



Mankato
STATE UNIVERSITY

Fiscal Year

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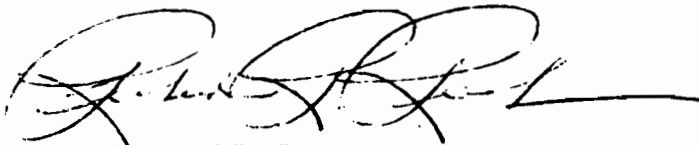
Financial Report

To Our Readers:

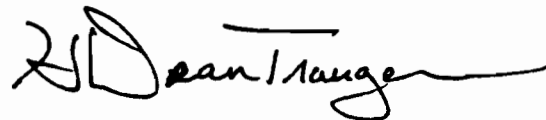
This is the eighteenth annual managerial financial report for Mankato State University. This report provides you with information about the financial status and results of operations for the period of July 1, 1993 through June 30, 1994. During this time period, our one-hundred and twenty-sixth year of service, Mankato State University continued to provide and develop excellent curriculum.

Mankato State University is a member of the Minnesota State University System. The accompanying Balance Sheet and Statement of Changes in Fund Balances were prepared by KPMG Peat Marwick LLP, independent accountants, as part of their audit of the Minnesota State University System. These statements were prepared using the accrual basis of accounting.

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 are appreciated.



Richard R. Rush
President



H. Dean Trauger
Vice President for Fiscal Affairs

Mankato

STATE UNIVERSITY

EXECUTIVE OFFICERS

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Lewis Jones, *Vice President for Academic Affairs*
Ronald Korvas, *Vice President for University Advancement*
Margaret Healy, *Vice President for Student Affairs*
H. Dean Trauger, *Vice President for Fiscal Affairs*
Joseph Metro, *Vice President for University Operations*

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Joan Rigdon, *Director of Accounting*
Bruce Raps, *Accounting Officer*
Steven W. Smith, *Accounting Officer*

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Manuel Lopez, *Vice Chancellor for Academic Affairs*
Edward McMahon, *Vice Chancellor for Finance*
Mike Lopez, *Vice Chancellor for Student Affairs*
Christine Roberts, *Vice Chancellor for System Advancement*

Table of Contents

<i>Title</i>	<i>Page</i>
Background Information	4
MSU Highlights	6
 <i>Audited Financial Statements</i>	
Notes to Financial Statements	10
Report of Independent Auditors	15
Balance Sheet	16
Statement of Changes in Fund Balance	18
 <i>Budgetary Graphs, Charts, and Schedules</i>	
Notes to Budgetary Graphs, Charts, and Schedules	20
 <i>Graphs and Charts</i>	
Regular Year Enrollment	24
Current Funds Receipts	25
Current Funds Expenditures by Object	26
Current Funds Expenditures by Function	27
 <i>Budgetary Schedules</i>	
Investment Inventory	28
Investment Income	30
Operating Receipts of Current Funds	34
Operating Expenditures and Mandatory Transfers of Current Funds	38

Budgetary Schedules (continued)

Current Expenditures	40
Endowment and Similar Funds	68
Renewal and Replacement Funds	70
Plant Investment Funds	71
Depreciation of Plant Assets	72

Appendixes

Summary of Tuition Receipts and Full-Time Equivalent Enrollment	76
Service Center Operations	80
Consumable Inventory Summary	82
Intercollegiate Athletics	83
Athletics Equity Report	84

- ***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 25 percent of the State University System student enrollment. From a history as a teacher's college, MSU has become a multi-purpose institution with six colleges 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 1993-94
Total student body: 14,114
On-campus students: 13,003
15% of the students are from out of state
497 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: 2,146
Arts and Humanities: 199
Business: 595
Education: 279
Allied Health, and Nursing: 304
Science, Engineering, and Technology: 292
Social and Behavioral Sciences: 477

Total Master's degrees awarded: 536
Arts and Humanities: 55
Business: 40
Education: 224
Allied Health and Nursing: 52
Science, Engineering, and Technology: 49
Social and Behavioral Sciences: 86
Continuing Studies: 30

Associate's degrees awarded: 57

Specialist's degrees awarded: 23

MSU Highlights

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

July 1993

The Northern Light II Solar Rayce Team finished 16th out of 34 teams overall in Sunrayce 93, the 1,100-mile cross country race from Arlington, Texas, to the Minnesota Zoo.

The Mankato State Women's Center received the "Progress in Equity" award by the American Association of University Women (AAUW). The award was given through the AAUW Legal Advocacy Fund which advances gender fairness by recognizing university programs which support the improvement of equity for women.

The Dental Hygiene Department received a \$4,591 grant from the Grotto Foundation in St. Paul. The grant provided a food and housing allowance for senior dental hygiene students during a one-week externship on American Indian reservations with the Indian Health Service.

August 1993

Dr. Margaret A. Healy was named vice president for student affairs at Mankato State University.

After a successful race in the U.S., the MSU Northern Light II solar car was invited to a world solar rally in Japan. The team finished first in its class and sixth place overall in the race.

The MSU Department of Special Education and Rehabilitation Counseling was awarded a \$106,705 federal grant to support the graduate training of rehabilitation counselors. MSU had received this grant for the last 24 years.

The MSU Student chapter of the Society for Technical Communications (STC) was awarded the Student Chapter Achievement Award at the 40th Annual STC Conference. This was the second year in a row that MSU received national recognition.

Dr. Lewis Jones was named vice president for academic affairs at Mankato State University.

September 1993

Six professors from the University of Economics in Bratislava, Slovakia, visited MSU as participants in the first part of a year-long grant project funded by the United States Information Agency (USIA). The project was funded through a \$134,782 grant from USIA.

Mankato State University and the Mankato community celebrated the inauguration of MSU's President Richard R. Rush. Several campus and community events were held to honor the occasion.

MSU received a grant from the Society of Manufacturing Engineers (SME). The Department of Manufacturing received \$73,749 from SME's Manufacturing Education Foundation.

The MSU Sports Information Center received Citations of Excellence in the College Sports Information Directors of America publications contest. MSU took second place in the nation in Division B for ice hockey brochures. Division B includes all NCAA Division II and NAIA Division I schools.

MSU was awarded a \$36,391 three-year grant from the Retirement Research Foundation for implementation of the Minnesota Area Geriatric Education Center of Southern Minnesota Project (MAGEC South).

October 1993

Dr. Jon Hakkila, of MSU's astronomy faculty, was awarded a \$50,962 grant from the National Aeronautics and Space Administration (NASA) to help support his continued research into gamma-ray bursts.

Colleen Needles, WCCO-TV news anchor and award-winning environmental reporter, visited MSU and delivered the 1993 Kessel Lecture. She presented a talk on "People of the Forest-What's at Stake in the Rain Forest."

Brian Frink, an art professor at Mankato State, received a \$20,000 fellowship from the National Endowment for the Arts (NEA). The fellowship was awarded in the visual arts category.

Sports Illustrated announced this month that MSU's popular quarterback Jamie Pass was selected as National Small College Player of the Week.

Close to 30 faculty and staff at MSU were involved in a pilot study to see if *Lactobacillus acidophilus* might work as a way to lower cholesterol in persons with high cholesterol levels.

November 1993

Dottie Crouch, of MSU's Human Resource Office, was awarded a state quality service award from the Minnesota Council for Quality.

The Fourth Annual Maverick Fever campaign raised more than \$31,000 for the MSU Athletic Scholarship Fund. Since Maverick Fever began in 1990, a total of \$103,665 has been generated for MSU athletic scholarships through product sales at the Mankato Cub Foods.

The MSU flight team placed third at the Region Five National Intercollegiate Flying Association completion in St. Cloud.

The University announced the availability of evening child care at MSU's Children's House for children of MSU students, faculty and staff. The program began in January.

The MSU chapter of the Lambda Chi Alpha fraternity collected 1,125 pounds of food during its "Brothers Feeding Others" food drive.

MSU's American Chemical Society (ACS) Student Affiliates Chapter received a national commendation from the ACS for activities conducted during the 1992-93 academic year. Chapters were recognized based on a review by the ACS's Society Committee on Education of the chapter's annual report of activities.

The Red Cross Bloodmobile's visit to MSU gathered 504 pints of blood during its three-day collection. The Bloodmobile was sponsored by the MSU fraternities and sororities.

MSU's Women's Swim Team received the All Academic Team designation by the College Swimming Coaches Association of America.

January 1994

MSU and South Central Technical College were two of 11 schools chosen to share a \$50,000 planning grant from the Minnesota Telecommunications Council. The grant provided assistance to campuses in south-central and southeastern Minnesota to further establish telecommunications links.

February 1994

The University announced plans to open Maverick Hall, a program for first-year students intended to enhance their success in college through integrated learning, living and social experiences on campus. The program is housed in Gage Center.

The MSU College of Business became a candidate for accreditation by the American Association of Collegiate Schools of Business (AACSB). Institutions designated by AACSB have voluntarily committed to participate in a systematic program of quality enhancement and continuous improvement.

MSU received a \$24,583 grant from the Minnesota Higher Education Coordinating Board to fund a course on nonviolent conflict resolution and to establish a mediation center.

March 1994

MSU received a \$15,769 grant for an employee retraining project intended to prepare current employees of state agencies to meet changing job demands or changing staff needs caused by shifts in the work place.

The University received a \$121,087 grant from the Department of Education to expand the university's alcohol and drug education program. The grant was used to work toward changing campus and community attitudes that accept and/or ignore problem behavior related to alcohol/drug use and abuse.

Mankato State announced its plans to offer a collaborative masters in nursing program with Metropolitan State University in the Twin Cities.

Mankato State University and Range Technical College in Hibbing announced plans to offer a law enforcement skills training session for the first time during the summer on the Mankato State campus.

April 1994

The Mankato State College of Education was notified that all undergraduate and graduate programs in the college received both state and national accreditation. State accreditation was granted by the Minnesota Board of Teaching and the Minnesota Department of Education, and national accreditation was granted by the National Council for Accreditation of Teacher Education.

May 1994

The MSU Northern Light Solar Rayce Team was accepted to participate in the next intercollegiate cross-country solar race, Sunrayce 95. The MSU team was one of 30 chosen to receive \$3,000 as seed money for the project.

June 1994

MSU's Mechanical Engineering Department received a \$36,170 grant from the National Science Foundation to establish a laboratory which tests fatigue failure levels of products.

MSU was selected by the Minnesota Commission for National and Community Service as a finalist to be a site for the AmeriCorps Program, a federal project signed into law intended to establish hands-on community service jobs.

A video based on an educational program published by a graduate class of MSU was recognized with three national awards.

The MSU Mechanical Engineering Department received a \$1.43 million equipment grant of engineering software from ARIES Technology. It is used in senior-level undergraduate engineering courses as well as for graduate and continuing education courses.

Twelve MSU students had a lesson in regional geography of the Southeastern United States as they participated in a four-week-long field study program offered through the MSU Geography Department.

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 using the accrual basis of accounting. The accrual basis recognizes revenue when it is earned, regardless of when payments are received. Expenditures are recognized when the goods or services are received.

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, and student union.

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 a member of the Minnesota State University System. The financial statements of Mankato State University are included in the audited financial statements of the Minnesota State University System prepared by KPMG Peat Marwick LLP, independent accountants.

Balance Sheet

June 30, 1994

	Current Funds		
	Unrestricted		
	Educational and General	Auxiliary Enterprises	Restricted
Assets			
Cash and Investments	148,460	2,087,218	75,658
Unexpended State Appropriations	10,643,920	0	0
Receivables	869,206	614,624	853,915
Accrued Investment Income	0	20,265	1,348
Loans Receivable	0	0	0
Property and Equipment	0	0	0
Accumulated Depreciation	0	0	0
Deferred Bond Costs	0	0	0
Due From Other Funds	76,339	12,950	0
Other	2,551	22,620	11,244
<i>Total Assets</i>	11,740,476	2,757,677	942,165
Liabilities			
Accounts Payable	714,678	416,022	365,808
Accrued Salaries and Wages	5,911,043	123,915	148,883
Accrued Compensated Absences	7,286,398	198,021	0
Accrued Workers' Compensation	1,532,667	0	0
Funds Held in Trust	123,872	0	0
Deferred Revenue	1,345,479	227,528	0
Due To Other Funds	0	89,289	0
Long-Term Debt	0	0	0
Other Accrued Liabilities	0	0	148,335
<i>Total Liabilities</i>	16,914,137	1,054,775	663,026
Fund Balances (Deficit)			
Unrestricted:			
Undesignated	2,165,114	1,702,902	0
Designated	1,480,290	0	0
Unfunded Liabilities	(8,819,065)	0	0
Restricted	0	0	279,139
Plant:			
Unexpended	0	0	0
Debt Retirement, Renewals and Replacements	0	0	0
Investment in Plant	0	0	0
<i>Total Fund Balances (Deficit)</i>	(5,173,661)	1,702,902	279,139
<i>Total Liabilities and Fund Balances (Deficit)</i>	11,740,476	2,757,677	942,165

Loan Funds	Endowment and Similar Funds	Plant Funds	Totals
210,803	1,229,741	0	3,751,880
0	0	5,570,326	16,214,246
74,883	0	0	2,412,628
0	0	0	21,613
6,350,560	0	0	6,350,560
0	0	130,605,601	130,605,601
0	0	(59,735,646)	(59,735,646)
0	0	0	0
0	0	0	89,289
0	0	0	36,415
<u>6,636,246</u>	<u>1,229,741</u>	<u>76,440,281</u>	<u>99,746,586</u>
634	0	262,597	1,759,739
0	0	0	6,183,841
0	0	0	7,484,419
0	0	0	1,532,667
0	0	0	123,872
0	0	0	1,573,007
0	0	0	89,289
0	0	4,209,013	4,209,013
0	0	0	148,335
<u>634</u>	<u>0</u>	<u>4,471,610</u>	<u>23,104,182</u>
0	0	0	3,868,016
0	0	0	1,480,290
0	0	0	(8,819,065)
6,635,612	1,229,741	0	8,144,492
0	0	4,967,721	4,967,721
0	0	340,008	340,008
0	0	66,660,942	66,660,942
<u>6,635,612</u>	<u>1,229,741</u>	<u>71,968,671</u>	<u>76,642,404</u>
<u>6,636,246</u>	<u>1,229,741</u>	<u>76,440,281</u>	<u>99,746,586</u>

Statement of Changes in Fund Balance

For the Year Ended June 30, 1994

	Current Funds		
	Unrestricted		
	Educational and General	Auxiliary Enterprises	Restricted
Revenue and Other Additions			
State Appropriations	41,716,704	0	0
Tuition and Fees	26,410,169	3,468,789	0
Federal Grants and Contracts	0	0	7,570,484
State Grants and Contracts	0	0	5,056,481
Private Grants and Contracts	0	0	1,859,702
Sales and Services	2,862,135	13,253,303	0
Investment Income	0	170,262	60,614
Interest on Loans to Students	0	0	0
Expended for Plant Facilities			
From Current Funds	0	0	0
<i>Total Revenue and Other Additions</i>	<u>70,989,008</u>	<u>16,892,354</u>	<u>14,547,281</u>
Expenditures and Other Deductions			
Operations	63,607,730	15,415,977	14,215,661
Expended for Plant Facilities	6,995,473	170,707	0
Borrowings	0	0	0
Interest on Indebtedness	0	0	0
Depreciation	0	0	0
Repair and Maintenance	0	0	0
<i>Total Expenditures and Other Deductions</i>	<u>70,603,203</u>	<u>15,586,684</u>	<u>14,215,661</u>
Transfers Among Entities	0	(1,180,089)	0
Transfers Among Funds			
Mandatory			
Principal and Interest	(1,214,351)	0	0
Nonmandatory	150,000	0	(150,000)
<i>Total Transfers</i>	<u>(1,064,351)</u>	<u>(1,180,089)</u>	<u>(150,000)</u>
Net Increase (Decrease) in Fund Balances	(678,546)	125,581	181,620
<i>Fund Balances (Deficit), Beginning of Year</i>	<u>(4,495,115)</u>	<u>1,577,321</u>	<u>97,519</u>
<i>Fund Balances (Deficit), End of Year</i>	<u><u>(5,173,661)</u></u>	<u><u>1,702,902</u></u>	<u><u>279,139</u></u>

Loan Funds	Endowment and Similar Funds	Plant Funds	Totals
0	0	(352,046)	41,364,658
0	0	0	29,878,958
32,395	0	0	7,602,879
0	0	0	5,056,481
0	0	0	1,859,702
0	0	0	16,115,438
(606)	0	0	230,270
180,286	0	0	180,286
<u>0</u>	<u>0</u>	<u>3,657,929</u>	<u>3,657,929</u>
<u>212,075</u>	<u>0</u>	<u>3,305,883</u>	<u>105,946,601</u>
57,652	0	0	93,297,020
0	0	0	7,166,180
0	0	0	0
0	0	312,454	312,454
0	0	6,229,026	6,229,026
0	0	2,059,772	2,059,772
<u>57,652</u>	<u>0</u>	<u>8,601,252</u>	<u>109,064,452</u>
0	0	1,246,345	66,256
0	0	1,214,351	0
0	0	0	0
<u>0</u>	<u>0</u>	<u>2,460,696</u>	<u>66,256</u>
154,423	0	(2,834,673)	(3,051,595)
<u>6,481,189</u>	<u>1,229,741</u>	<u>74,803,344</u>	<u>79,693,999</u>
<u>6,635,612</u>	<u>1,229,741</u>	<u>71,968,671</u>	<u>76,642,404</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-five 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

