVELOPMENT & ALUMNI RELATIONS	752,736	559,482	580,984	591,366	-
OFFICE OF DEVELOPMENT	-	-	-	-	657,006
DOCUMENT SERVICES	-	-	112,186	81,838	130,703
EAGLECARD OFFICE	-	20,954	-	-	-
FACULTY/STAFF BENEFITS	529,539	526,189	559,238	312,868	306,991
FISCAL SERVICES	138,240	137,760	144,188	61,530	-
HUMAN RESOURCES	442,108	497,979	489,054	532,026	549,216
INFORMATION TECHNOLOGY	1,188,975	1,320,411	1,446,359	951,332	951,337
INFORMATION TECHNOLOGY-ALLOC.	(1,420,885)	(1,218,487)	(1,443,856)	(1,037,807)	(1,065,463)
INST RESEARCH & COMPUTER APP	151,361	148,292	170,187	648,768	675,364
INTERNAL AUDITS	45,784	40,502	72,756	76,041	80,129
LICKING VALLEY CENTER FACILITY	58,350	58,450	48,631	48,631	-
PAYROLL	134,788	112,893	110,453	125,796	129,455
POST OFFICE	98,762	100,490	106,368	112,550	150,946
PRESIDENT	476,824	700,261	558,095	562,332	542,759

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	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04
PROVOST & EXEC. VP	329,053	379,229	351,571	387,385	399,065
PUBLIC SAFETY	639,164	738,101	798,166	848,429	891,746
STAFF CONGRESS	8,403	8,585	8,952	10,174	8,529
SUPPORT SERVICES	212,395	266,919	290,600	250,993	260,354
TECHNOLOGY PROJECTS	602,270	246,687	516,291	262,213	272,005
TELECOMMUNICATIONS	565,744	429,230	491,593	559,639	506,069
UNDISTRIBUTED INST SUPPORT	418,530	798,539	637,962	1,012,678	1,058,519
UNIVERSITY COMMUNICATIONS	200,802	217,823	187,198	208,369	212,096
UNIVERSITY MARKETING	271,161	273,008	512,171	576,355	794,875
VP FOR ADMIN & FISCAL SERVICES	171,268	173,108	165,252	192,538	196,646
VP FOR DEVELOPMENT	-	-	199,801	209,401	218,558
VP FOR PLAN, BUD & TECH	189,519	193,004	263,591	279,480	294,602
VP FOR STUDENT LIFE	284,454	291,914	320,209	292,077	363,362
VP FOR UNIVERSITY RELATIONS	421,833	482,009	288,825	261,969	290,083
TOTAL INSTITUTIONAL SUPPORT	\$8,050,624	\$8,680,900	\$9,211,330	\$9,783,290	\$10,324,387

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	Actual 1999-00	Actual 2000-01	Actual 2001-02	Actual 2002-03	Actual 2003-04
<u>OPERATION & MAINTENANCE OF PLANT</u>					
ACCRUED LEAVE ADJUSTMENT	(\$7,952)	(\$1,562)	\$19,115	\$20,972	\$8,969
ASHLAND FACILITY	-	-	-	34,380	34,470
BUILDING MAINTENANCE	1,446,752	1,373,774	1,627,936	1,589,856	1,713,832
BUILDING SERVICES	1,685,900	1,658,825	1,815,563	1,780,542	1,818,836
E&G FACILITY REMODELING	337,722	344,598	287,893	810,635	1,106,755
E&G FACILITY REMODELING IA	(4,905)	(3,614)	(79)	1,045	7,041
E&G UTILITIES ¹	807,020	790,670	943,294	894,552	1,035,727
ENGINEERING SERVICES	168,924	183,017	164,020	154,041	148,406
ENV. HEALTH AND SAFETY	98,493	92,530	105,673	87,883	78,378
GENERAL SERVICES	280,698	268,750	307,332	358,671	404,789
LANDSCAPING & GROUNDS MAINT.	266,639	267,380	229,063	246,735	238,423
MAINTENANCE ALLOCATIONS	(1,703,639)	(1,680,824)	(1,837,454)	(1,992,055)	(1,982,778)
MOTOR POOL	213,712	285,146	358,506	492,583	238,952
PEST CONTROL	26,818	24,256	19,190	27,842	27,741
PHYSICAL PLANT ADMINISTRATION	651,838	677,631	733,514	674,129	741,644
POWER PLANT	664,831	659,300	789,055	956,327	937,611
PRESTONSBURG FACILITY	-	-	-	12,078	11,562
RECYCLING PROGRAM	43,641	49,100	45,643	51,579	57,273
UPHOLSTERY SHOP	9,992	12,000	9,994	-	-

