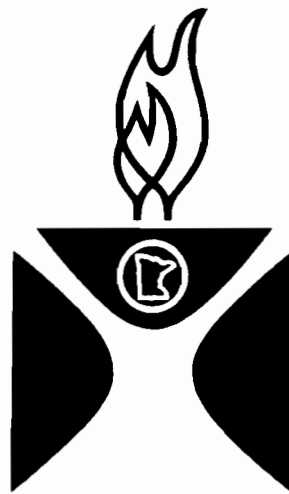

Mankato

STATE UNIVERSITY



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Financial Report



To Our Readers:

This is the sixteenth annual managerial financial report for Mankato State University. This report provides you with information about the financial status and results of operations for the period from July 1, 1991 through June 30, 1992. During this time period, the one-hundred and twenty-fourth year of service, Mankato State University continued to provide and develop excellent curriculum.

The accompanying audited financial statements are prepared in accordance with generally accepted accounting principles. Reporting procedures follow fund accounting and reporting guidelines set forth by the American Institute of Certified Public Accountants in its Industry Audit Guide, Audits of Colleges and Universities, and are guided by standards of the Governmental Accounting Standards Board applicable to public colleges and universities.

Our intent is to provide accurate financial data in a concise, comprehensive report that is understandable to all interested readers.

We welcome your reactions and comments about this financial report, as well as any other matters relating to Mankato State University. Your interest and support is appreciated.

John B. Davis, Jr.
Interim President

H. Dean Trauger
Vice President for Fiscal Affairs



Mankato

STATE UNIVERSITY

EXECUTIVE OFFICERS

John B. Davis, Jr. *Interim President*
Richard Crofts, *Vice President for Academic Affairs*
Joseph R. Farnham, *Vice President for University Advancement*
Richard Fisher, *Vice President for Student Affairs*
H. Dean Trauger, *Vice President for Fiscal Affairs*
Joseph Metro, *Vice President for University Operations*

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Bruce Raps, *Accounting Officer*
Steven W. Smith, *Accounting Officer*
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STATE UNIVERSITY SYSTEM ADMINISTRATION

Terrence MacTaggart, *Chancellor*
Linda Bunnell Jones, *Vice Chancellor Academic Affairs*
Edward McMahon, *Vice Chancellor Finance*
Mary Grusin, *Acting Assistant Vice Chancellor Student Affairs*

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- ***Mankato***
is located 80 miles southwest of the Twin Cities with a population of over 40,000.
- ***The University***
Mankato State University accounts for approximately 26 percent of the State University System student enrollment. From a history as a teacher's college, MSU has become a multi-purpose institution with seven colleges and one school within its framework. There are 303 acres on the campus.
- ***Residence Halls***
Three residence centers: Crawford, McElroy, and Gage
Total of 1,519 rooms, housing 3,071 students.

- ***Student Body***

Fall Quarter: Academic Year 1991-92

Total student body: 16,264

On-campus students: 14,761

13% of the students are from out of state

486 are international students

Approximately 6 out of 10 students receive some form of financial aid

- ***College Divisions and Degrees***

More than 125 Undergraduate areas

65 Graduate areas

- ***Degrees Awarded***

Total Bachelor's degrees awarded: 2,193

Arts and Humanities: 289

Business: 758

Education: 243

Health and Human Performance: 139

Natural Sciences, Math, and Home Economics: 238

Social and Behavioral Sciences: 369

Nursing: 71

Physics, Engineering, and Technology: 86

Total Master's degrees awarded: 515

Arts and Humanities: 52

Business: 43

Education: 221

Health and Human Performance: 49

Natural Sciences, Math and Home Economics: 47

Social and Behavioral Sciences: 54

Continuing Studies: 37

Physics, Engineering, and Technology: 12

Associate's degrees awarded: 74

Specialist's degrees awarded: 10

MSU Highlights

The following items are highlights taken from the Mankato State University Newsweekly, the internal newsletter for university employees.

July 1991

A film score composed by Steve Heitzeg of the Mankato State University Music Department for the film, "A Marriage: Georgia O'Keeffe and Alfred Stieglitz," received its national debut on Public Television's American Playhouse Series.

The Construction Management Program at Mankato State was awarded a \$10,000 grant from the Sweitzer Construction Company of St. Paul to fund scholarships for students in construction management.

Lactic acid derived from fermented potato wastes could eventually become a commercially-viable degradable plastic as a result of research undertaken in the MSU Biology Department. Project directors were Jim Gannon and Gregg Marg.

September 1991

Two Mankato State professors were selected to receive fellowships from the McKnight Foundation. The artists, Brian Frink and James Tanner, were two of eight artists selected from a field of 258 applicants from Minnesota.

The Urban and Regional Studies Institute (URSI) received a \$230,948 grant from the U.S. Department of Housing and Urban Development to support the first phase of a Community Development Work Study Program at MSU.

Mankato State University was notified that it had been chosen as a testing site for sorbinil, an experimental drug that could inhibit the progression of secondary complications of diabetes. Ned Williams, of the MSU Biology Department, was project director.

Richard Terrill, assistant professor of English, won an Outstanding Achievement Award from the Wisconsin Library Association for his book, Saturday Night in Baoding: A China Memoir.

October 1991

"Newton's Apple," the science series on public television, showed a piece produced last year on Mankato State's Northern Light solar vehicle.

Mankato State announced plans to implement a touchtone telephone registration system. The new system meant students would be able to sign up or drop classes by using a telephone, instead of waiting in registration lines.

The music departments at Mankato State University and Blue Earth Area Schools entered into a year-long alliance to provide various performance and educational interaction between the two schools' faculty and students.

November 1991

Mankato State physics professor, Louis Schwartzkopf, and former graduate student, Michael Huck, received a patent on a process which they invented for making fibers of high-temperature superconductors.

Sharon Zabloutney, associate vice president for research and dean of the College of Graduate Studies, was selected to chair the Coalition for Education in the Life Sciences (CELS). The CELS is a national coalition of life science organizations.

January 1992

Progress on research at Mankato State on the interrelationship between stress and health was included in a National Institutes of Health report for presentation to a U.S. Congressional panel. Project director was Mark Lyte of the MSU Biology Department.

John B. Davis, former president of Macalester college, was named interim president of Mankato State University by the Minnesota State University Board.

February 1992

Mankato State was notified that it had been selected to participate in "Sunrayce '93," the 1993 solar car competition for universities, colleges, community colleges and trade schools.

The MSU Foundation announced the establishment of the Margaret R. Preska Scholar Program in honor of Dr. Margaret R. Preska, MSU president who resigned on Feb. 1.

Mankato State University's KMSU was the center of a new Maverick Network which went into operation this month to bring public radio to an expanded southern Minnesota broadcast area.

March 1992

Mankato State announced that it would be accepting applications for the "Russica" Summer Studies Program, held in cooperation with Russia's Open University.

Rick Robbins, a creative writing professor at MSU, was one of four individuals from Minnesota who were awarded fellowships from the National Endowment for the Arts.

April 1992

Lise Erdrich, a graduate student in health science and chemical dependency, was awarded the 1992 Robert C. Wright Minnesota Writer's Scholarship.

May 1992

Allan Wiese, associate professor of political science/law enforcement, was named to deliver the 1993 President Douglas R. Moore Faculty Research Lecture at Mankato State.

A formalized relationship between community service agencies and Mankato State University has resulted in a drive to promote volunteerism and expand community service opportunities for MSU students. The Mankato State Campus and Community Service Program, run through the MSU Student Development Programs and Activities Center, was created to serve as a link between local community agencies and the MSU community to provide volunteer opportunities.

The 65th anniversary of the first successful trans-Atlantic solo flight by Charles Lindbergh Jr., was observed in state and local activities drawing on the research of Bruce Larson, MSU history professor and Lindbergh authority.

June 1992

Richard R. Rush, executive vice president of California State University, San Marcos, was selected as the new president of Mankato State University by the Minnesota State University Board.

Mankato State University and Gustavus Adolphus College established a joint 3/2 program which offers Gustavus students the option of completing a B.A. degree in physics at Gustavus and a B.S. degree in electrical or mechanical engineering at MSU.

Notes to Financial Statements

Organization

The Minnesota State University System (the System) is composed of eight state-supported higher education institutions (Universities), which are governed by a Board of Directors (Board), who are appointed by the Governor of the State of Minnesota (State).

Summary of Significant Accounting Policies

Reporting Entity

The accompanying financial statements present all funds under the authority of the Board that pertain to Mankato State University. The basic criteria for inclusion is the exercise of oversight responsibility. Oversight responsibility is derived from the ability to significantly influence operations and accountability for fiscal matters.

Basis of Presentation

The accompanying financial statements are prepared in accordance with generally accepted accounting principles. The System follows the fund accounting and reporting guidelines set forth by the American Institute of Certified Public Accountants in its Industry Audit Guide, Audits of Colleges and Universities and is guided by standards of the Governmental Accounting Standards Board applicable to public colleges and universities. The financial statements of the System have been prepared on the accrual basis.

To the extent that current funds are used to finance property and equipment, the amounts so provided are accounted for as: 1) expenditures, in the case of normal additions and replacements, principally equipment and library materials; 2) mandatory transfers, in the case of required provisions for debt amortization and interest and equipment renewal and replacement; and 3) transfers of a nonmandatory nature for all other cases.

Fund Accounting

To ensure observance of limitations and restrictions placed on the use of the resources available to the System, the accounts of the System are maintained in accordance with the principles of "fund accounting". This is a method by which resources for various purposes are classified for accounting and reporting purposes into funds that are in accordance with specified activities or objectives. Separate accounts are maintained for each fund; however, in the accompanying balance sheet, funds that have similar characteristics have been combined into fund groups. Accordingly, all financial transactions have been reported by fund group.

Within each fund group, fund balances restricted by outside sources, including the State, are so indicated and are distinguished from unrestricted funds allocated to specific purposes by action of the Board. Externally restricted funds may only be utilized in accordance with the purpose established by the source of such funds and are in contrast with unrestricted funds over which the Board retains full control to use in achieving any of its institutional purposes.

All gains and losses arising from the sale, holding or other disposition of investments and other noncash assets and ordinary income derived from investments, receivables and the like, are accounted for in the fund owning such assets, except for income derived from investments of endowment and similar funds, which is accounted for in the fund to which it is restricted or, if unrestricted, as revenues in unrestricted current funds.

Current Funds

Current funds represent those economic resources which are expendable for operating purposes to perform the primary missions of the System. Current funds are divided into unrestricted and restricted. Current funds are considered unrestricted unless the restrictions imposed by the donor or other external agency is so specific that they substantially reduce the System's flexibility in their utilization.

Unrestricted current fund balance, designated represents outstanding purchase orders for goods or services not yet delivered or received with respect to educational and general activities. Unrestricted current fund deficit, unfunded liabilities represents accrued compensated absences and accrued workers' compensation. The resources for payment of the unfunded liabilities are anticipated to be funded principally through future tuition receipts and State appropriations.

Educational and general are those activities necessary for the System to achieve its educational objectives.

Auxiliary enterprises are self-supporting activities that exist for the purpose of furnishing goods and services primarily to students, faculty, staff and for which charges are made that directly relate to such goods and services. Auxiliary enterprises activities include; housing, food service, bookstore, student health services, student union and athletics.

Loan Funds

The loan funds account for resources available for loans to students. Loan funds have been provided by the federal government and the State. These are revolving funds in that repayments become available for loans to other students.

Endowment and Similar Funds

Endowment and similar funds consist of quasi-endowments which have been designated by the respective University to be maintained inviolate and in perpetuity and invested for the purpose of producing income which may either be expended or added to principal. Quasi-endowment funds may later be designated for other uses at the discretion of the respective University.

Plant Funds

The plant funds consist of three self-balancing funds: 1) unexpended, 2) debt retirements, renewals and replacements, and 3) investment in plant.

The unexpended plant fund accounts for the resources derived principally from state appropriations to finance the acquisition and construction of long-life assets.

The debt retirements, renewals and replacements plant fund accounts for the resources that are specifically accumulated for interest and principal payments, debt service reserve funds, and to provide for renewal and replacement of existing plant assets. Plant fund balance, reserved for

renewals and replacements, and debt requirements represent amounts segregated for such purposes in accordance with bond covenants, other agreements and Board designations.

The investment in plant accounts for all long-life assets and the related liabilities for funds borrowed and expended for the acquisition and construction of long-life assets.

Cash and Investments

Investments are recorded at cost, adjusted where appropriate for amortization of premiums and discounts using the straight-line method. Gifts and donations of investments are recorded at fair market value at the date of acquisition.

Unexpended State Appropriations

Unexpended state appropriations represent appropriated monies of the State on deposit with the State Treasurer.

Inventories

Inventories are recorded at the lower of cost (first-in, first-out) or market. Inventories consist principally of books and other bookstore merchandise held for resale in the System-owned bookstores.

Property and Equipment

Property and equipment are recorded at cost, except those received as gifts or bequests which are recorded at fair market value at the date of acquisition. The cost and related accumulated depreciation of assets disposed of are removed from the related accounts in the year of disposal. Property and equipment are depreciated using the straight-line method over their estimated useful lives.

Maintenance and repairs are charged to expense in the year incurred, and renewals and betterments are capitalized.

Deferred Bond Issuance Costs

Deferred bond issuance costs represent the costs of issuing bonds. These costs are amortized over the life of the bonds using a method which approximates the effective interest method.

Accrued Compensated Absences

System employees are entitled to accrue and carryforward vacation and sick leave, except that most faculty do not accrue annual vacation leave. The amounts that employees are entitled to accrue are based on length of service.

Upon termination of employment, employees are entitled to be paid for accumulated unused vacation leave, subject to certain

limitations. In addition, employees who have fully vested are entitled to be paid a portion of their accumulated unused sick leave upon termination of employment. Vesting is generally achieved based upon length of continuous service or upon retirement on or after age 65.

The System accrues amounts for compensated absences as earned which, in the case of accumulated unused sick leave, involves applying assumptions for employee turnover.

Deferred Revenue

Tuition and fees for summer school sessions are deferred at the time of payment and recognized entirely in the fiscal year in which the majority of the applicable academic term falls. Room and board payments and student union fees are recognized as revenue on a pro rata basis as they are earned.



Report of Independent Auditors

Mankato State University is part of the Minnesota State University System. The Balance Sheet and Statement of Changes in Fund Balance have been audited by Coopers & Lybrand, independent accountants. Copies of the Minnesota State University System audited financial statements are available upon request.

Balance Sheet

June 30, 1992

	Current Funds		
	Unrestricted	Restricted	
	State Education Operations	Student Activity/ Auxiliary Enterprises	
Assets			
Cash and Equivalents	103,036	794,694	242,692
Unspent Appropriations	9,915,883	0	49,533
Receivables:			
Tuition and Fees, Net	562,754	307,061	0
Interest	0	25,443	0
Loans, Net	0	0	0
Due from Grantors	0	0	643,204
Due from Federal Government	0	0	0
Due from (to) Other Funds	(87,465)	335,360	(258,369)
Other	(32,134)	0	0
Investments	0	1,439,849	13,914
Property, Net	0	0	0
<i>Total Assets</i>	10,462,074	2,902,407	690,974
Liabilities			
Accounts Payable	937,138	260,360	205,766
Salaries and Wages Payable	5,294,648	129,057	72,919
Compensated Absences	7,049,000	106,000	0
Workers' Compensation	1,104,000	0	0
Deferred Revenue	1,048,462	342,211	0
Deposits In Trust	129,356	0	0
Long-Term Debt	0	0	0
<i>Total Liabilities</i>	15,562,604	837,628	278,685
Fund Balance			
Reserved for Encumbrances	937,138	0	0
Unreserved	2,115,332	2,064,779	0
Unfunded Liabilities	(8,153,000)	0	0
Restricted	0	0	412,289
Loan Funds Refundable	0	0	0
Endowments / Quasi-Endowments	0	0	0
Plant	0	0	0
<i>Total Fund Balance</i>	(5,100,530)	2,064,779	412,289
<i>Total Liabilities and Fund Balance</i>	10,462,074	2,902,407	690,974

Loan Funds	Endowment and Similar Funds	Plant Funds
0	0	0
0	0	16,890,154
0	0	0
0	0	0
5,977,405	0	0
52,596	0	0
0	0	0
10,474	0	0
0	0	0
284,323	1,077,615	0
0	0	63,963,816
<u>6,324,798</u>	<u>1,077,615</u>	<u>80,853,970</u>
28,501	0	242,314
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	3,485,359
<u>28,501</u>	<u>0</u>	<u>3,727,673</u>
0	0	0
0	0	0
0	0	0
0	0	0
6,296,297	0	0
0	1,077,615	0
0	0	77,126,297
<u>6,296,297</u>	<u>1,077,615</u>	<u>77,126,297</u>
<u>6,324,798</u>	<u>1,077,615</u>	<u>80,853,970</u>

Statement of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1992

	Current Funds		
	Unrestricted	Student	Restricted
	State Education Operations	Activity/ Auxiliary Enterprises	
Revenue and Other Additions			
Tuition and Fees	26,684,022	1,817,874	0
State Appropriation	41,735,690	0	0
Sales and Services of Ed. Activities	1,977,021	14,257,492	0
Federal Grants	0	0	9,037,842
State Grants	0	0	3,834,368
Private Grants	0	0	2,072,751
Investment Income	0	187,015	28,981
Interest on Loans	0	0	0
Expended for Plant	0	0	0
Retirement of Debt	0	0	0
Endowment Additions	0	0	0
<i>Total Revenue and Other Additions</i>	<u>70,396,733</u>	<u>16,262,381</u>	<u>14,973,942</u>
Expenditures and Other Deductions			
Instruction	37,522,288	0	1,255,065
Individual or Project Research	233,052	0	861,448
Public Service	479,842	0	271,686
Academic Support	10,369,222	0	221,367
Student Support	5,907,122	0	917,142
Institutional Support	7,947,159	0	7,008
Physical Plant Operations	6,265,766	0	0
Financial Aid	0	0	11,108,192
<i>Total Educational and General</i>	<u>68,724,451</u>	<u>0</u>	<u>14,641,908</u>
Auxiliary	0	14,474,117	0
Loan Cancellations and Other	0	0	0
Scholarships	0	0	281,718
Expended for Plant	0	76,172	0
Depreciation	0	0	0
Borrowings	0	0	0
Retirement of/Interest on Indebtedness	0	0	0
Repair and Maintenance	0	0	0
<i>Total Expenditures and Deductions</i>	<u>68,724,451</u>	<u>14,550,289</u>	<u>14,923,626</u>
<i>Non-Mandatory Transfers Among Funds</i>	(1,279,810)		(2,485)
<i>Mandatory Transfers</i>		(1,503,000)	
Net Increase (Decrease) for the Year	392,472	209,092	47,831
<i>Fund Balance July 1, 1991</i>	<u>(5,493,002)</u>	<u>1,855,687</u>	<u>364,458</u>
<i>Fund Balance June 30, 1992</i>	<u>(5,100,530)</u>	<u>2,064,779</u>	<u>412,289</u>

Loan Funds	Endowment and Similar Funds	Plant Funds
0	0	0
0	0	6,519,259
0	0	0
23,882	0	0
0	0	0
47,007	0	0
15,583	0	0
172,887	0	0
0	0	14,101,790
0	0	1,990,000
0	0	0
<u>259,358</u>	<u>0</u>	<u>22,611,049</u>
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
<u>0</u>	<u>0</u>	<u>0</u>
0	0	0
147,884	0	0
0	0	0
0	0	6,873,526
0	0	6,778,953
0	0	815,946
0	0	2,230,460
0	0	2,753,633
<u>147,884</u>	<u>0</u>	<u>19,452,518</u>
2,625	2,485	1,277,185
<u>114,099</u>	<u>2,485</u>	<u>4,435,716</u>
6,182,198	1,075,129	72,690,581
<u>6,296,297</u>	<u>1,077,615</u>	<u>77,126,297</u>



Notes to Budgetary Graphs, Charts, and Schedules

The following graphs, charts, and schedules have been prepared on the budgetary basis. Actual revenues and expenditures do not equal those on the GAAP basis in the Statement of Changes in Fund Balance. This inequality results primarily from differences in the recognition of accruals, reimbursements, deferred revenue, intrafund and loan transactions, and from the budgetary basis of accounting for encumbrances. On the budgetary basis, encumbrances are recognized as expenditures in the year encumbered.