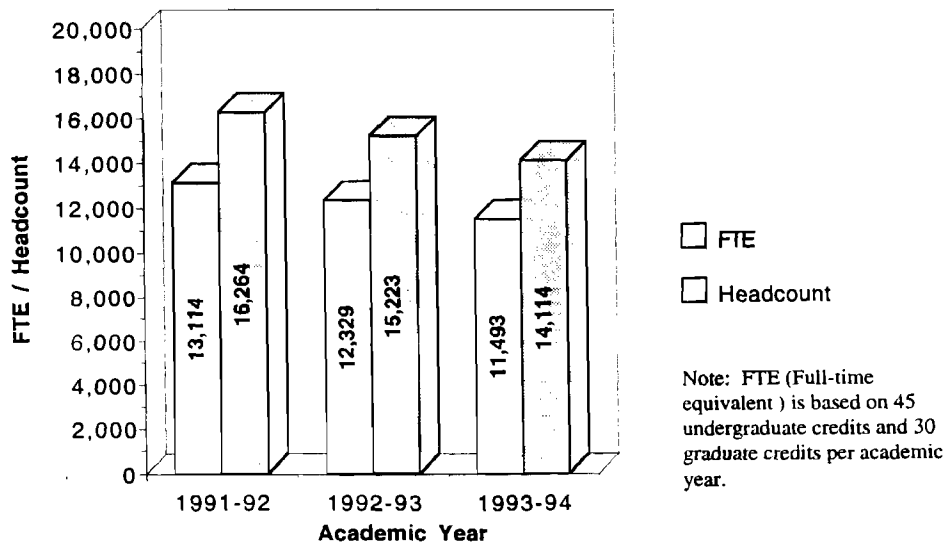
For the Fiscal Year Ended June 30, 1994

Graph 1

Annualized Distribution of FTE by College

College / School	1991-92	1992-93	1993-94	1993-94
Arts and Humanities	2,605	2,249	2,118	18.43%
Business	2,398	2,108	1,740	15.14%
Education	1,434	1,351	1,428	12.43%
Health and Human Performance	995	992	984	8.56%
Nursing	191	192	182	1.59%
Natural Sciences, Math, and Home Econ	2,271	2,102	1,998	17.39%
Physics, Engineering, and Technology	467	451	416	3.62%
Social and Behavioral Sciences	2,755	2,884	2,614	22.74%
First Year Experience	0	0	11	0.10%
<i>Total</i>	13,114	12,329	11,493	100.00%

Annualized On/Off FTE Campus Enrollment			
	1991-92	1992-93	1993-94
On Campus			
Undergraduate	11,373	10,797	10,057
Graduate	1,021	924	921
<i>Total</i>	12,394	11,721	10,978
Off Campus			
Undergraduate	443	335	261
Graduate	276	273	254
<i>Total</i>	719	608	515
<i>Total Enrollment</i>	13,114	12,329	11,493

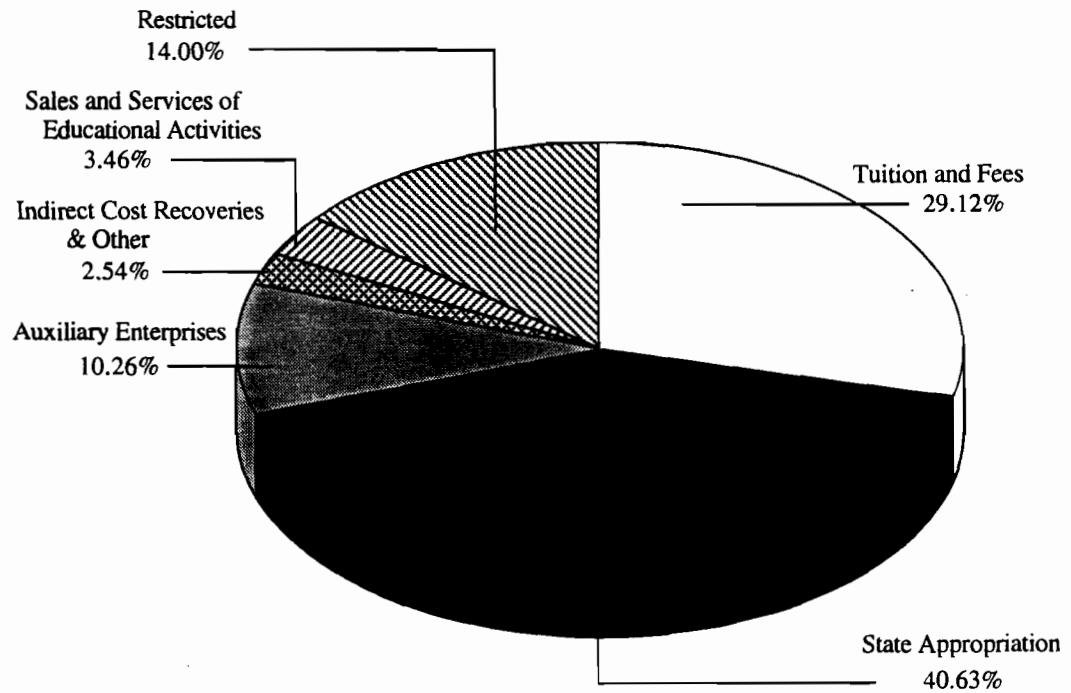


Current Funds Receipts

For the Fiscal Year Ended June 30, 1994

Graph II

Tuition and Fees	\$30,069,439	29.12%
State Appropriation	41,955,917	40.63%
Auxiliary Enterprises	10,590,367	10.26%
Indirect Cost Recoveries & Other	2,620,764	2.54%
Sales and Services of Educational Activities	3,568,834	3.46%
Restricted	14,462,310	14.00%
	<u>\$103,267,632</u>	<u>100.00%</u>

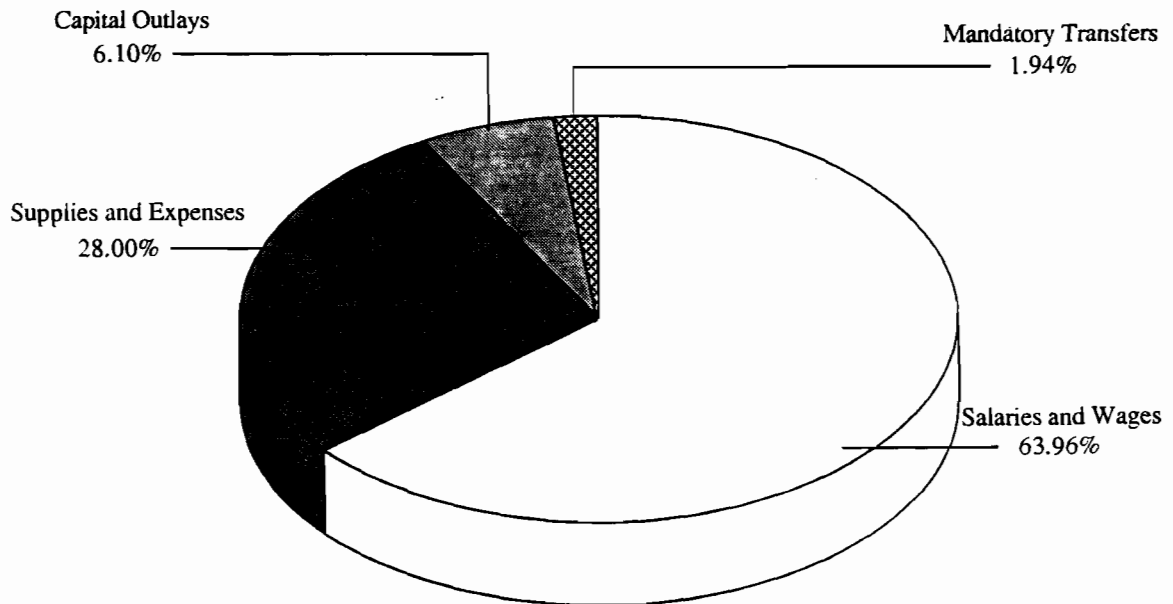


Current Funds Expenditures by Object

Graph III

For the Fiscal Year Ended June 30, 1994

Salaries and Wages	\$66,496,965	63.96%
Supplies and Expenses	29,109,935	28.00%
Capital Outlays	6,345,198	6.10%
Mandatory Transfers	2,012,492	1.94%
	<u>\$103,964,590</u>	<u>100.00%</u>

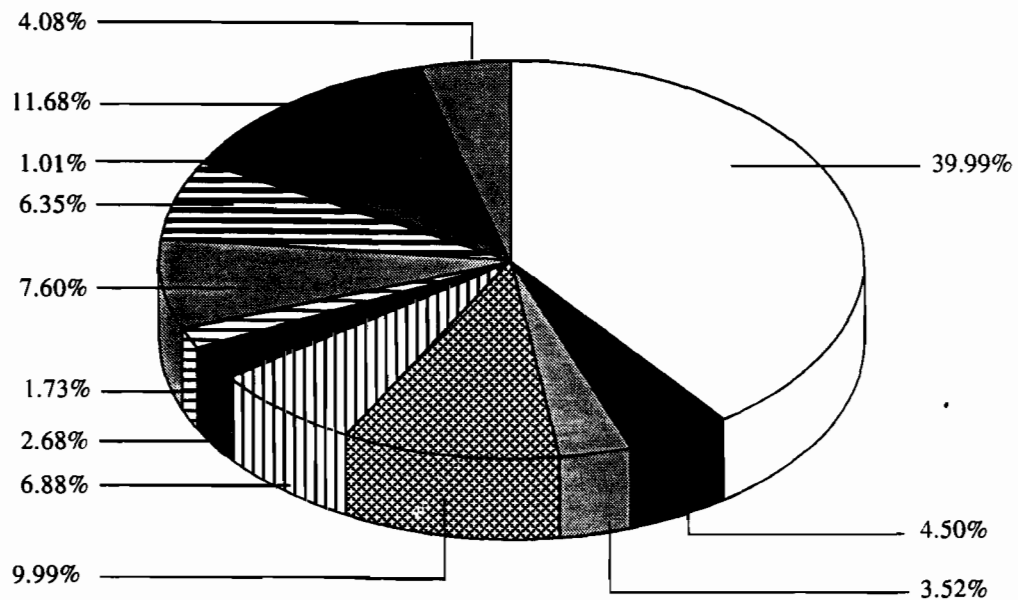


Current Funds Expenditures by Function

For the Fiscal Year Ended June 30, 1994

Graph IV

Instruction	\$41,570,816	39.99%
Libraries and Instructional Resources	4,676,923	4.50%
Instructional Administration and Support	3,655,473	3.52%
Financial Aids and Scholarships	10,385,072	9.99%
Student Support Services	7,149,659	6.88%
Intercollegiate Athletics & Fundraisers	2,789,280	2.68%
Executive Management	1,801,219	1.73%
Institutional Support Services	7,899,511	7.60%
Physical Plant Operations	6,605,552	6.35%
Work Study	1,048,462	1.01%
Auxiliary Enterprises	12,138,879	11.68%
Public Service, Indiv / Project Research Computer Services-Academic	4,243,744	4.08%
	<u>\$103,964,590</u>	<u>100.00%</u>



Investment Inventory

June 30, 1994

Owner	Investment Type	Investment Number
Current Unrestricted Funds		
Activity, Auxiliary, & Agency Accounts	G.N.M.A.	111411
Activity, Auxiliary, & Agency Accounts	G.N.M.A.	178774
Activity, Auxiliary, & Agency Accounts	G.N.M.A.	107540
Activity, Auxiliary, & Agency Accounts	Treasury Bond	912810CUO
Activity, Auxiliary, & Agency Accounts	Treasury Note	912827ZGO
Activity, Auxiliary, & Agency Accounts	Treasury Note	912827D25
Activity, Auxiliary, & Agency Accounts	F.N.M.A.	31358MY81
Activity, Auxiliary, & Agency Accounts	F.N.M.A.	31358MY81
Activity, Auxiliary, & Agency Accounts	F.N.M.A.	31358QQG3
Activity, Auxiliary, & Agency Accounts	Common Fund Short Term	990-2350
Activity, Auxiliary, & Agency Accounts	Savings	1661775
Activity, Auxiliary, & Agency Accounts	Savings	

Total Current Unrestricted Funds Investments

Endowment and Quasi-Endowment Funds

Bookstore Quasi-Endowment	Treasury Note	912827ZGO
Bookstore Quasi-Endowment	Treasury Note	912827D25
Bookstore Quasi-Endowment	F.N.M.A.	31358QQG3

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
Philosophy Endowment	Treasury Note	912827D25
Cerebral Palsy Games Quasi-Endowment	Treasury Note	912827D25
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
Pavlov Endowment	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	8.94%	14,923
11/24/86	10/15/01	Mellon Mortgage, Houston, TX	8.52%	154,495
11/24/86	12/20/98	Chemical Bank, New York, NY	8.52%	45,461
12/23/85	5/15/01	Norwest Bank, Minneapolis, MN	9.91%	161,987
9/10/90	11/15/95	Norwest Bank, Minneapolis, MN	8.43%	431
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.52%	57,165
6/26/92	5/25/19	Norwest Bank, Minneapolis, MN	7.64%	248,604
9/3/92	5/25/19	Norwest Bank, Minneapolis, MN	6.92%	511,552
11/5/92	11/25/16	Norwest Bank, Minneapolis, MN	6.50%	150,000
11/30/89	N/A	Corestates Bank, Philadelphia, PA	4.30%	13,420
2/26/92	N/A	Norwest Bank, Mankato, MN	4.20%	876,828
6/30/94	N/A	MSUSA Federal Credit Union	3.25%	100,000
				2,334,866
9/10/90	11/15/95	Norwest Bank, Minneapolis, MN	8.43%	500,000
11/30/89	11/15/01	Norwest Bank, Minneapolis, MN	7.52%	300,000
11/5/92	11/25/16	Norwest Bank, Minneapolis, MN	6.50%	150,000
				950,000
12/23/85	5/15/01	Norwest Bank, Minneapolis, MN	9.91%	55,900
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.52%	67,466
12/23/85	5/15/01	Norwest Bank, Minneapolis, MN	9.91%	47,410
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.52%	25,000
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.52%	50,000
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
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
				279,741
				3,564,607

Schedule of Investment Income

For the Fiscal Year Ended June 30, 1994

Investment	Investment Number	Purchase Date	Maturity / Sale Date
Current Unrestricted Funds			
Activity, Auxiliary, & Agency 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	5/16/93	11/15/94
Treasury Note	912827ZGO	5/16/93	11/15/94
Treasury Note	912827D25	5/16/93	11/15/94
F.N.M.A	31358MY81	6/26/92	5/25/20
F.N.M.A	31358MY81	9/3/92	5/25/20
F.N.M.A	31358QQG3	11/5/92	11/25/16
Common Fund Short Term	990-2350	N/A	N/A
Savings	1661775	N/A	N/A
Checking	624980	N/A	N/A
<i>Total Current Unrestricted Funds Investment Income</i>			
Endowment and Quasi-Endowment Funds			
Bookstore Quasi-Endowment			
Treasury Note	912827ZGO	5/16/93	11/15/94
Treasury Note	912827D25	5/16/93	11/15/94
F.N.M.A	31358QQG3	11/5/92	11/25/16
<i>Total Bookstore Quasi-Endowment Investment Income</i>			
Urban Studies Quasi-Endowment			
Treasury Bond	912810CUO	5/16/93	11/15/94
Treasury Note	912827D25	5/16/93	11/15/94
<i>Total Urban Studies Quasi-Endowment Investment Income</i>			
Gladys E. Stein Endowment			
Treasury Bond	912810CUO	5/16/93	11/15/94
<i>Total Gladys E. Stein Endowment Investment Income</i>			

Schedule A-2
Page 1 of 2

Average Earnings Rate	Average Principal Invested	Interest Received	Interest Earned
8.52%	161,800	14,120	13,953
8.52%	50,999	4,557	4,452
1.18%	19,260	-352	227
9.89%	164,692	16,315	16,294
8.43%	610	54	51
7.52%	57,135	4,294	4,294
7.65%	248,510	19,000	19,000
6.92%	512,328	35,431	35,431
6.50%	150,000	10,563	9,750
4.28%	Varying	5,196	5,191
3.25%	Varying	25,365	25,365
Varying	Varying	7,091	7,091
		<u>141,634</u>	<u>141,100</u>
8.43%	500,000	42,158	42,161
7.52%	300,000	22,548	22,548
6.50%	150,000	8,938	9,750
		<u>73,644</u>	<u>74,459</u>
9.89%	55,900	5,520	5,531
7.52%	67,466	5,071	5,071
		<u>10,590</u>	<u>10,602</u>
9.89%	47,410	4,681	4,691
		<u>4,681</u>	<u>4,691</u>

Schedule of Investment Income

For the Fiscal Year Ended June 30, 1994

(Continued)

Investment	Investment Number	Purchase Date	Maturity / Sale Date
Other Endowments			
Philosophy Endowment			
Treasury Note	912827D25	5/16/93	11/15/94
Cerebral Palsy Games Quasi-Endowment			
Treasury Note	912827D25	5/16/93	11/15/94
William Burkhart			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Ruth Coffin			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Helen Hielscher			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Wheeler / Cooper			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Stephen Somsen			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Pavlov Endowment			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Steffens Trust			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95

Total Other Endowments Investment Income

Total Endowment and Quasi-Endowment Investment Income

Total Investment Income

Schedule A-2
Page 2 of 2

Average Earnings Rate	Average Principal Invested	Interest Received	Interest Earned
7.52%	25,000	1,879	1,879
7.52%	50,000	3,758	3,758
6.25%	5,000	235	313
6.25%	2,000	94	125
6.25%	2,000	94	125
6.25%	3,965	186	248
6.25%	1,000	47	62
6.25%	15,000	704	938
6.25%	5,000	235	312
		<u>7,231</u>	<u>7,760</u>
		<u>96,146</u>	<u>97,511</u>
		<u>237,779</u>	<u>238,611</u>

**Schedule of Operating Receipts
of Current Funds**

For the Fiscal Year Ended June 30, 1994

Unrestricted Receipts

Page 1 of 3

Tuition and Fees

Tuition - Regular Year	23,903,629
Tuition - Summer Session	2,211,719
Drop / Add Fees	47,948
Special Tests Fees	5,600
Late Registration Fees	71,330
Placement / Credential Fees	44,554
Admission Fees	119,787
Library Fines	42,880
Transcript / Diploma Receipts	49,828
Identification Card Fees	5,388
Student Activity Fees	3,157,354
Computer Fees - Students	383,831
Range Technical - Skills Course	19,240
Geography Community Service	2,114
Dental Assisting Mankato Technical College	4,238
<i>Total Tuition and Fees</i>	<u>30,069,439</u>

State Appropriation

Regular and Special Allocations	<u>41,955,917</u>
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Sales and Services of Auxiliary Enterprises

