



Fiscal Year

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Financial Report

To Our Readers:

This is the nineteenth 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, 1994 through June 30, 1995. During this time period, our one-hundred and twenty-seventh 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

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

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- ***The City***

Mankato is located 80 miles Southwest of the twin cities and has 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. The campus is located in an area spanning 303 acres.

- ***Residence Halls***

Three residence centers: Crawford, McElroy, and Gage
1,458 rooms available for student housing
45 rooms available for guests
2,497 students were housed in the Fall of 1994

- ***Student Body***

Fall Quarter: Academic Year 1994-95
Total student body: 13,473
On-campus students: 12,624
11% of the students are from out of state
496 are international students
Approximately 6 out of 10 students receive some form of financial aid

- ***College Divisions and Degrees***

125 Undergraduate areas
71 Graduate areas

- ***Degrees Awarded***

Total Bachelor's degrees awarded: 2,045
Arts and Humanities: 233
Business: 458
Education: 252
Allied Health and Nursing: 312
Science, Engineering and Technology: 316
Social and Behavioral Sciences: 474

Total Master's degrees awarded: 500

Arts and Humanities: 43

Business: 25

Education: 254

Allied Health and Nursing: 64

Science, Engineering and Technology: 33

Social and Behavioral Sciences: 62

Continuing Studies: 19

Associate's degrees awarded: 28

Specialist's degrees awarded: 16

MSU Highlights

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

July 1994

The MSU School of Nursing announced that it received formal approval for its new master's program in family nursing from the Minnesota State Universities Board and the Minnesota Higher Education Coordinating Board.

MSU's Department of Computer and Information Sciences received a grant from the National Science Foundation for the purchase of a \$92,000 MasPar MP-1 computer.

August 1994

The University announced plans for "DomeComing 1994," where the MSU Mavericks would play St. Cloud State University for their last regular season home game in the H.H.H. Metrodome in Minneapolis on Oct. 29. Alumni events and University-wide activities at the Metrodome were planned to coincide with the game.

Starting in fall 1994, students, faculty and staff at Mankato State would be carrying a new plastic identification card which could be used like cash to pay for many on-campus services. The all-in-one identification/banking/calling card for students, faculty and staff was called the MavCard, named in honor of the University's sports mascot.

September 1994

MSU announced the addition of a new master of fine arts program in creative writing. With the new program, Mankato State was among only a few universities in the Upper Midwest to provide a graduate center for creative writing.

Dr. David Rafter, professor in Mankato State's Urban and Regional Studies Institute, was awarded a Fulbright grant to study and research at University of Dublin Trinity College in Dublin, Ireland, for the 1994-95 academic year.

The Marilyn J. Lass Center for Minnesota Studies was dedicated this month to honor the memory and work of Marilyn Lass, a librarian at Mankato State from 1967-1994.

Working in cooperation with the Southeastern Minnesota Initiative Fund, Mankato State and Winona State shared a \$950,000 grant to run an AmeriCorps program at each university. AmeriCorps is a national program allows people to earn money for college through community service.

The first regional chapter of MSU alumni formed in south central Minnesota. Maverick I Alumni

Chapter is a volunteer, non-profit organization for MSU alumni living within a 45-mile radius of Mankato.

The MSU Mechanical Engineering program received national accreditation by the Engineering Accreditation Commission of the Accreditation Board for Engineering and Technology (ABET).

October 1994

The Mankato State University Rehabilitation Counseling program received a \$550,000 U.S. Department of Education Rehabilitation Services Administration grant. This grant will support students in the Rehabilitation Counseling master's degree program.

Mankato residents George and Nadine Sugden established a \$100,000 charitable remainder unitrust to benefit several programs at Mankato State. The Sugdens designated \$75,000 to support the Mary Willard Sugden Endowment Scholarship Fund; \$10,000 to support a new endowment in the Aviation Management Program; and \$15,000 to support a President's fund.

Mankato State reported gains in graduate enrollment and in new transfer students for fall quarter 1994. The number of new transfer students was up about 13 percent from the year before, and graduate student enrollment was up about 5 percent.

MSU was awarded a \$12,100 grant from the Mardag Foundation of St. Paul to finance the operating budget of the Minnesota Area Geriatric Education Center of Southern Minnesota. The Mardag Foundation funds projects that focus on at-risk populations, education, and the arts.

MSU's Urban and Regional Studies Institute received a federal grant for \$147,500 from the U.S. Department of Housing and Urban Development. The grant was distributed among five graduate students to support the cost of student tuition, supplies, participation in professional associations, and work experience stipends.

November 1994

The MSU Geography Department and the College of Education received a \$495,000 grant from the U.S. Department of Education Fund. This grant funded the development of a pilot program designed to train preservice teachers in a new comprehensive geography curriculum as required under the Educate America Act of 1994.

MSU English professor Richard Terrill published "The Cross and the Red Star: John Foster Travels to the Eighth Route Army." The subject of the book, John Foster, is a former English professor at MSU.

The Society of Manufacturing Engineers Education Foundation awarded MSU's Manufacturing Engineering Department a \$38,000 grant. The grant included \$36,800 worth of computer equipment and \$1,200 to support faculty travel to conferences.

Johannes Postma, of MSU's History Department, was awarded a Research Fellowship-in-Residence for the 1995-1996 academic year with the Netherlands Institute for Advanced Studies, known as the Royal Netherlands Academy. Postma plans to publish a book on the economic history of Surinam (the former Dutch Guiana) and its impact on the Dutch and New England economies before the American Revolution.

The MSU Talent Search program received a \$195,000 grant from the U.S. Department of Education. Talent Search serves as a planning and resource center for individuals interested in continuing their education but who may require assistance in determining the appropriate program of study.

January 1995

Brian Fink, of MSU's Art Department, was awarded a \$6,000 grant from the Minnesota State Arts Board for his work in the two and three dimensional visual arts category. He was one of 15 artists to be recognized by the Arts Board.

MSU art professor Jim Tanner exhibited ceramic sculpture, mixed media constructions, and bronze reliefs at the Minneapolis Institute of Arts from February through April.

Maverick Hall, Mankato State's residence hall for freshmen, was dedicated this month. Maverick Hall is a living and learning situation intended to help freshman succeed during their critical first year of school.

MSU received a lead annuity trust from Mankato resident Leone Salfer to establish an endowment which will provide scholarships in electrical engineering and electronic engineering technology. When completed, the lead trust will provide a six-figure endowment for MSU.

February 1995

The Microsoft Corporation visited Mankato State to recruit computer science and math students. MSU has provided a steady stream of graduates to Microsoft the past few years.

March 1995

MSU Dental Hygiene Department received a \$2,649 grant from the Grotto Foundation in St. Paul. The grant provided daily food and housing allowances for senior dental hygiene students during a one-week spring externship on American Indian reservations.

Two MSU English professors each received a \$3,000 grant through the National Endowment for the Humanities. Dr. Mary Susan Johnson was recognized for her study of the nature of the Italian Baroque religious experience. Dr. Don Larsson was recognized for his study of film by Japanese "New Wave" directors of the 1960s and the Chinese "Fifth Generation" directors of the 1980s.

Two MSU students participated in a study of ethanol fuel efficiency and emissions in a statewide program sponsored by the Minnesota Department of Public Service.

April 1995

A dedication ceremony for MSU's new Trafton Science Center addition for Engineering and Technology was held April 12.

MSU's Computer and Information Sciences Department was awarded a \$172,000 matching fund grant from the National Science Foundation to construct a client/server laboratory.

The MSU Children's House received a \$25,000 Centennial Community Project Grant from the Piper Jaffray Companies Foundation to fund a joint community project. The grant was used to fund a community parent institute called "Partners in the Village."

May 1995

Mankato State and South Central Technical College (SCTC) signed an articulation agreement to allow an easier transition for students in SCTC's nursing program to the bachelor's degree program in nursing at MSU.

Dr. Cheryl Samuels, former acting vice president of academic affairs at the University of Maryland-Baltimore, was named dean of the MSU College of Allied Health and Nursing.

Dr. Susan Coultrap-McQuin, former professor of women's studies at the University of Minnesota-Duluth, was named dean of the MSU College of Social and Behavioral Sciences.

The MSU Psychology Department received a \$24,809 National Science Foundation grant to develop and equip a microcomputer-based Perception Teaching Laboratory.

Dr. Steve Mercurio, professor of biology, was named one of 12 national fellows for the 1995 American Association for the Advancement of Science/EPA Environmental Science and Engineering Fellowship Program.

June 1995

The MSU Urban and Regional Studies Institute was awarded a \$111,600 Community Development Work Study Grant from the U.S. Department of Housing and Urban Development. The grant was used to provide support for tuition, books, professional association dues and work experience stipends for four students in MSU's graduate program.

MSU and Clear With Computers announced the establishment of a joint project involving MSU students working on testing and developing new software products for CWC.

Students from Mankato State and Winona State were gearing up for the summer's Sunrayce '95, a cross-country solar car race from Indianapolis, Ind. to Golden, Colo.

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, 1995

	Current Funds		
	Unrestricted		
	Educational and General	Auxiliary Enterprises	Restricted
Assets			
Cash and Investments	145,454	2,141,591	565,262
Unexpended State Appropriations	13,546,022	0	0
Receivables	629,026	662,891	850,231
Accrued Investment Income	0	30,849	932
Loans Receivable	0	0	0
Property and Equipment	0	0	0
Accumulated Depreciation	0	0	0
Due From Other Funds	49,362	0	0
Inventory	0	250,310	0
Other	15,457	0	386,335
<i>Total Assets</i>	14,385,321	3,085,641	1,802,760
Liabilities			
Accounts Payable	687,420	199,047	544,076
Accrued Salaries and Wages	5,733,907	133,007	149,479
Accrued Compensated Absences	7,286,398	198,021	0
Accrued Workers' Compensation	1,684,232	0	0
Funds Held in Trust	151,826	0	0
Deferred Revenue	1,115,211	519,840	0
Due To Other Funds	0	63,882	0
Long-Term Debt	0	0	0
Other Accrued Liabilities	0	15,423	515,945
<i>Total Liabilities</i>	16,658,994	1,129,220	1,209,500
Fund Balances (Deficit)			
Unrestricted:			
Undesignated	6,696,957	1,956,421	0
Designated	0	0	0
Unfunded Liabilities	(8,970,630)	0	0
Restricted	0	0	593,260
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>	(2,273,673)	1,956,421	593,260
<i>Total Liabilities and Fund Balances (Deficit)</i>	14,385,321	3,085,641	1,802,760