Definition of Functional Expenditure Categories

Instruction and Departmental Research

This category includes expenditures for undergraduate and graduate level instruction in academic programs leading to formal degrees or certificates. Non-degree instructional services, designed to expand the job-related skills and general knowledge of regional citizens, are also included. This category is organized into three activities on the basis of differences in how, when, and where the services are delivered to clients. On-campus instruction offered during the regular nine-month academic year is classified as "General Academic Instruction." Instruction offered during the course of two five-week summer sessions is classified as "Summer Session." All instruction at off-campus locations (except field experience and internships for resident students) is classified as "Extension Instruction." Departmental research expenditures not separately budgeted are also included.

Separately Budgeted Research/ Individual or Project Research

This category includes expenditures for research activities specifically organized to produce research outcomes, whether commissioned by external agencies or separately budgeted by units of the University. Most research projects provide direct linkage with classroom instruction and relate to University service region needs or concerns.

*Community Education
and Extension Services*

This category includes expenditures for activities established primarily to assist and serve individuals and organizations within the University service areas through non-credit community education, regional planning, reference and speaker services, facilities for meetings, radio/television programs, special events, and assistance to local units of government such as school districts.

Libraries and Instructional Resources

This category includes expenditures for the acquisition, preparation, production, distribution, storage, and assistance in the use of media materials and technology in support of instructional programs. Materials include books, periodicals, newspapers, microtexts, maps, photographs, records, tapes, films, filmstrips, and other non-print media. Services provided include film libraries, auto-tutorial programs, recording booths, television studios, microfilm duplication, photocopy machines, inter-library loan, study carrels, conference and seminar facilities, and reserve materials.

Academic Computer Services

This category includes expenditures for data processing activities which support academic instruction by providing student and faculty users access to machine-time, programming services, data preparation, and staff expertise. Administrative data processing is excluded from this category and reported as part of institutional support.

Instructional Administration and Support

This category includes expenditures for activities which provide administrative support and management for the primary programs of instruction, research, and public service. The personnel categories in this activity include deans, program directors, and support staff who provide management services to academic units: a) personnel services such as recruitment, appointment, staff development, evaluation, and separation; b) development, evaluation, and revision of curriculum; c) preparation and administration of unit budgets and class schedules.

Financial Aids

This category includes expenditures for funds loaned or granted to students through the campus-based financial aid programs. It does not include the administrative costs of the programs (including federal allowances for such costs), which are reported in the student support services category. Salaries paid from state-appropriated funds to student employees of the universities are excluded since such employment is not necessarily based on the financial need of students.

Student Support Services

This category includes expenditures for activities which assist students in gaining access to the educational programs of the universities, improve their prospects for successful participation in those programs, and assist them in making the transition to the workforce upon completion of their studies.

Executive Management

This category includes expenditures for activities which provide educational leadership and administrative direction to the University. The activity includes the University President, Vice Presidents, and their immediate staffs. The major responsibilities of the individuals charged with the management of the University include: a) direction of academic affairs; b) management of fiscal affairs which includes human resources and labor relations; d) direction of student services; e) management of fixed assets; and f) university advancement.

Institutional Support Services

This category includes expenditures for the administrative, fiscal, and logistical services which support the daily operations of the University. The major services include: administrative data processing, budget and accounting, human resources, procurement, central stores, communications, and publications.

Physical Plant Operations

This category includes all expenditures of current operating funds for the operation and maintenance of the physical plant, in all cases net of amounts charged to auxiliary enterprises, and independent operations. It includes all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also included are expenditures for physical plant administration, building maintenance, custodial services, utilities, and lands and grounds maintenance.

Indirect Cost Recoveries

This category consists of monies received from various sources, primarily Federal, as remuneration for indirect costs. Indirect costs are those that have been incurred for purposes common to a number of or all of the specific projects, programs, or activities of an institution, but which cannot be identified and charged directly to such projects, programs, or activities relatively easily with a reasonable degree of accuracy and without an inordinate amount of accounting. Examples include such items as heating, lighting, janitorial services, and administrative services such as accounting, purchasing, human resources, and library services.

Student Work Study Salaries - Federal

This category includes all expenditures relating to the College Work Study Program which was established by the Federal Government to increase the availability of jobs, thus helping needy students finance their college education. Employment opportunities are available for students with demonstrated financial need to earn a portion of their college expenses in part-time, on-campus or off-campus work while they attend college. College Work Study Program funds may be used to subsidize up to seventy percent of a student's wages, with the balance to be paid by the institution or employer.

Student Work Study Salaries - State

This category includes all expenditures relating to the State Work Study Program which was established by the State of Minnesota to increase the availability of jobs, thus helping needy students finance their college education. Employment opportunities are available for students with demonstrated financial need to earn a portion of their college expenses in part-time, on-campus or off-campus work while they attend college.

Auxiliary Enterprises - Expenditures

This category includes all expenditures relating to the operation of auxiliary enterprises, including expenditures for operation and maintenance of plant, and for institutional support; also included are other direct and indirect costs, whether charged

directly as expenditures or allocated as a proportionate share of costs of other departments or units. An auxiliary enterprise is an entity that exists to furnish goods or services to students, faculty, or staff, and that charges a fee directly related to, although not necessarily equal to, the costs of the goods or services. The distinguishing characteristic of auxiliary enterprises is that they are managed as essentially self-supporting activities. Examples of these are residence halls, student unions, parking lots, and health services.

Auxiliary Enterprises - Mandatory Transfers

This category includes transfers from the current funds group to the Minnesota State University Board arising out of binding legal agreements related to the financing of auxiliary enterprises plant, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of plant.

Regular Year Enrollment

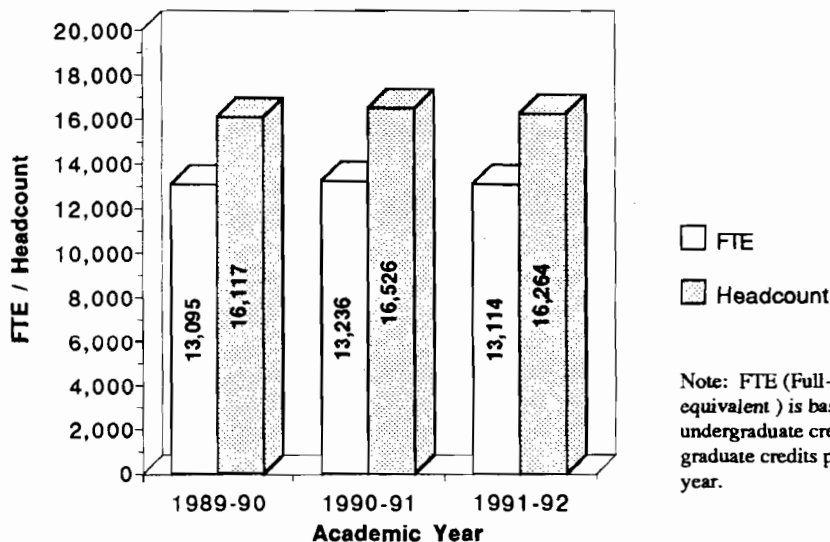
For the Fiscal Year Ended June 30, 1992

Graph I

Annualized Distribution of FTE by College

College/School	1989-90	1990-91	1991-92	1991-92
Arts and Humanities	2,640	2,667	2,605	19.86%
Business	2,429	2,436	2,398	18.28%
Education	1,484	1,432	1,434	10.93%
Health and Human Performance	1,002	1,021	995	7.58%
Nursing	153	166	191	1.45%
Natural Sciences, Math and Home Econ	2,358	2,327	2,271	17.31%
Physics, Engineering and Technology	475	466	467	3.56%
Social and Behavioral Sciences	2,553	2,721	2,755	21.01%
<i>Total</i>	13,095	13,236	13,114	100.00%

Annualized On/Off FTE Campus Enrollment			
	1989-90	1990-91	1991-92
On Campus			
Undergraduate	11,380	11,536	11,373
Graduate	961	1,019	1,021
<i>Total</i>	12,341	12,555	12,394
Off Campus			
Undergraduate	378	392	443
Graduate	376	289	276
<i>Total</i>	754	681	719
<i>Total Enrollment</i>	13,095	13,236	13,114



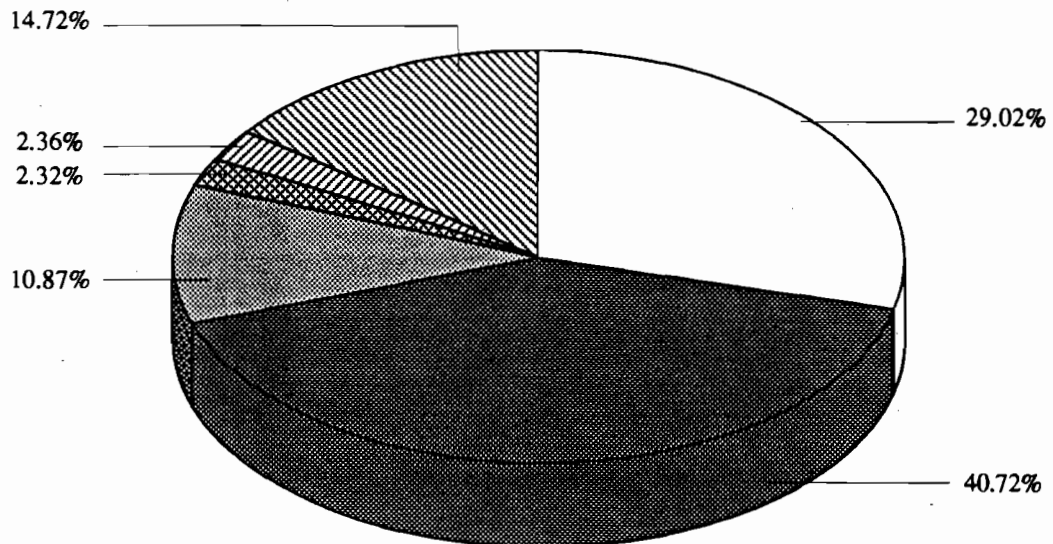
Note: FTE (Full-time equivalent) is based on 45 undergraduate credits and 30 graduate credits per academic year.

Current Funds Receipts

For the Fiscal Year Ended June 30, 1992

Graph II

Tuition and Fees	\$29,745,778	29.02%
State Appropriation	41,735,690	40.72%
Auxiliary Enterprises	11,140,861	10.87%
Indirect Cost Recoveries and Other	2,373,306	2.32%
Sales and Services of Educational Activities	2,424,042	2.36%
Restricted	15,086,533	14.72%
	<u>\$102,506,210</u>	<u>100.00%</u>

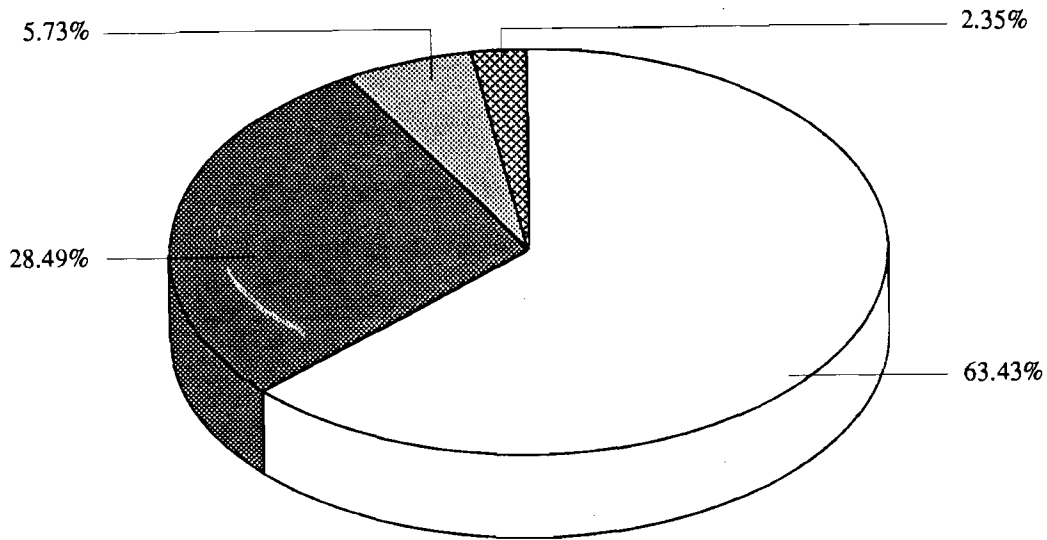


Current Funds Expenditures by Object

Graph III

For the Fiscal Year Ended June 30, 1992

Salaries and Wages	\$64,493,754	63.43%
Supplies and Expenses	28,967,944	28.49%
Capital Outlays	5,827,561	5.73%
Mandatory Transfers	<u>2,387,830</u>	<u>2.35%</u>
	<u>\$101,677,089</u>	<u>100.00%</u>

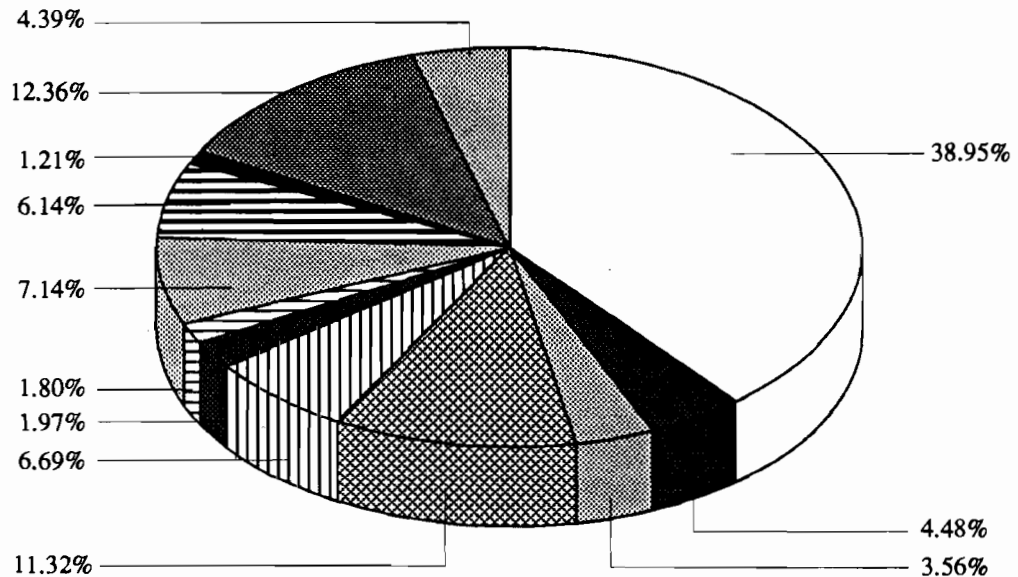


Current Funds Expenditures by Function

For the Fiscal Year Ended June 30, 1992

Graph IV

Instruction	\$39,600,219	38.95%
Libraries and Instructional Resources	4,556,203	4.48%
Instructional Administration and Support	3,621,109	3.56%
Financial Aids and Scholarships	11,506,179	11.32%
Student Support Services	6,803,395	6.69%
Intercollegiate Athletics	1,999,073	1.97%
Executive Management	1,833,162	1.80%
Institutional Support Services	7,263,789	7.14%
Physical Plant Operations	6,238,607	6.14%
Work Study	1,225,500	1.21%
Auxiliary Enterprises	12,567,593	12.36%
Public Service, Indiv/Project Research Computer Services-Academic	4,462,261	4.39%
	<u>\$101,677,089</u>	<u>100.00%</u>



Investment Inventory

June 30, 1992

Owner	Investment Type	Investment Number
Current Unrestricted Funds		
Student Activity	G.N.M.A.	111411
Student Activity	G.N.M.A.	178774
Student Activity	G.N.M.A.	107540
Student Activity	Treasury Bond	912810CUO
Student Activity	Treasury Note	912827ZGO
Student Activity	Treasury Note	912827D25
Student Activity	F.N.M.A.	31358JMDO
Student Activity	F.N.M.A.	31358MY81
Student Activity	Common Fund Short Term	990-2350
Student Activity	Savings	1661775

Total Current Unrestricted Funds Investments

Endowment and Quasi-Endowment Funds

Bookstore Quasi-Endowment	Treasury Note	912827ZGO
Bookstore Quasi-Endowment	Treasury Note	912827D25

Total Bookstore Quasi-Endowment Investments

Other Endowment Investments

Urban Studies Quasi-Endowment	Treasury Bond	912810CUO
Urban Studies Quasi-Endowment	Treasury Note	912827D25
Gladys E. Stein	Treasury Bond	912810CUO
Stephen Somsen	Certificate of Deposit	2317042625
Wheeler / Cooper	Certificate of Deposit	2317042625
Ruth Coffin	Certificate of Deposit	2317042625
William Burkhart	Certificate of Deposit	2317042625
Helen Hielscher	Certificate of Deposit	2317042625
Philosophy	Treasury Note	912827D25
Cerebral Palsy Games Quasi-Endowment	Common Fund Short Term	990-2350
Pavlov	Certificate of Deposit	2317042625
Steffens Trust	Certificate of Deposit	2317042625

Total Other Endowment Investments

Total Investments

Schedule A-1

Purchase Date	Maturity Date	Location	Rate	Principal
11/26/86	3/15/14	Suncoast Savings, Hollywood, FL	7.27%	55,150
11/24/86	10/15/01	Mellon Mortgage, Houston, TX	8.51%	209,957
11/24/86	12/20/98	Chemical Bank, New York, NY	8.51%	74,895
12/23/85	5/15/01	Norwest Bank, Minneapolis, MN	9.68%	170,643
9/10/90	11/15/95	Norwest Bank, Minneapolis, MN	8.43%	1,005
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.52%	109,193
5/8/92	5/8/99	Norwest Bank, Minneapolis, MN	8.04%	461,116
6/26/92	1/26/00	Norwest Bank, Minneapolis, MN	7.66%	248,125
11/30/89	N/A	Corestates Bank, Philadelphia, PA	4.41%	303,275
2/21/92	N/A	Norwest Bank, Mankato, MN	4.35%	769,296
				2,402,655
9/10/90	11/15/95	Norwest Bank, Minneapolis, MN	8.43%	500,000
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.52%	300,000
				800,000
12/23/85	5/15/01	Norwest Bank, Minneapolis, MN	9.68%	55,900
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.52%	65,340
12/23/85	5/15/01	Norwest Bank, Minneapolis, MN	9.68%	47,410
12/18/91	1/18/95	Twin City Federal, Mankato, MN	6.25%	1,000
12/18/91	1/18/95	Twin City Federal, Mankato, MN	6.25%	3,965
12/18/91	1/18/95	Twin City Federal, Mankato, MN	6.25%	2,000
12/18/91	1/18/95	Twin City Federal, Mankato, MN	6.25%	5,000
12/18/91	1/18/95	Twin City Federal, Mankato, MN	6.25%	2,000
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.52%	25,000
3/7/90	N/A	Corestates Bank, Philadelphia, PA	4.41%	50,000
12/18/91	1/18/95	Twin City Federal, Mankato, MN	6.25%	15,000
12/18/91	1/18/95	Twin City Federal, Mankato, MN	6.25%	5,000
				277,615
				3,480,270

Schedule of Investment Income

For the Fiscal Year Ended June 30, 1992

Investment	Investment Number	Purchase Date	Maturity / Sale Date
Current Unrestricted Funds			
Student Activity Funds			
G.N.M.A.	178774	11/24/86	10/15/01
G.N.M.A.	107540	11/24/86	12/20/98
G.N.M.A.	111411	11/26/86	3/15/14
Treasury Bond	912810CUO	12/24/85	5/15/01
Treasury Note	912827ZGO	9/10/90	11/15/95
Treasury Note	912827D25	5/4/92	11/15/01
F.N.M.A.	31358JMDO	5/8/92	5/8/99
F.N.M.A.	31358MY81	6/26/92	1/26/00
Certificate of Deposit	MSUSA Credit Union	2/20/91	6/30/92
Common Fund Short Term	990-2350		N/A
Savings	1515823		10/8/91
Savings	1661775	2/21/92	N/A
Checking	624980	10/7/91	N/A
<i>Total Current Unrestricted Funds Investment Income</i>			
Endowment and Quasi-Endowment Funds			
Bookstore Quasi-Endowment			
Treasury Note	912827ZGO	9/10/90	11/15/95
Common Fund Short Term	990-2350		5/3/92
Treasury Note	912827D25	5/4/92	11/15/01
<i>Total Bookstore Quasi-Endowment Investment Income</i>			
Urban Studies Quasi-Endowment			
Treasury Bond	912810CUO	12/24/85	5/15/01
Common Fund Short Term	990-2350	3/7/90	5/3/92
Treasury Note	912827D25	5/4/92	11/15/01
<i>Total Urban Studies Quasi-Endowment Investment Income</i>			
Gladys E. Stein Endowment			
Treasury Bond	912810CUO	12/24/85	5/15/01
<i>Total Gladys E. Stein Endowment Income</i>			

