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Introduction

This publication was prepared by the Office of the Vice President for 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, 2009 and 2010. Explanations of the various formats and classifications of the financial data are also provided.

This publication should promote a basic understanding of the University's revenues and expenditures. Please contact the Office of the Vice President for 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:

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 2008-09 and 2009-10 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 2008-09 and 2009-10 audited financial reports and are shown on page 12. In addition, a detailed schedule of expenditures by function, by unit for the years 2005-06 through 2009-10 is presented on pages 20 through 34.

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 2008-09 and 2009-10 audited financial reports and are shown on page 14.

III. By Major Object Code

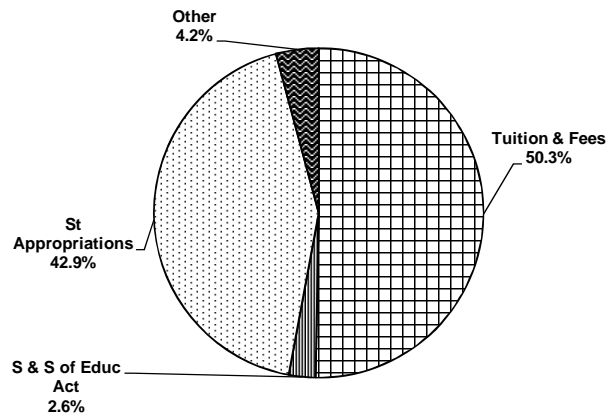
This reporting format reflects total expenditures by major category such as personnel, operating, and capital outlay. This format assists with the establishment of administrative fiscal policies. A schedule of total unrestricted expenditures by major object code is presented on page 16.

**MOREHEAD STATE UNIVERSITY
UNRESTRICTED REVENUES
2008-09 AND 2009-10**

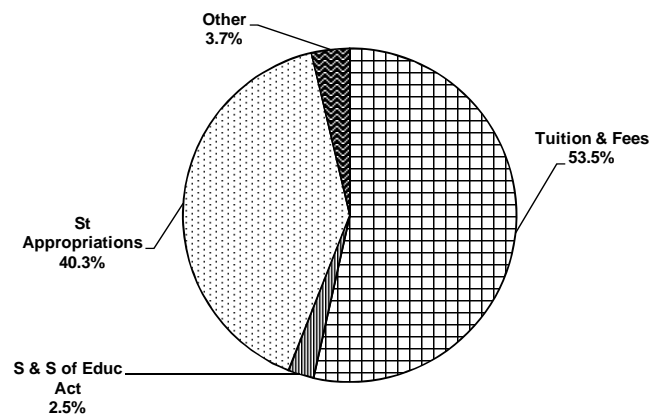
	<u>Actual 2008-09</u>	<u>Percent of Total</u>	<u>Actual 2009-10</u>	<u>Percent of Total</u>
<u>Revenues by Source</u>				
Tuition and Fees	\$ 53,765,774	50.3%	\$ 57,047,105	53.5%
State Appropriations	45,830,676	42.9%	43,031,646	40.3%
Sales and Services of Educ. Activities	2,708,906	2.6%	2,662,646	2.5%
Other	4,517,078	4.2%	3,994,688	3.7%
Total Educational and General	\$106,822,434	100.0%	\$ 106,736,085	100.0%
Auxiliary Enterprises	13,417,026		13,891,333	
Total Revenues	\$120,239,460		\$ 120,627,418	

EDUCATIONAL AND GENERAL REVENUES

**ACTUAL
2008-09**



**ACTUAL
2009-10**

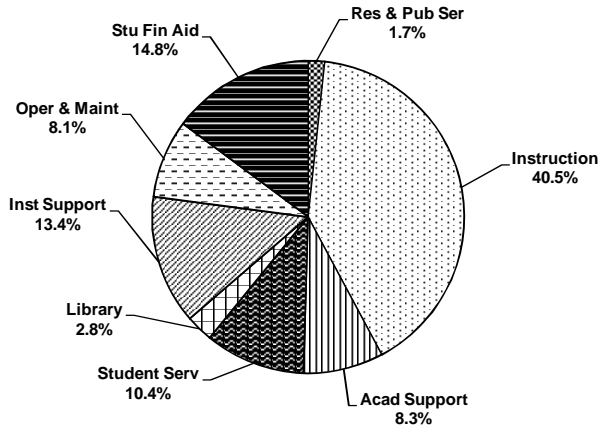


MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY FUNCTION
2008-09 AND 2009-10