Residence Halls	7,080,764
Student Union	586,338
Bookstore Administration	463,417
Health Services	208,073
Microcomputer Store	1,483,235
Parking Operations	700,622
MSSA Student Exchange	22
Fitness and Wellness Center	18,235
Alumni Affairs Events / Activities	46,430
CSU Popcorn Machine	3,230
<i>Total Sales and Services of Auxiliary Enterprises</i>	<u>10,590,367</u>

Other Sources

Library Automation	926,547
State Car Services	75,167
Computer Services	3,048
Department / Prior Year Refunds	27,406
Interpreter Services	16,961
Salary and Fringe Reimbursements	12,992
Supply Room Services	185,684
Space and Equipment Rentals	9,500
Campus Printing and Copying Services	417,290
KMSU Radio Contracts and Events	39,237
MSUSA Federal Credit Union	7,008
Postal Services	74,348

Other Sources (continued)

Sale of State Property	39,461
MSUS Network	48,630
Library Copy Machines / Activities	38,826
Vending Machines	47,755
University Operations Misc Earnings	64,607
Urban Studies Interest	14,407
College of Business Special Projects	3,705
MHECB Administration	21,380
Miscellaneous Earnings	64,657
Miscellaneous Unrestricted Scholarship Receipts	103,026
<i>Total Other Sources</i>	2,241,641

Indirect Cost Recoveries

Student Aid and Sponsored Program Administrative Costs	379,123
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Sales and Services of Educational Activities

Childrens House	303,306
Upward Bound	3,355
MN Riverland Technical College Cooperative	26,007
Southcentral Technical College Co-Op Program	68,048
Elderhostel	9,993
Northern Light Solar Car Race Team	19,631
Nursing Activities	9,484
Physics and Engineering Activities	4,978
Band Camp Lake Washington	28,338
College of Natural Sciences Activities	470
Construction Management Activities	894
Residence Hall Association	18,815
Library Services	3,893
Student Activity Programs	79,104
Athletic Camps, Clinics, and Fundraisers	676,837
Intercollegiate Athletics-Activity	234,613
Music Programs	40,470
Communication Media	174,462
Intramural Activities	21,745
University Field Trips	9,832
Theatre Activities	266,457
Career Development and Placement Programs	9,727
Dental Hygiene	84,752
Conferences	54,760
Workshops / Seminars / Special Programs	39,769
Activity Week / Career Days	9,537
Elementary / Secondary School Activities	47,004
Educational Supplies	19,558
Aviation Program	798,410
Taiwan Study Programs	74,036
Education Field Studies Research	2,112
Speech and Hearing Clinic	8,354
Veterans Report Fees	3,863
Biology Publications	2,539
Bookstore Service Center	6,036
Experiential Education Ropes Course	10,116
Regional Assistance	5,281

Schedule of Operating Receipts of Current Funds

For the Fiscal Year Ended June 30, 1994

(continued)

Page 3 of 3

Sales and Services of Educational Activities (continued)

Mexico Program	118,771
Summer Study in France	45,235
England-Hardy Study Tour	3,906
Russica Program	0
Brussels Program	33,204
Cultural Diversity Program Activities	33,107
Orientation Activities	132,879
Graduate Alternate Plan	10,882
Miscellaneous Activities	14,267
<i>Total Sales and Services of Educational Activities</i>	<u>3,568,834</u>

Total Unrestricted Receipts 88,805,322

Restricted Receipts

Federal Grants and Contracts

Work Study Program	482,873
Pell Grants	4,981,172
Federal Instruction & Research Grants	1,615,473
Supplemental Education Opportunity Grant	493,840
National Science Scholars Program	1,860
<i>Total Federal Grants and Contracts</i>	<u>7,575,218</u>

State Grants and Contracts

Federal Work Study State Matching	142,610
Supplemental Education Opportunity Grant State Matching	150,708
State Work Study Program	478,027
State Grants and Scholarships	4,287,092
<i>Total State Grants and Contracts</i>	<u>5,058,436</u>

Private Gifts, Grants and Contracts

Private Grants	1,299,288
Private Scholarships	529,368
<i>Total Private Gifts, Grants and Contracts</i>	<u>1,828,656</u>

Total Restricted Receipts 14,462,310

Total Receipts of Current Funds 103,267,632

Schedule of Operating Expenditures and Mandatory Transfers of Current Funds

For the Fiscal Year Ended June 30, 1994

	Salaries and Wages
Educational and General	
General Academic Instruction	
College of Arts and Humanities	5,751,954
College of Business	5,914,282
College of Education	4,253,094
College of Health and Human Performance	2,528,603
College of Natural Science, Math, and Home Economics	5,968,618
College of Social and Behavioral Sciences	5,553,855
College of Physics, Engineering, and Technology	2,122,893
School of Nursing	1,171,839
Other Instruction	1,486,237
<i>Total General Academic Instruction</i>	<u>34,751,375</u>
Summer Session	1,823,733
Extension Instruction	886,671
<i>Total Instruction</i>	<u>37,461,779</u>
Individual or Project Research	617,930
Public Service / Community Service	525,026
Libraries and Instructional Resources	3,021,603
Computer Services - Academic Support	791,575
Instructional Administration and Support	2,949,921
Financial Aids and Scholarships	35
Student Support Services	4,461,337
Intercollegiate Athletics and Fundraisers	1,269,164
Executive Management	1,612,339
Institutional Support Services	5,657,323
Physical Plant Operations	3,173,660
State University Board Cost Distribution	0
Federal Work Study Student Salaries	570,436
State Work Study Student Salaries	478,027
<i>Total</i>	<u>25,128,375</u>
<i>Total Educational and General</i>	<u>62,590,154</u>
Auxiliary Enterprises	
Residence Halls	2,269,202
Student Union	702,954
Health Service	515,376
Computer Store	76,587
Bookstore Administration	2,757
Parking Operations	333,135
Other Auxiliary Enterprises	6,802
<i>Total Auxiliary Enterprises</i>	<u>3,906,812</u>
<i>Total Expenditures and Mandatory Transfers</i>	<u>66,496,965</u>

Schedule B-2

Supplies and Expenses	Capital Outlays	Mandatory Transfers	Total
454,460	106,914	0	6,313,329
296,393	72,913	0	6,283,588
577,891	128,566	0	4,959,551
155,430	30,875	0	2,714,909
649,862	206,279	0	6,824,759
405,775	61,533	0	6,021,163
318,503	394,363	0	2,835,760
28,662	0	0	1,200,500
3,549	6,026	0	1,495,812
<u>2,890,525</u>	<u>1,007,471</u>	<u>0</u>	<u>38,649,370</u>
22,564	59,243	0	1,905,540
129,234	0	0	1,015,906
<u>3,042,323</u>	<u>1,066,713</u>	<u>0</u>	<u>41,570,816</u>
255,468	84,025	0	957,422
389,191	48,151	0	962,369
489,556	1,165,765	0	4,676,923
119,812	318,728	0	1,230,115
633,725	71,827	0	3,655,473
10,385,037	0	0	10,385,072
2,556,615	131,707	0	7,149,659
1,491,230	28,887	0	2,789,280
154,184	34,696	0	1,801,219
1,582,172	660,016	0	7,899,511
3,190,695	241,197	0	6,605,552
110,831	983,007	0	1,093,838
0	0	0	570,436
0	0	0	478,027
<u>21,358,514</u>	<u>3,768,007</u>	<u>0</u>	<u>50,254,896</u>
<u>24,400,837</u>	<u>4,834,720</u>	<u>0</u>	<u>91,825,711</u>
3,360,510	4,890	1,242,875	6,877,477
366,669	9,587	769,617	1,848,827
201,501	12,967	0	729,844
188,239	1,441,555	0	1,706,380
187,963	0	0	190,721
355,592	41,479	0	730,205
48,624	0	0	55,426
<u>4,709,098</u>	<u>1,510,478</u>	<u>2,012,492</u>	<u>12,138,879</u>
<u>29,109,935</u>	<u>6,345,198</u>	<u>2,012,492</u>	<u>103,964,590</u>

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Instruction - General				
Unrestricted				
M & E				
IFO Release Time	62,896	0	0	62,896
Academic Instructional Support	11,399	3,549	6,026	20,974
<i>Total Unrestricted</i>	<u>74,295</u>	<u>3,549</u>	<u>6,026</u>	<u>83,870</u>
Total Instruction - General	<u>74,295</u>	<u>3,549</u>	<u>6,026</u>	<u>83,870</u>
Instruction - Other				
Unrestricted				
M & E				
Unclass Severance - Instruction	1,411,942	0	0	1,411,942
<i>Total Unrestricted</i>	<u>1,411,942</u>	<u>0</u>	<u>0</u>	<u>1,411,942</u>
Total Instruction - Other	<u>1,411,942</u>	<u>0</u>	<u>0</u>	<u>1,411,942</u>
Instruction - Arts and Humanities				
Unrestricted				
M & E				
Art	822,117	44,239	12,682	879,038
Good Thunder Visiting Writer	615	3,791	0	4,406
English	1,447,345	61,177	3,798	1,512,321
Open Studies	446	521	0	967
Modern Languages	674,850	35,016	0	709,865
A & H Study Abroad	0	667	0	667
History	659,240	20,373	6,670	686,282
Mass Communications	247,272	11,599	0	258,871
Religious Studies	0	610	0	610
Dean Arts / Humanities Program Cost	0	10,794	65,135	75,928
Music	808,034	39,154	809	847,997
Philosophy	340,797	6,268	0	347,066
Speech Communications	379,265	24,939	565	404,769
Theatre Arts	352,729	62,885	14,764	430,377
Humanities	512	853	0	1,364
Scandinavian Studies	0	550	0	550
Honors	2,560	713	2,492	5,765
Japanese Instruction	5,280	1,880	0	7,160
Lion & Unicorn Journal	6,018	150	0	6,168
M & E Self-Sustaining				
Summer Education / Enrichment Institute	3,888	9,648	0	13,536
Self Support Activity Accounts				
Mexico Program	0	116,745	0	116,745

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
<i>Total Unrestricted</i>	<u>5,750,969</u>	<u>452,569</u>	<u>106,914</u>	<u>6,310,453</u>
Restricted				
Private Instruction & Research Grants				
Student Intern - St. Clair School	0	742	0	742
Private Student Financial Aid				
Philosophy Endowment Interest Income	985	1,149	0	2,134
<i>Total Restricted</i>	<u>985</u>	<u>1,891</u>	<u>0</u>	<u>2,876</u>
Total Instruction - Arts and Humanities	<u>5,751,954</u>	<u>454,460</u>	<u>106,914</u>	<u>6,313,329</u>
Instruction - Business				
Unrestricted				
M & E				
Marketing	682,085	18,962	0	701,047
Accounting	1,135,418	34,527	0	1,169,945
Finance / Insurance / Real Estate	767,576	23,283	0	790,859
Dean Business Program Costs	6,253	42,953	44,456	93,662
Economics	991,531	25,444	0	1,016,975
Management	1,423,475	35,603	0	1,459,078
General Business	470,955	13,304	0	484,259
Business & Technology Education	370,758	25,076	24,781	420,615
M & E Self-Sustaining				
Marketing Professional Activity	0	8	0	8
<i>Total Unrestricted</i>	<u>5,848,052</u>	<u>219,160</u>	<u>69,236</u>	<u>6,136,448</u>
Restricted				
Federal Instruction & Research Grants				
Small Business Institute	353	3,826	0	4,179
Slovakic - University Develop Program	41,135	66,788	3,676	111,599
Private Instruction & Research Grants				
Center For Economic Education	0	4,393	0	4,393
Ferd Buscher Memorial Fellowship	24,743	2,226	0	26,969
<i>Total Restricted</i>	<u>66,230</u>	<u>77,233</u>	<u>3,676</u>	<u>147,140</u>
Total Instruction - Business	<u>5,914,282</u>	<u>296,393</u>	<u>72,913</u>	<u>6,283,588</u>
Summer Session Instruction				
Unrestricted				
M & E				
Summer Session Salaries	0	46	0	46
Arts & Humanities Summer	225,231	111	11,293	236,636
Business Summer	377,423	0	0	377,423
Education Summer	400,699	5,862	35,877	442,438
Extended Campus Summer	62,603	10,079	0	72,682

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994

(Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Health & Human Performance - Summer	168,783	4,678	1,998	175,458
Natural Science Summer	250,911	1	5,702	256,614
Physics & Engineering Summer	63,579	0	0	63,579
Social & Behavioral Science Summer	232,501	1,788	4,373	238,662
Academic Affairs Summer	42,002	0	0	42,002
<i>Total Unrestricted</i>	<u>1,823,733</u>	<u>22,564</u>	<u>59,243</u>	<u>1,905,540</u>
Total Summer Session Instruction	<u>1,823,733</u>	<u>22,564</u>	<u>59,243</u>	<u>1,905,540</u>
Extension Instruction				
Unrestricted				
M & E				
Community Programs - Extension	697,535	70,568	0	768,103
Extended Campus Pentagon Park	0	5,139	0	5,139
Prairie Lakes Extended Campus Program	36,037	12,057	0	48,095
Mn Riverland Tech Co-op	24,261	4,302	0	28,562
M & E Self-Sustaining				
Taiwan Study Program	7,717	26,106	0	33,823
Taiwan Study Program - TESL	0	10,830	0	10,830
Mn Riverland Tech Co-op	66,477	0	0	66,477
Self Support Activity Accounts				
MTI Co-op Program	54,645	231	0	54,876
<i>Total Unrestricted</i>	<u>886,671</u>	<u>129,234</u>	<u>0</u>	<u>1,015,906</u>
Total Extension Instruction	<u>886,671</u>	<u>129,234</u>	<u>0</u>	<u>1,015,906</u>
Instruction - Nat. Science, Math & Home Ec.				
Unrestricted				
M & E				
Biology	1,593,168	147,346	80,884	1,821,398
Chemistry And Geology	719,840	58,735	30,693	809,268
Dean Natural Science / Math Program Costs	2,277	8,406	2,110	12,793
Mathematics Talented Youth	14,227	241	0	14,467
Math Astronomy And Statistics	1,351,030	61,059	27,435	1,439,524
Gas & High Performance Cash Match	0	0	0	0
Computer & Information Sciences	1,172,180	46,266	49,370	1,267,816
Water Resources Center	14,938	8,255	100	23,293
Home Economics	579,068	31,941	7,111	618,119
Medical Technology	778	2,398	0	3,176
Information Sciences - University Match	0	302	3,795	4,097
Cash Match Applied Ecology	5,975	0	0	5,975
M & E Self-Sustaining				
Medical Tech Intern	0	22,184	4,782	26,966
Biology Publications	0	3,523	0	3,523
<i>Total Unrestricted</i>	<u>5,453,481</u>	<u>390,655</u>	<u>206,279</u>	<u>6,050,415</u>

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994

(Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Restricted				
Federal Instruction & Research Grants				
Applied Ecology Teacher Enhance	48,321	68,591	0	116,911
Inservice Math FY 91	0	70	0	70
NCTM Standard Seminar	8,666	3,004	0	11,670
Algebra Summer Institute	5,739	998	0	6,737
Inservice Training Science & Math	7,194	6,192	0	13,387
Algebra Summer Institute FY 94	2,930	9,206	0	12,136
Science Inservice For Teachers 94	3,578	9,734	0	13,312
Private Instruction & Research Grants				
Microbiology For HS Teachers	353	0	0	353
IBM Internship Contract	429,637	124,090	0	553,727
Pacts Project	0	424	0	424
A/S 400 Tech Transfer And Training	4,289	22,356	0	26,645
Info Services - Program Income	0	119	0	119
A/S 400 Tech Trans & Training	4,431	14,423	0	18,854
<i>Total Restricted</i>	<u>515,137</u>	<u>259,206</u>	<u>0</u>	<u>774,343</u>
Total Instruction - Nat. Science, Math & Home Ec.	<u>5,968,618</u>	<u>649,862</u>	<u>206,279</u>	<u>6,824,759</u>
Instruction - Social & Behavioral Sciences				
Unrestricted				
M & E				
Weather Data	0	10,454	0	10,454
Geography	591,850	38,969	15,128	645,947
Dean Social & Behavioral Science Program Costs	827	14,037	5,393	20,257
Ethnic Studies	219,399	9,188	1,200	229,787
Political Science And Law Enforcement	902,262	37,586	5,369	945,218
Sociology And Corrections	1,184,612	49,221	11,257	1,245,090
Gerontology / Aging	30,984	3,106	0	34,090
Urban & Regional Studies Institute	403,522	18,959	2,263	424,744
Anthropology	256,899	9,723	2,590	269,212
Social Work	400,249	14,393	1,742	416,385
Social Studies	13,435	1,890	0	15,326
Women's Studies	167,215	17,005	0	184,220
Intern Program Social And Behavioral Science	0	821	0	821
Psychology	1,213,412	78,739	16,591	1,308,743
M & E Self-Sustaining				
Study Of Law / Justice Center	0	19,240	0	19,240
Self Support Activity Accounts				
Elderhostel	1,928	7,575	0	9,503
<i>Total Unrestricted</i>	<u>5,386,595</u>	<u>330,907</u>	<u>61,533</u>	<u>5,779,036</u>
Restricted				
State Grants in Aid				
Constructing A Nonviolent Culture	10,911	10,371	0	21,282
Multidisciplinary Children Studie	1,679	1,039	0	2,719