Schedule A-2

Average Earnings Rate	Average Principal Invested	Interest Received	Interest Earned
8.51%	218,902	19,122	18,868
8.51%	78,660	6,843	6,773
8.22%	64,911	6,301	5,495
9.58%	173,348	16,705	16,685
8.42%	1,184	103	100
7.50%	109,211	250	1,284
8.04%	461,174	2,339	5,430
7.66%	248,125	0	281
5.35%	100,000	2,129	5,370
5.35%	1,330,017	80,264	76,362
5.66%	102,715	1,574	1,574
4.49%	964,627	15,504	15,504
3.79%	504,576.47	14,043	14,043
		<u>165,176</u>	<u>167,770</u>
8.42%	500,000	42,109	42,126
5.55%	300,000	15,466	14,044
7.50%	300,000	681	3,523
		<u>58,257</u>	<u>59,693</u>
9.58%	55,900	5,303	5,314
5.55%	63,338	3,258	2,960
7.50%	65,340	148	767
		<u>8,708</u>	<u>9,040</u>
9.58%	47,410	4,508	4,517
		<u>4,508</u>	<u>4,517</u>

Schedule of Investment Income

For the Fiscal Year Ended June 30, 1992

Investment	Investment Number	Purchase Date	Maturity / Sale Date
Other Endowments			
William Burkhart			
Certificate of Deposit (760 Day)	2317042625	11/16/89	12/16/91
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Ruth Coffin			
Certificate of Deposit (760 Day)	2137042625	11/16/89	12/16/91
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Helen Hielscher			
Common Fund Short Term	990-2350	11/15/90	12/17/91
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Wheeler/Cooper			
Certificate of Deposit (760 Day)	2137042625	11/16/89	12/16/91
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Stephen Somsen			
Certificate of Deposit (760 Day)	2317042625	11/16/89	12/16/91
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Philosophy Endowment			
Common Fund Short Term	990-2350	9/12/90	5/3/92
Treasury Note	912827D25	5/4/92	11/15/01
Cerebral Palsy Quasi-Endowment			
Common Fund Short Term	990-2350	7/1/90	N/A
Pavlov Endowment			
Common Fund Short Term	990-2350	11/8/90	12/17/91
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Steffens Trust			
Common Fund Short Term	990-2350	5/1/91	12/17/91
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95

Total Other Endowment Investment Income

Total Endowment and Quasi Endowment Investment Income

Total Investment Income

Schedule A-2
Page 2

Average Earnings Rate	Average Principal Invested	Interest Received	Interest Earned
8.25%	5,000	897	229
6.25%	5,000	170	170
8.25%	2,000	358	91
6.25%	2,000	68	68
6.51%	2,000	70	61
6.25%	2,000	68	68
8.25%	3,965	508	181
6.25%	3,965	125	125
8.25%	1,000	180	47
6.25%	1,000	34	34
5.55%	25,000	1,289	1,170
7.50%	25,000	57	294
5.35%	50,000	2,741	2,685
6.51%	15,000	526	455
6.25%	15,000	500	500
6.51%	5,000	175	152
6.25%	5,000	170	170
		<u>7,937</u>	<u>6,499</u>
		<u>79,410</u>	<u>79,749</u>
		<u>244,585</u>	<u>247,518</u>

**Schedule of Operating Receipts
of Current Funds**

For the Fiscal Year Ended June 30, 1992

Unrestricted Receipts

Tuition and Fees

Tuition - Regular Year	23,810,243
Tuition - Summer Session	1,995,843
Program Change Fees	34,218
Special Tests Fees	8,045
Late Registration Fees	44,163
Placement Fees	45,176
Admission Fees	128,034
Library Fines	44,885
Transcript Fees	49,101
Identification Card Fees	6,624
Student Activity Fees	3,117,558
Study of Law/Justice Center	9,050
Mathematics Talented Youth Project	1,638
Computer Fee - Students	450,066
Dental Assisting Mankato Technical College	1,137
<i>Total Tuition and Fees</i>	<u>29,745,778</u>

State Appropriation

Regular and Special Allocations	<u>41,735,690</u>
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Sales and Services of Auxiliary Enterprises

Residence Halls	7,519,692
Student Union	655,480
Bookstore Administration	414,298
Health Service	176,902
Computer Store	1,119,030
Parking Operations	649,168
Athletic Camps/Clinics and Fundraisers	467,244
MSSA Student Exchange	8,566
Upward Bound	6,583
Alumni Music Performance Series	5,437
Education School District Conference	4,676
Band Camp Lake Washington	24,666
Summer Study In France	34,500
Building Services Seminar	2,218
Popcorn Machine CSU	5,076
Campus Recycling	5,678
Business and Career Day	8,715
Alumni Association Events	17,189
Regional Assistance	4,838
Other Auxiliary Enterprises	10,905
<i>Total Sales and Services of Auxiliary Enterprises</i>	<u>11,140,861</u>

Other Sources	
Library Automation	843,407
State Car Mileage	77,660
State University Board Pre-Construction Reimbursement	55,446
Department/Prior Year Refunds	28,128
Student Activity Interest and Administration	37,189
Children's House	285,242
Salary and Fringe Reimbursements	38,623
Supply Room Services	174,318
Building Space Rental	13,248
Duplicating and Xerox	231,208
KMSU Radio Contracts	26,349
MN Riverland Technical College Cooperative	22,559
Electrical Engineering Private Support	5,909
Postage	71,792
Physics, Engineering and Technology Applied Research	4,772
Sale of State Property	15,017
Urban Studies Interest Income	12,810
Library Coin Operation and Key Deposit	32,036
Vending	57,051
Miscellaneous Earnings	14,011
<i>Total Other Sources</i>	<u>2,046,776</u>
 Indirect Cost Recoveries	
Student Aid and Sponsored Program Administrative Costs	<u>326,530</u>
 Sales and Services of Educational Activities	
MSUSA Federal Credit Union	4,212
Mankato Technical College Co-Op Program	24,370
Elderhostel	9,124
Northern Light	4,507
Electrical Engineering and Technical Activities	10,483
Nursing Activities	7,886
Vienna Student Deposit	24,443
Residence Halls	15,886
Library Services	27,132
Student Activity Programs	131,673
Intercollegiate Athletics-Activity	327,533
Music Programs	29,229
Communication Media	172,862
Intramural Activities	34,084
University Field Trips	6,824
Theatre Activities	218,679
International Business Institute	182
Career Development and Placement	12,020
Dental Hygiene	64,923
Conferences	43,934
Workshops/Seminars/Special Programs	19,126
Activity Week/Days	3,073
Elementary/Secondary School Activities	35,210
Educational Supplies	16,317
Aviation Program	842,710
Miscellaneous Activities	13,498

Schedule of Operating Receipts of Current Funds

For the Fiscal Year Ended June 30, 1992

(continued)

Schedule B-1

Page 3 of 3

Sales and Services of Educational Activities (continued)

Education Field Studies Research	2,952
Nursing CEU Food	9,767
Taiwan Study Program	11,335
Computer Services	3,676
Laserwriter Erase Cards	7,536
Veterans Report Fees	4,566
Biology Publications	4,943
Bookstore Service Center	22,762
Experiential Education Ropes Course	8,011
Cultural Diversity Program Activities	12,630
MHECB Administration Cost	21,949
Mexico Program	81,561
Student Orientation-Registration	94,970
Graduate Alternative Plan	8,540
Ed Foundations Human Relations Text	1,292
Summer Science Experience	8,375
Continuing Education	4,655
Russica Program	12,651
Key Deposit/Music Instrument Damage	1,950
<i>Total Sales and Services of Educational Activities</i>	<u>2,424,042</u>

Total Unrestricted Receipts 87,419,677

Restricted Receipts

Federal Grants and Contracts

Work Study Program	592,556
Pell Grants	6,838,345
Federal Instructional Grants	1,093,987
Supplemental Ed. Opportunity Grant	432,570
<i>Total Federal Grants and Contracts</i>	<u>8,957,458</u>

State Grants and Contracts

Federal Work Study State Matching	253,954
Supplemental Ed. Opportunity Grant State Matching	68,153
State Work Study Program	378,989
State Grants and Scholarships	3,376,262
<i>Total State Grants and Contracts</i>	<u>4,077,359</u>

Private Gifts, Grants and Contracts

Private Grants	1,348,498
Athletic Talent Grants	152,241
Other Private Scholarships	550,977
<i>Total Private Gifts, Grants and Contracts</i>	<u>2,051,716</u>

Total Restricted Receipts 15,086,533

Total Receipts of Current Funds 102,506,210

**Schedule of Operating Expenditures and
Mandatory Transfers of Current Funds**

For the Fiscal Year Ended June 30, 1992

	Salaries and Wages
Educational and General	
General Academic Instruction	
College of Arts and Humanities	5,509,946
College of Business	5,863,105
College of Education	4,308,179
College of Health and Human Performance	2,615,337
College of Natural Science, Math, and Home Economics	5,982,404
College of Social and Behavioral Sciences	4,942,222
College of Physics, Engineering, and Technology	2,102,971
School of Nursing	1,103,942
Other Instruction	784,973
<i>Total General Academic Instruction</i>	<u>33,213,080</u>
Summer Session	1,760,943
Extension Instruction	998,573
<i>Total Instruction</i>	<u>35,972,596</u>
Individual or Project Research	570,563
Public Service/Community Service	487,692
Libraries and Instructional Resources	3,167,443
Computer Services - Academic Support	658,944
Instructional Administration and Support	2,960,723
Financial Aids and Scholarships	0
Student Support Services	4,287,066
Intercollegiate Athletics	1,076,685
Executive Management	1,629,034
Institutional Support Services	5,314,891
Physical Plant Operations	3,070,647
State University Board Cost Distribution	0
Federal Work Study Student Salaries	846,510
State Work Study Student Salaries	378,989
<i>Total</i>	<u>24,449,187</u>
<i>Total Educational and General</i>	<u>60,421,783</u>
Auxiliary Enterprises	
Residence Halls	2,228,343
Student Union	809,950
Athletic Camps/Clinics and Fundraisers	92,961
Health Service	546,868
Computer Store	30,310
Bookstore Administration	2,800
MSSA Student Exchange	1,284
Parking Operations	339,866
Departmental Accounts/Field Trips	19,591
<i>Total Auxiliary Enterprises</i>	<u>4,071,971</u>
<i>Total Expenditures and Mandatory Transfers</i>	<u>64,493,754</u>

Schedule B-2

Supplies and Expenses	Capital Outlays	Mandatory Transfers	Total
425,812	96,094	0	6,031,852
199,777	15,591	0	6,078,473
567,719	39,618	0	4,915,515
134,740	23,996	0	2,774,073
581,930	223,120	0	6,787,454
296,683	98,856	0	5,337,762
294,508	410,563	0	2,808,043
36,196	3,457	0	1,143,595
26,012	17,129	0	828,114
<u>2,563,376</u>	<u>928,424</u>	<u>0</u>	<u>36,704,880</u>
24,998	9,267	0	1,795,209
101,558	0	0	1,100,130
<u>2,689,933</u>	<u>937,691</u>	<u>0</u>	<u>39,600,219</u>
281,560	134,253	0	986,376
327,613	23,853	0	839,159
538,228	850,532	0	4,556,203
122,124	587,779	0	1,368,846
565,916	94,470	0	3,621,109
11,506,179	0	0	11,506,179
2,443,024	73,304	0	6,803,395
904,026	18,362	0	1,999,073
156,300	47,828	0	1,833,162
1,292,876	656,022	0	7,263,789
2,890,342	277,618	0	6,238,607
86,897	1,180,983	0	1,267,880
0	0	0	846,510
0	0	0	378,989
<u>21,115,086</u>	<u>3,945,003</u>	<u>0</u>	<u>49,509,276</u>
<u>23,805,018</u>	<u>4,882,694</u>	<u>0</u>	<u>89,109,496</u>
3,663,687	1,412	1,563,803	7,457,245
429,512	6,919	824,027	2,070,408
239,904	0	0	332,865
183,958	5,273	0	736,099
110,819	923,685	0	1,064,813
212,573	0	0	215,373
5,685	0	0	6,969
204,219	1,549	0	545,634
112,568	6,029	0	138,187
<u>5,162,926</u>	<u>944,867</u>	<u>2,387,830</u>	<u>12,567,593</u>
<u>28,967,944</u>	<u>5,827,561</u>	<u>2,387,830</u>	<u>101,677,089</u>

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Instruction - Arts and Humanities				
Unrestricted				
M & E				
Art	802,244	34,675	14,676	851,595
Good Thunder Visiting Writer	0	5,276	0	5,276
English	1,316,971	59,857	14,946	1,391,774
Open Studies	0	505	0	505
Foreign Language	644,460	37,621	2,416	684,497
A & H Study Abroad	0	1,098	0	1,098
History	580,700	18,288	4,083	603,072
Mass Communications	232,692	10,402	3,475	246,568
Religious Studies	0	951	0	951
Dean Arts/Humanities Program Cost	2,457	18,784	39,879	61,120
Music	811,282	58,012	6,405	875,699
Philosophy	293,863	7,685	2,416	303,964
Speech Communications	372,925	27,593	2,742	403,260
Theatre Arts	412,870	56,248	5,055	474,173
Humanities	106	885	0	991
Scandinavian Studies	0	550	0	550
Honors	30,106	1,312	0	31,419
M & E Self-Sustaining				
Summer Ed/Enrich Institute	73	4,536	0	4,608
Self Support Activity Accounts				
Mexico Program	0	80,589	0	80,589
Total Unrestricted	5,500,746	424,868	96,094	6,021,708
Restricted				
Private Instruction & Research Grants				
Student Intern-St Clair School	5,200	944	0	6,144
Grad Intern-Symphony Orchestra	4,000	0	0	4,000
Total Restricted	9,200	944	0	10,144
Total Instruction - Arts and Humanities	5,509,946	425,812	96,094	6,031,852
Instruction - Business				
Unrestricted				
M & E				
International Business Service	7,039	4,977	0	12,016
Marketing	681,362	18,285	2,661	702,308
Accounting	1,273,058	40,482	6,822	1,320,361
Business Law	236,174	5,838	0	242,011
Finance/Insurance/Real Estate	705,472	22,819	0	728,291
International Business	295,268	8,042	2,120	305,430
Dean Business Program Costs	28,249	0	0	28,249
Economics & International Business	1,008,293	30,155	0	1,038,447

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Management	1,314,442	46,669	3,988	1,365,100
Industrial and Technical Studies	0	2	0	2
Business Education	309,945	10,858	0	320,803
M & E Self-Sustaining				
Bureau of Business/Economic Research	0	43	0	43
Marketing Professional Activity	0	180	0	180
<i>Total Unrestricted</i>	<u>5,859,303</u>	<u>188,348</u>	<u>15,591</u>	<u>6,063,241</u>
Restricted				
Federal Instruction & Research Grants				
Small Business Institute	2,640	5,239	0	7,879
Private Instruction & Research Grants				
Center for Economic Education	0	6,190	0	6,190
Ferd Buscher Memorial Fellowship	1,162	0	0	1,162
<i>Total Restricted</i>	<u>3,802</u>	<u>11,430</u>	<u>0</u>	<u>15,232</u>
Total Instruction - Business	<u>5,863,105</u>	<u>199,777</u>	<u>15,591</u>	<u>6,078,473</u>
Summer Session Instruction				
Unrestricted				
M & E				
Summer Session Salaries	0	12,774	0	12,774
Arts & Humanities Summer	234,897	20	9,267	244,184
Business Summer	352,502	0	0	352,502
Education Summer	434,555	296	0	434,851
Extended Campus Summer	58,935	10,882	0	69,817
Health & Human Performance-Summer	171,578	0	0	171,578
Natural Science Summer	256,442	0	0	256,442
Physics, Engineering, Summer	51,271	0	0	51,271
Social & Behavioral Science Summer	153,820	1	0	153,821
Academic Affairs Summer	37,194	0	0	37,194
M & E Self-Sustaining				
Vienna Institute 91 Tuition & Fees	9,750	1,026	0	10,776
<i>Total Unrestricted</i>	<u>1,760,943</u>	<u>24,998</u>	<u>9,267</u>	<u>1,795,209</u>
Total Summer Session Instruction	<u>1,760,943</u>	<u>24,998</u>	<u>9,267</u>	<u>1,795,209</u>
Extension Instruction				
Unrestricted				
M & E				
Friday-Saturday College	42	3	0	45
Community Programs-Extension	853,278	82,765	0	936,043
Graduate Extension	-100	0	0	-100
Faribault Tech College Co-Op	131	722	0	853
Extended Campus Pentagon Park	445	4,312	0	4,757
Prairie Lakes Extended Campus Program	32,263	6,295	0	38,558

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Faribault/MSU FY 92	59,772	2,483	0	62,255
M & E Self-Sustaining				
Taiwan Study Program	3,769	4,555	0	8,324
Self Support Activity Accounts				
MTI Co-Op Program	48,972	0	0	48,972
Faribault Technical College Co-Op	0	423	0	423
<i>Total Unrestricted</i>	<u>998,573</u>	<u>101,558</u>	<u>0</u>	<u>1,100,130</u>
<i>Total Extension Instruction</i>	<u>998,573</u>	<u>101,558</u>	<u>0</u>	<u>1,100,130</u>
Instruction - Nat. Science, Math & Home Ec.				
Unrestricted				
M & E				
Biology	1,490,440	169,186	78,364	1,737,991
Chemistry and Geology	728,880	54,239	15,281	798,401
Mass Spectrometer M&E Match	0	0	0	0
Dean Natural Science/Math Program Costs	0	11,330	16,398	27,728
Environmental Studies	0	3	0	3
Mathematics Talented Youth	18,340	961	0	19,301
Math Astronomy and Statistics	1,381,102	51,682	30,129	1,462,913
Gas & High Perf Cash Match	0	2	24,600	24,602
Computer & Information Sciences	1,309,941	56,458	12,141	1,378,540
Water Resources Center	16,393	6,979	4,231	27,603
Science Education Center	6,597	986	0	7,583
Home Economics	521,054	30,894	1,444	553,392
Medical Technology	1,196	2,348	0	3,544
Cash Match Applied Ecology	709	0	0	709
M & E Self-Sustaining				
Medical Technology Intern	533	15,307	3,503	19,343
Biology Publications	0	7,968	0	7,968
<i>Total Unrestricted</i>	<u>5,475,186</u>	<u>408,344</u>	<u>186,091</u>	<u>6,069,621</u>
Restricted				
Federal Instruction & Research Grants				
Applied Ecology Teacher Enhance	13,517	13,516	0	27,033
Use of Gas & High Performance	0	0	37,029	37,029
Inservice Math FY 91	5,297	1,241	0	6,538
Girls Summer Math Camp	137	4,601	0	4,738
Private Instruction & Research Grants				
IBM Internship Contract	488,267	152,950	0	641,217
Pacts Project	0	1,278	0	1,278
<i>Total Restricted</i>	<u>507,218</u>	<u>173,586</u>	<u>37,029</u>	<u>717,833</u>
<i>Total Instruction - Nat. Science, Math & Home Ec.</i>	<u>5,982,404</u>	<u>581,930</u>	<u>223,120</u>	<u>6,787,454</u>