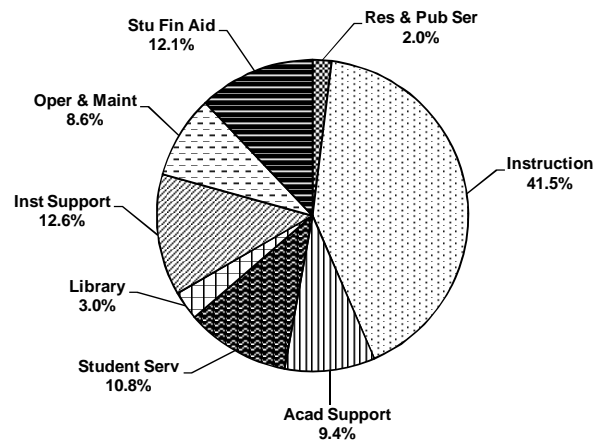
	<u>Actual</u> <u>2008-09</u>	<u>Percent</u> <u>of Total</u>	<u>Actual</u> <u>2009-10</u>	<u>Percent</u> <u>of Total</u>
<u>Educational and General</u>				
Instruction	\$ 42,894,084	40.5%	\$ 42,385,642	41.5%
Research	191,835	0.2%	174,995	0.2%
Public Service	1,556,414	1.5%	1,857,440	1.8%
Library	2,985,313	2.8%	3,040,573	3.0%
Academic Support	8,841,248	8.3%	9,574,227	9.4%
Student Services	11,020,891	10.4%	11,066,996	10.8%
Institutional Support	14,220,830	13.4%	12,892,712	12.6%
Operation & Maint. of Plant	8,554,415	8.1%	8,727,823	8.6%
Student Financial Aid	15,738,678	14.8%	12,319,725	12.1%
Total E & G Expenditures	\$ 106,003,708	100.0%	\$ 102,040,133	100.0%
Transfers	3,169,205		899,474	
Total Educational and General	\$ 109,172,913		\$ 102,939,607	
<u>Auxiliary Enterprises</u>				
Student Services	\$ 11,577,582	83.7%	\$ 12,667,060	85.4%
Mandatory Transfers	2,262,590	16.3%	2,157,702	14.6%
Total Auxiliary Enterprises	\$ 13,840,172	100.0%	\$ 14,824,762	100.0%
TOTAL UNIVERSITY	\$ 123,013,085		\$ 117,764,369	

EDUCATIONAL AND GENERAL EXPENDITURES

**ACTUAL
2008-09**



**ACTUAL
2009-10**

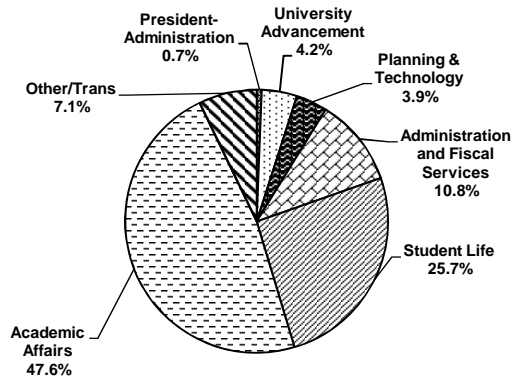


MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY DIVISION
2008-09 AND 2009-10

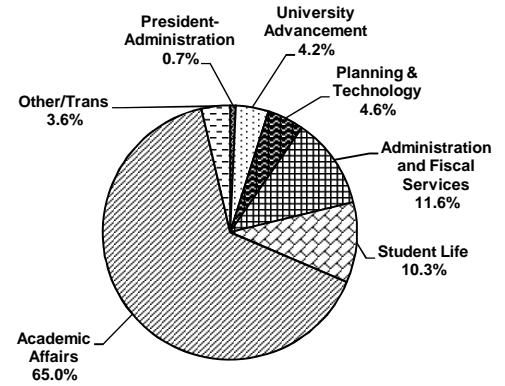
	<u>Actual 2008-09</u>	<u>Percent of Total</u>	<u>Actual 2009-10</u>	<u>Percent of Total</u>
<u>Educational and General</u>				
President-Administration	\$ 723,350	0.7%	\$ 759,201	0.7%
University Advancement	4,539,940	4.2%	4,343,101	4.2%
Planning and Technology	4,217,541	3.9%	4,739,089	4.6%
Administration and Fiscal Services	11,831,259	10.8%	11,929,663	11.6%
Student Life	28,082,095	25.7%	10,579,451	10.3%
Academic Affairs	51,991,466	47.6%	66,853,707	65.0%
Other/Transfers	7,787,262	7.1%	3,735,395	3.6%
Total Educational and General	\$ 109,172,913	100.0%	\$ 102,939,607	100.0%
<u>Auxiliary Enterprises</u>				
Planning and Technology	\$ 1,527,549		\$ 2,383,689	
Administration and Fiscal Services	9,433,818		9,550,731	
Student Life	616,214		728,580	
Other/Transfers	2,262,591		2,161,762	
Total Auxiliary Enterprises	\$ 13,840,172		\$ 14,824,762	
TOTAL UNIVERSITY	\$ 123,013,085		\$ 117,764,369	