Loan Funds	Endowment and Similar Funds	Plant Funds	Totals
472,697	1,229,741	0	4,554,745
0	0	4,388,684	17,934,706
93,229	0	0	2,235,377
0	0	0	31,781
6,085,569	0	0	6,085,569
0	0	134,715,424	134,715,424
0	0	(64,778,654)	(64,778,654)
14,520	0	0	63,882
0	0	0	250,310
0	0	0	401,792
<u>6,666,015</u>	<u>1,229,741</u>	<u>74,325,454</u>	<u>101,494,932</u>
1,341	0	353,365	1,785,249
0	0	0	6,016,393
0	0	0	7,484,419
0	0	0	1,684,232
0	0	0	151,826
0	0	0	1,635,051
1,915	0	0	65,797
0	0	2,551,603	2,551,603
0	0	0	531,368
<u>3,256</u>	<u>0</u>	<u>2,904,968</u>	<u>21,905,938</u>
0	0	0	8,653,378
0	0	0	0
0	0	0	(8,970,630)
6,662,759	1,229,741	0	8,485,760
0	0	3,798,579	3,798,579
0	0	236,740	236,740
0	0	67,385,167	67,385,167
<u>6,662,759</u>	<u>1,229,741</u>	<u>71,420,486</u>	<u>79,588,994</u>
<u>6,666,015</u>	<u>1,229,741</u>	<u>74,325,454</u>	<u>101,494,932</u>

Statement of Changes in Fund Balance

For the Year Ended June 30, 1995

	Current Funds		
	Unrestricted		
	Educational and General	Auxiliary Enterprises	Restricted
Revenue and Other Additions			
State Appropriations	42,941,954	0	0
Tuition and Fees	26,821,931	3,690,764	0
Federal Grants and Contracts	0	0	7,286,155
State Grants and Contracts	0	0	4,696,086
Private Grants and Contracts	0	0	2,137,504
Sales and Services	3,701,593	13,164,160	0
Commissions	0	1,054,259	0
Investment Income	0	322,413	9,459
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>73,465,478</u>	<u>18,231,596</u>	<u>14,129,204</u>
Expenditures and Other Deductions			
Operations	63,877,903	15,723,204	13,815,083
Expended for Plant Facilities	5,841,228	175,131	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>69,719,131</u>	<u>15,898,335</u>	<u>13,815,083</u>
Transfers Among Entities	0	(2,079,742)	0
Transfers Among Funds			
Mandatory			
Principal and Interest	(846,359)	0	0
Nonmandatory	0	0	0
<i>Total Transfers</i>	<u>(846,359)</u>	<u>(2,079,742)</u>	<u>0</u>
Net Increase (Decrease) in Fund Balances	2,899,988	253,519	314,121
<i>Fund Balances (Deficit), Beginning of Year</i>	<u>(5,173,661)</u>	<u>1,702,902</u>	<u>279,139</u>
<i>Fund Balances (Deficit), End of Year</i>	<u><u>(2,273,673)</u></u>	<u><u>1,956,421</u></u>	<u><u>593,260</u></u>

Loan Funds	Endowment and Similar Funds	Plant Funds	Totals
0	0	4,232,007	47,173,961
0	0	0	30,512,695
(4,596)	0	0	7,281,559
0	0	0	4,696,086
0	0	0	2,137,504
0	0	0	16,865,753
0	0	0	1,054,259
13,718	0	0	345,590
207,949	0	0	207,949
<u>0</u>	<u>0</u>	<u>4,125,948</u>	<u>4,125,948</u>
<u>217,071</u>	<u>0</u>	<u>8,357,955</u>	<u>114,401,304</u>
189,924	0	0	93,606,114
0	0	0	6,016,359
0	0	0	0
0	0	190,379	190,379
0	0	6,467,553	6,467,553
0	0	4,372,104	4,372,104
<u>189,924</u>	<u>0</u>	<u>11,030,036</u>	<u>110,652,509</u>
0	0	1,277,537	(802,205)
0	0	846,359	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>0</u>	<u>0</u>	<u>2,123,896</u>	<u>(802,205)</u>
27,147	0	(548,185)	2,946,590
<u>6,635,612</u>	<u>1,229,741</u>	<u>71,968,671</u>	<u>76,642,404</u>
<u>6,662,759</u>	<u>1,229,741</u>	<u>71,420,486</u>	<u>79,588,994</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

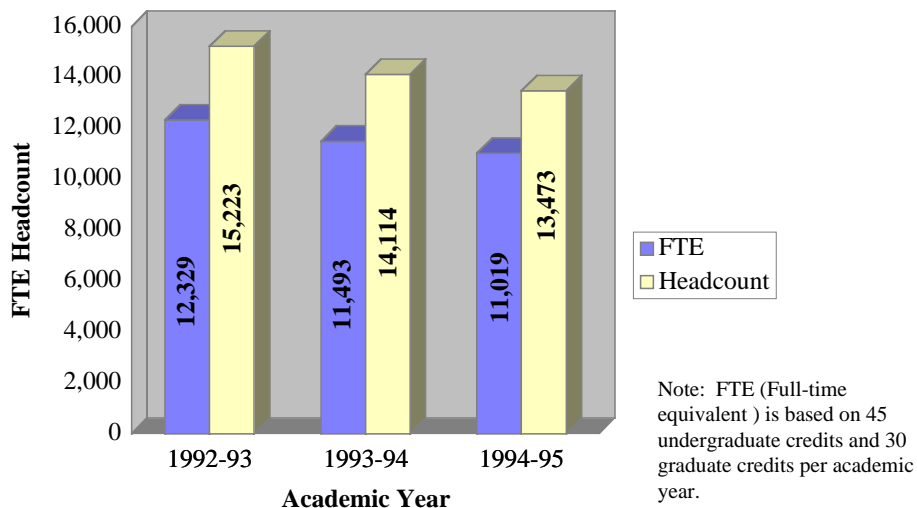
For the Fiscal Year Ended June 30, 1995

Graph I

Annualized Distribution of FTE by College

College / School	1992-93	1993-94	1994-95	1994-95
Arts and Humanities	2,249	2,118	2,029	18.42%
Business	2,108	1,740	1,412	12.81%
Education	1,351	1,428	1,499	13.60%
Allied Health and Nursing	1,185	1,166	1,422	12.90%
Science, Engineering, and Technology	2,553	2,414	2,038	18.50%
Social and Behavioral Sciences	2,884	2,614	2,612	23.70%
First Year Experience	0	11	7	0.06%
<i>Total</i>	12,329	11,493	11,019	100.00%

Annualized On/Off FTE Campus Enrollment			
	1992-93	1993-94	1994-95
On Campus			
Undergraduate	10,797	10,057	9,590
Graduate	924	921	991
<i>Total</i>	11,721	10,978	10,580
Off Campus			
Undergraduate	335	261	195
Graduate	273	254	244
<i>Total</i>	608	515	439
<i>Total Enrollment</i>	12,329	11,493	11,019

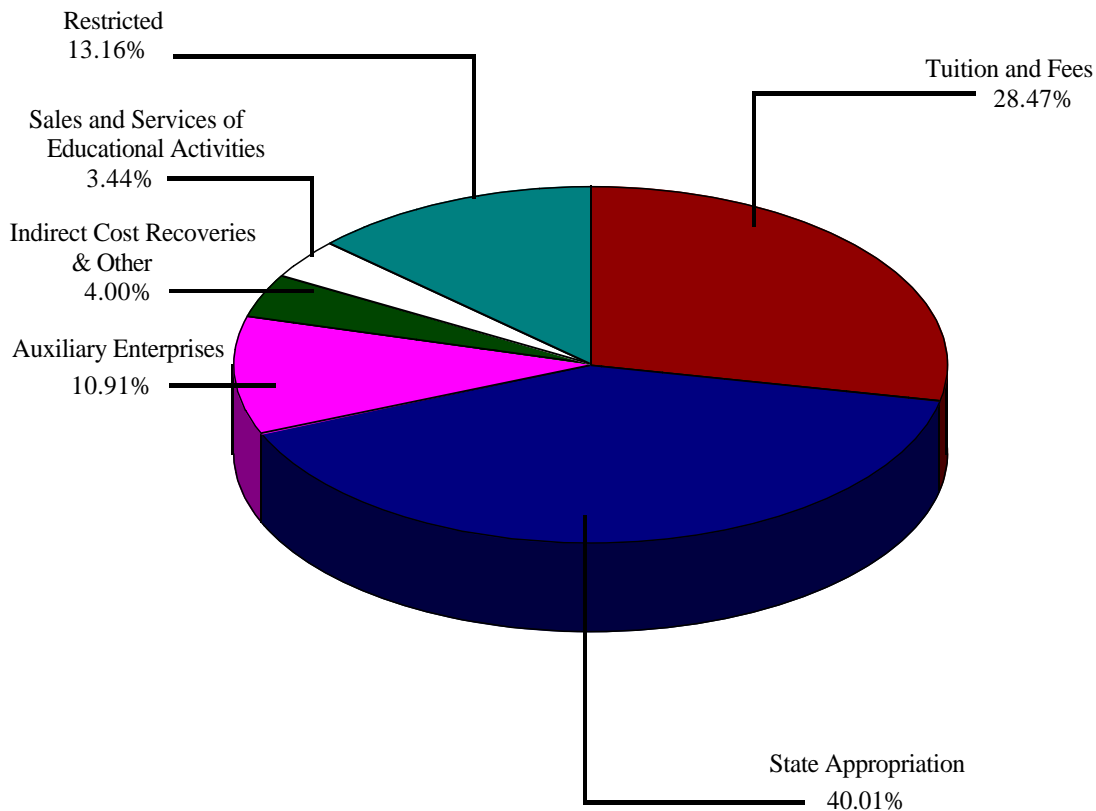


Current Funds Receipts

For the Fiscal Year Ended June 30, 1995

Graph II

■	Tuition and Fees	\$30,551,088	28.47%
■	State Appropriation	42,941,953	40.01%
■	Auxiliary Enterprises	11,710,705	10.91%
■	Indirect Cost Recoveries & Other	4,294,040	4.00%
■	Sales and Services of Educational Activities	3,693,448	3.44%
■	Restricted	14,127,954	13.16%
		<u>\$107,319,189</u>	<u>100.00%</u>