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WAREHOUSE	2,819	32,835	(41,685)	1,456	(2,606)
WEST LIBERTY FACILITY	-	-	53,400	103,220	101,601
TOTAL OPERATION & MAINT. OF PLANT	\$4,989,303	\$5,033,812	\$5,629,973	\$6,306,471	\$6,726,628
<u>STUDENT FINANCIAL AID</u>					
GRANTS AND SCHOLARSHIPS	\$3,907,897	\$4,683,299	\$5,318,167	\$5,681,155	\$6,209,730
TOTAL STUDENT FINANCIAL AID	\$3,907,897	\$4,683,299	\$5,318,167	\$5,681,155	\$6,209,730
TOTAL EDUCATIONAL & GENERAL EXPENDITURES	\$57,819,500	\$60,791,038	\$68,333,929	\$71,412,410	\$76,250,227
<u>TRANSFERS</u>					
E&G DEBT SERVICE	\$2,110,332	\$2,102,875	\$1,347,790	\$1,419,279	\$1,435,882
MANDATORY TRANSFERS	1,141,248	1,092,406	1,566,941	1,452,151	1,359,085
NON-MANDATORY TRANSFERS	1,486,262	5,085,291	1,925,881	3,190,616	2,790,961
TOTAL TRANSFERS	\$4,737,842	\$8,280,572	\$4,840,612	\$6,062,046	\$5,585,928
TOTAL EDUCATIONAL & GENERAL	\$62,557,342	\$69,071,610	\$73,174,541	\$77,474,456	\$81,836,154

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<u>AUXILIARY ENTERPRISES</u>					
ACCRUED LEAVE ADJUSTMENT	\$465	\$814	\$8,621	\$4,391	\$7,496
AUXILIARY DEBT SERVICE	319,506	62,008	18,928	74,231	74,230
AUXILIARY FACILITY REMODELING	-	-	10,270	191,046	1,060,676
AUXILIARY MAINT & IT ALLOCATIONS	2,000,863	1,870,407	2,076,519	2,246,764	2,213,718
CONCESSIONS AND VENDING	242,906	239,011	275,902	314,719	310,316
FOOD SERVICES	50,181	66,406	59,137	93,424	78,079
GOLF COURSE	199,007	181,359	181,349	184,055	215,524
HOUSING DEBT SERVICE	1,686,280	1,619,093	2,556,802	2,222,170	2,397,564
HOUSING LAUNDRY	2,000	2,000	-	-	-
HOUSING TELECOMM	357,256	381,027	348,389	296,472	275,579
HOUSING TRANSFERS	30	1,305,130	1,454,225	527,490	(83,312)
RECREATION ROOM	20,411	23,620	29,658	22,163	(347)
RESIDENCE HALL-O&M	720,680	749,499	840,837	920,063	1,001,780
SNACK VENDING	90,610	80,688	83,461	96,814	102,761
STUDENT FAMILY HOUSING-O&M	110,164	129,665	136,709	139,573	145,538
STUDENT HOUSING ADMINISTRATION	625,558	637,182	738,640	820,511	823,574
UNIVERSITY CENTER-BLDG SERVICES	96,498	87,750	121,134	103,306	97,111

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UNIVERSITY CENTER-O&M	64,800	62,853	71,900	68,062	82,603
UNIVERSITY STORE	2,836,626	3,247,999	3,602,165	3,435,119	3,585,944
TOTAL AUXILIARY ENTERPRISES	\$9,423,841	\$10,746,511	\$12,614,646	\$11,760,373	\$12,388,835
TOTAL UNIVERSITY	\$71,981,183	\$79,818,121	\$85,789,187	\$89,234,829	\$94,224,989

*Office of Vice President
for
Planning, Budgets
&
Technology*

Morehead State University is committed to providing equal educational opportunities to all persons regardless of race, color, national origin, age, religion, sex, or disability in its educational programs, services, activities, employment policies, and admission of students to any program of study. In this regard the University conforms to all the laws, statutes, and regulations concerning equal employment opportunities and affirmative action. This includes: Title VI and Title VII of the Civil Rights Act of 1964, Title IX of the Education Amendments of 1972, Executive Orders 11246 and 11375, Equal Pay Act of 1963, Vietnam Era Veterans Readjustment Assistance Act of 1974, Age Discrimination in Employment Act of 1967, Sections 503 and 504 of the Rehabilitation Act of 1973, Americans with Disabilities Act of 1990, and Kentucky Revised Statutes 207.130 to 207.240. Vocational educational programs at Morehead State University supported by federal funds include industrial education, vocational agriculture, business education, home economics education and the associate degree program in nursing.

Any inquiries should be addressed to the Affirmative Action Officer/ADA Coordinator, Morehead State University, 314 Allie Young Hall, Morehead, KY 40351; telephone (606) 783-2085.