EDUCATIONAL AND GENERAL EXPENDITURES

**ACTUAL
2008-09**



**ACTUAL
2009-10**

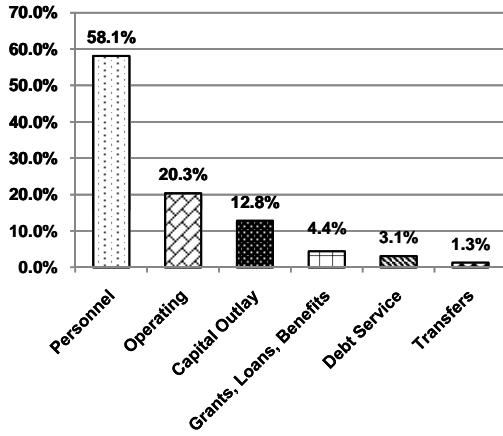


**MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY MAJOR OBJECT
2008-09 AND 2009-10**

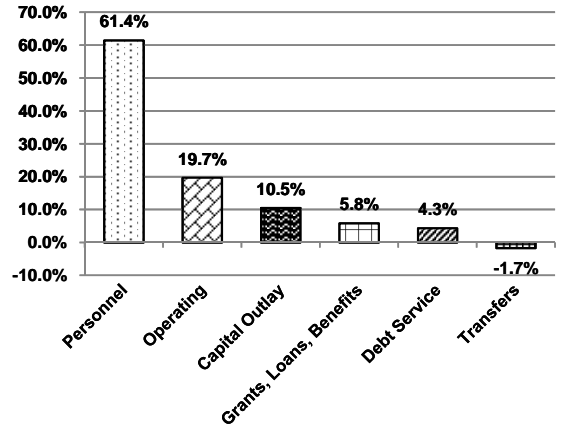
	<u>Actual 2008-09</u>	<u>Percent of Total</u>	<u>Actual 2009-10</u>	<u>Percent of Total</u>
<u>Expenditures by Major Object</u>				
Personnel	\$ 71,488,962	58.1%	\$ 72,347,367	61.4%
Operating	24,933,187	20.3%	23,208,237	19.7%
Grants, Loans, Benefits	15,738,678	12.8%	12,319,725	10.5%
Capital Outlay	5,420,462	4.4%	6,831,865	5.8%
Debt Service	3,851,374	3.1%	5,057,302	4.3%
Transfers	1,580,422	1.3%	(2,000,127)	-1.7%
Total Expenditures	<u>\$ 123,013,085</u>	<u>100.0%</u>	<u>\$ 117,764,369</u>	<u>100.0%</u>

EXPENDITURES BY MAJOR OBJECT

**ACTUAL
2008-09**



**ACTUAL
2009-10**



MOREHEAD STATE UNIVERSITY
STATISTICAL SUMMARY
2005-06 Through 2009-10

	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>
<u>Unrestricted E & G Revenues</u>					
<u>Percentage By Source</u>					
Tuition & Fees	43.82%	45.44%	46.22%	50.31%	53.50%
State Appropriations	49.98%	46.49%	46.22%	42.89%	40.32%
Sales & Service of Ed. Activities	2.21%	2.35%	2.10%	2.59%	2.48%
Other Sources	3.99%	5.72%	5.46%	4.21%	3.70%
Total	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>	<u>100.00%</u>

<u>Unrestricted E & G Expenditures</u>					
<u>Percentages By Function</u>					
Instruction	47.08%	47.23%	45.04%	40.46%	41.54%
Research	0.33%	0.16%	0.37%	0.18%	0.17%
Public Service	1.41%	1.51%	1.44%	1.47%	1.82%
Libraries	3.21%	3.21%	3.01%	2.82%	2.98%
Academic Support	8.39%	7.02%	7.98%	8.34%	9.38%
Student Services	9.63%	10.12%	10.38%	10.39%	10.85%
Institutional Support	13.55%	12.76%	12.74%	13.42%	12.64%
O & M of Plant	8.21%	7.92%	8.45%	8.07%	8.55%
Student Financial Aid	8.19%	10.07%	10.59%	14.85%	12.07%
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
2005-06 Through 2009-10

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10
<u>SELECTED FINANCIAL DATA</u>					
<u>Financial Condition</u>					
Bonds Payable (Long Term Debt)	\$29,076,275	\$25,974,194	\$26,339,235	\$23,080,105	\$53,555,123
Debt Per FTE Student	\$4,364	\$3,665	\$3,769	\$3,385	\$7,872
<u>Source of Funds</u>					
Tuition & Fees	\$39,372,287	\$44,497,425	\$47,316,720	\$53,765,774	\$57,047,105
*Tuition & Mandatory Fees Per Semester, Undergraduate In-State Student	\$2,160	\$2,435	\$2,640	\$2,835	\$3,018
Private Gifts to University	\$2,675,239	\$2,672,649	\$1,977,187	\$2,188,897	\$2,894,001
Number of Active Alumni	47,578	48,726	49,712	48,567	49,718
<u>Use of Unrestricted Current Funds</u>					
Total E&G Expenditures	\$90,371,028	\$92,553,425	\$99,895,791	#####	\$102,939,607
Per FTE Student	\$13,565	\$13,058	\$14,295	\$16,012	\$15,132
Instructional Expenditures	\$41,311,358	\$42,461,358	\$44,518,803	\$42,894,084	\$42,385,642
Per FTE Student	\$6,201	\$5,991	\$6,371	\$6,291	\$6,230
Institutional Financial Aid	\$7,182,718	\$9,054,491	\$10,466,240	\$15,738,678	\$12,319,725
Per FTE Student	\$1,078	\$1,277	\$1,498	\$2,308	\$1,811
FTE Students (Fall semester)	6,662	7,088	6,988	6,818	6,803