Instruction - Social Behavioral Sciences

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Unrestricted				
M & E				
Weather Data	0	7,638	0	7,638
Geography	588,899	28,182	9,392	626,473
Dean Social/Behavioral Science Program Costs	84	3,573	8,959	12,617
Ethnic Studies	211,697	9,702	1,060	222,459
Political Science and Law Enforcement	816,228	26,799	0	843,027
Sociology and Corrections	1,081,695	44,038	5,061	1,130,794
Gerontology/Aging	27,516	3,064	0	30,580
Urban & Regional Studies	312,252	15,428	8,953	336,633
Anthropology	214,060	9,880	6,237	230,176
Social Work	318,609	12,229	11,480	342,318
Social Studies	3,245	1,518	0	4,763
Women's Studies	124,965	12,265	3,539	140,770
Intern Program Social and Behavior	0	515	0	515
Mapping & Spatial Cash Match	0	591	16,761	17,352
Psychology	1,128,034	56,247	9,751	1,194,031
M & E Self-Sustaining				
Study of Law/Justice Center	12,238	1,199	0	13,438
Self Support Activity Accounts				
Elderhostel	1,101	7,347	0	8,449
Total Unrestricted	4,840,623	240,216	81,193	5,162,033
Restricted				
Federal Instruction & Research Grants				
Minority Studies Fellowship FY 91	6,136	1,568	0	7,703
Public Service Fellowships FY 91	2,279	1,583	0	3,862
Public Service Fellowships FY 92	4,705	2,374	0	7,079
Mapping & Spatial Analysis	0	0	17,663	17,663
Constitution in Classroom III	0	1,997	0	1,997
Community Development Work Study	52,503	25,203	0	77,706
Private Instruction & Research Grants				
City of Mankato Interns	11,814	2,179	0	13,993
Program for Ethnic Minority Students	714	632	0	1,346
Pre-College Summer Insitute FY 91	2,402	12,308	0	14,710
Minneapolis Police Cadet 91-92	19,476	8,481	0	27,957
Police Cadet Training Project FY 93	1,571	142	0	1,713
Total Restricted	101,599	56,467	17,663	175,729
Total Instruction - Social Behavioral Sciences	4,942,222	296,683	98,856	5,337,762
Instruction - Education				
Unrestricted				
M & E				
Dean Education Program Costs	0	42,240	17,765	60,005
Freshman Seminar	0	18	0	18
Educational Technology	77	1,680	529	2,286

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1992

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Student Teacher Supervision	0	64,224	0	64,224
Curriculum & Instruction	1,212,977	63,747	6,681	1,283,404
Special Education	406,643	16,575	1,060	424,278
Special Education Supplement	0	391	0	391
Learning Center	87,791	11,353	0	99,144
Technology Education Industrial Arts	53,784	6,591	0	60,375
Student Support 92 Cash Match	4,655	2,269	3,179	10,103
Library Media Education	288,050	19,697	580	308,327
Experiential Education	124,904	7,596	0	132,500
Community Education	0	662	0	662
Bur Education Field Studies	68,701	4,818	0	73,519
Electronic Learning	0	35,933	2,440	38,373
Educational Administration	312,161	11,697	0	323,858
Counseling & Student Personnel	368,038	15,116	0	383,154
Education Foundations/Higher Ed	577,148	13,353	3,748	594,249
Rehabilitation Counseling	187,151	13,106	0	200,258
Upward Bound FY 92 University Match	5,368	1,882	0	7,250
Talent Search 92 University Match	5,184	1,806	0	6,989
Talent Search Cash Match FY 93	0	303	0	303
Studies in Education Alternatives	483	1,539	0	2,023
Clinical Activities for Professional Education	172,707	45,874	0	218,581
Self Support Activity Accounts				
Rehabilitation Counseling Workshop	0	2,043	0	2,043
Total Unrestricted	3,875,823	384,511	35,982	4,296,316
Restricted				
Federal Instruction & Research Grants				
Talent Search FY 91	7,760	6,765	0	14,524
Traineeships in Vocational Rehab Counseling 91	318	13,201	0	13,519
Upward Bound FY 91	34,138	38,895	0	73,033
Student Support Services FY 91	21,070	2,022	0	23,092
Upward Bound FY 92	96,810	43,129	2,120	142,059
Traineeships in Vocational Rehab Counseling	2,010	28,724	750	31,484
Talent Search Program FY 92	76,602	17,383	0	93,985
Student Support Services FY 92	108,102	20,273	766	129,141
Inservice Science Project FY 91	0	108	0	108
Inservice Science Project FY 92	13,547	5,344	0	18,891
Private Instruction & Research Grants				
Mentor Graduate Program	18,000	2,954	0	20,954
Graduate Assist Mn Valley District	9,000	715	0	9,715
Bloomington School District Interns	36,000	2,860	0	38,860
Mankato Grad Intern FY 92	9,000	715	0	9,715
American Indian Future Teachers	0	119	0	119
Total Restricted	432,356	183,207	3,636	619,199
Total Instruction - Education	4,308,179	567,719	39,618	4,915,515

Instruction - Health & Human Performance

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Unrestricted				
M & E				
Dean Health & Human Performance Program Costs	0	4,000	0	4,000
Health Science	611,813	22,074	6,076	639,963
Human Performance	1,189,910	47,242	7,736	1,244,888
Recreation Park & Leisure Services	247,140	15,829	3,228	266,196
Military Science	32,706	8,066	1,436	42,208
Chemical Dependency	0	1,056	0	1,056
Communication Disorders	305,591	16,695	5,519	327,805
Dental Education	227,726	17,401	0	245,127
M & E Self-Sustaining				
Dental Education: CDE	0	1,558	0	1,558
Dental Hygiene/Assisting-MTC	0	21	0	21
Self Support Activity Accounts				
Rec/Comm Educ Workshop	0	799	0	799
<i>Total Unrestricted</i>	<u>2,614,887</u>	<u>134,740</u>	<u>23,996</u>	<u>2,773,623</u>
Restricted				
Private Instruction & Research Grants				
Wisconsin Student Intern	450	0	0	450
<i>Total Restricted</i>	<u>450</u>	<u>0</u>	<u>0</u>	<u>450</u>
Total Instruction - Health & Human Performance	<u>2,615,337</u>	<u>134,740</u>	<u>23,996</u>	<u>2,774,073</u>
School of Nursing				
Unrestricted				
M & E				
Nursing	1,103,942	36,196	3,457	1,143,595
<i>Total Unrestricted</i>	<u>1,103,942</u>	<u>36,196</u>	<u>3,457</u>	<u>1,143,595</u>
Total School of Nursing	<u>1,103,942</u>	<u>36,196</u>	<u>3,457</u>	<u>1,143,595</u>
Instruction - Engineering				
Unrestricted				
High Technology-Engineering				
High Technology/Engineering	86,275	212,297	380,918	679,490
M & E				
Physics	576,754	23,026	10,213	609,993
Science Shop/Radiation Facility	0	11,820	1,400	13,220
Mechanical Engineering	337,766	11,068	0	348,834
Manufacturing Engineering- Tech	382,823	11,812	0	394,634
Electrical Engineering/Elect Tech	719,158	19,737	17,783	756,678
M & E Self-Sustaining				
Elect Engin Private Supp	0	0	0	0
P-E-T Applied Research	196	4,748	249	5,192

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1992
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
<i>Total Unrestricted</i>	<u>2,102,971</u>	<u>294,508</u>	<u>410,563</u>	<u>2,808,043</u>
<i>Total Instruction - Engineering</i>	<u>2,102,971</u>	<u>294,508</u>	<u>410,563</u>	<u>2,808,043</u>
Instruction - Other				
Unrestricted				
M & E				
Unclass Severance-Instruction	747,653	0	0	747,653
I/O Release Time	21,737	0	0	21,737
Academic Instructional Support	15,583	26,012	17,129	58,724
<i>Total Unrestricted</i>	<u>784,973</u>	<u>26,012</u>	<u>17,129</u>	<u>828,114</u>
<i>Total Instruction - Other</i>	<u>784,973</u>	<u>26,012</u>	<u>17,129</u>	<u>828,114</u>
Individual or Project Research				
Unrestricted				
M & E				
So Minn Historical Center	32,266	2,279	0	34,545
Project JOVE Cash Match	13,868	586	0	14,454
SUB Faculty Research Grants	0	155	0	155
Link to Gender & Adrenal Engines	0	200	0	200
Transformational Leadership Effec	0	40	0	40
Contribution of Rising Income	0	181	0	181
Date of Bavarian Law Code	0	89	0	89
Effects of ASVAB Testing	0	24	0	24
Inshopping and Outshopping	1,260	161	0	1,421
Supply & Demand of Administrators	0	391	0	391
Need for Computers in Special Education	0	766	0	766
Educational Admin Internship	0	1	0	1
Math Modeling of NASA	696	0	0	696
Housing Movement in Costa Rica	0	79	0	79
Computer Perceptions/Early Child	0	182	0	182
Faculty Research Library Research	0	264	0	264
Role of Women in Christian Comm	0	1,639	0	1,639
Diaries of Sarah Gillespie Huftal	0	1,496	0	1,496
Clothing & Camp Equipage Procure	0	2,738	0	2,738
Female Infanticide in Medieval Science	0	210	0	210
Pesticides in Cropland Runoff	0	2,899	0	2,899
Keats and Christianity	0	834	0	834
German Mercenaries in American Re	0	1,030	0	1,030
Nervous System Control	0	3,996	0	3,996
Fermentation at Low Oxygen Concen	0	3,799	0	3,799
Bulgarian Foreign Policy	0	1,102	0	1,102
Cardiac Angiogram Site Immobil	0	4,000	0	4,000
Heavy-Metal Binding by Algal Bio	14	1,664	6,202	7,879
Cartenoid Degradation of Aging	0	2,001	2,438	4,439

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Determinants of Ethical Decision	3,584	4,777	0	8,361
Effects of Stressful Jobs	0	2,450	0	2,450
Infrared Broadband Characteristic	0	448	0	448
Comparing Behavioral Momentum	1,080	365	0	1,444
Contents Boys & Girls Rooms	0	371	0	371
Architectural Ceramic Sculpture	0	883	1,403	2,286
Reductive Cleavage Phosphate Ester	0	3,107	0	3,107
Jazz & Saxophone in America	0	1,297	0	1,297
Competing Visions Fed Independence	0	901	0	901
Scarcity of Women Early Medieval	0	2,816	0	2,816
Bacterial Periplasmic Proteins	0	3,036	0	3,036
Analysis of Radar Data Using Geog	0	2,655	645	3,300
NASA/JOVE Program	798	0	0	798
Ward Vs At-Large Elections	1,792	804	0	2,596
M & E Self-Sustaining				
Faculty Research-Institutional	23,091	46,160	38,367	107,618
Indirect Diabetes Research Replac	0	17	0	17
Self Support Activity Accounts				
Human Performance Lab	570	471	0	1,041
Northern Light Solar Race Team	0	996	0	996
Attitude Research	0	30	0	30
Faculty Research Lectures	584	3,574	0	4,158
Total Unrestricted	79,602	107,960	49,055	236,617
Restricted				
State Grants in Aid				
River NPS Assessment -Waller	0	95	0	95
River NPS Assessment- Mercurio	0	26	0	26
River NPS Assessment - Proctor	220	32	0	252
MRAP- Land Use	154	1,857	0	2,011
MRAP- Aerial Photography Project	0	303	0	303
MRAP - Water Quality Project	11,989	2,392	1,369	15,751
Benthic Project-MRAP FY 91	747	12	0	758
Duck Lake Preservation Project	1,031	38	0	1,069
Middle Des Moines Clean Water Project	52,920	25,764	52,395	131,079
Regional Linkage Research	10,965	316	0	11,280
MRAP-Toxicity Tests	0	2,923	0	2,923
MRAP-Land Use Level I&II	12,767	39	2,921	15,727
MRAP-Water Sediment Analysis	3,678	1,470	0	5,148
Water Quality Monitoring Workshop	5,347	994	0	6,341
MN Water Resources				
Surface Water Atlas	129,508	6,046	1,879	137,433
Federal Instruction & Research Grants				
Altering Paraquat Toxicity	11,165	15,039	3,068	29,272
Immunological & Endocrinological FY 91	14,196	12,015	0	26,211
Cellular Reg of Aldose Reductase	6,988	11,096	0	18,084
Immunological & Endocrinological	42,030	20,711	968	63,709
UIC Class V Enjection Wells 91	14,378	3,475	0	17,853
Project JOVE	16,367	6,074	0	22,441

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1992

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Power Inverter Synthesis	11,945	6,904	0	18,849
Microbial Transfer at Deep Sea	3,492	0	0	3,492
Study Cellular Regulation Aldose	15,901	12,887	0	28,788
Private Instruction & Research Grants				
Pioneer Research Grant	0	0	1,325	1,325
Ground Water Study 83	0	784	0	784
Hazardous Waste Study	0	325	0	325
Soybean Council Research Grant	0	54	0	54
University of Arizona Research	0	55	0	55
Sample Analysis for NSP -FY 88	2,838	0	0	2,838
County Comprehensive Water Study	0	17	0	17
Sample Analysis Project II FY 90	1,079	0	0	1,079
County Groundwater Mapping Project 90	528	0	1,024	1,552
Stand-Alone Computer Project	556	2,244	0	2,799
County Groundwater Mapping FY 91	0	6,778	4,054	10,832
Sample Analysis Project III FY 91	11,008	3,449	0	14,456
Circuit Board Testing Project	4,025	1,195	0	5,220
Lactic Acid & Poly from Potato	70,357	14,631	5,482	90,470
Drug Prevention Project	24,788	5,500	0	30,288
County Surface Water Atlas 92	5,456	4,539	5,557	15,551
Develop Database For Raingauge	2,128	0	0	2,128
Biosorption Metals Using Agricultural Waste	270	2,245	5,155	7,670
Loon Lake Water Collection	1,143	104	0	1,247
Antimicrobial Testin-Sween	1,000	1,175	0	2,175
<i>Total Restricted</i>	<u>490,961</u>	<u>173,600</u>	<u>85,198</u>	<u>749,759</u>
Total Individual or Project Research	<u>570,563</u>	<u>281,560</u>	<u>134,253</u>	<u>986,376</u>
Public Service/Community Service				
Unrestricted				
M & E				
Radio-KMSU	241,921	18,377	0	260,298
Science Fair	1,991	10,057	0	12,049
Bureau of Business & Economic Research	33,073	12,862	0	45,935
SBDC University Match	57,795	206	0	58,001
Lake Washington Interpretative Center	0	911	0	911
Regional Wellness Center	0	1,056	0	1,056
M & E Self-Sustaining				
KMSU Radio Contracts	18,077	6,572	0	24,648
Reading Clinic	0	4,070	0	4,070
Center For Community Economic Development	217	46	0	264
Real Estate	0	11	0	11
Bureau Applied Soc Res	0	0	0	0
Insurance Program	0	18	0	18
Nursing Continuing Education	7,084	24,200	0	31,283
Speech/Hearing Clinic	0	85	0	85
Dental Education	16,781	4,079	0	20,860

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Student Activity				
Community Service	0	1,201	0	1,201
Self Support Activity Accounts				
College Business CEU	6,707	22,324	0	29,032
Social Studies Educators	0	743	0	743
Education Field Studies Research	2,745	2,367	0	5,111
Math Education Conference	0	572	0	572
Library Media Conference	0	2,045	0	2,045
Nursing CEU's Food	0	7,493	0	7,493
Childrens/Young Adult Books	0	412	0	412
ITS Conference	0	270	0	270
Middle School Activity Fee	0	229	0	229
Science Fair	0	14,512	0	14,512
Patchwork Players	450	212	0	662
Media Days	0	224	0	224
Education Admin Conference	0	8,593	0	8,593
Conference Support Social & Behavioral Science	0	35	0	35
Library-Xerox-Coin Operation	0	22,645	18,975	41,620
Human Economy Center	0	1,754	0	1,754
Real Estate CEU	0	2,806	0	2,806
<i>Total Unrestricted</i>	<u>386,841</u>	<u>170,987</u>	<u>18,975</u>	<u>576,803</u>
Restricted				
State Grants in Aid				
KMSU Equipment - MPER FY 90	0	5,065	3,153	8,218
KMSU Operational Grant FY 91	0	4	0	4
KMSU Operational Grant FY 92	21,162	843	0	22,005
Federal Instruction & Research Grants				
SBDC Project Income 85	0	1,290	0	1,290
Small Bus Develop Center 91	13,168	16,330	1,725	31,224
Small Business Development Center FY 92	21,716	11,855	0	33,571
Private Instruction & Research Grants				
County Zoning Administrators	3,432	2,197	0	5,629
Exploring Career and Education	0	3,828	0	3,828
Community Service FY 91	8,301	692	0	8,993
Art of String Playing FY 91	0	2,405	0	2,405
Dental Health for Native American	0	172	0	172
SE Mn Regional Reporting	7,737	3,198	0	10,935
Geriatric Ed Center So Mn	0	5,522	0	5,522
Community Service FY 92	25,335	66,594	0	91,929
Production & Acquisition FY 92	0	35,699	0	35,699
Dental Health for Native American	0	932	0	932
<i>Total Restricted</i>	<u>100,852</u>	<u>156,626</u>	<u>4,878</u>	<u>262,356</u>
Total Public Service/Community Service	<u>487,692</u>	<u>327,613</u>	<u>23,853</u>	<u>839,159</u>

Libraries and Instructional Resources

Schedule of Current Expenditures
 For the Fiscal Year Ended June 30, 1992
 (Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Unrestricted				
M & E				
Library	1,997,867	196,433	39,667	2,233,967
Library Material Acquisition	0	94,110	757,115	851,226
Dean- Library	221,245	6,622	0	227,867
M & E Self-Sustaining				
High Tech/Accred Library Acquisition	0	30,209	0	30,209
Library Cardsets	25,528	16,197	3,860	45,585
Total Unrestricted	2,244,640	343,570	800,643	3,388,853
Total Libraries and Instructional Resources	2,244,640	343,570	800,643	3,388,853
SUB Libraries				
Unrestricted				
Special Supplements				
SUB Library Automation	150,280	68,913	0	219,193
M & E Self-Sustaining				
Library Automation	622,123	123,239	49,889	795,251
Community College Library PALS	89,998	1,244	0	91,242
State Agency Library PALS	60,403	1,262	0	61,665
Total Unrestricted	922,803	194,658	49,889	1,167,350
Total SUB Libraries	922,803	194,658	49,889	1,167,350
Computer Services (Exclud. Admin DP)				
Unrestricted				
M & E				
Computer Service Acad-MSU Support	244,911	29,788	6,868	281,566
M & E Self-Sustaining				
Computer Fee-Students	15,038	43,614	388,694	447,346
Total Unrestricted	259,949	73,403	395,561	728,913
Total Computer Services (Exclud. Admin DP)	259,949	73,403	395,561	728,913
Academic Support				
Unrestricted				
Special Supplements				
Vienna Institute Summer Session II 91	15,225	2,576	0	17,801
Q-7 Initiative	2,243	105	0	2,348
M & E				
Conkling Gallery	474	2,362	0	2,836
Atomic Spectrophotometer-Match	0	5	9,313	9,317
Science Learning Center	50,255	433	0	50,689
Anthropology Lab Match	0	12	0	12

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
CCD Camera System Cash Match	0	3,032	2,298	5,331
Microbial Physiology	0	212	0	212
Sick Leave	62,530	0	0	62,530
Bush Foundation Matching Funds	4,952	3,194	0	8,146
Faculty Recruitment	0	24,919	0	24,919
Faculty Improvement Grants	0	52,262	0	52,262
Program Review	0	14,753	0	14,753
CPDT Staff Development	8,360	0	0	8,360
Bargaining Unit Academic Support	0	771	0	771
Emeriti Faculty	0	848	0	848
Accreditation & Program Development	0	13,092	0	13,092
M & E Self-Sustaining				
Child/Young Adult Books Center	0	67	0	67
Behavioral Health Psychology	0	122	0	122
Cardiac Rehabilitation	0	31	0	31
Computer Science-AS/400 Manual	0	33	0	33
Self Support Activity Accounts				
C & I Conference/Misc	0	242	0	242
VP Academic Affairs-Discretionary	0	5,337	0	5,337
VP Academic Affairs-Campus Events	88	12,313	0	12,401
Total Unrestricted	144,126	136,721	11,611	292,458
Restricted				
State Grants in Aid				
Water Quality Workshop	3,396	115	0	3,511
Water Quality Workshop/Program Income	1,928	0	0	1,928
Federal Instruction & Research Grants				
Thermodynamics & Enzymology Lab	0	70	0	70
VLSI Cad Laboratory for Undergrads	0	10	5,050	5,060
CCD Camera System	0	67	0	67
SELO Technical Assistants FY 91	0	364	0	364
Private Instruction & Research Grants				
Southwestern Initiative Fund	0	1	0	1
Global Ed Curriculum Development	0	760	0	760
Inservice Workshops-Global Education	176	584	0	760
Faculty Development-Bush Foundation	6,697	9,786	0	16,483
Critical Thinking Collaboration	476	181	0	657
Prejudices of Stereotypes	641	702	0	1,344
Intergrate African Music Culture	592	0	0	592
Cultural Div Early Child Class	242	0	0	242
Effect of Classroom Size to Achievement	229	0	0	229
Facilitate Critical Thinking	483	237	0	721
Cooperative Learning Group Project	613	50	0	663
Workshop for Teaching Strategies	242	332	0	573
Rethinking General Education	691	101	0	792
MSU Assessment Project	54	690	0	744
Seeing With Multicultural Eyes	0	58	0	58
Curriculum Development-EXXON	0	686	0	686
AS-400 IBM Project	43,673	10,252	0	53,925