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Federal Instruction & Research Grants				
Community Development Work Study	19,798	4,095	0	23,893
Community Develop Workstudy Prog 2	67,872	37,007	0	104,879
Graduate Community Development 94-96	28,775	11,831	0	40,605
Private Instruction & Research Grants				
City Of Mankato Interns	12,269	888	0	13,157
Minneapolis Police Cadet 89-90	0	200	0	200
Books For Police Cadet Project	0	26	0	26
Police Cadet Training Project FY 93	0	11	0	11
Minneapolis Cadet Project FY 94	19,986	8,573	0	28,559
Student Intern Environmental Service	5,091	290	0	5,381
Tri City Economic Development	880	538	0	1,418
<i>Total Restricted</i>	<u>167,260</u>	<u>74,868</u>	<u>0</u>	<u>242,127</u>
Total Instruction - Social & Behavioral Sciences	<u>5,553,855</u>	<u>405,775</u>	<u>61,533</u>	<u>6,021,163</u>
Instruction - Education				
Unrestricted				
M & E				
Dean Education Program Costs	678	12,013	37,890	50,581
Freshman Seminar	0	3	0	3
Educational Technology	0	1	0	1
Student Teacher Supervision	0	67,412	0	67,412
Curriculum & Instruction	1,207,197	62,462	10,869	1,280,529
Special Education	383,783	18,367	2,965	405,115
Special Education Supplement	0	32	0	32
Learning Center	100,847	5,181	1,964	107,993
Technology Education Industrial Arts	3,269	6,365	5,628	15,262
Student Support Match FY 94	7,378	1,009	0	8,387
Library Media Education	311,716	20,721	10,175	342,612
Mexican Student Teaching	0	1	0	1
Experiential Education	137,730	9,701	0	147,431
Community Education	266	563	0	829
Bureau Of Education Field Studies	87,260	5,059	212	92,530
Electronic Learning	79	19,027	13,987	33,092
Educational Administration	281,535	15,317	1,677	298,530
Counseling & Student Personnel	339,273	18,252	523	358,048
Education Foundations / Higher Education	512,673	15,685	0	528,359
Rehabilitation Counseling	190,694	11,613	0	202,307
Upward Bound Match 94	14,334	2,090	0	16,424
FY 94 Univ Match Talent Search	5,781	3,730	0	9,511
Formula Graduate Assistants	440	0	0	440
Studies In Education Alternatives	475	1	0	476
Clinical Activities For Prof Education	117,051	27,384	16,287	160,722
Self Support Activity Accounts				
Special Education / Rehab Counseling Workshops	1,463	5,919	0	7,381
<i>Total Unrestricted</i>	<u>3,703,922</u>	<u>327,907</u>	<u>102,177</u>	<u>4,134,006</u>

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Restricted				
Federal Instruction & Research Grants				
Student Support Services FY 93	22,389	10,930	800	34,119
Talent Search Program FY 93	13,193	5,365	6,894	25,452
Traineeships In Voc Rehab 93	1,021	9,632	0	10,654
Upward Bound FY 93	46,825	77,573	11,811	136,210
Upward Bound FY 94	100,600	45,205	2,384	148,188
Traineeships In Voc Rehab 94	3,345	37,926	0	41,271
Student Support Services 94	134,431	28,077	1,677	164,186
Talent Search 94	110,367	23,535	2,823	136,724
Private Instruction & Research Grants				
Mentor Graduate Program	9,000	1,416	0	10,416
Bloomington Sch District Interns	99,000	8,876	0	107,876
Mankato Grad Intern FY 92	9,000	594	0	9,594
American Indian Future Teachers	0	855	0	855
<i>Total Restricted</i>	549,172	249,984	26,389	825,545
Total Instruction - Education	4,253,094	577,891	128,566	4,959,551
Instruction - Health & Human Performance				
Unrestricted				
M & E				
Health Science	660,146	25,072	3,849	689,067
Human Performance	1,068,430	65,146	7,976	1,141,551
Recreation, Park & Leisure Services	275,782	16,591	4,576	296,949
Military Science	33,164	9,359	3,662	46,185
Chemical Dependency	0	1,037	0	1,037
Communication Disorders	293,305	15,518	3,927	312,750
Emergency Medical Care And Rescue	0	5	0	5
Dental Education	195,340	20,522	6,886	222,748
M & E Self-Sustaining				
Physical Education Equipment Replacement	0	1	0	1
Self Support Activity Accounts				
Recreation / Community Education Workshop	0	2,179	0	2,179
<i>Total Unrestricted</i>	2,526,167	155,430	30,875	2,712,473
Restricted				
Private Instruction & Research Grants				
Wisconsin Student Intern	2,436	0	0	2,436
<i>Total Restricted</i>	2,436	0	0	2,436
Total Instruction - Health & Human Performance	2,528,603	155,430	30,875	2,714,909
Instruction - School of Nursing				
Unrestricted				

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
M & E				
Nursing	1,171,839	28,160	0	1,199,999
<i>Total Unrestricted</i>	<u>1,171,839</u>	<u>28,160</u>	<u>0</u>	<u>1,199,999</u>
Restricted				
Federal Instruction & Research Grants				
Continuing Education Income	0	502	0	502
<i>Total Restricted</i>	<u>0</u>	<u>502</u>	<u>0</u>	<u>502</u>
Total Instruction - School of Nursing	<u>1,171,839</u>	<u>28,662</u>	<u>0</u>	<u>1,200,500</u>
Instruction - Engineering				
Unrestricted				
High Technology-Engineering				
High Technology / Engineering	93,438	219,781	378,477	691,696
M & E				
Physics	511,922	29,069	15,886	556,877
Science Shop / Radiation Facility	0	6,351	0	6,351
Dean Physics / Engineering Program Costs	0	0	0	0
Mechanical Engineering	383,625	12,207	0	395,832
Manufacturing Engineering - Technology	379,956	20,773	0	400,728
Electrical Engineering / Electrical Technology	753,953	27,911	0	781,864
M & E Self-Sustaining				
Electrical Engineering Private Support	0	1	0	1
P-E-T Applied Research	0	2,410	0	2,410
<i>Total Unrestricted</i>	<u>2,122,893</u>	<u>318,503</u>	<u>394,363</u>	<u>2,835,760</u>
Total Instruction - Engineering	<u>2,122,893</u>	<u>318,503</u>	<u>394,363</u>	<u>2,835,760</u>
Individual or Project Research				
Unrestricted				
M & E				
So. Minn Historical Center	22,807	2,379	0	25,187
AS/400 Project Activity	29,900	5,000	0	34,900
Jove Cash Match Year 2	1,792	182	0	1,973
Solar Car	0	1,513	0	1,513
Faculty Research Presentations	0	1,318	0	1,318
Faculty Research Publications	0	644	0	644
Transformational Leadership Effec	0	29	0	29
Avian Prairie Specie Colonization	865	453	0	1,318
Aldose Reductase In Urinary Bladd	0	56	0	56
Use Of Soybean Hull Extract Metal	0	1	0	1
Attitudes-students With Disabilities	0	192	0	192
The Last Extremity	0	1,716	0	1,716
Acid Enhanced Sporulation Perfrin	75	873	0	948
Stablization Of Iron III Complex	0	3,171	0	3,171

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Critical Ed Victor Hugo's Hernan	0	1,249	0	1,249
Keats And Christianity	0	1,271	0	1,271
Creating Narrative Art Frml Color	0	3,094	0	3,094
Decline & Recovery: Indian Response	0	3,549	0	3,549
Measure Critical Thinking Skills	0	815	0	815
Procedure For Phosphorylation	0	896	0	896
No Asylum: USSR Psych Detention	1,902	231	0	2,133
Percept Of Nurse Faculty Work	0	151	0	151
Effect Of Rept Bouts Of Exerice	0	3,001	0	3,001
Psych Verification Of A Tool	3,394	389	0	3,783
Collab / Cooperat / Coordin	0	468	0	468
Poweer And Ideology: Examination	1,800	328	0	2,128
Defining Emotional Abuse	1,697	296	0	1,993
Cloning And Sequencing The Gene	0	4,126	0	4,126
Polar Motion And USA Precip	1,290	832	1,873	3,995
Isolation Of Self-inhibitor	0	320	0	320
Study Of Lactobacillus Acidophi	3,109	104	0	3,213
Timing Of Stock Splits	480	2,506	0	2,986
Eccles And The Bank Act Of 35	0	792	0	792
Scandinavian Migration Period	0	729	0	729
Diet Habit Body Image And Phys	1,300	1,535	0	2,835
Social Work With 3rd World Families	0	3,690	0	3,690
Ecobehavioral Approach To Treating	1,350	1,455	0	2,805
Philosophy Of Ed Canon	747	59	0	806
Preservice Physical Education	0	1,737	0	1,737
Identity Presentation Strategies	0	499	0	499
Modulation Of Cytokine Messenger	0	1,769	0	1,769
Faculty Research Library Research	200	183	0	383
M & E Self-Sustaining				
Faculty Research - Institutional	0	545	0	545
Identification Bacteria	0	108	0	108
Empowered Work Teams	0	875	0	875
Research Materials In Bibliotheque	0	1,525	0	1,525
Leadership Development	0	1	0	1
Metabolics Tanks	0	3	0	3
Determinants Of Public Offerings	0	0	0	0
Merismon Computer Interface	0	23	0	23
Youth Gang Study	1,886	512	0	2,398
Update, Revision, & Preparation	0	2,722	0	2,722
Teaching Physics Using Interactive	0	0	3,796	3,796
Trauma Survivors & Carrer Dev	1,698	1,066	0	2,764
Aesthetic Investigation - The Holoc	0	1,506	1,338	2,844
Academic Affairs Research / Art & Humanities	200	348	0	548
Academic Affairs Research / Business	0	875	0	875
Academic Affairs Research / Education	1,698	488	0	2,186
Academic Affairs Research / AH&N	0	487	0	487
Academic Affairs Research / Library	0	364	0	364
Academic Affairs Research / C-SET	1,697	1,173	11,884	14,754
Academic Affairs Research / Student Affairs Trio	50	801	0	851

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Academic Affairs Research / Social Sciences	581	1,796	0	2,377
Academic Affairs Research / Graduate Studies	2,826	6,262	0	9,087
Academic Affairs Research / Student Affairs FIPSE	384	0	2,000	2,384
Evaluation Of Private & Public Sector	0	135	0	135
Academic Affairs Research / Administration	0	3,453	0	3,453
Study Of Peptidases In Cabbage	0	3,611	0	3,611
Char Of Salmonella Typhimurium	0	3,379	1,725	5,104
Effect Of Kinetin On Photochem	1,446	2,005	1,655	5,106
Analysis Of Sequential Development	0	3,970	0	3,970
Process Element Design For Comp	0	3,587	0	3,587
Biofiltration Of Solvent Air	0	3,297	0	3,297
Diesel Fuel Contaminated Soil	288	2,628	1,215	4,131
Pavlovian Cond Of Immune Resp	0	4,905	0	4,905
Vibility Native Aquatic Seed Bank	0	1,997	0	1,997
Oxygen Effect On Superconductivity	0	2,932	0	2,932
Self Support Activity Accounts				
Human Performance Lab	0	187	0	187
Northern Light Solar Race Team	0	7,009	0	7,009
Attitude Research	0	47	0	47
Faculty Research Lectureship	0	4,138	0	4,138
Total Unrestricted	85,461	122,360	25,486	233,306
Restricted				
State Grants in Aid				
Duck Lake Preservation Project	1,003	464	0	1,467
Middle Des Moine Clean Water Project	33,313	10,311	0	43,624
Macro Benthic Algae Study - SWCDS	0	545	0	545
German / Jefferson Water Quality	47,663	4,513	0	52,176
Biological Control Of Weed	17,009	1,388	0	18,397
Water Quality Monitoring Workshop	0	24	0	24
Lake Shetek Clean Water Project	41,754	7,868	0	49,622
Ethanol Fleet Automobiles	9,773	3,123	16,763	29,658
Lake Washington Clean Water Project	393	306	0	699
MN Water Resources				
Ground Water Contamination Suscept	136,653	5,141	0	141,795
Federal Instruction & Research Grants				
Advanced Manufacturing Res - NSF	15,785	12,129	0	27,913
UIC Class V Enjection Wells 91	0	1,934	135	2,069
Power Inverter Synthesis	0	0	0	0
Project Jove Year 2	0	1,830	0	1,830
Microbial Transfer At Deep Sea	0	166	0	166
Clostridial Sporulation	10,986	5,140	0	16,126
Study Cellular Regulation Aldose	0	5,692	3,750	9,442
Immunologic & Endocrinologic FY 93	16,812	23,279	4,124	44,215
Project Jove Year 3	10,364	4,991	0	15,355
Compton Observatory Phase 3	20,773	8,654	0	29,428
Research Of Microflora Growth	66,640	0	0	66,640
Private Instruction & Research Grants				
Pioneer Research Grant	284	0	0	284

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Ground Water Study 86	0	4	0	4
University Of Arizona Research	0	51	0	51
Ground Water Mapping	2,684	0	0	2,684
Immune Response In Cancer	0	25	0	25
County Groundwater Mapping FY 91	0	0	192	192
Circuit Board Testing Project	532	0	0	532
Lactic Acid & Poly From Potato	0	1,487	4,383	5,870
Drug Prevention Project II	0	3	0	3
County Surface Water Atlas 92	800	3,916	2,169	6,885
Develop Database For Raingauge	260	253	0	513
Loon Lake Water Collection	0	74	0	74
Antimicrobial Testin - Sween	1,000	1,526	0	2,526
County Surface Water Atlas 93	11,430	2,399	18,511	32,341
Mercury Marine Student Design	0	2,396	0	2,396
Drug Prevention Project III	34,495	10,038	0	44,533
Ethanol Study	0	158	0	158
Mankato Ravine Water Study	13,030	2,872	1,760	17,662
County Contamination Suscept	21,687	1,798	0	23,485
Needs Assessment Older Americans	2,560	192	0	2,752
Neat Ethanol Vehicle Research	4,177	7,863	6,752	18,792
Multimedia Multicampus Course	10,422	201	0	10,622
Spring Green Enterprises	189	352	0	541
Total Restricted	532,469	133,108	58,539	724,116
Total Individual or Project Research	617,930	255,468	84,025	957,422
Public Service / Community Service				
Unrestricted				
M & E				
Radio - KMSU	230,333	13,790	0	244,123
Science Fair	2,323	11,266	0	13,590
Bureau Of Business & Economic Research	28,435	3,368	0	31,803
SBDC University Match	17,459	428	0	17,887
Lake Washington Interpretative Center	0	480	0	480
Regional Wellness Center	0	1,104	0	1,104
M & E Self-Sustaining				
KMSU Radio Contracts	25,004	9,543	0	34,547
Reading Clinic	0	879	0	879
College Of Business	0	3	0	3
Real Estate	0	37	0	37
Insurance Program	0	196	0	196
EE / EET Self Support	0	1,077	0	1,077
Nursing Continuing Education	9,237	19,060	0	28,297
Speech / Hearing Clinic	12,743	0	0	12,744
Extended Campus Continuing Education	1,095	1,247	0	2,342
MSUSNET	6,307	3,866	3,376	13,549
Dental Education	76,435	11,851	0	88,286

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Self Support Activity Accounts				
Social Studies Educators	223	4,076	0	4,299
Math Education Conference	0	614	0	614
LME Activity Account	0	1,551	0	1,551
Nursing Special Activities	0	1,256	0	1,256
Children's / Young Adult Books	0	40	0	40
Recreation Camp Counseling	0	1,036	0	1,036
ITS Conference	0	554	0	554
Middle School Activity Fee	0	822	0	822
Science Fair	0	14,906	0	14,906
Patchwork Players	0	6	0	6
Education Administration Conference	0	5,689	0	5,689
Copier Coin Operations	0	14,461	40,061	54,522
Human Economy Center	0	1,849	0	1,849
Upward Bound Activities	0	2,971	0	2,971
Real Estate CEU	0	70	0	70
NMS-ASEE Meeting	0	9,322	0	9,322
Joint Center C.M. Activities	0	31	0	31
College Of Business Spr Seminar	0	4,734	0	4,734
Regional Assistance	3,520	4,097	0	7,617
KMSU Events	0	2,398	0	2,398
Education School District Confere	0	3,992	0	3,992
Band Camp Lake Washington	3,762	20,395	750	24,907
Building Services Seminar	0	13	0	13
Robert Wright Mn Writers Conference	0	1,356	0	1,356
<i>Total Unrestricted</i>	<u>416,874</u>	<u>174,437</u>	<u>44,186</u>	<u>635,498</u>
Restricted				
State Grants in Aid				
KMSU Equipment - MPER FY 90	0	1,492	3,965	5,457
KMSU Operational Grant FY 92	22,636	3,545	0	26,182
Nonviolent Conflict Resolution	0	105	0	105
MN Water Resources				
Health Promotion And Disease Prevention	0	2,744	0	2,744
Federal Instruction & Research Grants				
Student Literacy Corps Program	17,714	2,817	0	20,531
SBDC Project Income 85	0	2,862	0	2,862
Small Business Development Center FY 93	28,608	30,487	0	59,095
Service Learning Secondary School	6,335	3,753	0	10,088
Private Instruction & Research Grants				
County Zoning Administrators	3,833	2,028	0	5,861
Exploring Career And Education	0	8,856	0	8,856
Math Symposium Project Income	0	1	0	1
RRF Magec South Central	2,402	2,641	0	5,043
SE Mn Regional Reporting	0	20	0	20
Geriatric Ed Center So. Mn	8,942	1,278	0	10,220
Program Income / Geriatric Wkshop	223	2,385	0	2,608
Community Service FY 92	0	39	0	39
Radio Community Service KMSU 93	0	17,146	0	17,146

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
National Programming Grant KMSU	0	3,301	0	3,301
Dental Health Native American 94	0	2,040	0	2,040
Women's Network Entrepreneur Training	0	3,508	0	3,508
MAGEC - Senior Safe Home Care	14,857	10,463	0	25,320
Radio Community Service - CPB	0	83,370	0	83,370
National Programming - CPB	0	28,616	0	28,616
Evaluation For Women's Treatment	2,602	1,258	0	3,860
<i>Total Restricted</i>	108,152	214,754	3,965	326,871
Total Public Service / Community Service	525,026	389,191	48,151	962,369
 Libraries and Instructional Resources				
Unrestricted				
M & E				
Library - Summer Acquisitions	0	0	74,606	74,606
Library	1,918,622	106,920	18,300	2,043,842
Director Of Library	214,293	4,913	0	219,206
Library Material Acquisition	0	71,510	795,864	867,374
M & E Self-Sustaining				
High Tech / Accred Library Acquisition	0	31,856	0	31,856
Library Cardsets	27,350	2,951	10,989	41,290
<i>Total Unrestricted</i>	2,160,265	218,151	899,759	3,278,175
Total Libraries and Instructional Resources	2,160,265	218,151	899,759	3,278,175
 Computer Services (Exclud. Admin DP)				
Unrestricted				
M & E				
Computer Service Academic - MSU Support	315,103	25,108	57,061	397,272
M & E Self-Sustaining				
Computer Fee - Students	42,674	61,379	242,580	346,633
<i>Total Unrestricted</i>	357,777	86,487	299,641	743,905
Total Computer Services (Exclud. Admin DP)	357,777	86,487	299,641	743,905
 Academic Support				
Unrestricted				
Special Supplements				
Q-7 Initiative	0	38	0	38
Critical Thinkers	0	50	0	50
Mentoring	0	12	0	12
Q-7 Coordinator	0	361	0	361
Assessment - AGR	2,732	4,363	0	7,095
Director For Q-7, AGR	15,158	90	0	15,248