* A per credit hour tuition model was implemented in the Fall of 2008

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2005-06 Through 2009-10

	<u>Actual</u> <u>2005-06</u>	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>
<u>INSTRUCTION</u>					
21ST CENTURY ED. ENTERPRISE	\$0	\$0	\$0	\$997	\$27,213
ACADEMIC ADVISING/CAREER SERVICES	643,165	741,360	814,898	-	-
ACCOUNTING, ECONOMICS & FINANCE	1,850,154	1,832,234	1,945,485	1,828,223	-
ACCRUED LEAVE ADJUSTMENT	40,639	56,975	19,647	(33,021)	21,774
AGRICULTURAL SCIENCES	-	-	-	-	869,211
AGRICULTURE & HUMAN SCIENCES	1,036,271	945,371	806,309	878,667	-
ART	1,107,417	1,160,691	1,237,674	1,217,032	-
ART AND DESIGN	-	-	-	-	1,116,246
BIOLOGY & CHEMISTRY	-	-	-	-	2,077,127
BIOLOGICAL & ENVIRON. SCIENCES	1,465,784	1,576,293	1,547,021	1,625,004	-
CAREER SERVICES	-	-	-	189,240	197,074
CHILD DEVELOPMENT	337,108	356,007	-	-	-
CLEARINGHOUSE SCHOOL SERVICES	5	-	-	-	-
COMMUNICATIONS & THEATRE	2,216,018	2,380,441	2,622,659	2,413,035	-
COUNCIL/LEADERSHIP/ADULT/EDUC	1,204,375	-	-	-	-
COMM, MEDIA & LEAD. STUDIES	-	-	-	-	1,739,632
CURRICULUM AND INSTRUCTION	2,822,905	2,472,548	2,438,011	2,560,974	-
DIETETICS	11	-	-	-	-
DISTANCE LEARNING EDUCATION	686,381	805,202	-	-	-
EARLY CHILDHOOD, ELEM. & SPECIAL ED.	-	-	-	-	2,102,149
EARTH & SPACE SCIENCES	-	-	-	-	1,863,870
EDUCATIONAL SERVICES UNIT	395,051	400,911	409,800	438,878	435,310
EDUC. UNIT FOR CHILD CARE	-	-	391,794	388,573	345,357
ENGLISH	-	-	-	-	2,037,508
ENGLISH, FOREIGN LANG. & PHIL.	2,704,048	2,866,062	2,987,526	2,952,028	-
EQUESTRIAN PROGRAM	67,026	51,193	72,196	75,094	72,655
FACULTY ESCROW-CCH	-	-	(2,261)	-	-
FIRST YEAR PROG & ACAD SERVICES	275,988	253,158	272,733	265,441	696,722
FOUNDATIONAL & GRADUATE STUDIES	-	-	-	-	1,678,114
GEOGRAPHY, GOVERNMENT & HISTORY	1,642,455	1,670,690	1,649,726	1,474,134	-
GOVERNMENT & REGIONAL ANALYSIS	-	-	-	-	335,481
HEALTH, PE & SPORT SCIENCE	1,248,189	1,275,134	1,256,956	1,255,777	-
HEALTH, WELLNESS & HUMAN PERFORM.	-	-	-	-	883,536
HINDMAN DLS	23,979	21,293	21,540	26,798	4,897
HIS, PHIL, RELIGION & LEGAL STUDIES	-	-	-	-	1,183,334
IMAGING SCIENCES	637,113	712,574	827,795	838,417	851,235
INDUSTRIAL & ENGINEERING TECHNOLOGY	965,889	1,117,155	1,187,357	1,038,838	1,097,969
INFORMATION SYSTEMS	1,873,356	1,876,234	1,793,264	1,821,361	-
INST. REG. ANALYSIS & PUBLIC POLICY	1,745,482	1,868,859	1,790,620	1,584,396	1,157,051
INSTRUCTION-OTHER	-	1,170,454	2,137,067	1,142,110	231,161
INTERNATIONAL EDUCATION	268,031	189,479	144,233	218,248	-
INTERNATIONAL & INTERDISCIPLINARY ST.	-	-	-	-	682,748
INTERNATIONAL STUDENT SERVICES	210,227	187,763	64,396	39,430	137,800
LITTLE COMPANY	-	-	-	-	30,907
MANAGEMENT AND MARKETING	1,339,642	1,223,535	1,455,000	1,449,368	-
MAT PROGRAM (MIDDLE)	71,563	61,942	-	-	-
MAT PROGRAM (SECONDARY ED)	472,910	650,895	663	-	-
MAT PROGRAM (SPEC. ED.)	94,653	93,653	96,169	57,353	32,265
MAT SECONDARY/MIDDLE	-	-	657,075	644,850	-
MATH, COMP. SCIENCES & PHYSICS	-	-	-	-	2,256,603

MOREHEAD STATE UNIVERSITY
UNRESTRICTED EXPENDITURES BY BUDGET UNIT
Classified by Function
Per Audited Financial Statements
2005-06 Through 2009-10