Schedule of Current Expenditures
 For the Fiscal Year Ended June 30, 1992
 (Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
McGraw-Hill Book Publishing Grant	0	200	0	200
Nonprofit Perform Public Purpose	6,292	1,754	0	8,045
Strengthening Hospital Nursing Program	68,796	0	0	68,796
Capital Equipment/Faculty Development	0	9,758	16,073	25,832
<i>Total Restricted</i>	<u>135,221</u>	<u>36,759</u>	<u>21,123</u>	<u>193,104</u>
Total Academic Support	<u>279,347</u>	<u>173,480</u>	<u>32,735</u>	<u>485,562</u>
Ancillary Support				
Unrestricted				
Special Supplements				
School District Partnership	214,981	86,016	7,535	308,533
M & E				
Childrens House M&E Allocation	14,414	1,119	8,110	23,643
M & E Self-Sustaining				
Childrens House	224,816	36,023	0	260,839
Self Support Activity Accounts				
Early Elementary Activity Fee	0	13,902	0	13,902
<i>Total Unrestricted</i>	<u>454,212</u>	<u>137,060</u>	<u>15,645</u>	<u>606,917</u>
Total Ancillary Support	<u>454,212</u>	<u>137,060</u>	<u>15,645</u>	<u>606,917</u>
Academic Administration				
Unrestricted				
M & E				
Dean-Natural Science Math & Home Economics	190,299	14,057	0	204,356
Dean-Arts and Humanities	287,840	10,122	3,252	301,215
Dean-Social & Behavioral Sciences	198,014	17,780	4,358	220,152
Dean-Physics/Engineering/Technology	155,373	7,238	0	162,611
Dean-Business	382,529	34,897	7,783	425,209
Dean-Education	227,758	27,684	11,330	266,772
Dean-Health & Human Performance	163,346	12,141	6,769	182,255
Dean-Nursing	134,382	24,976	0	159,358
Dean-Graduate Studies	297,840	56,417	8,579	362,837
Extended Campus/Assoc Dean	189,784	50,064	4,018	243,865
<i>Total Unrestricted</i>	<u>2,227,164</u>	<u>255,375</u>	<u>46,090</u>	<u>2,528,629</u>
Total Academic Administration	<u>2,227,164</u>	<u>255,375</u>	<u>46,090</u>	<u>2,528,629</u>
Computer Services Academic - SUS Support				
Unrestricted				
M & E				
Computer Service Acad-SUS Support	398,995	48,721	192,217	639,933

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
<i>Total Unrestricted</i>	398,995	48,721	192,217	639,933
<i>Total Computer Services Academic - SUS Support</i>	398,995	48,721	192,217	639,933

Financial Aids

Restricted

State Student Financial Aid

Mn Part-Time Grant Fund	0	12,541	0	12,541
Dislocated Workers	0	7,550	0	7,550
Childcare Assistance	0	59,457	0	59,457
State Scholarship Deposit Account	0	2,929,756	0	2,929,756
Rural Nursing Grant-HECB	0	596	0	596
RN Grant-HECB	0	500	0	500

Federal Instruction & Research Grants

Upward Bound FY 91	0	2,396	0	2,396
Upward Bound FY 92	0	2,310	0	2,310
Traineeships in Vocational Rehab Counseling	0	35,900	0	35,900
Applied Ecology Teacher Enhance	0	7,200	0	7,200
Inservice Science Project FY 92	0	4,340	0	4,340

Federal Student Financial Aid

Pell Grants-BEOG	0	6,815,495	0	6,815,495
SEOG	0	386,203	0	386,203
SEOG-State Matching Funds	0	68,153	0	68,153
National Science Scholars Program	0	1,236	0	1,236

Private Instruction & Research Grants

Pre-College Summer Institute FY 91	0	1,100	0	1,100
Center for Economic Education	0	500	0	500

Private Student Financial Aid

Non-Institutional Scholarships	0	373,678	0	373,678
Charles H Cooper	0	465	0	465
Stein Scholarship Science	0	2,500	0	2,500
Bremmer Foundation Scholarships	0	2,990	0	2,990
Alliss Foundation Scholarship	0	116,407	0	116,407
Athletic Talent Grant	0	416,990	0	416,990
Need Based Scholarships-FA Office	0	29,330	0	29,330
Stein Scholarship-Music	0	2,810	0	2,810
Elizabeth Pegues Scholarships	0	2,700	0	2,700
Gamble and Skogmo Minority School	0	5,085	0	5,085
Minority Exposure Corp America	0	9,833	0	9,833
Bremer Foundation-Programming	0	1,866	0	1,866
Alliss Found Gen Minority School	0	11,725	0	11,725
Cataract Lodge No 2 Scholarship	0	1,000	0	1,000
Bremer Foundation-Am Indian Teach Training	0	50	0	50
Fipse Drug Awareness	0	467	0	467
William Burkhart	0	250	0	250
Presidents Honor Scholarship	0	110,750	0	110,750
National Merit Scholarship	0	15,000	0	15,000

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1992
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Academic Talent Grants	0	67,050	0	67,050
<i>Total Restricted</i>	0	11,506,179	0	11,506,179
Total Financial Aids	0	11,506,179	0	11,506,179
Student Support Services				
Unrestricted				
Special Supplements				
Cultural Diversity	409,560	72,775	4,490	486,824
Cultural Diversity African American Affairs	2,272	2,607	2,358	7,237
Cultural Diversity American Indian Affairs	2,449	1,787	1,060	5,295
Cultural Diversity Hispanic American Affairs	6,920	2,956	0	9,876
Cultural Diversity Asian American Affairs	3,288	2,211	2,358	7,856
M & E				
Women's Center	103,629	14,788	3,400	121,817
Intramurals Admin	26,941	413	0	27,354
Interpreter Serv/Deaf Students	12,651	19,012	0	31,663
Career Development & Placement	270,764	74,803	3,550	349,117
Part-Time Student Employment Service	57,641	4,020	0	61,661
Counseling Center	371,111	15,288	1,697	388,096
Pre-Major Advising	137,286	7,059	0	144,346
Admissions	545,860	113,446	510	659,816
Word Processing Center	45,557	8,322	0	53,879
Financial Aids	368,507	41,854	0	410,361
International Students	138,943	14,970	3,608	157,521
Registrar	774,809	133,035	3,426	911,269
Orientation	11,941	3,340	0	15,281
Microfilming Services	0	4,187	0	4,187
Intercultural Student Center	5,758	4,389	0	10,147
Employee & Student Health Service	20,327	3,539	2,503	26,369
Student Financial Aid Admin	7,345	12,396	0	19,741
Activity Program Support-Residency	24	11,221	0	11,245
University Information Center	27,556	14,144	0	41,700
Parents Association	0	88	0	88
Retention	0	1,263	0	1,263
M & E Self-Sustaining				
High School Option Books	0	24,012	0	24,012
Placement Fee/Credentials	38,568	8,370	0	46,938
Registration Fee Admin	55,785	3,757	0	59,542
Admin Costs Student Service	117,418	866	0	118,284
Student Activity				
Student Senate	40,249	41,479	2,283	84,011
SAF Tournament Travel	0	10,827	0	10,827
Forensics	0	19,265	0	19,265
Theatre Activity Program	165,114	109,768	0	274,881
KRNR Cable FM	5,287	9,846	0	15,133
Marching/Pep Bands	5,000	9,478	0	14,477

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Orchestra	168	8,346	310	8,824
Choral Music	25	11,949	310	12,284
Chamber Singers	576	3,542	310	4,429
Ellis Street Singers	0	11,140	120	11,260
Concert Bands	200	7,991	0	8,191
Student Activities Administration	232,786	29,436	10,683	272,905
Publicity/Promotions	0	1,477	0	1,477
Arts & Lectures	339	27,304	0	27,643
Concert Company	2,119	62,799	0	64,918
Films	330	18,042	0	18,373
Homecoming	534	8,189	0	8,724
Leadership	150	3,696	0	3,846
MAVS/Rental Center	4,371	18,240	0	22,612
Flipside Entertainment	9	12,263	0	12,272
Events 'N Recreation	0	8,503	0	8,503
Spring Formal	187	1,198	0	1,385
Organizations	151	1,869	0	2,020
Summer/Co-Sponsorships	76	4,175	0	4,252
University Programs Board	1,794	10,720	0	12,514
Greeks	131	9,676	0	9,806
Student Organization Funding Committee	175	6,071	0	6,246
Student Ambassadors Association	0	6	0	6
MSU Reporter	115,846	77,814	7,152	200,812
MUSE Magazine	2,135	8,022	500	10,657
Intramurals	63,710	17,100	2,500	83,311
Intramural Rec-Sport Clubs	857	11,571	0	12,428
Orchesis	313	2,628	0	2,941
Ethnic Student Activities	804	42,517	0	43,321
International Student Activities	2,822	14,966	0	17,788
MSUSA Federal Credit Union	720	6,662	0	7,382
Self Support Activity Accounts				
North Star Flight Training	0	792,562	0	792,562
Stensrud Flight Training	0	13,927	0	13,927
African American Program Activities	0	629	0	629
American Indian Program Activities	0	250	0	250
Hispanic American Program Activities	0	324	0	324
Asian American Program Activities	0	111	0	111
Urban Studies Development	0	416	0	416
Martin Luther King Jr Holiday Celebration	0	2,152	0	2,152
National Standardized Testing	73	2,408	0	2,481
Womens Studies Conf/Pub	87	5,119	0	5,206
Women's Center Special Programs	0	1,830	0	1,830
Art Supplies	0	9,177	0	9,177
Room Key Deposit	2,411	1,342	0	3,753
Aviation Testing	0	1,169	0	1,169
Library Carrel Key Deposit	0	20	0	20
Career Day	0	710	0	710
Residence Hall Association	0	5,603	0	5,603
Psychology and Religion Programs	0	346	0	346

Schedule of Current Expenditures
 For the Fiscal Year Ended June 30, 1992
 (Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Experiential Education Ropes Course	4,804	4,165	0	8,969
Flight Simulator	0	3,997	13,807	17,804
Cultural Diversity Program Activities	160	20,697	0	20,857
MHECB Admin Cost	38,283	2,878	6,252	47,413
Export Consulting	0	64	0	64
IBCP-Excess Revenue	2,545	4,891	0	7,436
Electrical Engineering & Technology Activity	2,039	2,415	0	4,454
Home Economics Activities	0	677	0	677
Nursing Activities	248	7,228	0	7,477
BWCA Field Trips	0	1,858	0	1,858
Vienna Student Deposit Account	0	32,814	0	32,814
Career Development/Placement Center	0	7,988	0	7,988
Student Activities General	1,130	12,572	0	13,703
Student Orientation-Registration	20,621	81,538	0	102,158
Graduate Alternate Plan	0	8,703	0	8,703
Jazz Ensembles	0	1,260	120	1,380
General Music Workshop	141	2,389	0	2,530
String Music Workshop	0	14,406	0	14,406
Ed Foundation Human Relation Text	58	499	0	557
Key Deposit/Music Inst Damage	0	1,444	0	1,444
Graduate Studies Activity	0	5	0	5
Career Development/Health Fair	0	844	0	844
Career Development/Mn Education Fair	0	3,270	0	3,270
Automotive Lab	0	920	0	920
Art Supplies-Graphics	0	2,465	0	2,465
Unlearning Racism	0	28	0	28
Astronomy-Non Gift	0	657	0	657
Dental Hygiene/Assisting	0	19,312	0	19,312
Women and Spirituality Conference	1,577	13,685	0	15,262
Native American Student Assoc	0	2	0	2
Technology Education Supplies	0	734	0	734
Childcare Assistance-Admin	1,232	209	0	1,441
Continuing Education	1,685	288	0	1,973
Russica Program	0	74	0	74
Field Trips College of Education	0	1,137	0	1,137
Field Trips-Geography	0	4,115	0	4,115
Field Trips Special Education	0	85	0	85
VP Student Affairs-Campus Events	84	1,754	0	1,838
Prep Program	0	706	0	706
Assoc VP Cultural Diversity Discretion	0	484	0	484
Total Unrestricted	4,287,066	2,370,849	73,304	6,731,219
Restricted				
Federal Student Financial Aid				
Pell Grants-BEOG	0	22,850	0	22,850
SEOG	0	46,367	0	46,367
Private Instruction & Research Grants				
Exploring Career and Education	0	1,364	0	1,364

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Private Student Financial Aid				
Athletic Talent Grant	0	1,595	0	1,595
<i>Total Restricted</i>	0	72,176	0	72,176
Total Student Support Services	4,287,066	2,443,024	73,304	6,303,395
Athletics				
Unrestricted				
M & E				
Womens Athletics Intercollegiate	109,034	8,480	0	117,514
Men's Athletics Intercollegiate	146,792	13,909	0	160,701
Athletics Admin Intercollegiate	306,433	34,238	7,981	348,652
Men's Athletics-Football	157,183	32,037	7,164	196,384
Men's Athletics-Basketball	19,939	22,129	0	42,068
Men's Athletics-Track	19,976	2,834	0	22,810
Men's Athletics-Baseball	23,336	9,135	0	32,471
Men's Athletics-Wrestling	20,821	7,373	0	28,194
Men's Athletics-Hockey	39,539	9,462	0	49,001
Women's Athletics- Basketball	62,921	9,937	0	72,859
Women's Athletics-Softball	32,671	3,043	0	35,714
Women's Athletics-Track	16,221	2,297	0	18,518
Women's Athletics-Volleyball	38,919	3,555	0	42,474
Women's Athletics-Tennis	1,614	1,275	0	2,888
Women's Athletics-Swimming	11,957	1,764	430	14,150
Women's Athletics-Golf	1,736	1,525	0	3,261
Women's Athletics-Cross Country	13,053	483	0	13,535
Men's Athletics-Tennis	3,168	694	0	3,862
Men's Athletics-Swimming	11,971	1,357	430	13,758
Men's Athletics-Golf	0	64	0	64
Men's Athletics-Cross Country	32,044	1,583	0	33,628
Athletics Sports Information	352	15,348	2,358	18,058
Student Activity				
Post Season Tourney-Men	0	53,219	0	53,219
Post Season Tourney-Women	0	8,029	0	8,029
Athletics				
Athletic Student All Sports Pass	992	4,964	0	5,956
Athletic Public All Sports Pass	200	2,716	0	2,916
Athletics Men's Sponsored Promotions	46	16,758	0	16,804
Athletics Women's Sponsored Promotions	0	12,373	0	12,373
Athletic Promotions	269	12,036	0	12,305
Athletic Television Revenue	46	6,809	0	6,854
Athletics Jog-A-Thon	0	610	0	610
Athletic Special Projects	0	1,216	0	1,216
General Athletics-Men	0	5,654	0	5,654
Football-Men	48	108,723	0	108,772
Basketball-Men	0	43,784	0	43,784
Track-Men	0	25,224	0	25,224

Schedule of Current Expenditures
 For the Fiscal Year Ended June 30, 1992
 (Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Baseball-Men	323	30,279	0	30,602
Wrestling-Men	0	16,325	0	16,325
Golf-Men	0	6,840	0	6,840
Tennis-Men	0	7,354	0	7,354
Cross Country-Men	0	7,576	0	7,576
Swimming-Men	0	14,954	0	14,954
Hockey-Men	0	66,748	0	66,748
Athletic Sports Information	119	13,612	0	13,731
Athletic Training	4,964	21,069	0	26,033
Athletic Insurance Men-Women	0	104,343	0	104,343
General Athletics-Women	0	770	0	770
Basketball-Women	0	27,334	0	27,334
Cross Country-Women	0	4,575	0	4,575
Golf-Women	0	8,517	0	8,517
Softball-Women	0	19,588	0	19,588
Swimming-Women	0	16,931	0	16,931
Tennis-Women	0	6,461	0	6,461
Track-Women	0	20,591	0	20,591
Volleyball-Women	0	25,520	0	25,520
Total Unrestricted	1,076,685	904,026	18,362	1,999,073
Total Athletics	1,076,685	904,026	18,362	1,999,073
Executive Management				
Unrestricted				
M & E				
Cultural Diversity-M&E	67,133	1,906	0	69,039
Presidents Office	272,910	16,141	13,498	302,549
Distinguished Service Professor	0	4,835	0	4,835
Academic Affairs-VP	382,347	35,025	27,198	444,570
University Operations	128,808	10,521	2,854	142,183
Fiscal Affairs VP	171,084	10,483	394	181,962
Student Affairs VP	326,722	40,452	1,775	368,949
Office of University Advancement	280,029	30,065	2,109	312,203
M & E Self-Sustaining				
Strategic Planning	0	0	0	0
Self Support Activity Accounts				
President-Discretionary	0	5,692	0	5,692
VP Student Affairs-Discretionary	0	1,179	0	1,179
Total Unrestricted	1,629,034	156,300	47,828	1,833,162
Total Executive Management	1,629,034	156,300	47,828	1,833,162
Institutional Support - Fiscal Affairs				
Unrestricted				

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
M & E				
University Stores/Material Control	192,376	12,878	2,960	208,214
Accounts Payable	77,140	5,749	0	82,889
Accounting Office	177,680	9,844	4,356	191,880
Purchasing Office	122,018	15,954	4,664	142,636
Bursar Office	270,473	47,991	715	319,179
Comptroller	85,826	7,011	1,813	94,649
Fiscal Affairs-Budget Office	82,576	2,679	7,182	92,437
Human Resources	282,272	17,852	4,414	304,538
Staff Development	2,780	11,832	0	14,612
Institutional Memberships	0	27,895	0	27,895
Unemployment/Work Comp/Other Benefits	347,604	0	0	347,604
Employee Benefits/Contributions	0	1,235	0	1,235
Office Supply Service Center	0	47,123	0	47,123
University Stores/Janitor & Maintenance	0	122,102	0	122,102
Tuition Refunds	0	462,896	0	462,896
M & E Self-Sustaining				
State Property Sales	0	1,041	10,009	11,050
M & E Refunds	0	23,749	0	23,749
Bookstore Service Center	0	29,753	0	29,753
Business Affairs Admin Costs	144,353	3,145	0	147,497
Student Activity				
Student Activity Admin	74,130	48,044	0	122,173
Self Support Activity Accounts				
VP-Fiscal Affairs-Discretionary	0	410	0	410
Employee Recruitment	280	3,630	0	3,910
<i>Total Unrestricted</i>	<u>1,859,509</u>	<u>902,810</u>	<u>36,113</u>	<u>2,798,432</u>
Restricted				
Private Instruction & Research Grants				
Private Grant Admin Costs	0	7,001	0	7,001
<i>Total Restricted</i>	<u>0</u>	<u>7,001</u>	<u>0</u>	<u>7,001</u>
Total Institutional Support - Fiscal Affairs	<u>1,859,509</u>	<u>909,811</u>	<u>36,113</u>	<u>2,805,433</u>
Institutional Support - University Operations				
Unrestricted				
M & E				
Receiving/Delivery Services	152,157	27,347	0	179,503
General Services Center	158,219	9,051	0	167,270
Auxiliary Service/Special Project	128,235	6,551	0	134,786
Energy Conservation + Reduction	0	2,518	0	2,518
Locking Systems	33,487	14,207	0	47,694
Environmental Health & Safety	9,393	38,016	2,771	50,180
Fire Watch	8,872	0	0	8,872
Postal Services	65,893	12,061	0	77,954
Centrex	75,094	11,028	9,475	95,597