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994

(Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
First Year Experience - AGR	20,921	500	0	21,421
Staff Development - AGR	7,029	4,468	0	11,497
Q-7 AGR Authorized Expenses	0	143	0	143
Q-7 First-year Seminar Project	5,107	1,422	0	6,529
Q7 Library / Creative Thinking	0	5,713	0	5,713
Faculty & Staff Development	9,538	229	0	9,767
Staff Development & Assessment	13,853	722	0	14,575
Assessment And Evaluation	7,493	1,139	0	8,632
Sociology General Education Courses	2,713	136	0	2,849
Communications General Education Courses	1,325	285	0	1,610
Chemistry / Geology General Education	0	21	0	21
Physics General Education Courses	1,336	0	0	1,336
Evolution I	3,649	0	0	3,649
Life In The Universe	3,596	0	0	3,596
Parenting	2,415	0	0	2,415
Commonwealth	3,611	339	0	3,951
Discovery Thought & Creativity I	3,475	346	0	3,821
Communication Disorders Capstone	3,093	11	0	3,105
Social Studies Capstone Experience	579	0	0	579
Latin America Studie Capstone Experience	1,463	0	0	1,463
College Of Education Capstone Experience	1,725	4	0	1,729
Sociology Capstone Experience	6,657	252	0	6,909
New Ventures Grant	24,342	53,693	0	78,035
M & E				
Conkling Gallery	1,739	2,550	0	4,288
Atomic Spectrophotometer - Match	0	12	0	12
Science Learning Center	317	404	0	721
NSF Cash Match - RIFE	0	1	15,999	16,000
Academic Telecommunication	0	1,252	0	1,252
Sick Leave	60,683	0	0	60,683
Faculty Recruitment	0	22,867	0	22,867
Faculty Improvement Grants	0	45,251	0	45,251
Program Review	0	10,770	0	10,770
Bargaining Unit Academic Support	0	2,045	0	2,045
Bush Found Matching 93-95	6,269	7,127	3,782	17,177
Emeriti Faculty	0	510	0	510
Accreditation & Program Development	0	20,041	0	20,041
Akita Support	4,478	0	0	4,478
Q-7 M&E Match FY 94	12,617	206	0	12,823
M & E Self-Sustaining				
Children / Young Adult Books Center	105	0	0	105
Behavioral Health Psychology	0	336	0	336
Cardiac Rehabilitation	0	825	0	825
Comp Science - AS / 400 Manual	0	30	0	30
Self Support Activity Accounts				
C & I Conference / Misc	0	740	0	740
Conkling Art Gallery	35	2	0	37
New York Times Service	0	1,697	0	1,697
Q-7 New Ventures - Banquet	0	359	0	359

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Nursing / Bevis Conference - 125th Anniversary	0	981	0	981
VP Academic Affairs - Discretionary	135	4,981	0	5,116
VP Academic Affairs - Campus Events	1,001	16,185	0	17,186
Q-7 Initiative	0	2,289	0	2,289
Affirmative Action Teleconference	0	26	0	26
Total Unrestricted	229,189	215,824	19,780	464,793
Restricted				
State Grants in Aid				
Water Quality Workshop / Prog Income	0	5	0	5
Federal Instruction & Research Grants				
FIPSE - Drug Prevention	9,788	8,618	630	19,035
Ion Analyzer Support For Instruct	0	2,768	0	2,768
Student Project Teams In Science	0	0	15,267	15,267
Veterans Admin - Salary Reimb	0	96	0	96
Private Instruction & Research Grants				
Global Ed Curriculum Development	0	136	0	136
Bush Foundation FY 93-95	849	6,172	0	7,021
Creative Controversy	0	135	0	135
Teacher Trng Workshop	1,676	85	0	1,761
Sex And Language	119	373	0	492
Supplemental Inst Pilot Project	500	294	0	794
Promote Cultural Diversity	0	19	0	19
Heuristic Tech For Critical Think	500	1,295	0	1,796
Active Learning Non-passive Alt	0	1,691	0	1,691
Nursing School Compliance With ADA	0	2,186	0	2,186
Cradle To Grave Hazardous Waste	342	0	0	342
Nonprofit Perform Public Purpose	0	181	0	181
Strengthening Hospital Nursing Pr	60,095	0	0	60,095
Midwest Sociological Society News	4,716	7,561	0	12,277
ACPA Commission VII Newsletter	0	1,522	0	1,522
Student / Faculty Develop - SME	0	6,267	4,508	10,774
Career Develop Newsletter	0	727	0	727
Total Restricted	78,585	40,129	20,405	139,119
Total Academic Support	307,774	255,953	40,185	603,912
Ancillary Support				
Unrestricted				
Special Supplements				
School District Partnership	216,978	88,871	7,237	313,086
M & E				
Children's House M&E Allocation	31,491	3,355	595	35,441
M & E Self-Sustaining				
Children's House	252,320	37,229	0	289,548
Student Activity				
Mini-Mavs Child Care	4,744	9	0	4,753

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Self Support Activity Accounts				
Early Elementary Activity Fee	0	6,526	0	6,526
<i>Total Unrestricted</i>	<u>505,533</u>	<u>135,989</u>	<u>7,832</u>	<u>649,353</u>
Total Ancillary Support	<u>505,533</u>	<u>135,989</u>	<u>7,832</u>	<u>649,353</u>
Academic Administration				
Unrestricted				
M & E				
Dean - Natural Science Math & Home Economics	178,983	9,059	0	188,042
Dean - Arts And Humanities	232,939	11,044	0	243,983
Dean - Social & Behavioral Sciences	196,344	10,168	8,338	214,850
Dean - Physics / Engineering / Technology	118,899	8,522	0	127,421
Dean - Business	394,433	29,551	0	423,984
Dean - Education	239,177	33,299	0	272,476
Dean - Health & Human Performance	160,924	4,152	0	165,076
Associate Dean - Nursing	129,399	16,203	7,335	152,937
Dean - Graduate Studies	303,925	68,982	6,788	379,694
Extended Campus / Associate Dean	181,591	50,804	1,349	233,744
<i>Total Unrestricted</i>	<u>2,136,614</u>	<u>241,783</u>	<u>23,810</u>	<u>2,402,207</u>
Total Academic Administration	<u>2,136,614</u>	<u>241,783</u>	<u>23,810</u>	<u>2,402,207</u>
Computer Services Academic - SUS Support				
Unrestricted				
M & E				
Computer Service Acad - SUS Support	433,798	33,325	19,087	486,210
<i>Total Unrestricted</i>	<u>433,798</u>	<u>33,325</u>	<u>19,087</u>	<u>486,210</u>
Total Computer Services Academic - SUS Support	<u>433,798</u>	<u>33,325</u>	<u>19,087</u>	<u>486,210</u>
Financial Aids				
Unrestricted				
Self Support Activity Accounts				
AMPS / Presidents Music Scholarship	35	4,741	0	4,776
Unrestricted Scholarships				
Need Based Scholarships - FA Office	0	24,234	0	24,234
President's Honor Scholarship	0	208,616	0	208,616
Academic Talent Grants	0	49,750	0	49,750
<i>Total Unrestricted</i>	<u>35</u>	<u>287,341</u>	<u>0</u>	<u>287,376</u>
Restricted				
State Student Financial Aid				
Childcare Assistance	0	75,754	0	75,754

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
RN Grant - HECB	0	3,558	0	3,558
SEOG - State Matching Funds	0	150,708	0	150,708
State Scholarship Deposit Account	0	3,811,281	0	3,811,281
Federal Instruction & Research Grants				
Traineeships In Voc Rehab 93	0	1,400	0	1,400
Upward Bound FY 93	0	3,855	0	3,855
Upward Bound FY 94	0	3,060	0	3,060
Traineeships In Voc Rehab 94	0	47,500	0	47,500
Applied Ecology Teacher Enhance	0	41,245	0	41,245
NCTM Standard Seminar	0	2,300	0	2,300
Inservice Training Science & Math	0	1,420	0	1,420
Algebra Summer Institute FY 94	0	8,400	0	8,400
Federal Student Financial Aid				
SEOG	0	452,122	0	452,122
National Science Scholars Program	0	1,860	0	1,860
Pell Grants - BEOG	0	4,963,477	0	4,963,477
Private Instruction & Research Grants				
String Workshop FY 93	0	1,122	0	1,122
IBM Internship Contract	0	600	0	600
Center For Economic Education	0	800	0	800
Private Student Financial Aid				
Non - Institutional Scholarships	0	375,593	0	375,593
Charles H. Cooper Scholarship	0	300	0	300
Stein Scholarship - Science	0	1,200	0	1,200
Bremmer Foundation Scholarships	0	3,055	0	3,055
Alliss Foundation Scholarship	0	118,450	0	118,450
Stein Scholarship - Music	0	3,529	0	3,529
Gamble And Skogmo Minority Scholarship	0	141	0	141
St. Paul Companies Minority Scholarship	0	238	0	238
Minority Exposure Corp. America Scholarship	0	9,000	0	9,000
Bremer Foundation - Programming	0	750	0	750
Alliss Found Gen Minority Scholarship	0	6,415	0	6,415
Bremer Fnd - Am Indian Teacher Training	0	578	0	578
NSP Minority Scholarship	0	2,000	0	2,000
Nellie Stone Johnson Scholarship	0	1,000	0	1,000
Nursing Grants - Persons Of Color Scholarship	0	2,500	0	2,500
Steffens Scholarship	0	1,695	0	1,695
Helen Hielscher Scholarship	0	180	0	180
William Burkhart Scholarship	0	510	0	510
Stephen Somsen Scholarship	0	100	0	100
<i>Total Restricted</i>	0	10,097,696	0	10,097,696
Total Financial Aids	35	10,385,037	0	10,385,072

Student Support Services

Unrestricted

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994
(Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Special Supplements				
Cultural Diversity	384,541	100,535	11,342	496,418
Cul Div African Amer Affairs	5,989	7,650	0	13,639
Cul Div Amer Indian Affairs	1,474	8,751	0	10,225
Cul Div Hispanic Am Affairs	6,425	6,600	0	13,025
Cul Div Asian American Affairs	8,059	1,569	0	9,628
M & E				
Minority Group Support	0	1	0	1
Women's Center	87,235	12,351	0	99,586
Intramurals Administration	9,125	1,024	0	10,148
Disability Services	36,125	5,411	0	41,536
Career Development Center	270,389	60,276	5,363	336,028
Part-time Student Employ Service	70,928	2,601	0	73,529
Counseling Center	428,693	15,155	0	443,848
Pre-major Advising	6,643	4,836	0	11,479
Admissions	517,963	120,976	40,782	679,721
Word Processing Center	65,559	3,844	0	69,403
Financial Aids	334,437	44,529	0	378,966
International Students	145,626	12,809	4,892	163,326
Registrar	744,754	168,388	3,357	916,500
Orientation	0	2,848	0	2,848
Microfilming Services	0	3,939	0	3,939
Intercultural Student Center	9,110	3,052	0	12,162
First Year Experience	221,215	13,132	0	234,347
Employee & Student Health Service	20,460	2,873	0	23,333
Enrollment Development	235	13,058	0	13,293
Student Financial Aid Administration	8,016	13,618	0	21,634
Activity Prog Support - Residency	4,257	7,879	0	12,135
University Information Center	28,161	15,455	0	43,616
Welcome Week	0	880	0	880
Violence Prevention Program	38,327	0	0	38,327
M & E Self-Sustaining				
High School Option Books	0	26,662	0	26,662
Placement Fee / Credentials	27,483	15,570	0	43,053
Admission Fee Admin	0	1	0	1
Registration Fee Administration	73,219	3,525	0	76,744
Administration Costs Student Services	122,065	4,615	0	126,680
Interpreter Services	4,425	5,719	0	10,144
Student Activity				
Student Senate	36,281	27,402	2,440	66,123
SAF Tournament Travel	0	4,223	0	4,223
Violence Prevention Program	13,672	9,477	0	23,148
Forensics	0	14,862	0	14,862
Theatre Activity Program	179,034	136,127	2,703	317,865
KRNR Cable FM	4,841	4,856	0	9,696
Marching / Pep Bands	3,000	4,939	0	7,939
Orchestra	1,126	6,339	0	7,465
Choral Music	0	11,444	0	11,444
Chamber Singers	125	4,107	0	4,232

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994

(Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Ellis Street Singers	0	7,897	0	7,897
Concert Bands	0	5,662	0	5,662
Student Activities Administration	222,686	27,271	8,941	258,898
Publicity / Promotions	0	2,117	0	2,117
Arts & Lectures	0	14,780	0	14,780
Concert Company	175	21,044	0	21,219
Films	2,154	13,498	0	15,652
Homecoming	634	6,582	0	7,215
Leadership	0	3,962	0	3,962
Mavs / Rental Center	11,235	25,048	0	36,282
Flipside Entertainment	50	7,810	0	7,860
Spring Formal	11	2,826	0	2,837
Organizations	0	1,464	0	1,464
Summer / Co-sponsorships	1,759	3,099	0	4,858
University Programs Board	3,633	4,838	0	8,471
Greeks	0	5,044	0	5,044
University Programs Historian	0	197	0	197
University Programs Market Research	0	478	0	478
University Programs Cultural & Social Div	0	110	0	110
Network Coordinator	0	3,428	0	3,428
Student Organization Funding Committee	0	3,672	0	3,672
Resource Development	0	239	0	239
Cheerleading	2,288	14,180	0	16,468
MSU Reporter	136,374	82,312	6,497	225,182
Reporter Depreciation Fund	0	0	13,194	13,194
Minnesota River Review	1,800	6,893	0	8,693
Intramurals	70,923	15,007	572	86,502
Intramural Recreation - Sport Clubs	173	16,340	0	16,514
Orchesis	655	1,174	0	1,830
Ethnic Student Activities	723	28,032	0	28,754
International Student Activities	3,697	18,043	0	21,740
MSUSA Federal Credit Union	1,253	4,970	0	6,223
Self Support Activity Accounts				
North Star Flight Training	0	720,382	0	720,382
CSP Test Reimbursement	0	573	0	573
African American Program Activities	0	2,702	0	2,702
American Indian Program Activities	0	4,064	0	4,064
Hispanic American Program Activities	0	619	0	619
Asian American Program Activities	0	1,114	0	1,114
Pre-college Summer Institute	0	3,920	0	3,920
Emerging Leaders	870	460	0	1,330
Hispanic Symposium 94	0	12,346	0	12,346
ML King Jr Holiday Celebration	0	520	0	520
National Standardized Testing	315	2,253	0	2,568
Women's Studies Conference / Publications	0	684	0	684
Women's Center Special Programs	0	475	0	475
Room Key Deposit	0	2,089	0	2,089
Career Day	0	382	0	382
Residence Hall Association	0	23,120	0	23,120

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Engineering Project Lab Materials	0	144	0	144
Art Supplies - Photography	0	3,583	0	3,583
Women's Center - Special Projects	0	4,170	0	4,170
College Of Business Special Projects	0	2,524	0	2,524
Model United Nations	0	792	0	792
Cultural Diversity Grant Entitlement	0	84	0	84
Admissions Fair	25	718	0	743
Violence Prevention Misc Program	0	837	0	837
Performance Team	0	3,520	0	3,520
Wizard Of Aids	0	1,947	0	1,947
Debit Card System	682	1,607	17,821	20,110
Counseling / Career Development Secretaries Meeting	0	368	0	368
Advanced Flight Simulator	0	34,000	0	34,000
Project Teach	0	699	0	699
Art Supplies - Sculpture & Design	0	2,777	0	2,777
Mass Comm Supplemental Materials	0	171	0	171
Experiential Education Ropes Course	7,964	1,903	0	9,868
Flight Simulator	1,149	2,061	13,802	17,012
Cultural Diversity Program Activities	95	5,509	0	5,604
Business And Career Day	2,625	2,303	0	4,927
MHECB Admin Cost	14,557	1,849	0	16,406
Construction Management	0	451	0	451
Elect. Eng. & Tech. Activity	0	500	0	500
Home Economics Activities	0	256	0	256
Nursing Lab / Test Fees	0	7,753	0	7,753
BWCA Field Trips	0	1,711	0	1,711
Vienna Student Deposit Account	0	21	0	21
Pre-law Society	0	143	0	143
Career Development / Placement Center	0	5,876	0	5,876
Summer Study In France	0	36,573	0	36,573
Student Activities General	0	2,654	0	2,654
Student Orientation - Registration	35,296	78,939	0	114,235
Graduate Alternate Plan	0	7,956	0	7,956
Jazz Ensembles	0	872	0	872
Women In Music	50	77	0	127
String Music Workshop	750	20,701	0	21,451
Education Foundations Human Relation Text	0	469	0	469
Key Deposit / Music Instrument Damage	0	3,578	0	3,578
Visiting Artists Series	0	3,378	0	3,378
Graduate Studies Activity	0	127	0	127
Career Development / Health Fair	0	581	0	581
Career Development / Mn Education Fair	0	2,632	0	2,632
Welcome Week	2,554	9,724	0	12,278
NODA Region V Conference	0	6,805	0	6,805
ISO Orientation	1,720	1,376	0	3,096
Automotive Lab	0	2,454	0	2,454
Art Supplies - Graphics	0	843	0	843
Art Supplies - Ceramics Media	0	8,353	0	8,353
Physical Education Activities / Program	0	8	0	8
Dental Hygiene / Assisting	0	25,725	0	25,725