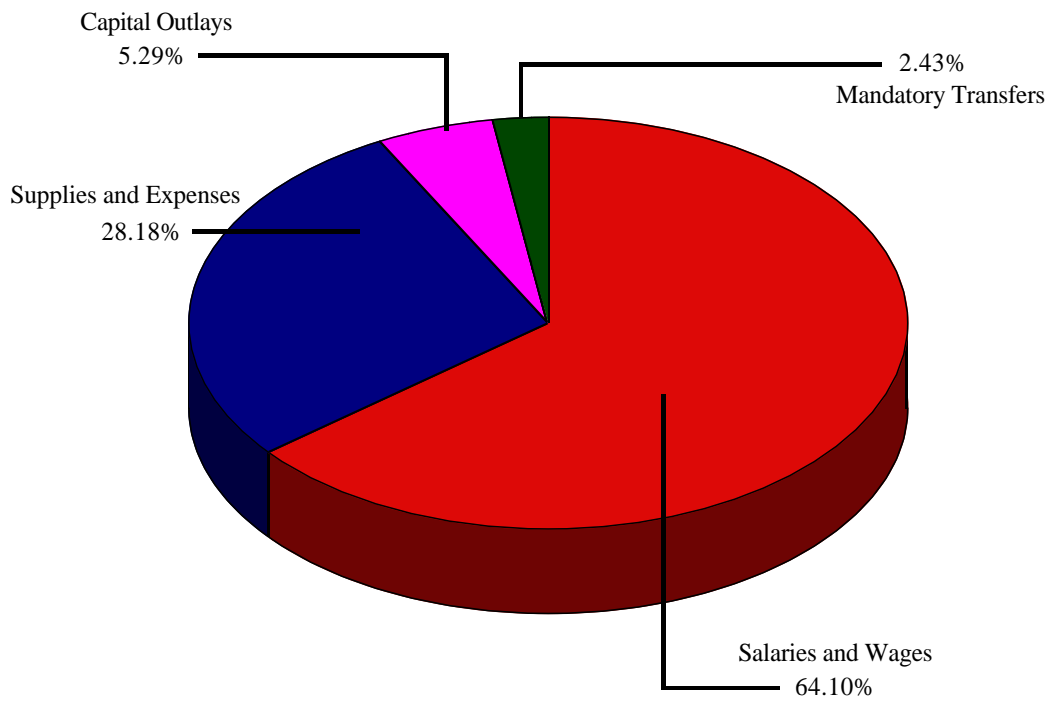


Current Funds Expenditures by Object

For the Fiscal Year Ended June 30, 1995

Graph III

■ Salaries and Wages	\$66,128,913	64.10%
■ Supplies and Expenses	29,067,629	28.18%
■ Capital Outlays	5,455,925	5.29%
■ Mandatory Transfers	2,510,216	2.43%
	<u>\$103,162,683</u>	<u>100.00%</u>

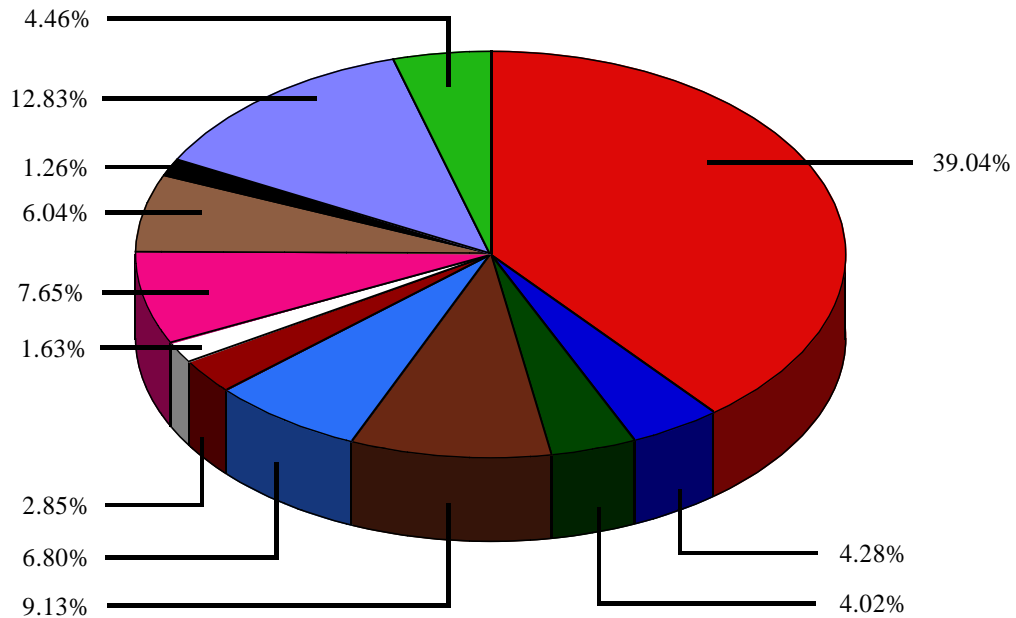


Current Funds Expenditures by Function

For the Fiscal Year Ended June 30, 1995

Graph IV

■ Instruction	\$40,277,378	39.04%
■ Libraries and Instructional Resources	4,413,921	4.28%
■ Instructional Administration and Support	4,149,852	4.02%
■ Financial Aids and Scholarships	9,421,160	9.13%
■ Student Support Services	7,012,518	6.80%
■ Intercollegiate Athletics and Fundraiser	2,940,883	2.85%
■ Executive Management	1,685,425	1.63%
■ Institutional Support Services	7,892,662	7.65%
■ Physical Plant Operations	6,234,672	6.04%
■ Work Study	1,299,552	1.26%
■ Auxiliary Enterprises	13,233,852	12.83%
■ Public Service, Indiv / Project Research and Computer Services	4,600,808	4.46%
	\$103,162,683	100.00%



Investment Inventory

June 30, 1995

Owner	Investment Type	Investment Number
<u>Current Unrestricted Funds</u>		
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	Treasury Note	912827R20
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	F.N.M.A.	312910YQ9
Activity, Auxiliary, & Agency Accounts	F.N.M.A.	332083529
Activity, Auxiliary, & Agency Accounts	Common Fund Short Term	990-2350
Activity, Auxiliary, & Agency Accounts	Savings	1661775
Activity, Auxiliary, & Agency Accounts	Savings	9111-7

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	Common Fund Short Term	990-2350
Wheeler / Cooper	Common Fund Short Term	990-2350
Ruth Coffin	Common Fund Short Term	990-2350
William Burkhart	Common Fund Short Term	990-2350
Helen Hielscher	Common Fund Short Term	990-2350
Pavlov Endowment	Common Fund Short Term	990-2350
Steffens Trust	Common Fund Short Term	990-2350

Total Other Endowment Investments

Total Investments

Schedule A-1

Purchase Date	Maturity Date	Location	Yield	Carrying Value
11/26/86	3/15/14	Suncoast Savings, Hollywood, FL	7.10%	15,796
11/24/86	10/15/01	Mellon Mortgage, Houston, TX	8.54%	130,147
11/24/86	12/20/98	Chemical Bank, New York, NY	8.53%	31,795
12/23/85	5/15/01	Norwest Bank, Minneapolis, MN	10.16%	157,659
9/10/90	11/15/95	Norwest Bank, Minneapolis, MN	8.44%	144
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.51%	57,215
9/15/94	11/15/01	Norwest Bank, Minneapolis, MN	6.87%	200,056
6/26/92	5/25/19	Norwest Bank, Minneapolis, MN	7.63%	248,875
9/3/92	5/25/19	Norwest Bank, Minneapolis, MN	6.96%	509,310
11/5/92	11/25/16	Norwest Bank, Minneapolis, MN	6.50%	150,000
9/16/94	11/25/16	Norwest Bank, Minneapolis, MN	7.64%	128,484
11/1/94	10/20/04	Dean Witter, Inc. Bloomington, MN	8.39%	100,000
11/30/89	N/A	Corestates Bank, Philadelphia, PA	6.31%	1,040,868
2/26/92	N/A	Norwest Bank, Mankato, MN	4.60%	10,834
6/30/94	N/A	MSUSA Federal Credit Union	3.51%	100,874
				<u>2,882,056</u>
9/10/90	11/15/95	Norwest Bank, Minneapolis, MN	8.44%	500,000
11/30/89	11/15/01	Norwest Bank, Minneapolis, MN	7.51%	300,000
11/5/92	11/25/16	Norwest Bank, Minneapolis, MN	6.50%	150,000
				<u>950,000</u>
12/23/85	5/15/01	Norwest Bank, Minneapolis, MN	10.16%	55,900
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.51%	67,466
12/23/85	5/15/01	Norwest Bank, Minneapolis, MN	10.16%	47,410
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.51%	25,000
5/4/92	11/15/01	Norwest Bank, Minneapolis, MN	7.52%	50,000
1/26/95	N/A	Corestates Bank, Philadelphia, PA	6.31%	1,000
1/26/95	N/A	Corestates Bank, Philadelphia, PA	6.31%	3,965
1/26/95	N/A	Corestates Bank, Philadelphia, PA	6.31%	2,000
1/26/95	N/A	Corestates Bank, Philadelphia, PA	6.31%	5,000
1/26/95	N/A	Corestates Bank, Philadelphia, PA	6.31%	2,000
1/26/95	N/A	Corestates Bank, Philadelphia, PA	6.31%	15,000
1/26/95	N/A	Corestates Bank, Philadelphia, PA	6.31%	5,000
				<u>279,741</u>
				<u>4,111,797</u>

Schedule of Investment Income

For the Fiscal Year Ended June 30, 1995

Investment	Investment Number	Purchase Date	Maturity / Sale Date
<u>Current Unrestricted Funds</u>			
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	912827R20		
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
F.H.L.M.C.	312910YQ9	9/16/94	7/15/05
F.H.L.M.C.	313400V26	11/2/94	10/20/04
Common Fund Short Term	990-2350	N/A	N/A
Savings	1661775	N/A	N/A
Savings	9-117	N/A	N/A
Checking	624980	N/A	N/A
<i>Total Current Unrestricted Funds Investment Income</i>			
<u>Endowment and Quasi-Endowment Funds</u>			
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>			

Average Earnings Rate	Average Principal Invested	Interest Received	Interest Earned
8.52%	161,800	12,297	12,134
8.52%	50,999	3,435	3,343
1.18%	19,260	1,128	1,161
9.89%	164,692	16,148	16,126
8.43%	610	30	27
6.87%	200,060	6,299	10,891
7.52%	57,135	4,297	4,297
7.65%	248,510	19,000	19,000
6.92%	512,328	35,431	35,431
6.50%	150,000	9,750	9,750
7.63%	128,615	6,935	7,752
8.39%	100,000	3,911	5,542
4.28%	Varying	43,699	47,489
4.60%	Varying	20,838	20,838
3.42%	100,000	3,432	3,432
Varying	Varying	<u>70,069</u>	<u>70,069</u>
		<u>256,698</u>	<u>267,283</u>
8.43%	500,000	42,183	42,186
7.52%	300,000	22,546	22,545
6.50%	150,000	9,750	9,750
		<u>74,478</u>	<u>74,481</u>
9.89%	55,900	5,610	5,622
7.52%	67,466	5,070	5,070
		<u>10,680</u>	<u>10,692</u>
9.89%	47,410	4,758	4,768
		<u>4,758</u>	<u>4,768</u>