Schedule of Current Expenditures
 For the Fiscal Year Ended June 30, 1992
 (Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Vehicle Operations	101,770	9,287	30,433	141,490
University Printing Services	420,072	6,122	4,429	430,624
Security Services	275,807	25,220	800	301,827
Postage -Service Center	0	77,619	0	77,619
Photocopying-Service Center	73,888	-176,421	214,213	111,680
Vehicle Operations-Service Center	29,299	-36,095	116,864	110,069
Campus Printing Service Center	19,494	-2,255	140,134	157,374
M & E Self-Sustaining				
Office Support Service Center	0	0	862	862
Sign Shop Service Center	10,336	8,929	0	19,265
Operations Services UPS/Fed Express Clearing	0	2,540	0	2,540
<i>Total Unrestricted</i>	<u>1,562,017</u>	<u>35,725</u>	<u>519,981</u>	<u>2,117,723</u>
Total Institutional Support - University Operations	<u>1,562,017</u>	<u>35,725</u>	<u>519,981</u>	<u>2,117,723</u>
Institutional Support - Univ. Advancement				
Unrestricted				
M & E				
Grant Management office	87,446	12,120	0	99,566
Applied Research	0	12,525	1,060	13,584
Commencement-M & E	194	7,895	2,252	10,341
Public Service	2,847	5,807	1,098	9,752
Annual Giving	88,954	16,738	0	105,692
News Service	117,161	13,063	503	130,728
Alumni Affairs	166,926	70,558	0	237,484
Development-Planned Giving	108,904	15,600	603	125,107
Advancement Information System	49,134	7,131	0	56,265
M & E Self-Sustaining				
Grants and Sponsored Programs	53,861	0	0	53,861
Development Support	52,435	44,381	0	96,816
Self Support Activity Accounts				
VP Univeristy Advancement Discretion/Campus	0	595	0	595
Community Events	0	2,164	0	2,164
Commencement and Convocation	0	6,604	0	6,604
University Advancement International Visitors	0	2,255	0	2,255
<i>Total Unrestricted</i>	<u>727,864</u>	<u>217,434</u>	<u>5,516</u>	<u>950,814</u>
Total Institutional Support - Univ. Advancement	<u>727,864</u>	<u>217,434</u>	<u>5,516</u>	<u>950,814</u>
Institutional Support - Academic Affairs				
Unrestricted				
M & E				
Institutional Support - Other	29,053	42,816	0	71,870
Institutional Research	205,892	11,351	12,499	229,742
Affirmative Action	58,333	7,527	0	65,860
MSUAASF Development Grants	0	15,244	0	15,244

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
<i>Total Unrestricted</i>	<u>293,278</u>	<u>76,939</u>	<u>12,499</u>	<u>382,716</u>
Total Institutional Support - Academic Affairs	<u>293,278</u>	<u>76,939</u>	<u>12,499</u>	<u>382,716</u>
Institutional Support - Computer Services				
Unrestricted				
M & E				
Computer Services Institutional	734,186	11,986	31,828	778,000
Office Automation LAN	138,037	33,153	42,145	213,335
Computer Maintenance and Repair	0	14,560	2,073	16,632
Computer Supplies-Service Center	0	-9,793	0	-9,793
M & E Self-Sustaining				
Laserwriters Erase Cards	0	3,062	5,867	8,929
<i>Total Unrestricted</i>	<u>872,223</u>	<u>52,968</u>	<u>81,913</u>	<u>1,007,104</u>
Total Institutional Support - Computer Services	<u>872,223</u>	<u>52,968</u>	<u>81,913</u>	<u>1,007,104</u>
Physical Plant Operations				
Unrestricted				
SUB Restricted Allocations				
Warren Street Building Lease	0	0	150,000	150,000
M & E				
Physical Plant Administration	142,030	10,503	4,514	157,048
Building Repair	495,190	53,657	2,950	551,797
Operations-General	0	9,138	7,232	16,370
Plumbing/Fitting Services	135,495	58,234	7,475	201,205
Building Services	1,310,623	108,983	31,101	1,450,708
Electrical Services	161,691	19,080	0	180,771
Grounds Maintenance	118,782	36,878	13,921	169,581
Utility Plant Bills	39,577	2,099,462	0	2,139,039
Utility Plant	520,135	112,270	8,825	641,230
Facilities Develop/Alterations	0	8,170	0	8,170
M&E Space Rentals	0	117,739	51,600	169,339
Facilities Planning	109,130	8,408	0	117,538
Remodel Material-Academic Affairs	0	23,436	0	23,436
M & E Self-Sustaining				
Facility Administration	18,225	19,744	0	37,969
Self Support Activity Accounts				
VP Operations-Discretion/Campus	0	941	0	941
<i>Total Unrestricted</i>	<u>3,050,879</u>	<u>2,686,644</u>	<u>277,618</u>	<u>6,015,141</u>
Total Physical Plant Operations	<u>3,050,879</u>	<u>2,686,644</u>	<u>277,618</u>	<u>6,015,141</u>
Physical Plant Capital Project Reimb.				

Schedule of Current Expenditures
 For the Fiscal Year Ended June 30, 1992
 (Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Unrestricted				
M & E Self-Sustaining				
SUB Pre-Construction-Mem Library	14,081	15,352	0	29,433
SUB Pre-Const-Utility Plant Rehab	5,399	29	0	5,427
Carkoski Commons Rehab Labor	288	3,188	0	3,476
<i>Total Unrestricted</i>	<u>19,768</u>	<u>18,568</u>	<u>0</u>	<u>38,336</u>
Total Physical Plant Capital Project Reimb.	<u>19,768</u>	<u>18,568</u>	<u>0</u>	<u>38,336</u>
Physical Plant Capital Dev. Project				
Unrestricted				
SUB Restricted Allocations				
Capitol Development Project	0	185,130	0	185,130
<i>Total Unrestricted</i>	<u>0</u>	<u>185,130</u>	<u>0</u>	<u>185,130</u>
Total Physical Plant Capital Dev. Project	<u>0</u>	<u>185,130</u>	<u>0</u>	<u>185,130</u>
SUB Cost Distribution				
Unrestricted				
SUB Restricted Allocations				
SUB Cost Distribution	0	86,897	1,180,983	1,267,880
<i>Total Unrestricted</i>	<u>0</u>	<u>86,897</u>	<u>1,180,983</u>	<u>1,267,880</u>
Total SUB Cost Distribution	<u>0</u>	<u>86,897</u>	<u>1,180,983</u>	<u>1,267,880</u>
Student Work Study Salaries				
Restricted				
State Student Financial Aid				
State Work Study-HECB	378,989	0	0	378,989
Federal Work Study-State Matching Funds				
Federal Work Study-State Matching	253,954	0	0	253,954
Federal Student Financial Aid				
Federal Work Study	592,556	0	0	592,556
<i>Total Restricted</i>	<u>1,225,500</u>	<u>0</u>	<u>0</u>	<u>1,225,500</u>
Total Student Work Study Salaries	<u>1,225,500</u>	<u>0</u>	<u>0</u>	<u>1,225,500</u>

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1992

(continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Auxiliary Enterprises				
Residence Halls	2,228,343	3,663,687	1,412	5,893,442
Student Union	809,950	429,512	6,919	1,246,381
Auxiliary Enterprises - Other	11,513	110,996	5,129	127,637
Athletics - Clinics and Leagues	92,961	239,904	0	332,865
Health Service	546,868	183,958	5,273	736,099
Computer Store	30,310	110,819	923,685	1,064,813
Bookstore Administration	2,800	212,573	0	215,373
MSSA Student Exchange	1,284	5,685	0	6,969
Parking Operations	339,866	204,219	1,549	545,634
Self Support Activity Accounts	8,078	1,572	900	10,550
Total Auxiliary Enterprises Expenditures	<u>4,071,971</u>	<u>5,162,926</u>	<u>944,867</u>	<u>10,179,763</u>
 Mandatory Transfers				<u>2,387,830</u>
 Total Expenditures and Mandatory Transfers	<u>64,493,754</u>	<u>32,112,889</u>	<u>5,070,446</u>	<u>101,677,089</u>

Loan Funds
Summary of Changes in Fund Balance
 For the Fiscal Year Ended June 30, 1992

	Perkins Loan Program
Additions	
Federal Appropriation	40,218
State Appropriation	4,468
J & D. P. Loan Fund	0
Interest Paid or Cancelled	166,915
Reimbursement From Federal Government for Principal and Interest Collected	26,229
Miscellaneous Income	14,814
<i>Total Additions</i>	<u>252,644</u>
Deductions	
Principal and Interest Cancellations	61,099
Administrative Costs	75,638
Collection Costs	4,615
Repayments to Federal Govt. - Nursing Student Loan	0
Repayments to State Govt. - Nursing Student Loan	0
Litigation Costs	0
<i>Total Deductions</i>	<u>141,352</u>
Net Increase (Decrease) for the Year	<u>111,292</u>
Fund Balance at Beginning of Year	<u>6,759,713</u>
<i>Fund Balance at End of Year</i>	<u><u>6,871,005</u></u>
Detail of Ending Fund Balance - Cumulative	
Federal Appropriations	7,624,603
State Appropriations	847,178
Interest and Other Income	3,098,669
Undistributed Cancellations	(2,558,560)
Transfer Out to Nursing Scholarship	0
Administrative Costs, Collection Costs, and Other Expenses	(1,517,388)
Uncollectable Notes, Principal, and Interest	(623,497)
Bookstore, and MSU Foundation, and M.F. Randall	0
Transfer in From Nursing Scholarship	0
Repayments to Federal Govt. Nursing Student Loan	0
Repayment to State Govt. Nursing Student Loan	0
<i>Total</i>	<u><u>6,871,005</u></u>

Schedule C-1

Nursing Student Loans	Emergency Loans	Total
0	0	40,218
0	0	4,468
0	47,007	47,007
2,303	3,668	172,886
0	0	26,229
336	434	15,584
<u>2,639</u>	<u>51,109</u>	<u>306,392</u>
739	459	62,297
0	0	75,638
30	0	4,645
16,336	0	16,336
1,844	0	1,844
0	0	0
<u>18,949</u>	<u>459</u>	<u>160,760</u>
<u>(16,310)</u>	<u>50,650</u>	<u>145,632</u>
<u>62,910</u>	<u>75,488</u>	<u>6,898,111</u>
<u>46,600</u>	<u>126,138</u>	<u>7,043,743</u>
237,981	0	7,862,584
24,761	0	871,939
57,535	58,776	3,214,980
(142,920)	0	(2,701,480)
(24,739)	0	(24,739)
(542)	(3,540)	(1,521,470)
0	(17,105)	(640,602)
0	88,007	88,007
6,121	0	6,121
(100,281)	0	(100,281)
(11,316)	0	(11,316)
<u>46,600</u>	<u>126,138</u>	<u>7,043,743</u>

Endowment and Similar Funds
Summary of Changes in Fund Balance
 For the Fiscal Year Ended June 30, 1992

Schedule C-2

	Endowment Principal
Additions	
New Endowments	0
 Transfers	
From Federal Grants	<u>2,485</u>
Net Increase (Decrease) for the Year	2,485
Fund Balance at Beginning of Year	<u>1,075,129</u>
<i>Fund Balance at End of Year</i>	<u><u>1,077,615</u></u>

Detail of Ending Fund Balance

Bookstore Quasi-Endowment	800,000
Urban Studies Quasi-Endowment	121,240
Gladys Stein Scholarship	47,410
Stephan Somsen Scholarship	1,000
Charles H. Cooper Scholarship	3,965
Ruth Coffin Scholarship	2,000
William Burkhart Scholarship	5,000
Helen Hielscher Scholarship	2,000
Philosophy Endowment	25,000
Cerebral Palsy Games Quasi-Endowment	50,000
Pavlov Endowment	15,000
Edna A. Steffens Trust	5,000
<i>Total</i>	<u><u>1,077,615</u></u>

Renewal and Replacement Funds

Schedule C-3
Part 1

Summary of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1992

	General R & B	Residence Halls KD	Student Union KU	Total
Additions				
State Appropriation	350,200	0	0	350,200
Revenue Fund Appropriation	0	791,482	248,825	1,040,307
<i>Total Additions</i>	<u>350,200</u>	<u>791,482</u>	<u>248,825</u>	<u>1,390,507</u>
Deductions				
Expenditures	300,148	301,720	239,525	841,392
Return to State University Board	0	25,018	0	25,018
<i>Total Deductions</i>	<u>300,148</u>	<u>326,737</u>	<u>239,525</u>	<u>866,410</u>
Transfers Among Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) for the Year	<u>50,052</u>	<u>464,745</u>	<u>9,300</u>	<u>524,097</u>
Fund Balance at Beginning of Year, as Reported	284,924	234,977	26,966	546,867
Prior Year Expenditures More (Less), than Reported	376	0	0	376
Fund Balance at Beginning of Year, as Restated	<u>285,300</u>	<u>234,977</u>	<u>26,966</u>	<u>547,243</u>
<i>Fund Balance at End of Year</i>	<u>335,352</u>	<u>699,722</u>	<u>36,266</u>	<u>1,071,340</u>

Plant Investment Funds
Summary of Changes in Fund Balance
 For the Fiscal Year Ended June 30, 1992

Schedule C-3
 Part 2

Additions		
Memorial Library Addition	10,710,673	
Equipment Inventories (Net Change)		
M & E Fund	1,654,791	
Residence Halls Fund	32,636	
Student Union Fund	(346,804)	
Student Activity Fund	127,008	
Library Books and Materials	509,249	
<i>Total Additions</i>		<u>12,687,553</u>
Deductions		
Depreciation:		
Buildings	1,469,840	
Equipment	3,006,482	
Land Improvements	72,309	
Library Books and Materials	530,643	
	<u>5,079,274</u>	
Less: Accumulated Depreciation of Equipment Disposals	<u>(1,636,552)</u>	
<i>Total Deductions</i>		<u>3,442,722</u>
Net Increase (Decrease) for the Year		<u>9,244,831</u>
Fund Balance at the Beginning of Year, as Reported		<u>48,484,538</u>
Prior Period Adjustments:		
Accumulated Depreciation of Land Improvements		(1,518,484)
Historical Cost of Land Improvements Restated to State of MN Records		(99,455)
Fund Balance at the Beginning of Year, Restated		<u>46,866,599</u>
<i>Fund Balance at End of Year</i>		<u>56,111,430</u>
Detail of Ending Plant Investment (Depreciated Value)		
Land	910,695	
Land Improvements	1,301,557	
Academic Buildings	31,781,974	
Nonacademic Buildings	484,398	
Residence Halls	4,295,179	
Student Union	2,519,836	
Equipment	11,324,583	
Library Books and Materials	3,493,209	
Total	<u>56,111,430</u>	

Schedule of Depreciation of Plant Assets

June 30, 1992

	Acquisition Date	Beginning Balance Cost	FY92 Additions (Deductions)
Buildings			
Academic Buildings			
Armstrong Hall	1964	2,009,389	0
Highland Arena/Blakseslee Stadium	1962	2,464,420	0
Highland Arena North	1979	3,168,300	0
Highland Power Plant	1962	1,221,257	0
Memorial Library	1967	1,347,290	0
Memorial Library	1969	959,591	0
Memorial Library Addition	1992	0	10,710,673
Morris Hall	1968	810,308	0
Morris Hall Addition	1979	1,534,922	0
Nelson Hall	1962	880,430	0
Nelson Hall Addition	1979	966,602	0
Performing Arts Building	1967	1,823,226	0
Trafton Science Building	1972	9,889,975	0
Trafton Science Remodeling	1979	292,320	0
Trafton Science Remodeling Phase II	1989	867,053	0
Wiecking Center	1959	1,486,455	0
Wiecking Center Remodeling	1979	456,175	0
Wiecking Center Remodeling Phase II	1990	1,364,474	0
Wigley Administration Building	1979	2,556,481	0
G. M. Wissink Building	1988	4,439,814	0
Pennington Classroom Building*	1987	284,700	0
Andreas Observatory	1990	237,334	0
<i>Total Academic Buildings</i>		<u>39,060,516</u>	<u>10,710,673</u>
Non-Academic Buildings			
Steel Shop Building	1983	278,396	0
Ostrander Bell Tower	1990	275,453	0
<i>Total Non-Academic Buildings</i>		<u>553,849</u>	<u>0</u>
<i>Total Buildings Excluding Residence Halls</i>		<u>39,614,365</u>	<u>10,710,673</u>

* The Pennington Foundation building is being purchased through a lease from the Mankato State University Foundation.

Schedule C-3
Part 3
Page 1 of 2

Ending Balance Cost	Prior Year Accumulated Depreciation	Current Year Depreciation	Total Accumulated Depreciation	Depreciated Value
2,009,389	1,406,572	50,235	1,456,807	552,582
2,464,420	1,786,705	61,610	1,848,315	616,105
3,168,300	950,490	79,207	1,029,697	2,138,603
1,221,257	885,411	30,532	915,943	305,314
1,347,290	808,213	33,682	841,895	505,395
959,591	575,916	23,990	599,906	359,685
10,710,673	0	0	0	10,710,673
810,308	486,185	20,258	506,443	303,865
1,534,922	460,477	38,373	498,850	1,036,072
880,430	638,312	22,010	660,322	220,108
966,602	289,981	24,165	314,146	652,456
1,823,226	1,139,516	45,581	1,185,097	638,129
9,889,975	4,944,988	247,249	5,192,237	4,697,738
292,320	95,004	7,308	102,312	190,008
867,053	43,353	21,676	65,029	802,024
1,486,455	1,189,164	37,161	1,226,325	260,130
456,175	136,853	11,404	148,257	307,918
1,364,474	34,112	34,112	68,224	1,296,250
2,556,481	766,944	63,912	830,856	1,725,625
4,439,814	332,986	110,995	443,981	3,995,833
284,700	35,588	7,117	42,705	241,995
237,334	5,933	5,933	11,866	225,468
<u>49,771,189</u>	<u>17,012,703</u>	<u>976,512</u>	<u>17,989,215</u>	<u>31,781,974</u>
278,396	48,719	6,960	55,679	222,717
<u>275,453</u>	<u>6,886</u>	<u>6,887</u>	<u>13,773</u>	<u>261,680</u>
<u>553,849</u>	<u>55,605</u>	<u>13,846</u>	<u>69,451</u>	<u>484,398</u>
<u>50,325,038</u>	<u>17,068,308</u>	<u>990,359</u>	<u>18,058,667</u>	<u>32,266,371</u>

Schedule of Depreciation of Plant Assets

June 30, 1992

	Acquisition Date	Beginning Balance Cost	FY92 Additions (Deductions)
Residence Halls			
Crawford Center	1959	2,042,209	0
Crawford Center Addition	1962	532,869	0
McElroy Center	1964	2,389,074	0
McElroy Center Addition	1964	1,111,077	0
Gage Hall and Food Service	1965	2,405,413	0
Gage Hall and Food Service	1966	2,478,572	0
Programmed Dorm	1966	32,148	0
Capitalization:			
Renewal and Replacements		2,616,854	0
Rehabilitation Projects		276,266	0
<i>Total Residence Halls</i>		<u>13,884,482</u>	<u>0</u>
Student Union			
Centennial Student Union	1967	2,052,240	0
Centennial Student Union Addition	1972	2,137,713	0
Capitalization:			
Renewal and Replacements		1,265,266	0
Bowling Alley		115,790	0
<i>Total Student Union</i>		<u>5,571,009</u>	<u>0</u>
<i>Total Buildings</i>		<u>59,069,856</u>	<u>10,710,673</u>
Equipment			
M & E Fixed Asset Inventory		22,742,184	1,654,791
<i>Accumulated Depreciation of Disposals</i>			
Residence Halls Fixed Asset Inventory		1,041,883	32,636
<i>Accumulated Depreciation of Disposals</i>			
Student Union Fixed Asset Inventory		1,072,865	(346,804)
<i>Accumulated Depreciation of Disposals</i>			
Student Activity Fixed Asset Inventory		760,825	127,008
<i>Accumulated Depr. of Disposals / Prior Year Correction</i>			
Library Books and Materials*		5,702,745	509,249
<i>Accumulated Depreciation of Fully Depreciated Materials</i>			
<i>Total Equipment</i>		<u>31,320,502</u>	<u>1,976,880</u>
Land Improvements		2,892,350	0
<i>Total Plant Assets</i>		<u>93,282,708</u>	<u>12,687,553</u>

* Library books and materials have been restated to exclude fully depreciated materials.