	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10
MATH AND COMPUTER SCIENCE	1,738,344	1,823,038	1,882,553	1,866,817	-
MIDDLE GRADES & SECONDARY EDUCATION	-	-	-	-	1,378,209
MILITARY SCIENCE	19,788	19,233	20,501	33,956	37,622
MSU AT ASHLAND	200,815	152,860	162,335	191,778	218,264
MSU AT JACKSON	157,907	163,082	188,034	189,955	196,799
MSU AT MT. STERLING	226,830	287,157	308,473	323,572	342,524
MSU AT PRESTONSBURG	268,107	229,951	271,745	264,890	239,479
MSU AT WEST LIBERTY	192,730	200,435	217,091	244,875	231,679
MSU ENTERPRISE CENTER	-	-	355,468	370,197	-
MUSIC	2,157,321	2,168,138	2,307,992	2,461,713	150,162
MUSIC, THEATRE & DANCE	-	-	-	-	2,746,192
NURSING AND ALLIED HEALTH	11,145	376,074	409,881	402,250	1,386,008
NURSING AND ALLIED HEALTH-ADN	599,050	636,114	705,790	884,162	767,926
NURSING AND ALLIED HEALTH-BSN	911,189	748,152	798,662	642,532	649,165
PHYSICAL SCIENCES	1,585,561	1,636,656	1,578,745	1,518,313	2,960
PRIMARY-16+ PROGRAM	201,929	161,431	119,525	168,379	125,837
PROFESSIONAL PROGRAMS IN EDUCATION	-	1,400,828	1,639,653	1,584,694	-
PSYCHOLOGY	1,128,179	921,799	1,020,743	974,587	1,101,083
REGIONAL CAMPUS	150,592	193,003	196,870	161,296	128,901
SCHOOL OF BUSINESS ADMIN.	-	-	-	-	5,080,173
SCHOOL OF PUBLIC AFFAIRS	-	-	-	-	413,902
SOCIOLOGY	1,735,562	1,744,242	1,968,973	1,904,276	1,886,680
SPACE SCIENCE CENTER	581,010	759,547	796,494	1,287,825	-
SUMMER SESSIONS	-	(908)	1,065	1,266	1,368
SUCCESS ACADEMY	-	13,260	55,339	42,741	80,368
THEATRE AND DANCE	-	-	-	-	53,193
UNDISTRIBUTED INSTR SUPPORT	1,474,760	272,498	264,362	318,960	345,837
UNIVERSITY BAND	49,648	43,662	53,516	54,969	53,806
VET TECH PROGRAM	354,868	358,875	423,108	474,653	467,041
VIRTUAL MBA PROGRAM	116,594	128,948	119,559	126,844	135,515
WOMEN'S STUDIES PROGRAM	3,593	5,177	6,973	7,338	-
TOTAL INSTRUCTION	\$41,311,358	\$42,461,358	\$44,518,803	\$42,894,084	\$42,385,642
<u>RESEARCH</u>					
CTR EDUCATIONAL RES. & LEAD.	\$11,697	\$12,794	\$11,564	\$8,950	\$6,082
FACULTY RESEARCH	277,200	91,113	283,807	132,728	116,741
RESEARCH GRANTS	-	26,811	40,140	29,296	35,266
RESEARCH GRANTS-IRAPP	-	10,402	13,282	-	-
UNDERGRADUATE RESEARCH	-	-	14,503	20,861	16,906
TOTAL RESEARCH	\$288,897	\$141,120	\$363,296	\$191,835	\$174,995
<u>PUBLIC SERVICE</u>					
ACCRUED LEAVE ADJUSTMENT	\$1,659	\$12,660	\$1,544	(\$89)	\$10,160
CENTER FOR JUSTICE STUDIES	-	-	-	-	118,052
COMMUNITY RECYCLING	23,000	26,000	26,500	26,500	26,500
CONTINUING EDUCATION	86,632	80,281	80,512	85,521	31,906
CORRECTIONAL RESEARCH & TRAINING	60,454	102,689	105,860	111,657	-
CTR TRADITIONAL MUSIC	229,688	225,855	242,675	243,927	201,588
CULTURAL OUTREACH/PRESERV ED	-	-	-	-	221,824
FOLK ART CENTER	320,546	351,776	367,908	391,360	171,846
IN SERVICE TEACHER EDUCATION	4,024	17,724	6,752	9,496	7