Schedule of Investment Income

For the Fiscal Year Ended June 30, 1995

(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
Savings	1661775	1/24/95	2/1/95
Common Fund Short Term	990-2350	2/2/95	6/30/95
Ruth Coffin			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Savings	1661775	1/24/95	2/1/95
Common Fund Short Term	990-2350	2/2/95	6/30/95
Helen Hielscher			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Savings	1661775	1/24/95	2/1/95
Common Fund Short Term	990-2350	2/2/95	6/30/95
Wheeler / Cooper			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Savings	1661775	1/24/95	2/1/95
Common Fund Short Term	990-2350	2/2/95	6/30/95
Stephen Somsen			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Savings	1661775	1/24/95	2/1/95
Common Fund Short Term	990-2350	2/2/95	6/30/95
Pavlov Endowment			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Savings	1661775	1/24/95	2/1/95
Common Fund Short Term	990-2350	2/2/95	6/30/95
Steffens Trust			
Certificate of Deposit (37 Month)	2317042625	12/18/91	1/18/95
Savings	1661775	1/24/95	2/1/95
Common Fund Short Term	990-2350	2/2/95	6/30/95

Total Other Endowments Investment Income

Total Endowment and Quasi-Endowment Investment Income

Total Investment Income

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	255	177
4.60%	5,000	5	5
6.12%	5,000	105	128
6.25%	2,000	102	71
4.60%	2,000	2	2
6.12%	2,000	42	51
6.25%	2,000	102	71
4.60%	2,000	2	2
6.12%	2,000	42	51
6.25%	3,965	202	141
4.60%	3,965	4	4
6.12%	3,965	83	102
6.25%	1,000	51	35
4.60%	1,000	1	1
6.12%	1,000	21	26
6.25%	15,000	766	532
4.60%	15,000	15	15
6.12%	15,000	315	385
6.25%	5,000	255	177
4.60%	5,000	5	5
6.12%	5,000	105	128
		<u>8,119</u>	<u>7,747</u>
		<u>98,035</u>	<u>97,687</u>
		<u><u>354,733</u></u>	<u><u>364,970</u></u>

Schedule of Operating Receipts of Current Funds

For the Fiscal Year Ended June 30, 1995

Unrestricted Receipts

Page 1 of 3

Tuition and Fees

Tuition - Regular Year	23,996,905
Tuition - Summer Session	2,374,530
Drop / Add Fees	52,725
Special Tests Fees	4,570
Late Registration Fees	73,605
Placement / Credential Fees	43,952
Admission Fees	125,525
Library Fines	40,526
Transcript / Diploma Fees	46,570
Student Activity Fees	3,383,762
Computer Fees - Students	408,419
<i>Total Tuition and Fees</i>	30,551,088.33

State Appropriation

Regular and Special Allocations	42,941,953
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Sales and Services of Auxiliary Enterprises

Residence Halls	7,637,042
Student Union	566,816
Bookstore Administration	524,979
Health Services	194,484
Microcomputer Store	2,008,557
Parking Operations	732,957
Fitness and Wellness Center	19,493
Alumni Affairs Events / Activities	23,633
CSU Popcorn Machine	2,743
<i>Total Sales and Services of Auxiliary Enterprises</i>	11,710,705

Other Sources

Travel Rebate Program	5,477
State Vehicle Services	79,423
Postal Services	85,299
Computer Services	2,439
Supply Room Services	170,603
Campus Printing and Photocopying Services	575,296
Library Automation	2,181,429
Interpreter Services	5,833
MSUS Network	70,191
Sale of State Property	74,248
Department / Prior Year Refunds	85,195
Salary and Fringe Reimbursements	17,242
Space and Equipment Rentals	10,663
KMSU Radio Contracts and Events	25,979
MSUSA Federal Credit Union	10,000

Other Sources (continued)

EFT Loan Funds Interest Earnings	30,458
Debit Card System	65,393
Vending Machine Commissions	55,862
University Operations Misc Earnings	190,510
Student Activity Interest and Administration	50,816
Urban Studies Interest	17,643
College of Business Special Projects	5,001
Licensing Royalties	12,076
MHECB Administration	37,643
Miscellaneous Earnings	22,980
Miscellaneous Unrestricted Scholarship Receipts	60,230
<i>Total Other Sources</i>	<u>3,947,928</u>

Indirect Cost Recoveries

Student Aid and Sponsored Program Administrative Costs	<u>346,112</u>
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Sales and Services of Educational Activities

MN Riverland Technical College Cooperative	43,125
South Central Technical College Co-Op Program	60,276
Faribault Technical College Co-Op	301
Elderhostel	7,854
Children's House	306,391
Upward Bound	5,492
Nursing Activities	7,850
Science, Engineering, and Technology Activities	33,030
Construction Management Activities	152
Residence Hall Association	21,808
Band Camp Lake Washington	29,941
Library Services	1,449
Student Activity Programs	79,990
Athletic Camps, Clinics, and Fundraisers	909,696
Intercollegiate Athletics-Activity	203,301
Music Programs	38,254
Communication Media	176,150
Intramural Activities	21,831
University Field Trips	23,665
Theatre Activities	240,622
Career Development and Placement Programs	11,447
Dental Hygiene	83,932
Conferences	53,597
Workshops / Seminars / Special Programs	20,908
Activity Week / Career Days	11,428
Elementary / Secondary School Activities	47,871
Educational Supplies and Lab Fees	75,527
Aviation Program	752,577
Taiwan Study Programs	15,261
Education Field Studies Research	4,493
Speech and Hearing Clinic	9,539
Veterans Service Representative and Counseling Fees	3,237
Bookstore Service Center	3,206
Experiential Education Ropes Course	13,962
Regional Assistance	7,833

Schedule of Operating Receipts of Current Funds

For the Fiscal Year Ended June 30, 1995
(continued)

Page 3 of 3

Sales and Services of Educational Activities (continued)

Mexico Program	102,984
Summer Study in France	40,220
England-Hardy Study Tour	1,438
Brussels Program	14,897
Cultural Diversity Program Activities	29,186
Orientation Activities	150,437
Graduate Alternate Plan	14,348
Miscellaneous Activities	13,943
<i>Total Sales and Services of Educational Activities</i>	<u>3,693,448</u>

Total Unrestricted Receipts 93,191,235

Restricted Receipts

Federal Grants and Contracts

Work Study Program	605,808
Pell Grants	4,418,947
Federal Instruction & Research Grants	1,634,202
Supplemental Education Opportunity Grant	413,486
National Science Scholars Program	1,377
<i>Total Federal Grants and Contracts</i>	<u>7,073,820</u>

State Grants and Contracts

Federal Work Study State Matching Funds	181,816
Supplemental Education Opportunity Grant State Matching Funds	135,688
State Work Study Program	560,427
State Grants and Scholarships	4,053,627
<i>Total State Grants and Contracts</i>	<u>4,931,559</u>

Private Gifts, Grants and Contracts

Private Grants	1,610,420
Private Scholarships	512,156
<i>Total Private Gifts, Grants and Contracts</i>	<u>2,122,576</u>

Total Restricted Receipts 14,127,954

Total Receipts of Current Funds 107,319,189

Schedule of Operating Expenditures and Mandatory Transfers of Current Funds

For the Fiscal Year Ended June 30, 1995

	Salaries and Wages
Educational and General	
General Academic Instruction	
College of Arts and Humanities	5,842,446
College of Business	5,363,862
College of Education	4,706,827
College of Allied Health and Nursing	4,536,296
College of Science, Engineering and Technology	7,490,340
College of Social and Behavioral Sciences	5,346,080
Other Instruction	563,776
<i>Total General Academic Instruction</i>	<u>33,849,627</u>
Summer Session	1,777,281
Extension Instruction	710,098
<i>Total Instruction</i>	<u>36,337,006</u>
Individual or Project Research	671,307
Public Service / Community Service	822,850
Libraries and Instructional Resources	2,907,154
Computer Services - Academic Support	830,799
Instructional Administration and Support	3,105,603
Financial Aids and Scholarships	0
Student Support Services	4,415,137
Intercollegiate Athletics and Fundraisers	1,383,596
Executive Management	1,491,186
Institutional Support Services	5,677,402
Physical Plant Operations	3,185,728
State University Board Cost Distribution	0
Federal Work Study Student Salaries	739,125
State Work Study Student Salaries	560,427
<i>Total</i>	<u>25,790,314</u>
<i>Total Educational and General</i>	<u>62,127,320</u>
Auxiliary Enterprises	
Residence Halls	2,338,043
Student Union	700,113
Health Service	534,715
Computer Store	75,212
Bookstore Administration	2,820
Parking Operations	341,803
Other Auxiliary Enterprises	8,888
<i>Total Auxiliary Enterprises</i>	<u>4,001,593</u>
<i>Total Expenditures and Mandatory Transfers</i>	<u><u>66,128,913</u></u>

Supplies and Expenses	Capital Outlays	Mandatory Transfers	Total
425,677	57,512	0	6,325,635
223,654	15,898	0	5,603,414
621,083	81,105	0	5,409,016
198,578	28,182	0	4,763,056
893,922	460,808	0	8,845,070
330,180	67,425	0	5,743,685
6,061	0	0	569,837
<u>2,699,156</u>	<u>710,930</u>	<u>0</u>	<u>37,259,712</u>
83,597	255,265	0	2,116,143
191,425	0	0	901,523
<u>2,974,178</u>	<u>966,194</u>	<u>0</u>	<u>40,277,378</u>
302,986	45,211	0	1,019,504
382,881	45,345	0	1,251,077
556,789	949,978	0	4,413,921
125,056	324,693	0	1,280,548
743,261	300,989	0	4,149,852
9,421,160	0	0	9,421,160
2,490,305	107,076	0	7,012,518
1,546,285	11,003	0	2,940,883
179,627	14,612	0	1,685,425
1,712,505	502,755	0	7,892,662
2,836,125	212,818	0	6,234,672
114,950	934,729	0	1,049,679
0	0	0	739,125
0	0	0	560,427
<u>20,411,930</u>	<u>3,449,208</u>	<u>0</u>	<u>49,651,453</u>
<u>23,386,108</u>	<u>4,415,403</u>	<u>0</u>	<u>89,928,831</u>
3,445,320	41,601	1,684,662	7,509,625
334,748	13,256	825,554	1,873,670
203,131	18,933	0	756,778
1,210,350	922,290	0	2,207,852
174,107	0	0	176,927
290,559	39,893	0	672,255
23,306	4,550	0	36,745
<u>5,681,521</u>	<u>1,040,522</u>	<u>2,510,216</u>	<u>13,233,852</u>
<u>29,067,629</u>	<u>5,455,925</u>	<u>2,510,216</u>	<u>103,162,683</u>