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Women And Spirituality Conference	4,973	12,326	0	17,300
American Indian Student Association	0	796	0	796
Graduate / Professional Day	0	226	0	226
Childcare Assistance - Administration	3,547	162	0	3,708
International Student Fundraising	0	0	0	0
England - Hardy Study Tour	0	5,334	0	5,334
Brussels Program	0	47,607	0	47,607
Field Trips College Of Education	0	2,280	0	2,280
Field Trips - Geography	0	4,800	0	4,800
VP Student Affairs - Campus Events	0	1,657	0	1,657
Orientation Programs	525	4,227	0	4,752
Assoc VP Cultural Div Discretion	0	86	0	86
Unrestricted Scholarships				
University Interest Income	0	647	0	647
<i>Total Unrestricted</i>	<u>4,456,932</u>	<u>2,439,876</u>	<u>131,707</u>	<u>7,028,516</u>
Restricted				
Federal Instruction & Research Grants				
Developing Service Learning	470	26	0	495
Develop Service Learning FY 94	3,934	2,253	0	6,188
Federal Student Financial Aid				
Pell Grants - BEOG	0	17,695	0	17,695
SEOG	0	41,718	0	41,718
Federal Work Study	0	55,047	0	55,047
<i>Total Restricted</i>	<u>4,404</u>	<u>116,739</u>	<u>0</u>	<u>121,143</u>
Total Student Support Services	<u>4,461,337</u>	<u>2,556,615</u>	<u>131,707</u>	<u>7,149,659</u>
Athletics				
Unrestricted				
Unrestricted Scholarships				
Athletic Talent Grant	0	6,555	0	6,555
<i>Total Unrestricted</i>	<u>0</u>	<u>6,555</u>	<u>0</u>	<u>6,555</u>
Total Athletics	<u>0</u>	<u>6,555</u>	<u>0</u>	<u>6,555</u>
Athletic - Men's				
Unrestricted				
M & E				
Men's Athletics Intercollegiate	197,820	5,163	280	203,263
Men's Athletics - Football	112,260	33,146	0	145,406
Men's Athletics - Basketball	64,701	21,017	0	85,718
Men's Athletics - Track	31,611	3,514	2,070	37,195
Men's Athletics - Baseball	25,205	5,840	0	31,045
Men's Athletics - Wrestling	10,167	2,962	0	13,128
Men's Athletics - Hockey	36,828	10,065	0	46,893

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Men's Athletics - Tennis	3,168	1,863	0	5,031
Men's Athletics - Swimming	13,386	602	0	13,988
Men's Athletics - Golf	0	71	0	71
Men's Athletics - Cross Country	10,499	1,355	0	11,854
Athletics - Talent Grant Fundraising				
Ath Golf Card 95	0	2,530	0	2,530
Student Activity				
Post Season Tourney - Men	0	24,050	0	24,050
Athletics - Supported By Student Activity				
Athletics Mens Sponsored Promotion	0	1,949	0	1,949
General Athletics - Men	0	4,163	0	4,163
Football - Men	456	96,887	0	97,343
Basketball - Men	0	48,416	0	48,416
Track - Men	0	24,217	0	24,217
Baseball - Men	200	29,027	450	29,677
Wrestling - Men	0	11,795	683	12,478
Golf - Men	0	7,156	0	7,156
Tennis - Men	0	7,436	0	7,436
Cross Country - Men	0	6,483	0	6,483
Swimming - Men	65	13,541	0	13,606
Hockey - Men	0	69,249	777	70,025
Athletics - Sport Fundraising				
Athletic General Fundraising Men	0	0	1,593	1,593
Football - Other	0	195,566	0	195,566
Men's Basketball - Other	0	54,068	0	54,068
Men's Track - Other	0	11,000	0	11,000
Baseball - Other	10,648	16,598	0	27,245
Wrestling - Other	0	25,786	0	25,786
Men's Golf - Other	4,632	1,970	0	6,602
Men's Tennis - Other	0	170	0	170
Men's Cross Country - Other	0	10,982	0	10,982
Men's Swimming - Other	0	4,350	0	4,350
Hockey - Other	16,011	13,311	0	29,322
Total Unrestricted	537,655	766,299	5,853	1,309,807
Total Athletic - Men's	537,655	766,299	5,853	1,309,807
Athletic - Women's				
Unrestricted				
M & E				
Women's Athletics Intercollegiate	129,190	5,979	1,860	137,029
Women's Athletics - Basketball	67,886	14,788	0	82,674
Women's Athletics - Softball	23,248	3,367	0	26,615
Women's Athletics - Track	24,832	4,003	2,070	30,905
Women's Athletics - Volleyball	50,502	3,446	0	53,948
Women's Athletics - Tennis	4,306	650	0	4,956
Women's Athletics - Swimming	13,386	1,206	0	14,592

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1994
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Women's Athletics - Golf	4,306	299	0	4,605
Women's Athletics - Cross Country	6,390	300	0	6,689
Student Activity				
Post Season Tourney - Women	0	5,263	0	5,263
Athletics - Supported By Student Activity				
Athletics Womens Sponsored Promotion	0	823	0	823
General Athletics - Women	0	2,252	0	2,252
Basketball - Women	27	29,068	0	29,096
Cross Country - Women	0	3,629	0	3,629
Golf - Women	0	9,625	0	9,625
Softball - Women	0	30,796	0	30,796
Swimming - Women	115	13,435	2,075	15,625
Tennis - Women	0	5,530	0	5,530
Track - Women	0	20,446	799	21,245
Volleyball - Women	0	30,188	0	30,188
Athletics - Sport Fundraising				
Athletic's Women - Other	0	1	1,593	1,594
Women's Basketball - Other	0	48,849	0	48,849
Women's Cross Country - Other	0	4,100	0	4,100
Women's Golf - Other	0	1,200	0	1,200
Softball - Other	0	10,506	0	10,506
Women's Swimming - Other	0	3,710	0	3,710
Women's Tennis - Other	0	1,200	0	1,200
Women's Track - Other	0	11,813	0	11,813
Volleyball - Other	0	36,652	0	36,652
<i>Total Unrestricted</i>	324,187	303,123	8,397	635,707
Total Athletic - Women's	324,187	303,123	8,397	635,707
Athletic - General				
Unrestricted				
M & E				
Athletics Administration Intercollegiate	254,234	26,726	12,657	293,616
Sports Information	49,294	17,380	1,280	67,955
Athletics - Talent Grant Fundraising				
Coupon Book 95	0	10,644	0	10,644
Wrestling Camp 95	2,935	6,767	0	9,702
Hockey Camp 95	24,505	62,933	0	87,439
Football Camp 95	0	3,788	0	3,788
Baseball Camp 95	5,093	4,782	450	10,324
Boys Basketball Camp 95	213	4,311	0	4,523
Volleyball Camp 95	4,411	14,162	0	18,573
Cross Country Camp 95	0	44	0	44
Joan Garvin Classic 95	0	3,185	0	3,185
Mankato Sports Classic 95	0	9,244	0	9,244
Youth Basketball Tourney	673	4,158	0	4,831
Soccer Camp 95	0	57	0	57

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Invitational Baseball Camp 95	2,982	4,637	0	7,619
Girls Basketball Camp 95	2,115	4,010	0	6,125
Camp Admin 95	11,860	13,965	250	26,075
Ath Sport A Thon	0	688	0	688
Athletics Fund 30 Admin	11,012	943	0	11,955
Athletics Concessions	9,982	24,690	0	34,671
Ath Special Event	52	11,380	0	11,432
Athletics Novelty Sales	0	2,571	0	2,571
Vikings Scrimmage 95	335	8,512	0	8,847
High School Tourneys	492	2,878	0	3,370
Athletic Fundraising Concerts	724	40,884	0	41,607
Athletic Maverick Shoot Out	0	975	0	975
Indoor Track Meets 94	0	262	0	262
Vikings Scrimmage 94	0	591	0	591
Coupon Book 94	0	128	0	128
Wrestling Camp 94	0	94	0	94
Hockey Camp 94	0	1,621	0	1,621
Football Camp 94	1,005	1,168	0	2,173
Baseball Camp 94	4,134	3,397	0	7,531
Boy's Basketball Camp 94	733	1,863	0	2,595
Volleyball Camp 94	0	290	0	290
Cross Country Camp 94	0	10	0	10
Joan Garvin Classic 94	0	121	0	121
Mankato Sports Classic 94	0	8,953	0	8,953
MSU Pro Am 94	0	502	0	502
Soccer Camp 94	270	340	0	610
Invite Baseball Camp 94	0	21	0	21
Girl's Basketball Camp 94	2,945	2,417	0	5,362
Athletics - Supported By Student Activity				
Intercollegiate Athletic Fees	0	850	0	850
Athletic Student All Sports Pass	0	4	0	4
Athletic Season Tickets	0	3,185	0	3,185
Athletic Promotions	0	7,497	0	7,497
Athletic Danceline	0	1,476	0	1,476
Athletic Sports Information	0	15,108	0	15,108
Athletic Training	6,536	20,208	0	26,744
Athletic Insurance Men & Women	0	52,479	0	52,479
Athletics - Sport Fundraising				
NCAA Enhancement Funds	10,789	515	0	11,303
Athletic Foundation Fundraise Adm	0	7,838	0	7,838
<i>Total Unrestricted</i>	<u>407,321</u>	<u>415,253</u>	<u>14,637</u>	<u>837,211</u>
Total Athletic - General	<u>407,321</u>	<u>415,253</u>	<u>14,637</u>	<u>837,211</u>
Executive Management				
Unrestricted				
M & E				
Cultural Diversity	69,828	2,025	0	71,853

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994
(Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
President's Office	239,888	25,147	2,379	267,414
Distinguished Service Professor	0	1,092	0	1,092
Academic Affairs - Vice President	392,576	37,770	13,339	443,685
University Operations	132,150	10,575	0	142,725
Fiscal Affairs Vice President	183,276	7,614	0	190,890
Student Affairs Vice President	250,495	34,972	8,657	294,123
Graduate Center / Marketing Plan	212,645	1,419	0	214,065
Office Of University Advancement	131,448	20,675	10,321	162,444
Self Support Activity Accounts				
President - Discretionary	34	8,591	0	8,625
Strategic Plan / Candidate Searches	0	3,027	0	3,027
VP Student Affairs - Discretionary	0	1,275	0	1,275
<i>Total Unrestricted</i>	<u>1,612,339</u>	<u>154,184</u>	<u>34,696</u>	<u>1,801,219</u>
Total Executive Management	<u>1,612,339</u>	<u>154,184</u>	<u>34,696</u>	<u>1,801,219</u>
Institutional Support - Fiscal Affairs				
Unrestricted				
M & E				
MSUAAF Travel	0	30,462	0	30,462
University Stores / Material Control	205,663	10,629	3,340	219,632
Accounting Office	267,705	13,720	5,492	286,918
Purchasing Office	123,628	8,464	5,825	137,917
Bursar Office	275,682	43,997	0	319,679
Comptroller	88,914	6,104	0	95,018
Fiscal Affairs - Budget Office	88,005	922	4,388	93,315
Human Resources	310,477	19,272	9,686	339,435
Staff Development	8,591	5,681	0	14,272
Institutional Memberships	0	30,251	0	30,251
Unemployment Comp / Worker's Comp / Other Benefits	335,362	3,578	0	338,940
Office Supply Svc Center	0	24,373	0	24,373
University Stores / Janitor & Maintenance	0	13,706	0	13,706
Tuition Refunds	0	434,925	0	434,925
M & E Self-Sustaining				
State Property Sales	0	20,435	12,423	32,857
M & E Refunds	231	31,166	8,860	40,257
Bookstore Svc Center	0	1,327	0	1,327
Business Affairs Admin Costs	157,375	4,166	0	161,541
Office Supply	0	27,614	0	27,614
Janitor / Maintenance Supplies	0	158,069	0	158,069
Travel Vouchers Clearing	0	175	0	175
Student Activity				
Student Activity Fee	82,649	49,740	0	132,389
Self Support Activity Accounts				
Fiscal Affairs Activities	0	322	0	322
VP - Fiscal Affairs - Discretionary	0	598	0	598
Employee Recognition	25	4,080	0	4,105

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994
(Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
<i>Total Unrestricted</i>	1,944,310	943,775	50,014	2,938,099
Restricted				
Private Instruction & Research Grants				
Private Grants - Administration Costs	0	9,934	0	9,934
<i>Total Restricted</i>	0	9,934	0	9,934
<i>Total Institutional Support - Fiscal Affairs</i>	1,944,310	953,709	50,014	2,948,033
Institutional Support - University Operations				
Unrestricted				
Special Supplements				
Quality Conference	799	8,854	0	9,653
M & E				
Receiving / Delivery Services	127,074	18,369	6,150	151,593
Office Support Services	155,894	5,248	5,304	166,446
Auxiliary Services Office	78,496	5,991	0	84,487
Energy Conservation & Reduction	59	2,430	0	2,489
Locking Systems	31,209	10,535	0	41,744
Environmental Health & Safety	60,429	67,002	0	127,431
Fire Watch	0	210	0	210
Energy Conservation Rebates	0	-59	0	-59
Postal Services	66,905	12,882	24,267	104,053
Centrex	49,403	5,933	0	55,336
Vehicle Operations	73,892	6,660	6,650	87,202
University Printing Svcs	387,610	5,281	0	392,891
University Security	291,354	16,670	8,772	316,795
Emergency Medical Tech Services	9,774	82	0	9,856
Postage - Svc Cnt	0	16,374	0	16,374
Photocopying - Svc Cnt	135,894	-284,224	220,000	71,670
Vehicle Operations - Svc Cnt	0	-60,932	89,119	28,187
Campus Printing - Svc Cnt	0	-53,752	127,291	73,538
Crime Prevention Program	4,055	534	0	4,589
M & E Self-Sustaining				
Office Support Service Center	0	100	0	100
NSP / CIP	12,175	828	0	13,003
Photocopying Self-sustaining	0	213,445	25,578	239,023
Postage Self-sustaining	0	77,395	0	77,395
Campus Printing Self-sustaining	49,134	112,506	0	161,640
Vehicle Operations	31,173	42,932	0	74,105
Sign Shop Service Center	7,031	3,146	0	10,178
Operations Services Clearing Acct	63,071	-1,905	0	61,166
<i>Total Unrestricted</i>	1,635,432	232,534	513,130	2,381,096
<i>Total Institutional Support - University Operations</i>	1,635,432	232,534	513,130	2,381,096

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994

(Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Institutional Support - Univ. Advancement				
Unrestricted				
M & E				
Grants & Sponsored Programs	75,852	9,451	1,482	86,785
Applied Research	139	9,193	0	9,331
Commencement - M & E	2,269	10,492	0	12,760
Public Service	110,675	6,159	4,802	121,637
Annual Giving	166,199	15,412	810	182,421
News Service	74,472	13,658	2,807	90,937
Alumni Affairs	139,821	44,051	1,367	185,239
Development - Planned Giving	42,292	11,503	3,486	57,282
Today At MSU	0	362	0	362
Advancement Information System	43,561	6,016	2,874	52,451
M & E Self-Sustaining				
Grants And Sponsored Programs	53,665	789	0	54,453
Development Support	40,288	48,870	2,106	91,264
Self Support Activity Accounts				
VP Univ Advancement Discretion / Campus	0	1,264	0	1,264
Community Events	691	4,803	809	6,304
Commencement And Convocation	0	7,164	0	7,164
University Advancement Int'l Visitors	0	4	0	4
<i>Total Unrestricted</i>	<u>749,924</u>	<u>189,191</u>	<u>20,543</u>	<u>959,658</u>
Total Institutional Support - Univ. Advancement	<u>749,924</u>	<u>189,191</u>	<u>20,543</u>	<u>959,658</u>
Institutional Support - Academic Affairs				
Unrestricted				
M & E				
Institutional Support - Other	239,150	104,164	0	343,313
Institutional Research	119,478	8,520	5,433	133,431
Affirmative Action	90,066	10,255	0	100,320
MSUAASF Development Grants	0	18,901	0	18,901
<i>Total Unrestricted</i>	<u>448,693</u>	<u>141,839</u>	<u>5,433</u>	<u>595,966</u>
Total Institutional Support - Academic Affairs	<u>448,693</u>	<u>141,839</u>	<u>5,433</u>	<u>595,966</u>
Institutional Support - Computer Services				
Unrestricted				
M & E				
Computer Services Institutional	699,947	9,031	0	708,978
Office Automation LAN	179,017	15,384	43,139	237,541
Computer Maintenance And Repair	0	13,988	0	13,988
Computer Supplies - Svc Cnt	0	17,196	19,057	36,253
M & E Self-Sustaining				
SUB Admin Computer	0	1,663	0	1,663

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Laserwriters Erase Cards	0	7,637	8,699	16,336
<i>Total Unrestricted</i>	<u>878,964</u>	<u>64,899</u>	<u>70,895</u>	<u>1,014,759</u>
Total Institutional Support - Computer Services	<u>878,964</u>	<u>64,899</u>	<u>70,895</u>	<u>1,014,759</u>
Physical Plant Operations				
Unrestricted				
SUB Restricted Allocations				
Warren Street Building Lease	0	0	150,000	150,000
M & E				
Physical Plant Administration	126,661	7,257	11,828	145,746
Building Repair	430,229	48,259	0	478,488
Operations - General	4,388	20,711	0	25,099
Plumbing / Fitting Services	185,430	47,527	1,433	234,390
Building Services	1,387,464	100,266	6,731	1,494,461
Electrical Services	185,558	23,282	0	208,840
Grounds Maintenance	147,851	42,062	8,000	197,913
Utility Plant Bills	41,196	2,292,720	0	2,333,916
Utility Plant	530,874	112,205	3,109	646,188
Facilities Develop / Alterations	0	4,391	0	4,391
M&E Space Rentals	0	121,748	51,600	173,348
Facilities Planning	112,635	7,459	8,496	128,590
Remodel Material - Academic Affairs	0	40,107	0	40,107
M & E Self-Sustaining				
Facility Administration	13,443	10,343	0	23,785
Self Support Activity Accounts				
Campus Recycling	7,931	4,624	0	12,556
VP University Operations - Discretion / Campus	0	824	0	824
<i>Total Unrestricted</i>	<u>3,173,660</u>	<u>2,883,785</u>	<u>241,197</u>	<u>6,298,642</u>
Total Physical Plant Operations	<u>3,173,660</u>	<u>2,883,785</u>	<u>241,197</u>	<u>6,298,642</u>
Physical Plant Capital Dev. Project				
Unrestricted				
SUB Restricted Allocations				
Capitol Development Project	0	306,910	0	306,910
<i>Total Unrestricted</i>	<u>0</u>	<u>306,910</u>	<u>0</u>	<u>306,910</u>
Total Physical Plant Capital Dev. Project	<u>0</u>	<u>306,910</u>	<u>0</u>	<u>306,910</u>
SUB Libraries				
Unrestricted				
M & E				
PALS - M&E IFO Contract Travel	0	5,679	0	5,679