Ending Balance Cost	Prior Year Accumulated Depreciation	Current Year Depreciation	Total Accumulated Depreciation	Depreciated Value
2,042,209	1,684,815	51,055	1,735,870	306,339
532,869	399,660	13,322	412,982	119,887
2,389,074	1,672,356	59,727	1,732,083	656,991
1,111,077	777,756	27,777	805,533	305,544
2,405,413	1,623,645	60,135	1,683,780	721,633
2,478,572	1,611,064	61,964	1,673,028	805,544
32,148	20,904	804	21,708	10,440
2,616,854	1,182,632	65,421	1,248,053	1,368,801
276,266	276,266	0	276,266	0
<u>13,884,482</u>	<u>9,249,098</u>	<u>340,205</u>	<u>9,589,303</u>	<u>4,295,179</u>
2,052,240	1,282,650	51,306	1,333,956	718,284
2,137,713	1,068,860	53,443	1,122,303	1,015,410
1,265,266	481,009	31,632	512,641	752,625
115,790	79,378	2,895	82,273	33,517
<u>5,571,009</u>	<u>2,911,897</u>	<u>139,276</u>	<u>3,051,173</u>	<u>2,519,836</u>
<u>69,780,529</u>	<u>29,229,303</u>	<u>1,469,840</u>	<u>30,699,143</u>	<u>39,081,386</u>
24,396,975	12,637,917	2,823,452	14,086,713	10,310,262
1,074,519	(1,374,656)	63,753	745,133	329,386
726,061	686,853	34,904	528,058	198,003
887,833	(5,473)	84,373	400,901	486,932
6,211,994	507,685	530,643	2,718,785	3,493,209
33,297,382	(14,531)	3,537,125	18,479,590	14,817,792
2,892,350	315,441	72,309	1,590,793	1,301,557
105,970,261	1,087	5,079,274	50,769,526	55,200,735
	2,431,121			
	(242,979)			
	14,942,465			
	1,518,484			
	45,690,252			

**Summary of Tuition Receipts, Credit Hours,
and Full-Time Equivalent Enrollment**

For the Fiscal Year Ended June 30, 1992

	Receipts	Credit Hours Generated	Full-Time Equivalent Enrollment
On Campus			
Undergraduate			
Minnesota Resident	17,369,663	443,104	9,847
Wisconsin	403,677	12,233	272
North Dakota	58,543	1,195	27
South Dakota	566,577	14,453	321
Nonresident/Nonreciprocity Waiver	154,448	3,940	88
Minnesota Nonresident	1,987,615	27,098	602
Med Tech Resident/Vienna	15,600	398	9
Med Tech Nonresident	0	0	0
Manitoba	0	0	0
WICHE	46,613	793	18
Senior Citizen	1,029	172	4
War Orphan	0	525	12
Employee Contract & Other Waivers	0	4,617	103
Access to Excellence	71,340	2,895	64
Access to Excellence - Prior Year	0	0	0
Prior Year Receipts	17,186	382	8
<i>Total Undergraduate</i>	<u>20,692,291</u>	<u>511,803</u>	<u>11,373</u>
Graduate			
Minnesota Resident	1,143,996	20,000	667
Wisconsin	23,768	424	14
Minnesota Nonresident	214,744	2,603	87
North Dakota	4,649	65	2
South Dakota	24,191	423	14
Nonresident/Nonreciprocity Waiver	355,384	6,213	207
Employee Contract & Other Waivers	0	864	29
Senior Citizen	0	0	0
Prior Year Receipts	2,639	46	2
<i>Total Graduate</i>	<u>1,769,371</u>	<u>30,638</u>	<u>1,021</u>
Continuing Education Units	73,517	0	0
Summer Education Enrichment Institute	8,070	0	0
<i>Total On Campus</i>	<u>22,543,248</u>	<u>542,442</u>	<u>12,395</u>
Off Campus			
Undergraduate			
Minnesota Resident	765,705	19,533	434
Minnesota Nonresident	16,641	364	8
Nonresident/Nonreciprocity Waiver	137	3	0
Employee Contract & Other Waivers	0	0	0
Senior Citizen	0	0	0
Access to Excellence-Prior Year	7,701	0	0
Access to Excellence	0	0	0
Prior Year Receipts	1,250	34	1
<i>Total Undergraduate</i>	<u>791,434</u>	<u>19,935</u>	<u>443</u>

Graduate			
Minnesota Resident	469,840	8,214	274
Minnesota Nonresident	3,605	44	1
Nonresident/Nonreciprocity Waiver	2,116	37	1
Employee Contract & Other Waivers	0	0	0
Senior Citizen	0	0	0
Prior Year Receipts	0	0	0
<i>Total Graduate</i>	<u>475,561</u>	<u>8,295</u>	<u>276</u>
<i>Total Off Campus</i>	<u>1,266,995</u>	<u>28,230</u>	<u>719</u>
<i>Total Regular and Prior Year</i>	<u>23,810,243</u>	<u>570,671</u>	<u>13,114</u>
Summer Session			
Undergraduate			
Minnesota Resident	1,178,885	32,476	2,165
Wisconsin	26,690	785	52
North Dakota	2,304	57	4
South Dakota	22,250	613	41
Nonresident/Nonreciprocity Waiver	908	25	2
Minnesota Nonresident	131,470	2,110	141
Med Tech Resident/Vienna	12,385	341	23
Med Tech Nonresident	0	0	0
Senior Citizen	156	26	2
WICHE	653	12	1
Sweden	0	0	0
Employee Contract & Other Waivers	0	453	30
<i>Total Undergraduate</i>	<u>1,375,700</u>	<u>36,898</u>	<u>2,460</u>
Graduate			
Minnesota Resident	527,473	10,144	1,014
Wisconsin	2,200	40	4
North Dakota	2,592	45	5
South Dakota	4,346	84	8
Nonresident/Nonreciprocity Waiver	27,456	528	53
Minnesota Nonresident	54,516	727	73
Vienna/Sweden	1,560	16	2
Employee Contract & Other Waivers	0	217	22
<i>Total Graduate</i>	<u>620,143</u>	<u>11,800</u>	<u>1,180</u>
<i>Total Summer Session</i>	<u>1,995,843</u>	<u>48,699</u>	<u>3,640</u>
<i>Total Tuition Receipts, Credit Hours and Full-Time Equivalent Enrollment</i>	<u>25,806,084</u>	<u>619,370</u>	<u>16,754</u>

**Summary of Tuition Receipts, Credit Hours,
and Full-Time Equivalent Enrollment**

Appendix I
Page 3

For the Fiscal Year Ended June 30, 1992

(continued)

Tuition Rates:

	Fiscal Year 1992		Prior Year	
	Undergraduate	Graduate	Undergraduate	Graduate
Minnesota Resident On Campus	39.20	57.20	36.30	52.00
Minnesota Resident Off Campus	45.70	N/A	36.30	N/A
Minnesota Non-Resident	73.35	82.50	62.30	75.00
Wisconsin	33.00	56.00	34.00	57.60
North Dakota	49.00	71.50	40.50	57.60
South Dakota	39.20	57.20	36.30	52.00
Senior Citizen	6.00	6.00	6.00	6.00
WICHE	58.80	N/A	54.45	N/A
Manitoba	39.20	57.20	36.30	52.00

	Fiscal Year 1992 Summer Session		Prior Year Summer Session	
	Undergraduate	Graduate	Undergraduate	Graduate
Minnesota Resident On Campus	36.30	52.00	36.30	52.00
Minnesota Non-Resident	62.30	75.00	62.30	75.00
Minnesota Resident Off Campus	36.30	N/A	N/A	N/A
Wisconsin	34.00	55.00	32.00	52.00
North Dakota	40.50	57.60	32.75	47.25
South Dakota	36.30	52.00	34.10	47.25
Senior Citizen	6.00	6.00	6.00	6.00
WICHE	54.45	75.00	54.45	75.00
Manitoba	36.30	52.00	36.30	52.00

Full-Time Equivalent Enrollment:

(Equals total credit hours generated divided by full-time equivalent factors)

	Undergraduate	Graduate
Regular Year	45	30
Summer Session	15	10

**Service Center Operations
Combined Statement
of Revenue and Expenditures
For the Fiscal Year Ended June 30, 1992**

	<u>Vehicle Operations</u>	<u>Office Supplies</u>	<u>Postage</u>
Revenues			
Interdepartmental Charges	179,042	249,246	372,762
Lease Purchase Allocation	26,286	0	0
Reimbursements	0	0	0
Sales to Non-M & E Funds			
Students and Staff	77,660	38,272	71,792
<i>Total Revenues</i>	<u>282,988</u>	<u>287,518</u>	<u>444,554</u>
Expenditures			
Salaries and Wages	29,299	0	0
Student Payroll	0	0	0
Repairs and Maintenance	37,979	0	0
Insurance	12,006	0	0
Rental Equipment	373	0	0
Other Prof	0	0	0
Purchased Services	663	0	8,290
Postage and Freight	4	1	442,091
Printing and Binding	0	9,652	0
Permits and Memberships	1,690	0	0
Supplies and Materials	30,884	286,717	0
Automobile Gas	59,210	0	0
Equipment	116,864	0	0
Refunds	0	0	0
Mileage/Travel	139	0	0
<i>Total Expenditures</i>	<u>289,110</u>	<u>296,369</u>	<u>450,381</u>
Excess Revenue (Expenditures)	<u>(6,123)</u>	<u>(8,851)</u>	<u>(5,826)</u>

Appendix II

<u>Computer Supplies</u>	<u>Photo Copying</u>	<u>Library</u>	<u>University Printing Services</u>	<u>Janitor and Maintenance Supplies</u>	<u>Total</u>
57,699	331,807	0	268,238	174,616	1,633,411
0	0	0	0	0	26,286
0	0	0	0	0	0
<u>3,676</u>	<u>91,582</u>	<u>101,203</u>	<u>139,626</u>	<u>136,047</u>	<u>659,857</u>
<u>61,375</u>	<u>423,389</u>	<u>101,203</u>	<u>407,864</u>	<u>310,663</u>	<u>2,319,554</u>
0	704	25,528	17,325	0	72,856
0	73,184	0	2,170	0	75,354
0	76,690	0	30,659	97	145,424
0	0	0	0	0	12,006
0	0	0	0	95	468
0	15	0	0	0	15
0	0	6,050	4,741	0	19,744
1	3,121	0	180	7	445,405
0	(562)	0	52,928	0	62,018
0	0	0	30	0	1,720
47,905	75,835	4,764	177,173	296,519	919,798
0	0	0	0	0	59,210
0	214,213	3,860	140,134	0	475,071
0	0	5,383	0	0	5,383
0	287	0	272	0	697
<u>47,906</u>	<u>443,487</u>	<u>45,585</u>	<u>425,611</u>	<u>296,718</u>	<u>2,295,169</u>
<u>13,469</u>	<u>(20,098)</u>	<u>55,618</u>	<u>(17,748)</u>	<u>13,945</u>	<u>24,386</u>

Consumable Inventory Summary

Appendix III

June 30, 1992

	Inventory Recorded 6/30/91	Additions (Deductions)	Inventory Recorded 6/30/92
Inventory Center			
Biology	32,612	(5,099)	27,514
Chemistry	32,639	3,154	35,793
Computer Services	36,251	(6,709)	29,542
Garage	21,527	7,108	28,635
Office Supply	49,482	20,291	69,772
Physical Education	42	0	42
Reprographics - Bind	1,908	(132)	1,776
- Control	900	178	1,077
- Graphics	2,019	(596)	1,423
- Litho	4,982	1,185	6,167
- Photo	4,584	(893)	3,691
- Print	40,650	(9,879)	30,771
Technical Services	58,192	(53)	58,139
University Stores/Maintenance	171,706	(9,741)	161,965
Sign Shop	0	7,027	7,027
Postage	9,876	6,449	16,325
Copy Machine Supplies	9,220	840	10,060
Fuel Oil	36,415	(24,988)	11,428
<i>Total M & E Fund</i>	<u>513,006</u>	<u>(11,858)</u>	<u>501,148</u>
Athletics - Intercollegiate	30,849	7,785	38,634
Copy Machine Supplies - Agency Library	1,103	(1,103)	0
<i>Total Activity Fund</i>	<u>31,952</u>	<u>6,682</u>	<u>38,634</u>
Copy Machine Supplies - Student Union	3,163	(331)	2,832
<i>Total Revenue Fund</i>	<u>3,163</u>	<u>(331)</u>	<u>2,832</u>
<i>Total All Funds</i>	<u>548,121</u>	<u>(5,506)</u>	<u>542,615</u>

Intercollegiate Athletics
Summary of Changes in Fund Balance

Appendix IV

For the Fiscal Years Ended June 30, 1991 and 1992

	1991	1992
Receipts		
Program Sales	6,971	5,550
Ticket Sales	100,342	68,225
Investment Income	10,249	6,123
Guarantees and Fees	22,873	52,201
Advertising Revenue	13,075	20,726
All Sports Pass	80,323	88,587
Student Activity Allocation	368,095	387,717
Vikings Donation	10,000	10,000
State Allocation	1,312,384	1,270,564
Summer Camps and Fundraisers	481,269	457,224
Reimbursement of Expenditures	82,024	87,336
Miscellaneous:		
MSU Foundation	140,322	151,517
Non-Cash Tradeouts/Gifts	0	8,900
Federal and State Work Study Support	77,250	82,002
Other	33,570	3,505
<i>Total Receipts</i>	<u>2,738,746</u>	<u>2,700,177</u>
Expenditures		
Salaries and Wages	1,271,448	1,251,648
Rents and Leases	52,505	69,906
Advertising	20,697	17,168
Repairs	3,824	5,817
Bonds and Insurance	56,672	77,516
Printing	61,035	55,066
Professional Services	106,580	87,406
Purchased Services	10,343	39,560
Communications	62,475	55,952
Instate Travel	5,686	5,318
Outstate Travel	12,308	11,772
Team Travel	371,802	439,401
Recruitment and Promotions Mileage	14,735	17,973
Claims	161	0
Contractual Services	34,356	34,423
Supplies	209,675	199,284
Equipment	14,198	18,362
Scholarships	393,207	416,990
Graduate Assistant Stipends	12,013	11,828
Interest Expense	6,019	2,683
Refunds	87,189	14,452
Expenses Paid by MSU Foundation	0	12,876
<i>Total Expenditures</i>	<u>2,806,929</u>	<u>2,845,401</u>
Transfers Among Funds		
To Athletic Talent Grants from Bookstore Administration	82,000	82,000
Total Transfers Among Funds	<u>82,000</u>	<u>82,000</u>
Fund Balance at Beginning of Year	46,466	60,283
Net Increase (Decrease) for the Year	<u>13,817</u>	<u>(63,225)</u>
Fund Balance at End of Year	<u>60,283</u>	<u>(2,941)</u>

Athletics Equity Report

Fiscal Year 1992

	M & E Salary Expenditures	M & E Non-Salary Expenditures	Total M & E Expenditures	Activity Expenditures
Dual Sports				
Baseball - Men	23,336	9,135	32,471	36,143
Softball - Women	17,919	3,044	20,963	21,996
Basketball - Men	59,985	22,129	82,114	45,248
Basketball - Women	62,921	9,938	72,859	27,334
Cross Country - Men	16,022	1,584	17,606	9,264
Cross Country - Women	13,053	482	13,535	4,957
Golf - Men	0	64	64	7,921
Golf - Women	1,736	1,525	3,261	11,517
Swimming - Men	11,971	1,787	13,758	15,506
Swimming - Women	11,957	2,193	14,150	17,483
Tennis - Men	3,168	694	3,862	7,354
Tennis - Women	1,614	1,274	2,888	6,637
Track - Men	35,999	2,833	38,832	28,727
Track - Women	16,221	2,297	18,518	22,100
<i>Total Dual Sports - Men</i>	150,481	38,226	188,707	150,163
<i>Total Dual Sports - Women</i>	125,421	20,753	146,174	112,024
<i>Total Dual Sports</i>	<u>275,902</u>	<u>58,979</u>	<u>334,881</u>	<u>262,187</u>
Single Sport - Men				
Football	117,137	39,201	156,338	133,173
Ice Hockey	39,539	9,462	49,001	80,895
Wrestling	20,821	7,373	28,194	17,168
<i>Total Single Sport - Men</i>	<u>177,497</u>	<u>56,036</u>	<u>233,533</u>	<u>231,236</u>
Single Sport - Women				
Volleyball	38,919	3,555	42,474	25,520
<i>Total Single Sport - Women</i>	<u>38,919</u>	<u>3,555</u>	<u>42,474</u>	<u>25,520</u>
Support Services				
Support Service - Men	389,557	58,345	447,902	151,457
Support Service - Women	187,805	23,969	211,774	58,108
<i>Total Support Services</i>	<u>577,362</u>	<u>82,314</u>	<u>659,676</u>	<u>209,565</u>
<i>Grand Total Men</i>	717,535	152,607	870,142	532,856
<i>Grand Total Women</i>	352,145	48,277	400,422	195,652
<i>Grand Total</i>	<u>1,069,680</u>	<u>200,884</u>	<u>1,270,564</u>	<u>728,508</u>

* Externally Funded Expenditures	Athletic Talent Grants	Total Expenditures Per Sport	No. of Participants	Cost Per Participant	Team Revenue Per Sport	Activity Subsidy
7,934	9,900	86,448	60	1,441	10,058	26,084
1,528	6,450	50,937	16	3,184	2,507	19,489
2,561	50,182	180,105	16	11,257	18,880	26,368
288	45,057	145,538	15	9,703	8,623	18,712
0	8,681	35,551	25	1,422	1,334	7,930
0	4,800	23,292	13	1,792	0	4,957
4,664	1,000	13,649	12	1,137	0	7,921
0	1,120	15,898	10	1,590	200	11,317
1,052	2,450	32,766	16	2,048	1,307	14,200
0	3,300	34,933	19	1,839	355	17,129
156	1,126	12,498	13	961	50	7,304
0	1,200	10,725	8	1,341	0	6,637
479	11,800	79,838	46	1,736	2,885	25,842
257	11,468	52,343	26	2,013	684	21,416
16,846	85,139	440,855	188	2,345	34,514	115,649
2,073	73,395	333,666	107	3,118	12,369	99,657
<u>18,919</u>	<u>158,534</u>	<u>774,521</u>	<u>295</u>	<u>2,625</u>	<u>46,883</u>	<u>215,306</u>
7,859	206,024	503,394	92	5,472	50,022	83,151
7,948	0	137,844	37	3,726	40,371	40,524
2,393	19,700	67,455	33	2,044	3,431	13,737
<u>18,200</u>	<u>225,724</u>	<u>708,693</u>	<u>162</u>	<u>4,375</u>	<u>93,824</u>	<u>137,412</u>
0	32,732	100,726	15	6,715	1,512	24,008
<u>0</u>	<u>32,732</u>	<u>100,726</u>	<u>15</u>	<u>6,715</u>	<u>1,512</u>	<u>24,008</u>
45,884	1,105	646,348	350	1,847	121,649	29,808
16,540	490	286,912	122	2,352	45,176	12,931
<u>62,424</u>	<u>1,595</u>	<u>933,260</u>	<u>472</u>	<u>4,198</u>	<u>166,825</u>	<u>42,739</u>
80,930	311,968	1,795,896	350	5,131	249,987	282,869
18,613	106,617	721,304	122	5,912	59,057	136,596
<u>99,543</u>	<u>418,585</u>	<u>2,517,200</u>	<u>472</u>	<u>5,333</u>	<u>309,044</u>	<u>419,465</u>

* This column includes MSU Foundation, Inc. payments of \$12,876, State & Federal Work Study support of \$82,002, and golf camp payments of \$4,664.

Federal Work Study Program

Appendix V

Summary of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1992

Additions

Grant Award Authorization	597,943
Add - Funds Provided by Institution	<u>259,603</u>
<i>Total Additions</i>	<u>857,546</u>

Deductions

Wages - On Campus	
Federal Share	592,556
State Share	<u>253,954</u>
<i>Total Wages</i>	<u>846,510</u>

Administrative Expenses	<u>0</u>
<i>Total Deductions</i>	<u>846,510</u>

Net Increase (Decrease) for the Year 11,036

Fund Balance at Beginning of Year 37,695

Fund Balance at End of Year 48,731

Balance Sheet

June 30, 1992

	Federal Funds	State Funds	Total
Assets			
Cash	925	13,055	13,980
Federal Funds Receivable	59,438	0	59,438
State Funds Receivable	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>60,363</u>	<u>13,055</u>	<u>73,418</u>
Liabilities and Fund Balance			
Liabilities:			
Accrued Wages Payable	17,281	7,406	24,687
Administrative Expenses Payable	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>17,281</u>	<u>7,406</u>	<u>24,687</u>
Fund Balance	<u>43,082</u>	<u>5,649</u>	<u>48,731</u>
<i>Total Liabilities and Fund Balance</i>	<u>60,363</u>	<u>13,055</u>	<u>73,418</u>

Note: Format per audit guide - (Department of Education, March 1984.)
 \$42,326 of administrative expenses were incurred on \$846,510 CWS wages paid.
 (\$23,649 was paid from SEOG funds and \$18,677 was paid from Perkins funds.)