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Instruction - Arts and Humanities				
Unrestricted				
M & E Allocation				
Art	844,372	38,366	24,950	907,688
Good Thunder Visiting Writer		4,090		4,090
English	1,480,706	63,295		1,544,000
SRC Open Studies	609	457		1,066
Modern Languages	668,097	33,767		701,864
Arts and Humanities Study Abroad		630		630
History	632,880	26,084	1,250	660,214
Mass Communications	253,879	10,150	749	264,778
Religious Studies		587		587
Dean Arts and Humanities Program Cost		12,235	28,494	40,729
Music	845,288	38,058		883,345
Philosophy	310,543	8,609		319,152
Speech Communications	400,177	31,893		432,070
Theatre Arts	392,191	46,579	2,069	440,840
Humanities	168	834		1,003
Scandinavian Studies		475		475
Honors	100	627		727
Japanese Instruction	5,280	1,858		7,138
Lion and Unicorn Journal	5,952	824		6,776
M & E Self-Sustaining				
Summer Education / Enrichment Institute	2,205	6,648		8,854
Self Support Activity Accounts				
Mexico Program		99,613		99,613
<i>Total Unrestricted</i>	5,842,446	425,677	57,512	6,325,635
Total Instruction - Arts and Humanities	5,842,446	425,677	57,512	6,325,635
 Instruction - Business				
Unrestricted				
M & E Allocation				
International Business Service		0		0
Marketing and International Business	628,391	20,265		648,656
Accounting	1,190,579	35,773		1,226,352
Finance / Insurance / Real Estate	788,172	26,043	598	814,814
Dean Business Program Costs	83,844	50,931	10,416	145,191
Economics	973,885	29,964		1,003,849
Management	1,314,318	34,267		1,348,585
General Business	383,792	12,932		396,724
M & E Self-Sustaining				
Bureau Of Business & Economic Research		53	4,884	4,937
Marketing Professional Activity	675	38		713

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
<i>Total Unrestricted</i>	<u>5,363,656</u>	<u>210,266</u>	<u>15,898</u>	<u>5,589,820</u>
Restricted				
Federal Instruction & Research Grants				
Small Business Institute		637		637
Slovakic-University Development Program		4,924		4,924
Private Instruction & Research Grants				
Center For Economic Education	206	7,712		7,918
Ferd Buscher Memorial Fellowship		115		115
<i>Total Restricted</i>	<u>206</u>	<u>13,388</u>		<u>13,594</u>
Total Instruction - Business	<u>5,363,862</u>	<u>223,654</u>	<u>15,898</u>	<u>5,603,414</u>
Summer Session Instruction				
Unrestricted				
M & E Allocation				
Arts and Humanities - Summer	219,956	3,040	38,018	261,013
Business - Summer	352,596			352,596
Education - Summer	413,619	36,917	127,602	578,139
Extended Campus - Summer	51,320	19,147	8,082	78,549
Allied Health and Nursing - Summer	161,238	6,883	39,027	207,148
CSET - Summer	245,371	8,434	26,943	280,748
Nursing - Summer	2,364	15		2,379
Physics, Engineering and Technology - Summer	64,139	0		64,139
Social and Behavioral Science - Summer	239,104	9,161	15,592	263,857
Academic Affairs - Summer	27,575			27,575
<i>Total Unrestricted</i>	<u>1,777,281</u>	<u>83,597</u>	<u>255,265</u>	<u>2,116,143</u>
Total Summer Session Instruction	<u>1,777,281</u>	<u>83,597</u>	<u>255,265</u>	<u>2,116,143</u>
Extension Instruction				
Unrestricted				
M & E Allocation				
Community Programs - Extension	550,547	61,336		611,883
Twin Cities Classroom Sites		80,486		80,486
Prairie Lakes Extended Campus Program	37,129	11,786		48,915
Mn Riverland Technical College Co-Op	13,062	3,550		16,612
M & E Self-Sustaining				
Taiwan Study Program		33,158		33,158
Taiwan Study Program - TESL	12,463	40		12,503
Mn Riverland Technical College Co-Op	41,585	427		42,012
Self Support Activity Accounts				
MTI Co-Op Program	55,311			55,311
Faribault Technical College Co-Op		642		642
<i>Total Unrestricted</i>	<u>710,098</u>	<u>191,425</u>		<u>901,523</u>

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Total Extension Instruction	710,098	191,425		901,523
Instruction - Science, Engineering and Tech				
Unrestricted				
High Technology - Engineering Allocation				
High Technology / Engineering	124,298	217,200	293,997	635,496
M & E Allocation				
Biology	1,569,575	154,049	47,311	1,770,935
Chemistry and Geology	776,571	53,111	23,976	853,657
Dean - SET Program Costs	5,227	7,857		13,084
Mathematics Talented Youth		217		217
Mathematics and Statistics	1,338,748	60,991	2,443	1,402,182
Physics	501,392	27,333	6,295	535,020
Computer & Information Sciences	1,125,151	45,353	13,995	1,184,499
Science Shop / Radiation Facility		7,590		7,590
Water Resources Center	11,875	8,008	1,841	21,724
Parallel Processing Cash Match		11,521	42,227	53,748
Mechanical Engineering	404,478	13,053		417,532
Auto & Manufacturing Engineering Technology	397,019	19,286		416,305
Electrical Engineering / Electrical Technology	787,400	31,686	20,073	839,158
Medical Technology	344	2,361		2,705
Information Sciences - University Match	252			252
Cash Match Applied Ecology	7,012	451		7,462
M & E Self-Sustaining				
P-E-T Applied Research		1,830		1,830
Medical Tech Intern		24,616		24,616
Biology Publications		984		984
Total Unrestricted	7,049,341	687,497	452,157	8,188,995
Restricted				
Federal Instruction & Research Grants				
Applied Ecology Teacher Enhancement	28,331	61,460		89,790
General Microbiology Curriculum	14,563	8		14,570
Algebra Summer Institute FY 94	10,435	4,835		15,271
Science Inservice For Teachers FY 94	13,096	9,179		22,276
Grand Portage Science		1,463		1,463
Private Instruction & Research Grants				
Microbiology For High School Teachers		164	983	1,147
IBM Internship Contract	372,760	115,372		488,132
Pacts Project		600		600
Information Services - Program Income		1,895		1,895
A/S 400 Tech Trans & Training		11,184	7,668	18,852
CWC Student Internship	1,814	266		2,080
Total Restricted	440,999	206,424	8,651	656,075

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Total Instruction - Science, Engineering and Tech	7,490,340	893,922	460,808	8,845,070
Instruction - Social and Behavioral Sciences				
Unrestricted				
M & E Allocation				
Weather Data	314	6,050		6,364
Geography	524,013	34,268	5,436	563,717
Dean Social and Behavioral Science Program Costs	1,875	1,245	7,411	10,530
Ethnic Studies	261,441	14,021	1,669	277,131
Political Science and Law Enforcement	883,291	38,517	4,436	926,244
Sociology and Corrections	1,207,777	49,823	5,393	1,262,994
Gerontology / Aging	5,666	3,579		9,246
Urban and Regional Studies Institute	425,571	20,893	6,930	453,394
Anthropology	263,115	9,449	865	273,429
Social Work	357,988	16,158	7,347	381,493
Social Studies	14,147	2,280		16,427
Women's Studies	186,094	14,680	1,760	202,533
Intern Program Social and Behavioral Science		100		100
Psychology	1,061,967	59,416	26,179	1,147,562
Self Support Activity Accounts				
Elderhostel	2,084	6,949		9,034
Total Unrestricted	5,195,343	277,429	67,425	5,540,197
Restricted				
State Grants in Aid				
Multidisciplinary Children Studies	4,879	923		5,802
Community Service Learning	5,045	3,065		8,111
Violence Prevention Curriculum Instruction	12,612	2,461		15,072
Federal Instruction & Research Grants				
Graduate Fellowship Program FY 87	746	421		1,167
Community Development Workstudy Program 2	9,792	4,392		14,184
Graduate Community Development FY 94-96	43,508	13,435		56,943
Graduate Community Development FY 95-97	30,990	18,757		49,747
Private Instruction & Research Grants				
City Of Mankato Interns	20,196	3,268		23,464
Minneapolis Police Cadet Project FY 89-90	502	115		617
Minneapolis Police Cadet Project FY 94		121		121
Student Intern Environmental Serv	15,860	2,598		18,457
Tri-City Economic Development	4,367	806		5,173
Child Welfare Training	2,239	2,391		4,630
Total Restricted	150,736	52,751		203,487
Total Instruction - Social and Behavioral Sciences	5,346,080	330,180	67,425	5,743,685

Instruction - Education

Unrestricted

Schedule of Current Expenditures
 For the Fiscal Year Ended June 30, 1995
 (Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
M & E Allocation				
Trio Dept Cash Match FY 95		2,619		2,619
Student Support Cash Match FY 95	5,753	1,532		7,285
Dean Education Program Costs	326	12,905	10,471	23,702
Freshman Seminar		6		6
Aviation Management	115,129	1,969		117,098
Educational Technology		1		1
Student Teacher Supervision	1,700	69,916	3,206	74,822
Curriculum & Instruction	1,286,400	62,645	3,342	1,352,387
Special Education	391,428	17,695		409,123
Special Education Supplement		3		3
Learning Center	120,692	5,656	1,963	128,311
Technology Education Industrial Arts	16,269	7,450	5,827	29,546
Library Media Education	275,653	14,746		290,400
Pre-Student Teaching		452		452
Business and Technology Education	384,747	17,883		402,630
Experiential Education	133,199	3,011	3,406	139,616
Community Education		3		3
Bureau Of Education Field Studies	35,332	5,124	9,404	49,860
Electronic Learning	61	10,868	5,439	16,367
Educational Leadership	388,586	19,606		408,192
Counseling and Student Personnel	342,375	21,912	3,289	367,576
Education Foundations / Higher Education	482,563	24,464	2,551	509,578
Upward Bound Match FY 96	1,564			1,564
Upward Bound Match FY 96	7,773	1,315		9,089
Talent Search Cash Match FY 95	5,753	696		6,449
Formula Graduate Assistants	63			63
Studies In Education Alternatives	547			547
Clinical Activities For Prof Education	76,595	22,517	3,066	102,177
Self Support Activity Accounts				
Special Education Workshops	1,482	1,942		3,424
World Languages	434			434
<i>Total Unrestricted</i>	<u>4,074,424</u>	<u>326,936</u>	<u>51,962</u>	<u>4,453,322</u>
Restricted				
Federal Instruction & Research Grants				
Upward Bound FY 94	44,541	88,190	16,385	149,116
Traineeships In Vocational Rehab FY 94	114	21,939		22,053
Student Support Services FY 94	23,193	5,679		28,871
Talent Search FY 94	17,027	9,813	6,671	33,511
Educational Talent Search FY 95	114,353	32,159	1,236	147,748
Upward Bound FY 95	106,118	53,987	4,851	164,956
Ex.C.E.L. Student Support FY 95	140,115	26,051		166,167
Traineeships In Voc Rehab FY 95	10,972	42,346		53,318
Private Instruction & Research Grants				
Mentor Graduate Program	9,500	624		10,124
Bloomington School District Interns	137,972	11,209		149,181
Mankato Graduate Intern FY 92	28,500	1,872		30,372
American Indian Future Teachers		277		277