Schedule of Current Expenditures

For the Fiscal Year Ended June 30, 1994

(Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
M & E Self-Sustaining				
Library Automation	861,338	265,726	266,006	1,393,070
<i>Total Unrestricted</i>	<u>861,338</u>	<u>271,405</u>	<u>266,006</u>	<u>1,398,749</u>
Total SUB Libraries	<u>861,338</u>	<u>271,405</u>	<u>266,006</u>	<u>1,398,749</u>
SUB Cost Distribution				
Unrestricted				
SUB Restricted Allocations				
SUB Cost Distribution	0	110,831	983,007	1,093,838
<i>Total Unrestricted</i>	<u>0</u>	<u>110,831</u>	<u>983,007</u>	<u>1,093,838</u>
Total SUB Cost Distribution	<u>0</u>	<u>110,831</u>	<u>983,007</u>	<u>1,093,838</u>
Student Work Study Salaries				
Restricted				
State Student Financial Aid				
State Work Study - HECB	478,027	0	0	478,027
Federal Work Study - State Matching Funds				
Federal Work Study - State Matching Funds	142,610	0	0	142,610
Federal Student Financial Aid				
Federal Work Study	427,826	0	0	427,826
<i>Total Restricted</i>	<u>1,048,462</u>	<u>0</u>	<u>0</u>	<u>1,048,462</u>
Total Student Work Study Salaries	<u>1,048,462</u>	<u>0</u>	<u>0</u>	<u>1,048,462</u>
Auxiliary Enterprises				
Residence Halls	2,269,202	3,360,510	4,890	5,634,602
Student Union	702,954	366,669	9,587	1,079,210
Auxiliary Enterprises - Other	6,802	48,624	0	55,426
Health Service	515,376	201,501	12,967	729,844
Computer Store	76,587	188,239	1,441,555	1,706,380
Bookstore Administration	2,757	187,963	0	190,721
Parking Operations	333,135	355,592	41,479	730,205
Total Auxiliary Enterprises Expenditures	<u>3,906,812</u>	<u>4,709,098</u>	<u>1,510,478</u>	<u>10,126,387</u>
Mandatory Transfers				<u>2,012,492</u>
Total Expenditures and Mandatory Transfers	<u>66,496,965</u>	<u>29,109,935</u>	<u>6,345,198</u>	<u>103,964,590</u>

Endowment and Similar Funds

Schedule C-2

Summary of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1994

	Endowment Principal
Additions	
New Endowments	0
Transfers	
From Auxiliary Fund	0
From Federal Grants	<u>0</u>
Net Increase (Decrease) for the Year	0
Fund Balance at Beginning of Year	<u>1,229,741</u>
<i>Fund Balance at End of Year</i>	<u><u>1,229,741</u></u>

Detail of Ending Fund Balance

Bookstore Quasi-Endowment	950,000
Cerebral Palsy Games Quasi-Endowment	50,000
Charles H. Cooper Scholarship	3,965
Edna A. Steffens Trust	5,000
Gladys Stein Scholarship	47,410
Helen Hielscher Scholarship	2,000
Pavlov Endowment	15,000
Philosophy Endowment	25,000
Ruth Coffin Scholarship	2,000
Stephan Somsen Scholarship	1,000
Urban Studies Quasi-Endowment	123,366
William Burkhart Scholarship	<u>5,000</u>
<i>Total</i>	<u><u>1,229,741</u></u>

Renewal and Replacement Funds

Schedule C-3
Part 1

Summary of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1994

	General R & B	Residence Halls KD	Student Union KU	Total
Additions				
State Appropriation	406,879	0	0	406,879
Revenue Fund Appropriation	0	1,093,900	261,500	1,355,400
<i>Total Additions</i>	<u>406,879</u>	<u>1,093,900</u>	<u>261,500</u>	<u>1,762,279</u>
Deductions				
Expenditures	418,031	1,046,697	200,464	1,665,192
Return to State University Board	0	14,548	11,734	26,282
<i>Total Deductions</i>	<u>418,031</u>	<u>1,061,245</u>	<u>212,199</u>	<u>1,691,475</u>
Transfers Among Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) for the Year	(11,153)	32,655	49,301	70,804
Fund Balance at Beginning of Year	<u>238,897</u>	<u>215,022</u>	<u>49,404</u>	<u>503,323</u>
<i>Fund Balance at End of Year</i>	<u><u>227,744</u></u>	<u><u>247,677</u></u>	<u><u>98,705</u></u>	<u><u>574,127</u></u>

Plant Investment Funds
Summary of Changes in Fund Balance

Schedule C-3
 Part 2

For the Fiscal Year Ended June 30, 1994

Additions

Residence Hall R & R	1,061,164	
Student Union R & R	116,064	
Land Improvements	0	
Equipment Inventories (Net Change)		
M & E Fund	1,982,737	
Residence Halls Fund	(136,750)	
Student Union Fund	(81,148)	
Student Activity Fund	(211,330)	
Library Books and Materials	556,556	
<i>Total Additions</i>		<u>3,287,294</u>

Deductions

Depreciation:		
Buildings	2,046,655	
Equipment	3,462,928	
Land Improvements	73,367	
Library Books and Materials	612,314	
	<u>6,195,264</u>	
Less: Accumulated Depreciation of Equipment Disposals	(1,911,223)	
<i>Total Deductions</i>		<u>4,284,040</u>

Net Increase (Decrease) for the Year (996,746)

Fund Balance at the Beginning of Year, as Reported 60,128,257
 Prior Period Adjustments:

Fund Balance at the Beginning of Year, Restated 60,128,257

Fund Balance at End of Year 59,131,512

**Detail of Ending Plant Investment
 (Depreciated Value)**

Land	910,695
Land Improvements	1,198,229
Academic Buildings	30,407,212
Non-Academic Buildings	456,704
Residence Hall Buildings	8,994,954
Student Union Buildings	2,494,233
Equipment	10,693,269
Library Books and Materials	3,976,218
Total	<u>59,131,512</u>

Schedule of Depreciation of Plant Assets

June 30, 1994

	Acquisition Date	Beginning Balance Cost	FY93 Additions (Deductions)
Buildings			
Academic Buildings			
Armstrong Hall	1964	2,009,389	0
Highland Arena / Blakeslee 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	10,710,673	0
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
Warren Street Building**	1989	1,272,906	0
Andreas Observatory	1990	237,334	0
<i>Total Academic Buildings</i>		<u>51,044,095</u>	<u>0</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 & Land Improvements</i>		<u>51,597,944</u>	<u>0</u>

* The Pennington Classroom Building is being purchased through a lease from Mankato State University Foundation, Inc..

** The Warren Street Building is also being leased from Mankato State University Foundation, Inc.. There is no purchase agreement for this building.

Ending Balance Cost	Prior Year Accumulated Depreciation	Current Year Depreciation	Total Accumulated Depreciation	Depreciated Value
2,009,389	1,507,042	50,235	1,557,277	452,112
2,464,420	1,909,925	61,610	1,971,535	492,885
3,168,300	1,108,904	79,207	1,188,111	1,980,189
1,221,257	946,475	30,532	977,007	244,250
1,347,290	875,577	33,682	909,259	438,031
959,591	623,896	23,990	647,886	311,705
10,710,673	267,767	267,767	535,534	10,175,139
810,308	526,701	20,258	546,959	263,349
1,534,922	537,223	38,373	575,596	959,326
880,430	682,332	22,010	704,342	176,088
966,602	338,311	24,165	362,476	604,126
1,823,226	1,230,678	45,581	1,276,259	546,967
9,889,975	5,439,486	247,249	5,686,735	4,203,240
292,320	109,620	7,308	116,928	175,392
867,053	86,705	21,676	108,381	758,672
1,486,455	1,263,486	37,161	1,300,647	185,808
456,175	159,661	11,404	171,065	285,110
1,364,474	102,336	34,112	136,448	1,228,026
2,556,481	894,768	63,912	958,680	1,597,801
4,439,814	554,976	110,995	665,971	3,773,843
284,700	49,822	7,117	56,939	227,761
1,272,906	127,291	31,823	159,114	1,113,792
237,334	17,799	5,933	23,732	213,602
<u>51,044,095</u>	<u>19,360,781</u>	<u>1,276,102</u>	<u>20,636,883</u>	<u>30,407,212</u>
278,396	62,639	6,960	69,599	208,797
275,453	20,660	6,887	27,547	247,906
<u>553,849</u>	<u>83,299</u>	<u>13,846</u>	<u>97,145</u>	<u>456,704</u>
<u>51,597,944</u>	<u>19,444,080</u>	<u>1,289,948</u>	<u>20,734,028</u>	<u>30,863,916</u>

Schedule of Depreciation of Plant Assets

June 30, 1994

	Acquisition Date	Beginning Balance Cost	FY93 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
Crawford / McElroy Addition	1992	2,989,777	0
Capitalization:			
Renewal and Replacements		4,544,499	1,061,164
Rehabilitation Projects		276,266	0
<i>Total Residence Halls</i>		18,801,904	1,061,164
Student Union			
Centennial Student Union	1967	2,052,240	0
Centennial Student Union Addition	1972	2,137,713	0
Capitalization:			
Bowling Alley		115,790	0
Renewal and Replacements		1,515,666	116,064
<i>Total Student Union</i>		5,821,409	116,064
Land Improvements		2,934,698	0
<i>Total Buildings</i>		79,155,955	1,177,228
Equipment			
M & E Fixed Asset Inventory		25,530,785	1,982,737
<i>Accumulated Depreciation of Disposals</i>			
Residence Halls Fixed Asset Inventory		1,109,816	(136,750)
<i>Accumulated Depreciation of Disposals</i>			
Student Union Fixed Asset Inventory		777,574	(81,148)
<i>Accumulated Depreciation of Disposals</i>			
Student Activity Fixed Asset Inventory		1,330,655	(211,330)
<i>Accumulated Depr. of Disposals / Prior Year Correction</i>			
Library Books and Materials**		6,542,534	556,556
<i>Accumulated Depreciation of Fully Depreciated Materials</i>			
<i>Total Equipment</i>		35,291,364	2,110,065
<i>Total Plant Assets</i>		114,447,319	3,287,294

* Prior year correction needed in order to match the records of the Chancellor's office.

** 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	1,786,925	51,055	1,837,980	204,229
532,869	426,304	13,322	439,626	93,243
2,389,074	1,791,810	59,727	1,851,537	537,537
1,111,077	833,310	27,777	861,087	249,990
2,405,413	1,743,915	60,135	1,804,050	601,363
2,478,572	1,734,992	61,964	1,796,956	681,616
32,148	22,512	804	23,316	8,832
2,989,777	149,488	74,744	224,232	2,765,545
5,605,663	1,529,313	223,751	1,753,064	3,852,599
276,266	276,266	0	276,266	0
<u>19,863,069</u>	<u>10,294,835</u>	<u>573,279</u>	<u>10,868,114</u>	<u>8,994,954</u>
2,052,240	1,385,262	51,306	1,436,568	615,672
2,137,713	1,175,746	53,443	1,229,189	908,524
115,790	85,168	2,895	88,063	27,727
1,631,730	613,637	75,783	689,421	942,310
<u>5,937,473</u>	<u>3,259,813</u>	<u>183,427</u>	<u>3,443,241</u>	<u>2,494,233</u>
2,934,698	1,663,102	73,367	1,736,469	1,198,229
<u>80,333,184</u>	<u>34,661,830</u>	<u>2,120,022</u>	<u>36,781,852</u>	<u>43,551,331</u>
27,513,522	15,922,614	3,243,709	17,995,704	9,517,818
973,066	(1,170,619)	69,312	672,763	300,303
696,426	783,741	39,187	460,483	235,943
1,119,325	(180,290)	110,720	480,120	639,205
7,099,090	528,022	612,314	3,122,872	3,976,218
	(106,726)		22,731,942	14,669,487
	403,592			
	(34,191)			
	2,929,955			
	(419,397)			
<u>37,401,429</u>	<u>18,656,700</u>	<u>4,075,242</u>	<u>22,731,942</u>	<u>14,669,487</u>
<u>117,734,613</u>	<u>53,318,530</u>	<u>6,195,264</u>	<u>59,513,794</u>	<u>58,220,818</u>

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

For the Fiscal Year Ended June 30, 1994

	Receipts	Credit Hours Generated	Full-Year Equivalent Enrollment
On Campus			
Undergraduate			
Minnesota Resident	17,302,435	389,256	8,650
Wisconsin	461,048	12,461	277
North Dakota	60,061	1,081	24
South Dakota	519,477	11,687	260
Non-Resident / Non-Reciprocity Waiver	327,867	6,257	139
Minnesota Non-Resident	1,775,717	19,259	428
Med Tech Resident	15,246	343	8
Med Tech Non-Resident	1,106	25	1
Manitoba	2,711	61	1
Technical College	0	0	0
WICHE	22,139	332	7
Senior Citizen	1,914	319	7
War Orphan	0	229	5
Employee Contract & Other Waivers	0	4,520	100
Access to Excellence	79,343	2,578	57
Access to Excellence - Prior Year	29,656	0	0
Prior Year Receipts	193,288	4,142	92
<i>Total Undergraduate</i>	<u>20,792,011</u>	<u>452,550</u>	<u>10,057</u>
Graduate			
Minnesota Resident	1,134,084	17,170	572
Wisconsin	42,575	655	22
Minnesota Non-Resident	205,155	2,055	68
North Dakota	7,430	90	3
South Dakota	10,370	157	5
Wisconsin Business Master	0	0	0
Non-Resident / Non-Reciprocity Waiver	462,192	6,229	208
Employee Contract & Other Waivers	0	953	32
Senior Citizen	0	0	0
Prior Year Receipts	21,982	331	11
<i>Total Graduate</i>	<u>1,883,788</u>	<u>27,639</u>	<u>921</u>
Continuing Education Units	38,298	0	0
Mathematics Talented Youth Project	2,301	0	0
Summer Education Enrichment Institute	7,410	0	0
<i>Total On Campus</i>	<u>22,723,808</u>	<u>480,189</u>	<u>10,978</u>
Off Campus			
Undergraduate			
Minnesota Resident	573,709	10,949	243
Wisconsin	3,967	107	2
South Dakota	943	21	0
Minnesota Non-Resident	8,841	96	2
Non-Resident / Non-Reciprocity Waiver	839	15	0
Employee Contract & Other Waivers	0	0	0
Senior Citizen	0	0	0
Access to Excellence-Prior Year	3,492	0	0
Access to Excellence	10,983	343	8
Prior Year Receipts	10,668	214	5
<i>Total Undergraduate</i>	<u>613,443</u>	<u>11,745</u>	<u>261</u>

	Receipts	Credit Hours Generated	Full-Year Equivalent Enrollment
Graduate			
Minnesota Resident	546,765	7,369	246
Wisconsin	2,470	38	1
North Dakota	0	0	0
South Dakota	1,474	22	1
Wisconsin Business Master	292	4	0
Minnesota Non-Resident	9,509	95	3
Non-Resident / Non-Reciprocity Waiver	3,859	47	2
Employee Contract & Other Waivers	0	0	0
Senior Citizen	0	0	0
Prior Year Receipts	2,010	32	1
<i>Total Graduate</i>	<u>566,379</u>	<u>7,607</u>	<u>254</u>
<i>Total Off Campus</i>	<u>1,179,821</u>	<u>19,352</u>	<u>515</u>
<i>Total Regular and Prior Year</i>	<u>23,903,629</u>	<u>499,541</u>	<u>11,493</u>
Summer Session			
Undergraduate			
Minnesota Resident - On Campus	1,257,457	29,692	660
Minnesota Resident - Off Campus	43,844	904	20
Wisconsin	26,225	749	17
North Dakota	4,395	83	2
South Dakota	36,527	862	19
Non-Resident / Non-Reciprocity Waiver-On Campus	20,328	419	9
Non-Resident / Non-Reciprocity Waiver-Off Campus	3,783	71	2
Minnesota Non-Resident	124,513	1,486	33
Manitoba	339	8	0
Technical College	0	0	0
Med Tech Resident	5,590	132	3
Med Tech Non-Resident	1,006	24	1
Senior Citizen	275	46	1
WICHE	1,970	31	1
War Orphan	0	52	1
Employee Contract & Other Waivers	0	697	15
<i>Total Undergraduate</i>	<u>1,526,252</u>	<u>35,257</u>	<u>783</u>
Graduate			
Minnesota Resident	596,843	9,489	316
Wisconsin	7,320	122	4
North Dakota	786	10	0
South Dakota	2,390	38	1
Non-Resident / Non-Reciprocity Waiver	30,632	483	16
Minnesota Non-Resident	47,496	523	17
Employee Contract & Other Waivers	0	243	8
<i>Total Graduate</i>	<u>685,467</u>	<u>10,908</u>	<u>364</u>
<i>Total Summer Session</i>	<u>2,211,719</u>	<u>46,165</u>	<u>1,147</u>
<i>Total Tuition Receipts, Credit Hours and Full-Year Equivalent Enrollment</i>	<u>26,115,348</u>	<u>545,706</u>	<u>12,640</u>

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

Appendix I
Page 3

For the Fiscal Year Ended June 30, 1994
(continued)

Tuition Rates:

	Fiscal Year 1994		Prior Year	
	Undergraduate	Graduate	Undergraduate	Graduate
Minnesota Resident On Campus	44.45	66.05	42.35	62.90
Minnesota Resident Off Campus	52.40	74.20	48.50	62.90
Minnesota Non-Resident	92.20	99.85	83.80	90.75
Wisconsin	37.00	65.00	35.00	60.00
North Dakota	55.55	82.55	52.95	78.60
South Dakota	44.45	66.05	42.35	62.90
Wisconsin Business Master	N/A	73.00	N/A	69.00
Senior Citizen	6.00	6.00	6.00	6.00
WICHE	66.70	N/A	63.55	N/A
Manitoba	44.45	66.05	42.35	62.90