Supplemental Educational Opportunity Grant Program

Appendix VI

Summary of Changes in Fund Balance For the Fiscal Year Ended June 30, 1992

Additions

Grant Award Authorization	432,570
Add - Funds Provided by Institution	<u>69,864</u>
<i>Total Additions</i>	<u>502,434</u>

Deductions

Awards to Students:	
Federal Share	386,203
State Share	<u>68,153</u>
<i>Total Awards</i>	<u>454,356</u>

Administrative Expenses	<u>46,367</u>
<i>Total Deductions</i>	<u>500,723</u>

Increase (Decrease) for the Year 1,711

Fund Balance at Beginning of Year 0

Fund Balance at End of Year 1,711

Balance Sheet

June 30, 1992

	Federal Funds	State Funds	Total
Assets			
Cash	21,650	1,711	23,361
State Funds Receivable	0	0	0
Receivable for Recoveries due from Students	0	0	0
Federal Funds Receivable	<u>24,717</u>	0	<u>24,717</u>
<i>Total Assets</i>	<u>46,367</u>	<u>1,711</u>	<u>48,078</u>
Liabilities and Fund Balance			
Administrative Expense Payable	<u>46,367</u>	0	<u>46,367</u>
<i>Total Liabilities</i>	<u>46,367</u>	0	<u>46,367</u>
Fund Balance	0	1,711	1,711
<i>Total Liabilities and Fund Balance</i>	<u>46,367</u>	<u>1,711</u>	<u>48,078</u>

Notes: Format per audit guide - (Department of Education, March 1984.)
 \$22,718 of administrative expenses were incurred on \$454,356 SEOG grants paid.
 (\$23,649 of administrative expenses for Federal CWS wages was paid from SEOG funds.)

Perkins Loan Program

Summary of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1992

And the Period July 1, 1958 Through June 30, 1992

	July 1, 1958 Through June 30, 1992	Year Ended June 30, 1992
Non-Capital Fund Balance		
Additions		
Interest on Loans		
Collected	1,981,999	159,324
Cancelled or Assigned	378,166	7,591
Reimbursement of Principal and Interest		
On Loans Cancelled	624,367	26,229
Other Income	114,137	14,814
<i>Total Additions</i>	<u>3,098,669</u>	<u>207,958</u>
Deductions		
Loan Principal and Interest Cancelled		
Teaching Service	2,172,145	26,457
Military Service	20,255	0
Death	99,926	2,354
Bankruptcy	237,405	17,432
Disability	26,758	8,466
Loan Principal Adjustment - Other	2,071	0
<i>Total</i>	<u>2,558,560</u>	<u>54,709</u>
Loan Principal and Interest Assigned to and Received by the Office of Education	623,497	6,390
Administrative Expenses	1,358,039	75,638
Cost of Litigation	2,042	0
Other Collection Cost	157,307	4,615
<i>Total Deductions</i>	<u>4,699,445</u>	<u>141,352</u>
Net Increase (Decrease) for the Period	(1,600,776)	66,606
Fund Deficit at Beginning of Period	<u>0</u>	<u>(1,667,382)</u>
<i>Non-Capital Fund Deficit at End of Period</i>	<u>(1,600,776)</u>	<u>(1,600,776)</u>

Contribution

	For the Period July 1, 1958 Through June 30, 1992		Year Ended June 30, 1992	
	Federal	Institutional	Federal	Institutional
Capital Fund Balance				
Fund Balance at Beginning of Period	0	0	7,584,385	842,710
Add Authorized Contributions	<u>7,624,603</u>	<u>847,178</u>	<u>40,218</u>	<u>4,468</u>
<i>Capital Fund Balance at End of Period</i>	<u>7,624,603</u>	<u>847,178</u>	<u>7,624,603</u>	<u>847,178</u>

Notes: Format per audit guide - (Department of Education, March 1984.)
 \$56,961 of administrative expenses were incurred on \$1,139,232 Perkins loans paid.
 (\$18,677 of CWS administrative expenses was also paid from Perkins funds.)

Balance Sheet

June 30, 1992

Assets

Cash	0
Temporary Cash Investments	223,557
Interest Receivable from Investment Income	9,708
Student Loans Receivable	6,613,646
Receivable for FY91 and FY92 Perkins Loan	
Teaching Cancellation Income	<u>52,596</u>
<i>Total Assets</i>	<u>6,899,507</u>

Liabilities and Fund Balance

Liabilities

Administrative Expense Payable	<u>28,502</u>
<i>Total Liabilities</i>	<u>28,502</u>

Fund Balance

Capital	
Federal Contribution Authorized	7,624,603
Institutional Contribution Authorized	847,178
Non-Capital Deficit	<u>(1,600,776)</u>
<i>Total Fund Balance</i>	<u>6,871,005</u>
<i>Total Liabilities and Fund Balance</i>	<u>6,899,507</u>

Nursing Student Loan Program

Appendix VIII

Balance Sheet

June 30, 1992

Assets

Temporary Cash Investments	8,466
Interest Receivable from Investment Income	336
Student Loans Receivable	<u>37,798</u>
<i>Total Assets</i>	<u><u>46,600</u></u>

Liabilities and Fund Balance

<i>Total Liabilities</i>	<u>0</u>
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Fund Balance

Capital

Federal Contribution	
Authorized	237,981
Transfer from Nursing Scholarship	6,121
Transfer to Nursing Scholarship	(24,739)
Repayment to Federal Government	<u>(100,281)</u>
<i>Balance</i>	119,082
Institutional Contribution Authorized	24,761
Repayment to State Government	<u>(11,316)</u>
<i>Balance</i>	13,445

Non-Capital Deficit	<u>(85,927)</u>
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<i>Total Fund Balance</i>	<u><u>46,600</u></u>
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<i>Total Liabilities and Fund Balance</i>	<u><u>46,600</u></u>
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Student Emergency Loan Program

Appendix IX

Balance Sheet

June 30, 1992

Assets

Temporary Cash Investments	52,300
Interest Receivable from Investment Income	430
Student Loans Receivable	<u>73,408</u>
<i>Total Assets</i>	<u><u>126,138</u></u>

Liabilities and Fund Balance

<i>Total Liabilities</i>	<u>0</u>
Fund Balance	
Capital	
Institutional Contribution from MSU Bookstore, M.F. Randall, and J and D.P. Loan Bequest	88,007
Non-Capital Surplus	<u>38,131</u>
<i>Total Fund Balance</i>	<u><u>126,138</u></u>
<i>Total Liabilities and Fund Balance</i>	<u><u>126,138</u></u>

Pell Grant Program

Appendix X

Summary of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1992

Additions

Dept. of Ed. Approved Authorization Dated October 16, 1992	6,815,495
FY92 Administrative Cost Allowance Authorizations	21,325
FY91 Administrative Cost Allowance Authorizations	1,525
<i>Total Funds Approved</i>	<u>6,838,345</u>

Deductions

Awards to Students	6,815,495
Administrative Cost Allowance Expense	22,850
<i>Total Deductions</i>	<u>6,838,345</u>

Net Increase (Decrease) for the Year	<u>0</u>
Fund Balance at Beginning of Year	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>0</u></u>

Balance Sheet

June 30, 1992

Assets

Cash	(30,579)
Federal Funds Receivable	50,833
Receivable for Recoveries Due from Students	479
<i>Total Assets</i>	<u><u>20,733</u></u>

Liabilities and Fund Balance

Liabilities	
Pell Grants Payable	<u>20,733</u>
<i>Total Liabilities</i>	<u>20,733</u>
<i>Total Fund Balance</i>	<u>0</u>
<i>Total Liabilities and Fund Balance</i>	<u><u>20,733</u></u>

Distribution of Federal and State Work Study Student Payroll Expenditures

Appendix XI

For the Fiscal Year Ended June 30, 1992

	Federal Work Study	State Work Study	Total
Instruction - Arts and Humanities			
Art	10,267	3,351	13,617
Good Thunder Visiting Writer	1,431	0	1,431
English	4,109	3,841	7,950
Open Studies	6,343	0	6,343
Foreign Language	5,068	4,421	9,488
History	6,501	2,539	9,040
Mass Communications	4,732	1,584	6,316
Music	6,305	1,974	8,279
Philosophy	358	0	358
Speech Communications	8,674	1,551	10,224
Theatre Arts	10,334	3,983	14,317
Humanities Program	0	247	247
Honors Program	1,339	0	1,339
<i>Total Instruction - Arts and Humanities</i>	65,459	23,491	88,950
Instruction - Business			
International Business Service	1,280	419	1,699
Marketing Department	4,181	2,812	6,992
Accounting	8,333	3,002	11,335
Business Law	2,871	1,843	4,713
Finance/Insurance/Real Estate	8,529	3,445	11,974
Economics & Int'L Business	7,908	3,292	11,200
Management/Industrial Relations	1,576	3,452	5,028
Business Education	4,693	1,070	5,763
<i>Total Instruction - Business</i>	39,370	19,334	58,704
Instruction - Nat. Science, Math & Home Ec.			
Biology	29,404	7,845	37,249
Chemistry and Geology	10,705	502	11,208
Math Astronomy and Statistics	9,106	9,903	19,009
Computer Science	3,515	7,764	11,278
Water Resources Center	2,547	2,812	5,358
Home Economics	10,428	0	10,428
Medical Technology	1,873	2,791	4,663
Cash Match Applied Ecology	0	526	526
<i>Total Instruction - Nat. Science, Math & Home Ec.</i>	67,577	32,143	99,721
Instruction - Social Behavioral Sciences			
Geography	3,574	416	3,990
Ethnic Studies	11,817	6,861	18,678
Political Science & Law Enforcement	9,618	3,479	13,097
Sociology and Corrections	5,984	5,919	11,903
Gerontology/Aging	2,504	0	2,504
Urban and Regional Studies	5,769	2,469	8,239

**Distribution of Federal and State Work Study
Student Payroll Expenditures**

Appendix XI

For the Fiscal Year Ended June 30, 1992

(Continued)

	Federal Work Study	State Work Study	Total
Anthropology	2,748	2,138	4,887
Social Work	1,706	2,898	4,604
Womens Studies	2,174	359	2,532
Psychology	8,269	4,005	12,275
<i>Total Instruction - Social Behavioral Sciences</i>	54,164	28,544	82,708
Instruction - Education			
Educational Technology	185	0	185
Curriculum and Instruction	5,694	1,492	7,186
Special Education	1,501	1,782	3,283
Learning Center	8,621	6,053	14,674
Technology Ed Industrial Arts	0	38	38
Library Media Education	888	2,659	3,547
Experiential Education	1,764	0	1,764
Community Education	2,512	0	2,512
Bur Educ Field Studies	1,348	0	1,348
Educational Administration	660	1,607	2,266
Counseling and Student Personnel	8,968	0	8,968
Education Foundations/Higher Ed	5,783	645	6,428
Rehabilitation Counseling	1,623	0	1,623
Studies in Education Alternatives	1,517	1,128	2,644
Clinical Activities for Prof Education	919	1,402	2,321
Talent Search FY91	355	0	355
Student Support Services FY91	717	0	717
Upward Bound FY92	1,558	0	1,558
Talent Search Program FY92	3,956	0	3,956
Student Support Services FY92	2,364	0	2,364
<i>Total Instruction - Education</i>	50,931	16,806	67,737
Instruction - Health & Human Performance			
Health Science	5,992	1,089	7,081
Physical Education	6,452	1,804	8,256
Recreation Park & Leisure Services	1,982	0	1,982
Military Science Program	2,945	0	2,945
Communication Disorders	782	833	1,615
Dental Education	1,649	1,071	2,720
<i>Total Instruction - Health & Human Performance</i>	19,802	4,797	24,599
Instruction - Engineering			
Physics	6,171	4,520	10,691
Mechanical Engineering	9,854	3,444	13,297
Manufacturing Engineering- Tech	10,312	1,515	11,826
Electrical Engineering/Elect Tech	13,543	1,215	14,758
<i>Total Instruction - Engineering</i>	39,879	10,693	50,572

**Distribution of Federal and State Work Study
Student Payroll Expenditures**

Appendix XI

For the Fiscal Year Ended June 30, 1992
(Continued)

	Federal Work Study	State Work Study	Total
Individual or Project Research			
Sample Analysis Project III FY91	2,260	799	3,059
<i>Total Individual or Project Research</i>	<u>2,260</u>	<u>799</u>	<u>3,059</u>
Public Service/Community Service			
Radio-KMSU	8,295	1,572	9,867
Science Fair	824	797	1,620
Bureau of Bus & Econ Research	3,161	121	3,283
Dental Education	0	857	857
Small Bus Develop Center FY91	1,239	0	1,239
Small Bus Develop Center FY92	509	0	509
<i>Total Public Service/Community Service</i>	<u>14,028</u>	<u>3,347</u>	<u>17,375</u>
Libraries and Instructional Resources			
Library	49,976	68,698	118,674
<i>Total Libraries and Instructional Resources</i>	<u>49,976</u>	<u>68,698</u>	<u>118,674</u>
Computer Services (Exclud. Admin DP)			
Computer Service Acad - MSU Support	9,184	16,685	25,869
<i>Total Computer Services (Exclud. Admin DP)</i>	<u>9,184</u>	<u>16,685</u>	<u>25,869</u>
Academic Support			
Conkling Gallery	7,655	1,106	8,760
Science Learning Center	0	684	684
Child/Young Adult Books Center	1,413	0	1,413
<i>Total Academic Support</i>	<u>9,068</u>	<u>1,789</u>	<u>10,857</u>
Ancilliary Support			
Childrens House M&E Allocation	0	12,035	12,035
Childrens House	38,484	931	39,415
<i>Total Ancilliary Support</i>	<u>38,484</u>	<u>12,966</u>	<u>51,450</u>
Academic Administration			
Dean-Natural Sci Math + Home Econ	2,983	1,046	4,029
Dean-Arts And Humanities	3,774	0	3,774
Dean-Social and Behavioral Sciences	2,987	2,136	5,123
Dean-Physics/Engineering/Tech	1,506	0	1,506
Dean-Business	9,788	2,694	12,482
Dean-Education	6,968	1,270	8,238
Dean-Health & Human Performance	0	1,447	1,447
Dean-Nursing	3,507	421	3,928
Dean-Graduate Studies	9,014	2,284	11,298
Extended Campus/Assoc Dean	4,518	0	4,518
<i>Total Academic Administration</i>	<u>45,045</u>	<u>11,298</u>	<u>56,343</u>

**Distribution of Federal and State Work Study
Student Payroll Expenditures**

Appendix XI

For the Fiscal Year Ended June 30, 1992
(Continued)

	Federal Work Study	State Work Study	Total
Computer Services Academic - SUS Support			
Computer Service Acad-SUS Support	3,164	0	3,164
<i>Total Computer Services Academic - SUS Support</i>	<u>3,164</u>	<u>0</u>	<u>3,164</u>
Student Support Services			
Womens Center	5,903	2,270	8,173
Interpreter Serv/Deaf Students	455	0	455
Cultural Diversity	2,049	1,405	3,454
Career Development and Placement	9,483	2,518	12,001
Part-Time Student Employ Services	2,536	49	2,585
Counseling Center	6,493	0	6,493
Pre-Major Advising	1,046	706	1,752
Admissions	16,430	6,467	22,896
Word Processing Center	473	0	473
Financial Aids	16,413	10,695	27,108
International Students	11,211	1,214	12,426
Registrar	8,513	6,883	15,396
Ethnic Service Center	39,871	3,248	43,119
Student Financial Aid Admin	898	0	898
Student Senate	2,206	1,964	4,170
Marching/Pep Bands	2,129	0	2,129
Concert Bands	1,423	0	1,423
Student Activities Administration	17,053	8,748	25,800
MSU Reporter	4,943	0	4,943
Muse Magazine	1,653	0	1,653
Intramurals	16,657	8,656	25,312
Orchesis	772	0	772
<i>Total Student Support Services</i>	<u>168,608</u>	<u>54,823</u>	<u>223,431</u>
Athletics			
Women's Athletics Intercollegiate	6,242	457	6,698
Men's Athletics Intercollegiate	29,599	6,498	36,097
Athletics Admin Intercollegiate	22,114	13,545	35,659
Athletic Promotions	3,547	0	3,547
<i>Total Athletics</i>	<u>61,502</u>	<u>20,500</u>	<u>82,002</u>
Executive Management			
University Operations	3,465	0	3,465
Fiscal Affairs Vice President	2,102	642	2,743
Student Affairs Vice President	4,958	0	4,958
Office of University Advancement	1,823	85	1,908
<i>Total Executive Management</i>	<u>12,347</u>	<u>727</u>	<u>13,074</u>
Institutional Support - Fiscal Affairs			
Accounts Payable	6,000	4,740	10,740
Accounting Office	2,124	807	2,931

**Distribution of Federal and State Work Study
Student Payroll Expenditures**

Appendix XI

For the Fiscal Year Ended June 30, 1992
(Continued)

	Federal Work Study	State Work Study	Total
Purchasing Office	363	1,150	1,513
BURSAR Office	2,192	2,865	5,057
Comptroller	191	1,606	1,798
Human Resources	8,268	0	8,268
<i>Total Institutional Support - Fiscal Affairs</i>	19,138	11,169	30,307
 Institutional Support - University Operations			
Receiving/Delivery Services	3,418	0	3,418
General Services Center	5,830	650	6,481
Auxiliary Services/Special Projects	396	0	396
Postal Services	2,034	0	2,034
Vehicle Operations	0	1,804	1,804
University Printing Services	7,551	4,890	12,441
Security Services	2,745	2,683	5,428
Photocopying-Service Center	7,560	1,643	9,203
<i>Total Institutional Support - University Operations</i>	29,534	11,670	41,204
 Institutional Support - Univ. Advancement			
Grant Management Office	0	828	828
Annual Giving	186	3,737	3,923
Alumni Affairs	6,309	0	6,309
Development-Planned Giving	4,471	95	4,566
Advancement Information System	3,095	196	3,291
Development Support	0	1,480	1,480
<i>Total Institutional Support - Univ. Advancement</i>	14,061	6,336	20,397
 Institutional Support - Academic Affairs			
Affirmative Action	0	460	460
<i>Total Institutional Support - Academic Affairs</i>	0	460	460
 Physical Plant Operations			
Physical Plant Administration	52	0	52
Building Repair	0	854	854
Building Services	108	708	816
Electrical Services	1,521	0	1,521
Grounds Maintenance	721	0	721
Facilities Planning	1,261	918	2,179
<i>Total Physical Plant Operations</i>	3,664	2,480	6,143
 SUB Libraries			
Library Automation	0	775	775
<i>Total SUB Libraries</i>	0	775	775
 Auxiliary Enterprises			
Residential Life	13,994	7,456	21,450

**Distribution of Federal and State Work Study
Student Payroll Expenditures**

Appendix XI

For the Fiscal Year Ended June 30, 1992

(Continued)

	Federal Work Study	State Work Study	Total
KD Project Costs	0	1,208	1,208
Computer Store Handling	2,591	0	2,591
Student Union Administration	3,850	299	4,149
Games and Recreation	3,789	851	4,640
Educational Social And Cultural	941	0	941
Misc Union Programs	1,323	0	1,323
MAX's Costs	791	1,437	2,228
MSSA Student Exchange	332	0	332
<i>Total Auxiliary Enterprises</i>	<u>27,611</u>	<u>11,250</u>	<u>38,862</u>
 Total Departmental Accounts	 844,855	 371,580	 1,216,435
Off-Campus & Agency Accounts			
Watonwan County Human Services	0	126	126
DNR Fisheries	0	1,063	1,063
Department of Transportation	0	1,221	1,221
United Way	0	2,362	2,362
Smiline	0	2,038	2,038
Urban Corp	0	599	599
Markato State Univ Foundations	1,655	0	1,655
<i>Total Off-Campus & Agency Accounts</i>	<u>1,655</u>	<u>7,410</u>	<u>9,065</u>
 Total Off-Campus & Agency Accounts	 1,655	 7,410	 9,065
 <i>Total Work Study Expenditures</i>	 <u>846,510</u>	 <u>378,989</u>	 <u>1,225,500</u>

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