Schedule of Current Expenditures
 For the Fiscal Year Ended June 30, 1995
 (Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
<i>Total Restricted</i>	632,404	294,148	29,143	955,694
Total Instruction - Education	4,706,827	621,083	81,105	5,409,016
Instruction - Allied Health and Nursing				
Unrestricted				
M & E Allocation				
Family Consumer Science	598,668	26,607		625,275
Rehabilitation Counseling	202,975	9,105		212,080
Health Science	599,193	24,686	1,275	625,154
Human Performance	1,049,367	40,131	23,471	1,112,969
Recreation, Park and Leisure Services	279,184	14,613	524	294,321
Military Science	34,160	8,825	2,407	45,392
Chemical Dependency		656		656
Nursing	1,223,309	31,313		1,254,621
Communication Disorders	285,940	17,801		303,741
Dental Education	248,965	20,908	505	270,378
Self Support Activity Accounts				
Recreation / Community Education Workshop		1,759		1,759
<i>Total Unrestricted</i>	<u>4,521,761</u>	<u>196,404</u>	<u>28,182</u>	<u>4,746,347</u>
Restricted				
Federal Instruction & Research Grants				
Continuing Education Income		94		94
Private Instruction & Research Grants				
MACN / Nursing Expansion Program	3,973			3,973
Clinical Experience In Athletic Training	10,562	2,080		12,642
<i>Total Restricted</i>	<u>14,535</u>	<u>2,174</u>		<u>16,710</u>
Total Instruction - Allied Health and Nursing	<u>4,536,296</u>	<u>198,578</u>	<u>28,182</u>	<u>4,763,056</u>
Instruction - General				
Unrestricted				
M & E Allocation				
Unclassified Severance - Instruction	481,891			481,891
IFO Release Time	73,198			73,198
Academic Instructional Support	8,687	6,061		14,748
<i>Total Unrestricted</i>	<u>563,776</u>	<u>6,061</u>		<u>569,837</u>
Total Instruction - General	<u>563,776</u>	<u>6,061</u>		<u>569,837</u>
Individual or Project Research				
Unrestricted				

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
M & E Allocation				
Southern Minnesota Historical Center	23,729	2,556		26,285
AS400 Project Activity	37,357	5,000		42,357
Solar Car		0		0
SUB Faculty Research Grants		7		7
Faculty Research Presentations		863		863
Faculty Research Publications		300		300
Procedure For Phosphorylation	1,809	918		2,726
Effect Of Rept Bouts Of Exerice		50		50
Collaboration / Cooperation / Coordination		14		14
Cloning and Sequencing the Gene		13		13
Diet Habit Body Image and Phys		12		12
Philosophy Of Ed Canon		10		10
Preservice Physical Education		159		159
Identity Presentation Strategies	1,860			1,860
Modulation Of Cytokine Messenger		1,775		1,775
Substitution Of Fe For Cu		285	3,720	4,005
Growing Up In A Teamsters Union		3,539		3,539
Mankato Cross-Cultural Education		1,750		1,750
Running Interior Point Methods		35		35
Ion-Exchange Capacity	3,352	606		3,958
Magnification Of Proces In Narrat		1,751		1,751
Black Image On The White Canvas	590	3,410		3,999
Complexation Of Aqueous Metal Ion		1,220		1,220
Faculty Research Library Research	581	833		1,414
Rural Mn Experience		405		405
Analysis Of Line-Stop Strategy	446	1,160		1,607
Dividend Ommissions, Firm Performance	466	2,090		2,557
Wartime Plan For Unified Banking		1,031		1,031
Midwest States Precipitation	393			393
Assessment Of Training Methods	1,572	942	525	3,039
Study Of Doubly Charged Gas		4,418		4,418
Teacher Attributes and Attitudes	111	3,090		3,200
Story and Autobiography		4,012		4,012
Monitoring Of Cutting Process	1,682	1,011	2,290	4,983
Hmong Migration Settlement		132		132
M & E Self-Sustaining				
Empowered Work Teams		515		515
Acad Affairs Research / Arts and Humanities		1,021		1,021
Acad Affairs Research / Business	581	2,458	1,044	4,083
Acad Affairs Research / Education	2,356	1,054		3,410
Acad Research / Student Affairs Trio Programs		430		430
Acad Affairs Research / Social Sciences	338	5,612		5,951
Acad Affairs Research / Graduate Studies	216	2,202		2,418
Academic Aff Research / Administration	1,342	2,561		3,903
Biofiltration Of Solvent Air		9		9
Pavlovian Conditioning Of Immune Response		4,559		4,559
Vibility Native Aquatic Seed Bank		4,388		4,388
Oxygen Effect On Superconductivity		1,572	2,862	4,434

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Autolysins In Clostridium Perfrin	515	795		1,310
Ethanol Fueled Vehicle Emission	618	1,007	1,274	2,900
Investigation Mechanism Of Action		2,898		2,898
A Study Of Aminopeptidases		3,115		3,115
Volunteer Readability	2,995	1,114		4,109
Painting Faux Finishes		990		990
Rich Get Richer Book Revision		2,976		2,976
Feminist Collaboration		144		144
Photographic Documentation		2,748		2,748
Enhancing The Pedagogy	36	2,467		2,503
Habitual Physical Activity		426	1,990	2,416
12th Century Saxon Bracteates		590		590
Self Support Activity Accounts				
Human Performance Lab		2,244		2,244
Northern Light Solar Race Team		37,522		37,522
Attitude Research		107		107
Faculty Research Lectureship		2,231		2,231
<i>Total Unrestricted</i>	82,944	131,152	13,705	227,801
Restricted				
State Grants in Aid				
Middle Des Moine Clean Water Project	28,328	2,204		30,533
Macro Benthic Algae Study - SWCDS		313		313
German / Jefferson Water Quality	641	410		1,051
Biological Control Of Weed	17,710	1,923		19,633
Lake Shetek Clean Water Project	62,222	12,620		74,842
Ethanol Fleet Automobiles		440		440
Lake Washington Clean Water Project	42,273	5,934		48,207
Digitizing Agriculture Grant	8,551	247		8,798
Mn Car I	704	6,562	10,103	17,370
Crystal-Loon-Mills Clean Water	171	1,992		2,163
MN Water Resources				
Groundwater Contamination Suscept	923	2,226		3,149
Groundwater Contamination Yr II	134,727	10,002		144,728
Federal Instruction & Research Grants				
Advanced Manufacturing Res - NSF	2,199	994		3,193
UIC Class V Enjection Wells FY 91		23		23
Clostridial Sporulation	10,202	6,749		16,951
Immunologic & Endocrinologic FY 93	1,000	4,065		5,065
Project Jove Year 3	393			393
Endocrine Immune-Infectious Triad	46,562	49,902	14,995	111,458
Compton Observatory Phase 3	13,172	7,997		21,169
Research Of Microflora Growth	87,672			87,672
Jove Augmentation Grant			2,521	2,521
Population Genetics Research	26,650	15,348		41,999
Endocrine Immune-Infectious FY 96	26,971	14,383	2,026	43,380
Charcterization Of Ape R	2,160			2,160
Private Instruction & Research Grants				
Ground Water Mapping		82		82

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Sample Analysis Project III FY 91	16	69		85
Circuit Board Testing Project		31		31
County Surface Water Atlas FY 92		233		233
Antimicrobial Testin - SWEEN		29		29
County Surface Water Atlas FY 93		53		53
Mercury Marine Student Design		796		796
Drug Prevention Project III	43,539	10,342		53,881
Mankato Ravine Water Study		147		147
County Contamination Suscept	3,130	4,287		7,418
County Contamination Yr 2	18,498			18,498
Needs Assessment Older Americans		203		203
Neat Ethanol Vehicle Research		1,187		1,187
Multimedia Multicampus Course	2,625	3,029		5,654
Spring Green Enterprises	6,433	155		6,588
Toro Lawn Tractor	384	372		756
Sunrayce 95 National Renewable Energy		1,139	1,862	3,000
Mn River Basin Symposium		5,345		5,345
Drug Prevention Project V	508			508
<i>Total Restricted</i>	588,363	171,834	31,506	791,703
Total Individual or Project Research	671,307	302,986	45,211	1,019,504
 Public Service / Community Service				
Unrestricted				
M & E Allocation				
Radio - KMSU	182,213	13,453	4,470	200,136
Science Fair	2,958	11,051		14,009
Bureau Of Business & Economic Research	44,216	4,021		48,237
Lake Washington Interpretative Center		401		401
Regional Wellness Center		4		4
M & E Self-Sustaining				
KMSU Radio Contracts	27,793	17,292		45,084
Reading Clinic		1,550		1,550
Real Estate		1		1
Insurance Program		2,110		2,110
EE / EET Self Support		1,994		1,994
Nursing Continuing Education	8,921	22,229		31,150
Speech & Hearing Clinic		1,556		1,556
Extended Campus Continuing Education	560	1,484		2,043
MSUSNET	34,206	603	2,388	37,197
Community Economic Development	1,515	116		1,631
Dental Education	29,911	13,035		42,946
Self Support Activity Accounts				
Social Studies Educators	241	6,060		6,302
Education Field Studies Research		3		3
Math Education Conference		725		725
Library Media Education Activity Account		856		856
Nursing Special Activities		986		986