	Fiscal Year 1994 Summer Session		Prior Year Summer Session	
	Undergraduate	Graduate	Undergraduate	Graduate
Minnesota Resident On Campus	42.35	62.90	42.35	62.90
Minnesota Non-Resident	83.80	90.75	83.80	90.75
Minnesota Resident Off Campus	48.50	62.90	48.50	62.90
Wisconsin	35.00	60.00	33.00	56.00
North Dakota	52.95	78.60	49.00	71.50
South Dakota	42.35	62.90	39.20	57.20
Senior Citizen	6.00	6.00	6.00	6.00
Wisconsin MBA	N/A	69.00	N/A	65.00
WICHE	63.55	N/A	63.55	N/A
Manitoba	42.35	62.90	42.35	62.90

Full-Year Equivalent Enrollment:

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

	Undergraduate	Graduate
Regular Year	45	30
Summer Session	45	30

**Service Center Operations
Combined Statement
of Revenue and Expenditures
For the Fiscal Year Ended June 30, 1994**

	<u>Vehicle Operations</u>	<u>Office Supplies</u>	<u>Postage</u>	<u>Computer Supplies</u>
Revenues				
Interdepartmental Charges	162,053	256,100	370,681	7,582
Lease Purchase Allocation	0	0	0	0
Copy Sales				
Reimbursements	0	0	0	0
Sales to Non - M & E Funds, Students, and Staff	75,167	27,614	74,348	3,048
<i>Total Revenues</i>	<u>237,220</u>	<u>283,714</u>	<u>445,028</u>	<u>10,629</u>
Expenditures				
Salaries and Wages	31,173	0	0	0
Student Payroll	0	0	0	0
Repairs and Maintenance	26,136	0	0	0
Insurance	19,051	0	0	0
Rental Equipment	19,958	0	0	0
Other Prof	18	0	0	0
Purchased Services	984	0	10,266	0
Postage and Freight	3	5	451,069	7
Printing and Binding	100	16,887	0	16
Permits and Fees	1,980	0	0	0
Supplies and Materials	26,443	291,195	67	27,803
Automobile Gas	47,582	0	0	0
Equipment	89,119	0	0	19,057
Refunds	0	0	0	0
Mileage / Travel	735	0	0	0
<i>Total Expenditures</i>	<u>263,283</u>	<u>308,087</u>	<u>461,402</u>	<u>46,882</u>
<i>Excess Revenue (Expenditures)</i>	<u>(26,063)</u>	<u>(24,373)</u>	<u>(16,374)</u>	<u>(36,253)</u>

Appendix II

<u>Photo Copying</u>	<u>Library</u>	<u>University Printing Services</u>	<u>Janitor and Maintenance Supplies</u>	<u>Operations Labor</u>	<u>Total</u>
327,208		307,606	158,518	6,609	1,596,357
0	0	0	0	0	0
239,023					239,023
0	0	0	0	0	0
0	54,019	161,711	158,069	51,606	605,582
<u>566,231</u>	<u>54,019</u>	<u>469,317</u>	<u>316,588</u>	<u>58,215</u>	<u>2,440,962</u>
1,345	27,350	49,134	0	63,071	172,074
134,549	0	0	0	0	134,549
153,736	0	69,593	52	0	249,518
0	0	0	0	0	19,051
370	0	0	0	0	20,328
0	0	13,176	0	0	13,194
614	0	6,550	0	2,700	21,114
6,521	0	140	87	(340)	457,493
7,346	0	36,176	0	302	60,827
6,024	0	0	0	0	8,004
81,645	(1,524)	239,478	330,154	2,042	997,302
0	0	13	0	0	47,595
245,578	10,989	127,291	0	0	492,034
0	4,475	0	0	0	4,475
173	0	1,232	0	0	2,141
<u>637,901</u>	<u>41,290</u>	<u>542,784</u>	<u>330,293</u>	<u>67,775</u>	<u>2,699,698</u>
<u>(71,670)</u>	<u>12,729</u>	<u>(73,467)</u>	<u>(13,706)</u>	<u>(23,266)</u>	<u>(272,442)</u>

Consumable Inventory Summary

Appendix III

June 30, 1994

	Inventory Recorded 6/30/93	Additions (Deductions)	Inventory Recorded 6/30/94
Inventory Center			
Biology	23,720	9,097	32,818
Campus Printing - Bind	1,751	326	2,077
- Control	760	547	1,306
- Graphics	2,010	1,480	3,490
- Litho	6,681	4,249	10,930
- Photo	3,250	2,037	5,287
- Print	38,953	11,919	50,872
Chemistry and Geology	41,771	706	42,477
Computer Services	33,869	913	34,782
Copy Machine Supplies	9,606	(1,474)	8,132
Fuel Oil	22,354	(3,624)	18,730
Garage / Vehicle Operations	20,214	19,888	40,102
Human Performance	42	0	42
Library Technical Services	57,493	867	58,361
Office Supply	46,198	31,354	77,552
Postage	13,782	(8,765)	5,016
Sign Shop	11,022	(1,866)	9,155
University Stores / Maintenance	160,803	4,165	164,967
<i>Total M & E Fund</i>	<u>494,277</u>	<u>71,818</u>	<u>566,095</u>
Athletics - Intercollegiate	<u>38,299</u>	<u>141</u>	<u>38,440</u>
<i>Total Activity Fund</i>	<u>38,299</u>	<u>141</u>	<u>38,440</u>
<i>Total All Funds</i>	<u><u>532,577</u></u>	<u><u>71,958</u></u>	<u><u>604,535</u></u>

Intercollegiate Athletics

Summary of Changes in Fund Balance

For the Fiscal Years Ended June 30, 1993 and 1994

	FY 1993			FY 1994		
	Camps & Fundraisers	Regular Athletics	Total	Camps & Fundraisers	Regular Athletics	Total
Receipts						
Program Sales	1,095	5,931	7,026	5,963	5,274	11,237
Sponsorships	0	0	0	6,203	0	6,203
Ticket Sales	11,329	85,996	97,324	70,649	83,082	153,730
Commissions	2,408	0	2,408	3,880	0	3,880
Concessions	48,207	0	48,207	47,558	0	47,558
All Sports Pass	0	76,917	76,917	0	41,891	41,891
Investment Income	7,333	348	7,681	9,299	80	9,379
Guarantees and Fees	331,816	41,167	372,983	358,685	17,853	376,537
Advertising Revenue	39,275	24,752	64,027	56,858	15,315	72,173
Transfers from Camps & Fundraisers	0	37,236	37,236	0	164,929	164,929
Transfers from Bookstore	10,000	82,000	92,000	0	82,000	82,000
Student Activity Allocation	0	377,500	377,500	0	331,700	331,700
Prepaid Admission	0	67,565	67,565	0	100,000	100,000
MSU Donations	0	1,539	1,539	2,595	0	2,595
Vikings Donation	0	10,000	10,000	0	10,000	10,000
State Allocation	0	1,273,618	1,273,618	0	1,317,177	1,317,177
Reimbursement of Expenditures	16,299	34,770	51,070	7,640	56,798	64,438
MSU Foundation	7,838	275,724	283,562	86,737	198,036	284,774
Non-Cash Tradeouts / Gifts	0	30,532	30,532	3,090	14,400	17,490
Federal and State Work Study Support	0	81,647	81,647	0	46,664	46,664
Other	10,087	12,938	23,024	17,681	5,073	22,754
Total Receipts	485,686	2,520,180	3,005,866	676,837	2,490,273	3,167,110
Expenditures						
Salaries and Wages	102,356	1,221,932	1,324,288	129,043	1,188,622	1,317,666
Rents and Leases	52,061	22,087	74,148	47,936	14,867	62,803
Advertising	5,741	12,636	18,377	9,529	9,398	18,927
Repairs	78	6,118	6,196	111	2,805	2,916
Bonds and Insurance	0	99,449	99,449	0	41,255	41,255
Printing	19,359	41,123	60,481	19,223	37,958	57,181
Professional and Purchased Services	27,188	81,713	108,902	81,079	73,620	154,699
Communications	9,820	45,142	54,962	10,250	42,172	52,423
Instate and Outstate Travel	1,395	23,480	24,875	2,195	22,875	25,070
Team Travel	68,801	337,441	406,242	37,789	316,158	353,947
Recruitment and Admin Mileage	0	7,602	7,602	0	9,186	9,186
Claims	4,766	117	4,883	8,639	0	8,639
Contractual Services	3,800	64,421	68,222	1,795	36,936	38,731
Supplies	70,648	130,910	201,558	56,958	123,836	180,795
Equipment	14,990	13,871	28,861	3,886	25,001	28,887
Scholarships	0	450,680	450,680	0	437,922	437,922
Graduate Assistant Stipends	0	12,154	12,154	0	12,624	12,624
Interest Expense	2,973	3,665	6,638	2,936	6,555	9,492
Non-Cash Gifts	0	30,532	30,532	3,090	14,400	17,490
Refunds	4,544	18,798	23,342	4,750	542	5,292
Transfers to Bookstore	0	0	0	3,750	0	3,750
Transfers to SAF Accounts	0	0	0	16,287	0	16,287
Transfers to Athletic Talent Grants	37,236	0	37,236	148,643	0	148,643
Total Expenditures	425,755	2,623,871	3,049,626	587,891	2,416,733	3,004,624
Fund Balance at Beginning of Year	19,178	(19,914)	(736)	79,109	(123,606)	(44,497)
Net Increase (Decrease) for the Year	59,931	(103,692)	(43,761)	88,946	73,541	162,487
Prior Year Correction	0	0	0	6,321	(6,322)	(0)
Fund Balance at End of Year	79,109	(123,606)	(44,497)	174,376	(56,387)	117,990

Athletics Equity Report

Fiscal Year 1994

	M & E Salary Expenditures	M & E Non-Salary Expenditures	Total M & E Expenditures	Activity Expenditures
Dual Sports				
Baseball - Men	25,205	5,840	31,045	29,677
Softball - Women	23,248	3,367	26,615	30,796
Basketball - Men	64,701	21,017	85,718	48,416
Basketball - Women	67,886	14,788	82,674	29,096
Cross Country - Men	10,499	1,355	11,854	6,483
Cross Country - Women	6,390	300	6,689	3,629
Golf - Men	0	71	71	7,156
Golf - Women	4,306	299	4,605	9,625
Swimming - Men	13,386	602	13,988	13,606
Swimming - Women	13,386	1,206	14,592	15,625
Tennis - Men	3,168	1,863	5,031	7,436
Tennis - Women	4,306	650	4,956	5,530
Track - Men	31,611	5,584	37,195	24,217
Track - Women	24,832	6,073	30,905	21,245
<i>Total Dual Sports - Men</i>	148,570	36,333	184,903	136,991
<i>Total Dual Sports - Women</i>	144,353	26,683	171,036	115,544
<i>Total Dual Sports</i>	<u>292,923</u>	<u>63,016</u>	<u>355,939</u>	<u>252,535</u>
Single Sport - Men				
Football	112,260	33,146	145,406	97,343
Ice Hockey	36,828	10,065	46,893	70,025
Wrestling	10,167	2,962	13,128	12,478
<i>Total Single Sport - Men</i>	<u>159,255</u>	<u>46,173</u>	<u>205,428</u>	<u>179,846</u>
Single Sport - Women				
Volleyball	50,502	3,446	53,948	30,188
<i>Total Single Sport - Women</i>	<u>50,502</u>	<u>3,446</u>	<u>53,948</u>	<u>30,188</u>
Post Season				
Post Season - Men	0	0	0	24,050
Post Season - Women	0	0	0	5,263
<i>Total Post Season</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>29,313</u>
Support Services				
Support Service - Men	428,979	49,647	478,626	87,862
Support Service - Women	201,559	21,678	223,237	28,669
<i>Total Support Services</i>	<u>630,538</u>	<u>71,325</u>	<u>701,863</u>	<u>116,531</u>
<i>Grand Total Men</i>	736,804	132,153	868,957	428,749
<i>Grand Total Women</i>	396,414	51,807	448,221	179,664
<i>Grand Total</i>	<u>1,133,218</u>	<u>183,959</u>	<u>1,317,177</u>	<u>608,413</u>

Externally Funded Expenditures	Athletic Talent Grants	Total Expenditures Per Sport	No. of Participants	Cost Per Participant	Team Revenue Per Sport	Activity Subsidy
17,280	10,725	88,727	64	1,386	5,044	24,633
56	10,450	67,916	17	3,995	5,095	25,700
3,165	54,068	191,367	18	10,632	25,671	22,744
0	48,849	160,618	13	12,355	13,810	15,285
0	10,982	29,319	20	1,466	0	6,483
0	4,100	14,418	13	1,109	20	3,609
6,002	600	13,828	14	988	0	7,156
0	1,200	15,430	7	2,204	663	8,962
0	4,350	31,944	13	2,457	297	13,309
240	3,710	34,167	11	3,106	195	15,429
170	0	12,637	12	1,053	166	7,271
0	1,200	11,686	7	1,669	0	5,530
0	11,000	72,412	47	1,541	0	24,217
134	11,679	63,963	21	3,046	242	21,003
26,617	91,725	440,236	188	2,342	31,177	105,813
430	81,188	368,198	89	4,137	20,026	95,519
<u>27,047</u>	<u>172,913</u>	<u>808,434</u>	<u>277</u>	<u>2,919</u>	<u>51,203</u>	<u>201,332</u>
5,740	195,106	443,595	85	5,219	42,627	54,716
19,197	11,400	147,516	29	5,087	23,864	46,161
3,935	21,851	51,392	27	1,903	2,028	10,450
<u>28,871</u>	<u>228,357</u>	<u>642,502</u>	<u>141</u>	<u>4,557</u>	<u>68,519</u>	<u>111,327</u>
576	36,652	121,364	14	8,669	3,451	26,737
576	36,652	121,364	14	8,669	3,451	26,737
0	0	24,050	N/A	N/A	25,163	(1,113)
0	0	5,263	N/A	N/A	3,316	1,948
0	0	29,313	N/A	N/A	28,478	835
42,233	4,791	613,512	329	1,865	60,556	27,307
15,464	1,764	269,133	103	2,613	18,784	9,885
<u>57,696</u>	<u>6,555</u>	<u>882,646</u>	<u>432</u>	<u>4,478</u>	<u>79,339</u>	<u>37,192</u>
97,721	324,874	1,720,301	329	5,229	185,415	243,335
16,470	119,604	763,958	103	7,417	45,576	134,088
<u>114,191</u>	<u>444,478</u>	<u>2,484,259</u>	<u>432</u>	<u>5,751</u>	<u>230,990</u>	<u>377,423</u>

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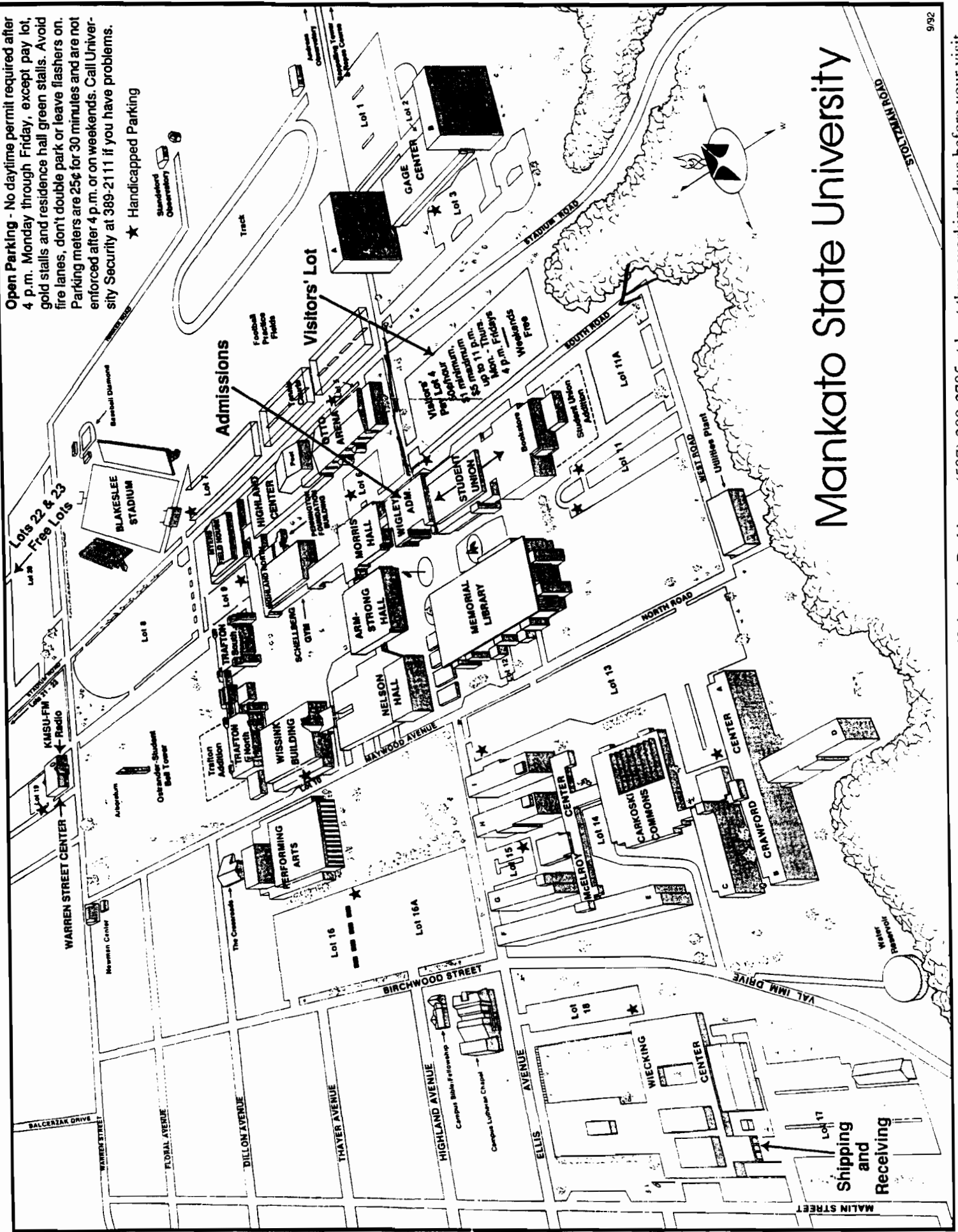
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