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INSTITUTE FOR ECONOMIC DEV	-	-	-	-	296,481
IRAPP E KY WOMEN IN LEADERSHIP	-	10	2	-	-
KERA	-	11	-	-	-
MSU PUBLIC RADIO	471,557	507,210	559,519	501,000	453,045
REGIONAL ENGAGEMENT	-	-	-	147,472	267,617
WATER ANALYSIS LAB	39,041	37,019	34,806	39,570	58,414
TOTAL PUBLIC SERVICE	\$1,236,599	\$1,361,235	\$1,426,078	\$1,556,414	\$1,857,440
<u>LIBRARIES</u>					
LIBRARY AND INSTRUCTIONAL MEDIA	\$2,814,584	\$2,884,454	\$2,977,619	\$2,985,313	\$3,040,573
TOTAL LIBRARIES	\$2,814,584	\$2,884,454	\$2,977,619	\$2,985,313	\$3,040,573
<u>ACADEMIC SUPPORT</u>					
ACADEMIC COMP-IT ALLOCATION	\$2,817,357	\$1,193,631	\$1,624,725	\$1,388,100	\$2,352,905
ACADEMIC COMPUTING	464,143	420,738	553,577	-	-
ACADEMIC OUTREACH/SUPPORT	340,089	284,277	379,356	355,031	-
ACADEMIC SERVICES	34,467	-	-	533,013	85,923
ACCRUED LEAVE ADJUSTMENT	3,392	21,016	54,194	47,895	(23,227)
ADULT ED & COLLEGE ACCESS	-	-	-	-	223,039
ART GALLERY	10,230	6,130	15,566	16,436	15,717
ASSESSMENT & PROFESSIONAL DEV.	-	-	-	-	344,674
ASSOC VPAA/ACAD PROGRAMS	-	-	-	-	200,199
ASSOC VPAA/UNIV OUTREACH	-	-	-	-	317,619
BOARD OF STUDENT PUBLICATIONS	47,740	22,703	27,656	25,322	35,708
COLLEGE OF BUSINESS, DEAN	270,515	226,146	333,431	436,140	-
COLLEGE OF BUS & PUBLIC AFFAIRS, DEAN	-	-	-	-	405,476
COLLEGE OF EDUCATION, DEAN	394,120	531,446	549,387	612,776	682,421
COLLEGE OF HUMANITIES, DEAN	222,763	245,828	306,148	153,812	-
COLLEGE OF HUM, ARTS & SOC SCI, DEAN	-	-	-	-	156,612
COLLEGE OF SCIENCE & TECH, DEAN	253,068	474,864	393,592	340,728	336,157
COUNSELING & HEALTH CENTER	722,339	696,750	771,858	850,571	859,439
CBPA, STUDENT SERVICES CENTER	-	-	-	-	98,778
CRITICAL THINKING CENTER	5,459	4,324	-	-	-
CTR TEACHING & LEARNING	50,145	49,163	301,281	63,908	36,388
FACULTY SENATE	5,812	6,088	10,599	12,002	11,902
FARM MAINTENANCE	215,627	209,468	231,348	241,753	236,414
GRADUATE PROGRAMS	203,086	-	-	-	-
HONORS PROGRAM	59,114	55,751	56,625	48,184	22,198
INFO TECH INSTRUCTIONAL SERVICES	-	-	-	742,505	636,333
PROVOST & VPAA	-	467,614	573,542	1,134,040	628,766
RESEARCH AND SPONSORED PROGRAMS	379,258	440,706	537,087	622,723	616,586
STAR THEATER	-	-	-	-	33,295
UG & GR PROGRAMS	-	419,437	429,407	435,293	262,944
UNDERGRADUATE PROGRAMS	226,243	-	-	-	-
UNIVERSITY COLLEGE	-	-	-	-	304,856
UNIVERSITY FARM	436,143	320,024	424,262	548,362	450,069
UNIVERSITY WELLNESS CENTER	200,416	212,302	316,271	232,654	243,036
TOTAL ACADEMIC SUPPORT	\$7,361,527	\$6,308,406	\$7,889,912	\$8,841,248	\$9,574,227

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<u>STUDENT SERVICES</u>					
ACCRUED LEAVE ADJUSTMENT	\$2,749	\$23,125	\$47,838	\$27,004	(\$25,724)
ADMISSIONS	885,965	-	-	-	-
BLACK GOSPEL ENSEMBLE	10,489	12,230	11,608	11,590	10,471
CHEERLEADERS	26,725	25,341	-	-	-
EAGLECARD OFFICE	225,468	171,301	552,851	249,707	222,007
ENROLLMENT SERVICES	-	1,724,567	1,991,958	2,126,377	2,185,868
INTRAMURALS	98,239	101,577	83,048	131,987	134,579
MULTICULTURAL STUDENT SERVICES	141,236	179,806	188,486	131,505	115,789
REGISTRAR	470,047	473,873	522,360	580,270	571,553
RETENTION PROGRAMS	-	-	3,425	203,793	25,215
STUDENT ACTIVITIES	408,481	448,815	374,656	320,945	329,340
STUDENT FINANCIAL AID	676,963	-	-	-	-
STUDENT WELLNESS	93,442	93,870	5,211	1,210	4,154
SWIMMING POOL	151,923	169,613	178,232	194,694	207,625
TEACHER RECRUITMENT PROGRAM	137,173	150,515	164,458	158,849	137,468
TESTING CENTER	128,499	126,464	133,467	135,460	173,986
UNIV CTR/CONFERENCE SERVICES	351,779	339,060	341,051	374,206	367,637
SUBTOTAL STUDENT SERVICES	\$3,809,178	\$4,040,157	\$4,598,649	\$4,647,597	\$4,459,968
<u>STUDENT SERVICES-ATHLETICS</u>					
ATHLETIC MEDIA RELATIONS	\$159,972	\$160,720	\$156,180	\$184,065	\$157,081
CHEERLEADERS	-	-	77,271	108,677	111,713
CROSS COUNTRY	199,607	206,753	192,212	153,920	158,774
FOOTBALL	692,374	637,887	707,649	771,129	685,082
MENS BASEBALL	276,401	345,765	368,258	420,567	444,229
MENS BASKETBALL	670,375	764,409	821,121	1,081,692	1,036,741
MENS GOLF	100,577	112,266	116,255	132,035	130,349
OFFICE OF ATHLETICS	772,520	815,901	991,004	953,545	981,523
RIFLE	42,297	48,989	48,195	62,954	67,575
TENNIS	174,457	151,199	215,588	231,008	302,862
TRAINER	206,838	229,792	252,662	232,957	255,518
WOMENS BASKETBALL	548,250	668,668	639,659	698,112	880,189
WOMENS GOLF	-	-	60,797	207,573	209,970
WOMENS SOCCER	218,928	288,627	334,330	410,601	400,323
WOMENS SOFTBALL	276,083	296,294	336,762	356,625	387,823
WOMENS VOLLEYBALL	302,983	335,016	347,966	367,834	397,276
SUBTOTAL STUDENT SERVICES-ATHLETICS	\$4,641,661	\$5,062,286	\$5,665,909	\$6,373,294	\$6,607,028
TOTAL STUDENT SERVICES	\$8,450,839	\$9,102,443	\$10,264,558	\$11,020,891	\$11,066,996
<u>INSTITUTIONAL SUPPORT</u>					
ACCOUNTING & BUDGETARY CONTROL	\$972,351	\$900,749	\$1,060,966	\$1,126,854	\$1,147,495
ACCRUED LEAVE ADJUSTMENT	20,746	9,150	56,511	8,320	2,805
ADMINISTRATIVE COMPUTING APPLICATIONS	-	-	794,150	-	-
AFFIRMATIVE ACTION	77,954	80,727	84,729	13,578	168
ALUMNI RELATIONS	285,287	289,902	302,330	44,664	47,508
AMERICANS WITH DISABILITIES ACT	622	2,083	4,548	4,040	18,537
BOARD OF REGENTS	6,780	5,202	2,485	10,593	945
CHILD CARE CENTER	154,689	159,528	175,437	178,517	-
CULTURAL DIVERSITY	8,480	6,329	10,918	10,015	10,430