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Recreation Camp Counseling		1,582		1,582
ITS Conference		308		308
Middle School Activity Fee		1,537		1,537
Science Fair		12,816		12,816
Education Administration Conference		7,347		7,347
Social and Behavioral Science Activities	1,436	14		1,450
Copier Coin Operations	10,291	26,175	35,615	72,082
Human Economy Center		7,800		7,800
Upward Bound Activities		6,194		6,194
NMS-ASEE Meeting		172		172
MAGEC South Donations		71		71
College Of Business Spring Seminar		802		802
Regional Assistance	5,959	3,895		9,854
KMSU Events		1,524		1,524
Education School District Conference		13,277		13,277
Band Camp Lake Washington	3,478	24,073		27,552
Robert Wright Mn Writers Conference		304		304
Summer Science and Math Camps		645		645
<i>Total Unrestricted</i>	<u>353,699</u>	<u>208,065</u>	<u>42,473</u>	<u>604,238</u>
Restricted				
State Grants in Aid				
KMSU Equipment - MPER FY 90		6,331	2,872	9,203
KMSU Operational Grant FY 92	22,727	475		23,202
Nonviolent Conflict Resolution	13,830	9,655		23,485
Pollution Prevention Education	1,948	418		2,366
MN Water Resources				
Health Promotion and Disease Year		3,040		3,040
Federal Instruction & Research Grants				
Student Literacy Corps Program	1,935	373		2,308
Small Business Development FY 93		67		67
Service Learning Secondary Sch	400	3,779		4,179
Service Learning Secondary FY 95	2,766	2,068		4,834
Private Instruction & Research Grants				
County Zoning Administrators		402		402
RRF MAGEC South Central	4,921	2,324		7,245
Geriatric Education Center So Mn	275	21		296
Program Income / Geriatric Wkshop		1,019		1,019
MAGEC - Senior Safe Home Care	5,510	1,425		6,935
Program Income Senior Safe Home		3		3
Evaluation For Women's Treatment	5,534	1,293		6,827
Elder Leader Project		3,648		3,648
Good Thunder Series / PLRAC		2,083		2,083
MAGEC - Mardog Operational Project	2,180	235		2,414
MAGEC's RRF Year 2	7,309	4,517		11,826
Nursing Home Administration Program	1,077	1,000		2,077
Americorps Evaluation	3,260	589		3,850
Americorps - Mn Education	363,049	2,007		365,056
Americorps - Administration	23,891	2,494		26,385

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Geriatric Education FY 95	4,343	3,382		7,725
KMSU Capital Development and Promotion		87,715		87,715
KMSU Production Acquisitions		28,720		28,720
Dental Health Native American		2,230		2,230
Americorps - Mn Education		737		737
Children's House Partners - Piper / Ja	3,230	2,767		5,996
Geriatric Research Education & CI	967			967
<i>Total Restricted</i>	<u>469,151</u>	<u>174,816</u>	<u>2,872</u>	<u>646,840</u>
Total Public Service / Community Service	<u>822,850</u>	<u>382,881</u>	<u>45,345</u>	<u>1,251,077</u>
Libraries and Instructional Resources				
Unrestricted				
M & E Allocation				
Library - Summer Acquisitions			1,351	1,351
Library	1,789,642	143,496	41,132	1,974,270
Library Material Acquisition			833,674	833,674
Director Of Library	213,906	14,674	22,006	250,586
Global Learning Lab Match			42,000	42,000
M & E Self-Sustaining				
High Tech / Accred Library Acquisition		28,203		28,203
Library Cardsets		18,064	5,836	23,900
<i>Total Unrestricted</i>	<u>2,003,548</u>	<u>204,437</u>	<u>945,999</u>	<u>3,153,984</u>
Total Libraries and Instructional Resources	<u>2,003,548</u>	<u>204,437</u>	<u>945,999</u>	<u>3,153,984</u>
Computer Services (Exclud. Admin DP)				
Unrestricted				
M & E Allocation				
Computer Service Acad - MSU Support	350,357	29,669	3,266	383,292
M & E Self-Sustaining				
Computer Fee - Students	41,571	62,991	307,689	412,250
<i>Total Unrestricted</i>	<u>391,927</u>	<u>92,660</u>	<u>310,955</u>	<u>795,542</u>
Total Computer Services (Exclud. Admin DP)	<u>391,927</u>	<u>92,660</u>	<u>310,955</u>	<u>795,542</u>
Academic Support				
Unrestricted				
Special Supplements				
Assessment - AGR	998			998
First Year Experience - AGR		840		840
Global Learning Lab - AGR	54	8,200	80,368	88,622
Q-7 AGR Authorized Expenses		48		48
Center For Global Studies FY 95	42,336	6,561	9,630	58,528

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Staff Development FY 95	2,394	6,368		8,762
Director For Q-7 FY 95	18,503			18,503
Library Resource Material FY 95		6,438		6,438
Campus Seed Projects FY 95	4,059	179		4,237
Matching Support For GLL FY 95		28,886	15,797	44,683
Seed Project - Social Work FY 95	3,961	983		4,944
Seed Project - Sociology FY 95		504	4,255	4,759
Seed Project - Geography FY 95	3,615	1,191		4,806
Seed Project - Political Science	935	2,040		2,975
Acceleration Assessment	5,693	773		6,466
New Ventures Grant FY 95	35,734	47,744		83,478
New Ventures Core Group	10,028	1,337		11,365
M & E Allocation				
Conkling Gallery	2,184	2,368		4,552
Performing Arts Front Desk	2,244	0		2,244
Science Learning Center		297		297
Sick Leave	54,012	580		54,592
Faculty Recruitment		29,751		29,751
Faculty Improvement Grants		47,088		47,088
Program Review		10,250		10,250
Bargaining Unit Academic Support		2,095		2,095
North Central Accreditation	24,560	4,278	3,129	31,966
Bush Foundation Matching FY 93-95	14,147	10,189		24,336
Emeriti Faculty		664		664
Accreditation & Program Development		18,671		18,671
Unclassified Searches		18,732		18,732
Akita Support	4,160	748		4,908
Q-7 M&E Match FY 95	7,915	387		8,302
M & E Self-Sustaining				
Children and Young Adult Books Center	657			657
Behavioral Health Psychology		178		178
Cardiac Rehabilitation		0		0
Computer Science - AS/400 Manual		0		0
Self Support Activity Accounts				
C & I Conference / Miscellaneous		909		909
New York Times Service		338		338
VP Academic Affairs - Discretionary		4,657		4,657
VP Academic Affairs - Campus Events	256	9,993		10,249
Q-7 Initiative		249		249
<i>Total Unrestricted</i>	238,446	274,515	113,179	626,139
Restricted				
Federal Instruction & Research Grants				
Fipse - Drug Prevention	15,892	21,035		36,927
Improvement Of Teacher Education Fipse	22,491	8,319		30,810
MAS PAR MP-1			46,307	46,307
Fatigue Laboratory			36,145	36,145
Private Instruction & Research Grants				
Bush Foundation FY 93-95	18,680	7,061	4,385	30,126

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Creative Controversy		12		12
Sex and Language		119		119
Promote Cultural Diversity		75		75
Heuristic Tech For Critical Thinking		338		338
Active Learning Non-Passive Alt		1		1
Building Bridges Into Cultural Diversity	515	354		869
Metamorphosis Of Ideas	668	300		968
Cultural Relativism Vs Neoethnoce	349	626		974
Creative Mathematical Thinking	1,817	5,065		6,882
Socratic Seminars		5,717		5,717
Electronic Comm For The Educator	2,788	2,757		5,545
Getting Smart About Diversity	5,018	275		5,293
Curriculum Development - Exxon		16		16
Nonprofit Perform Public Purpose		19		19
Strengthening Hospital Nursing Program	50,563			50,563
Midwest Sociological Society News	4,573	6,199		10,772
ACPA Commission VII Newsletter		1,474		1,474
Student / Faculty Develop - SME	18	672		690
Career Development Newsletter		1,173		1,173
Helene Fuld Grant		3,302	7,500	10,802
Exercise Science Cardiac Rehab Program	3,696	902		4,598
Neighborhood Communication	2,358			2,358
Student / Faculty Develop - SME		600		600
<i>Total Restricted</i>	<u>129,425</u>	<u>66,409</u>	<u>94,337</u>	<u>290,171</u>
<i>Total Academic Support</i>	<u>367,871</u>	<u>340,925</u>	<u>207,516</u>	<u>916,311</u>
Ancillary Support				
Unrestricted				
Special Supplements				
School District Partnership	160,966	111,158	45,883	318,007
M & E Allocation				
Children's House M&E Allocation	33,398	2,663		36,060
M & E Self-Sustaining				
Children's House	262,778	42,439		305,217
Student Activity				
Mini-Mavs Child Care	8,679	349		9,028
Self Support Activity Accounts				
Early Elementary Activity Fee		5,539		5,539
<i>Total Unrestricted</i>	<u>465,821</u>	<u>162,147</u>	<u>45,883</u>	<u>673,851</u>
<i>Total Ancillary Support</i>	<u>465,821</u>	<u>162,147</u>	<u>45,883</u>	<u>673,851</u>
Academic Administration				
Unrestricted				

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
M & E Allocation				
Dean - Science, Engineering and Technology	194,064	16,609	4,362	215,035
Dean - Arts and Humanities	231,773	10,124		241,897
Dean - Social & Behavioral Sciences	296,239	7,664	1,671	305,574
Dean - Physics, Engineering and Technology	120,039	11,556	6,608	138,203
Dean - Business	399,884	32,223	19,337	451,444
Dean - Education	229,280	21,805	2,840	253,925
Dean - Health & Human Performance	166,744	3,386		170,130
Associate Dean - Nursing	123,331	18,442	5,574	147,347
Dean - Graduate Studies	332,829	62,063	7,198	402,090
Extended Campus / Associate Dean	177,728	56,318		234,046
<i>Total Unrestricted</i>	<u>2,271,911</u>	<u>240,189</u>	<u>47,590</u>	<u>2,559,690</u>
Total Academic Administration	<u>2,271,911</u>	<u>240,189</u>	<u>47,590</u>	<u>2,559,690</u>
Computer Services Academic - SUS Support				
Unrestricted				
M & E Allocation				
Computer Service Acad - SUS Support	438,871	32,396	13,738	485,005
<i>Total Unrestricted</i>	<u>438,871</u>	<u>32,396</u>	<u>13,738</u>	<u>485,005</u>
Total Computer Services Academic - SUS Support	<u>438,871</u>	<u>32,396</u>	<u>13,738</u>	<u>485,005</u>
Financial Aids				
Unrestricted				
Self Support Activity Accounts				
AMPS / President's Music Scholarship		3,736		3,736
Unrestricted Scholarships				
Need Based Scholarships - Financial Aid Office		38,350		38,350
President's Honor Scholarship		152,238		152,238
National Merit Scholarship		13,500		13,500
Academic Talent Grants		54,350		54,350
<i>Total Unrestricted</i>		<u>262,174</u>		<u>262,174</u>
Restricted				
State Student Financial Aid				
Childcare Assistance		93,205		93,205
State Scholarship Deposit Account		3,508,241		3,508,241
RN Grant - HECB		2,290		2,290
SEOG - State Matching Funds		135,688		135,688
Federal Instruction & Research Grants				
Upward Bound FY 94		2,145		2,145
Traineeships In Voc Rehab FY 94		300		300
Upward Bound FY 95		2,760		2,760
Traineeships In Voc Rehab FY 95		45,400		45,400
Applied Ecology Teacher Enhancement		33,000		33,000