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COMMUNICATIONS & MARKETING	-	-	1,437,082	1,401,727	1,572,443
DEVELOPMENT	382,145	486,208	503,178	71,590	156,983
DOCUMENT SERVICES	122,636	315,951	320,975	388,938	255,789
ERP PROJECTS	106,844	658,245	479,309	448,963	463,709
FACULTY/STAFF BENEFITS	380,791	401,286	569,707	551,818	485,880
HUMAN RESOURCES	635,207	598,244	704,593	692,375	737,493
INFORMATION TECHNOLOGY	936,914	1,035,214	1,183,767	1,243,752	614,013
INFO TECH APPLICATIONS SERVICES	-	-	-	760,493	573,715
INFO TECH CUSTOMER SERVICES	-	-	-	-	863,227
INFO TECH NETWORK SERVICES	-	-	-	970,016	840,463
INFO TECH SYSTEMS SERVICES	-	-	-	-	560,153
INFORMATION TECHNOLOGY-ALLOC.	(3,089,142)	(2,293,525)	(3,565,480)	(2,657,141)	(4,498,617)
INST RESEARCH & ASSESSMENT	-	68,547	275,458	308,912	455,429
INST RESEARCH & COMPUTER APP	781,796	734,485	-	-	-
INTERNAL AUDITS	85,823	89,153	94,123	95,329	95,410
PAYROLL	132,412	153,234	193,216	176,606	193,960
POST OFFICE	147,646	170,462	193,730	142,684	165,260
PRESIDENT	747,949	807,594	711,302	685,124	729,121
PROVOST & EXEC. VP	470,870	-	-	-	-
STAFF CONGRESS	9,803	9,372	9,837	10,347	7,944
SUPPORT SERVICES	257,423	181,892	185,405	205,410	204,618
TECHNOLOGY PROJECTS	2,150,406	503,261	1,038,890	540,171	1,465,283
TELECOMMUNICATIONS	572,053	528,299	944,497	-	-
UNDISTRIBUTED INST SUPPORT	1,780,743	1,259,097	1,687,539	2,857,424	2,146,047
UNIVERSITY COMMUNICATIONS	227,880	247,324	-	-	-
UNIVERSITY MARKETING	771,376	1,058,610	(1,884)	-	-
UNIVERSITY POLICE	1,175,616	1,328,895	1,396,419	1,417,380	1,395,961
VP FOR ADMIN & FISCAL SERVICES	215,221	250,044	385,376	389,111	388,198
VP FOR DEVELOPMENT	228,745	259,907	178,938	-	-
VP FOR UNIV ADVANCEMENT	-	-	-	1,149,514	1,065,001
VP FOR PLANNING, BUDGETS & TECHNOLOGY	442,031	426,781	479,509	471,771	412,477
VP FOR STUDENT LIFE	307,134	313,744	358,239	343,955	314,864
VP FOR UNIVERSITY RELATIONS	383,519	379,992	343,148	157,980	-
TOTAL INSTITUTIONAL SUPPORT	\$11,890,752	\$11,425,986	\$12,598,947	\$14,220,830	\$12,892,712
<u>OPERATION & MAINTENANCE OF PLANT</u>					
ACCRUED LEAVE ADJUSTMENT	\$16,728	\$44,910	\$0	\$16,597	(\$12,954)
BUILDING MAINTENANCE	1,816,549	1,818,995	2,086,748	2,117,481	2,163,452
BUILDING SERVICES	1,749,126	1,847,732	1,854,034	1,773,393	1,859,475
E&G FACILITY REMODELING	1,332,152	609,358	1,603,956	1,275,310	1,766,313
E&G FACILITY REMODELING IA	(36,015)	150,355	72,748	94,939	64,922
E&G UTILITIES	1,090,411	1,107,236	1,054,518	1,228,857	1,279,354
ENGINEERING SERVICES	146,875	178,010	197,473	186,702	188,700
ENV. HEALTH AND SAFETY	103,112	181,408	215,983	233,184	230,201
GENERAL SERVICES	353,898	366,123	346,707	353,807	364,668
LANDSCAPING & GROUNDS MAINT.	298,864	303,575	403,047	366,117	319,119
MAINTENANCE ALLOCATIONS	(2,049,026)	(2,143,151)	(2,593,389)	(2,440,398)	(2,307,515)
MOTOR POOL	276,860	298,009	314,026	504,799	290,640
PEST CONTROL	30,519	30,814	35,650	38,768	40,337
PHYSICAL PLANT ADMINISTRATION	797,811	908,701	1,050,878	1,079,996	1,127,934
POWER PLANT	1,098,361	1,283,279	1,569,642	1,556,943	1,171,825

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RECREATION FACILITY UPGRADE	-	94,886	-	-	-
RECYCLING PROGRAM	60,887	9,995	5,929	44,806	64,896
WAREHOUSE	8,017	(23,178)	(1,318)	(4,044)	24,520
WEST LIBERTY FACILITY	105,704	96,055	133,718	127,158	91,936
TOTAL OPERATION & MAINT. OF PLANT	\$7,200,833	\$7,163,112	\$8,350,350	\$8,554,415	\$8,727,823
<u>STUDENT FINANCIAL AID</u>					
GRANTS AND SCHOLARSHIPS	\$7,182,718	\$9,054,491	\$10,466,240	\$15,738,678	\$12,319,725
TOTAL STUDENT FINANCIAL AID	\$7,182,718	\$9,054,491	\$10,466,240	\$15,738,678	\$12,319,725
TOTAL EDUCATIONAL & GENERAL EXPENDITURES	\$87,738,107	\$89,902,605	\$98,855,803	\$106,003,708	\$102,040,133
<u>TRANSFERS</u>					
E&G DEBT SERVICE	\$1,828,468	\$1,796,812	\$513,708	\$1,588,783	\$2,509,632
MANDATORY TRANSFERS	535,523	426,598	666,326	543,886	192,771
NON-MANDATORY TRANSFERS	268,930	427,410	(140,046)	1,036,536	(1,802,929)
TOTAL TRANSFERS	\$2,632,921	\$2,650,820	\$1,039,988	\$3,169,205	\$899,474
TOTAL EDUCATIONAL & GENERAL	\$90,371,028	\$92,553,425	\$99,895,791	\$109,172,913	\$102,939,607
<u>AUXILIARY ENTERPRISES</u>					
ACCRUED LEAVE ADJUSTMENT	(\$145)	\$495	\$334	\$4,954	\$4,060
AUXILIARY DEBT SERVICE	74,230	18,928	18,928	18,928	18,928
AUXILIARY FACILITY REMODELING	290,076	484,922	176,915	233,790	911,409
AUXILIARY IT ALLOCATION	-	1,099,894	1,940,755	1,269,041	2,145,712
AUXILIARY MAINT ALLOCATION	-	2,143,151	2,593,389	2,440,398	2,307,515
AUXILIARY MAINT & IT ALLOCATIONS	2,388,351	-	-	-	-
CONCESSIONS AND VENDING	248,202	252,805	282,349	289,106	308,674
EAGLE TRACE GOLF COURSE	-	145,222	531,666	505,735	518,874
FOOD SERVICES	35,352	65,677	49,883	59,346	35,221
GOLF COURSE	232,947	188,572	7,782	4,237	3,245
HOUSING DEBT SERVICE	2,327,117	1,963,389	2,470,950	2,243,663	2,436,175
HOUSING TELECOMM	307,169	298,144	248,120	258,508	237,977
HOUSING TRANSFERS	137,590	-	-	-	(297,401)
RESIDENCE HALL-O&M	1,256,691	1,313,325	1,582,297	1,647,549	1,278,308
SNACK VENDING	73,697	87,194	89,647	94,886	95,983
STUDENT FAMILY HOUSING-O&M	144,742	117,847	111,269	165,843	132,096
STUDENT HOUSING ADMINISTRATION	715,787	675,707	651,025	616,214	728,580
UNIVERSITY CENTER-O&M	94,373	99,612	92,498	126,276	103,477
UNIVERSITY STORE	3,706,033	3,722,877	3,941,118	3,861,698	3,855,929
TOTAL AUXILIARY ENTERPRISES	\$12,032,212	\$12,677,761	\$14,788,925	\$13,840,172	\$14,824,762
TOTAL UNIVERSITY	\$102,403,240	\$105,231,186	\$114,684,716	\$123,013,085	\$117,764,369