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Algebra Summer Institute FY 94		3,600		3,600
Science Inservice For Teachers FY 94		6,120		6,120
Federal Student Financial Aid				
Pell Grants - BEOG		4,403,347		4,403,347
SEOG		407,063		407,063
National Science Scholars Program		1,377		1,377
Private Instruction & Research Grants				
Center For Economic Education		500		500
Art Of String Playing FY 93		1,800		1,800
Private Restricted Student Financial Aid				
Non-Institutional Scholarships		374,522		374,522
Charles H. Cooper Scholarships		350		350
Stein Scholarship - Science		2,300		2,300
Alliss Foundation Scholarship		111,957		111,957
Stein Scholarship - Music		2,850		2,850
Minority Exposure Corp America		4,675		4,675
Alliss Foundation Gen Minority Scholarships		5,625		5,625
Bremer Foundation - American Indian Teacher Training		897		897
Nellie Stone Johnson Scholarship		2,000		2,000
Nursing Grants - Persons Of Color		4,999		4,999
Steffens Scholarship		1,100		1,100
Ruth Coffin Scholarship		250		250
Helen Hielscher Scholarships		75		75
William Burkhart Scholarships		450		450
Stephen Somsen Scholarships		100		100
<i>Total Restricted</i>		9,158,986		9,158,986
Total Financial Aids		9,421,160		9,421,160
Student Support Services				
Unrestricted				
Special Supplements				
Cultural Diversity	467,865	89,903	400	558,168
Cultural Diversity African American Affairs	584	6,537		7,121
Cultural Diversity American Indian Affairs	3,468	5,951		9,419
Cultural Diversity Hispanic American Affairs	3,418	3,086		6,505
Cultural Diversity Asian American Affairs	2,074	442		2,516
M & E Allocation				
Women's Center	94,210	9,494	71	103,775
Intramurals Administration	7,851	689	1,855	10,395
International Student Recruitment	42,424	2,845		45,269
Disability Services	41,318	2,945		44,263
Career Development Center	284,573	68,194	2,381	355,148
Part-Time Student Employment Service	49,383	2,622		52,005
Counseling Center	447,549	12,243	1,603	461,395
Admissions	545,781	139,716	6,797	692,294
Financial Aids	326,736	42,929		369,665

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
International Students	147,263	11,847	2,490	161,600
Registrar	662,764	128,229	14,933	805,925
Microfilming Services		3,849		3,849
Intercultural Student Center	7,522	2,384		9,906
First Year Experience	187,546	14,546	2,309	204,401
Employee and Student Health Service	21,444	775		22,219
Maverick Hall	19,500			19,500
Math Prep Standards / Dev Education	1,664	1,442	1,864	4,969
Enrollment Development		5,095		5,095
Student Financial Aid Administration	9,013	12,431		21,444
University Information Center		13,419		13,419
Violence Prevention Program		0		0
M & E Self-Sustaining				
High School Option Books		43,163		43,163
Placement Fee Credentials	44,660	7,464		52,123
Student Recruitment	7,894			7,894
Registration Fee Administration	75,786	3,541		79,327
Admin Costs Student Service	99,249	1,299		100,549
Interpreter Services		221		221
Student Activity				
Student Senate	40,506	26,826		67,332
SAF Tournament Travel		7,862		7,862
Violence Prevention Program		423		423
Forensics		14,251		14,251
Theatre Activity Program	184,114	121,447		305,561
KRNR Cable FM	5,340	5,512	2,101	12,953
Marching / Pep Bands	5,024	3,652		8,676
Orchestra	935	5,070		6,005
Choral Music	750	12,193	1,030	13,973
Chamber Singers	250	2,653		2,903
Ellis Street Singers		16,687		16,687
Concert Bands		11,159		11,159
Student Activities Administration	238,827	35,820	11,692	286,340
Publicity / Promotions		3,303		3,303
Arts & Lectures	48	17,055		17,103
Concert Company	62	15,302		15,364
Films	1,562	17,757		19,319
Special Events	908	7,571		8,479
Leadership		6,841		6,841
Mavs / Rental Center	9,750	28,426		38,177
Flipside Entertainment		12,750		12,750
Spring Formal		2,169		2,169
Organizations		2,681		2,681
Summer / Co-Sponsorships	904	1,605		2,508
University Programs Board	3,217	6,268	1,048	10,533
Greeks	2,333	6,627		8,960
University Programs Historian		190		190
University Programs Cultural & Social Diversity		607		607
Network Coordinator		2,047		2,047

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Student Organizations Funding Committee		4,783		4,783
Resource Development		2,512		2,512
Cheerleading	3,271	8,718		11,989
MSU Reporter	126,704	84,024	18,034	228,762
Reporter Depreciation Fund		0		0
Minnesota River Review	1,850	5,638		7,488
Intramurals	50,370	17,801		68,171
Intramural Rec - Sport Clubs		12,577		12,577
Orchesis	1,350	1,458		2,809
Ethnic Student Activities	5,560	18,726		24,286
International Student Activities	5,393	12,944		18,337
MSUSA Federal Credit Union	4,238	5,589		9,827
Self Support Activity Accounts				
North Star Flight Training	25	689,999		690,024
CSP Test Reimbursement		1,053		1,053
African American Program Activities		1,529		1,529
American Indian Program Activities		831		831
Hispanic American Program Activities	1,424	1,093		2,517
Asian American Program Activities		199		199
Pre-College Summer Institute		106		106
Prep Programming		151		151
Hispanic Symposium 94	206	3,201		3,407
American Indian Symposium		7,395		7,395
Urban Studies Development	558			558
ML King Jr Holiday Celebration		1,962		1,962
National Standardized Testing	970	1,848		2,818
Women's Studies Conference / Publications		191		191
Women's Center Special Programs		199		199
Clinical Activities / Prof Education		53		53
Room Key Deposit		1,685		1,685
Career Day		485		485
Residence Hall Association		18,252		18,252
Art Supplies - Photography		1,973		1,973
Alternative Lifestyles Office		51		51
Women's Center - Special Projects		1,073		1,073
College Of Business Special Projects		7,290		7,290
Model United Nations		771		771
Violence Prevention Miscellaneous Programs		62		62
Performance Team		2,984		2,984
Debit Card System	35,210	64,280	24,666	124,156
Counsel / Career Development Secretaries Meeting		67		67
Advanced Flight Simulator		1,658		1,658
Project Teach		756		756
Art Supplies - Sculpture & Design		3,280		3,280
Art Supplies - Printing		1,268		1,268
Psychology and Religion Programs		318		318
Experiential Ed Ropes Course	6,250	2,937		9,188
Flight Simulator	2,770	32,989	13,802	49,560
Cultural Diversity Program Activities	750	9,135		9,885
Business and Career Day	3,408	2,540		5,948

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995

(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
MHECB Administration Cost	15,217	4,699		19,915
Construction Management		514		514
IBCP - Excess Revenue		2		2
Family Consumer Science Activities	100	424		524
Nursing Lab / Test Fees		6,960		6,960
BWCA Field Trips		2,120		2,120
Vienna Student Deposit Account		321		321
Pre-Law Society		58		58
Career Development / Placement Center		8,263		8,263
Summer Study In France		47,083		47,083
Student Activities General		4,120		4,120
Student Orientation - Registration	38,905	83,972		122,877
Graduate Alternate Plan	80	14,859		14,939
Jazz Ensembles		913		913
Women In Music		66		66
General Music Workshop		21		21
String Music Workshop	150	14,203		14,353
MIDI Lab		392		392
Education Foundation Human Relation Text		1,562		1,562
Key Deposit / Music Instrument Damage		2,304		2,304
Visiting Artists Series		2,478		2,478
Career Development / Health Fair		449		449
Career Development / Mn Education Fair		2,559		2,559
NASA Resource Room		15		15
Art Department Computer Lab Fees		419		419
Welcome Week	1,642	13,464		15,106
NODA Region V Conference		953		953
ISO Orientation	3,008	2,882		5,891
Automotive Lab		4,030		4,030
Art Supplies - Graphics		1,470		1,470
Art Supplies - Ceramics Media		8,654		8,654
Physical Education Activities / Programs		0		0
Dental Hygiene / Assisting		24,801		24,801
Women and Spirituality Conference	2,941	13,087		16,028
American Indian Student Association		4,405		4,405
Graduate / Professional Day		1,100		1,100
Technology Education Supplies		2		2
Childcare Assistance - Administration	465			465
International Student Fundraising		550		550
Brussels Program		190		190
Biology Lab Fee Common Account		-1,017		-1,017
Natural World Lab Fees		12,210		12,210
Botany Lab Fees		2,039		2,039
Zoology Lab Fees		1,777		1,777
Genetics Lab Fees		1,534		1,534
Human Anatomy Lab Fees		7,948		7,948
Human Physiology Lab Fees		6,519		6,519
Microbiology Lab Fees		4,196		4,196
Limnology Lab Fees		35		35
Wildlife Management Lab Fees		416		416

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Cell Physiology Lab Fees		6		6
Mammalogy Lab Fees		247		247
Biotechnology Lab Fees		292		292
Microbial Physiology Lab Fees		327		327
Pathological Microorganisms Lab Fees		17		17
Biology Elementary Teachers Lab Fees		1,614		1,614
Ecology Lab Fees		1,035		1,035
Human Anatomy & Physiology Lab Fees		3		3
Cell Biology Lab Fees		292		292
Anatomy / Physiology II Lab Fees		304		304
Plant Physiology Lab Fees		90		90
Plant Taxonomy Lab Fees		297		297
Stream Limnology Lab Fees		385		385
Ornithology Lab Fees		48		48
Cardiovascular Physiology Lab Fees		21		21
Animal Behavior Lab Fees		588		588
Biotechniques Lab Fees		286		286
Biological Instrument Lab Fees		245		245
Analysis Of Pollutants Lab Fees		561		561
Toxicology II Lab Fees		1,077		1,077
Microbial Genetics Lab Fees		5		5
Immunology Lab Fees		950		950
Food / Dairy Microbiology Lab Fees		30		30
Teaching Methods For Jr High Lab Fee		0		0
Teaching Methods Lab Fees		197		197
Field Trips - Arts and Humanities		20,693		20,693
Field Trips - Geography		2,150		2,150
VP Student Affairs - Campus Events		2,055		2,055
Orientation Programs		496		496
Assoc VP Cultural Diversity Discretionary		35		35
<i>Total Unrestricted</i>	<u>4,408,883</u>	<u>2,414,860</u>	<u>107,076</u>	<u>6,930,819</u>
Restricted				
State Grants in Aid				
Child Care Service Development	4,659			4,659
Federal Instruction & Research Grants				
Develop Service Learning FY 94	1,594	2,327		3,922
Developing Service Learning		2,590		2,590
Federal Student Financial Aid				
Federal Work Study		48,499		48,499
Pell Grants - BEOG		15,600		15,600
SEOG		6,423		6,423
Private Restricted Student Financial Aid				
Charles H. Cooper Scholarships		6		6
<i>Total Restricted</i>	<u>6,253</u>	<u>75,445</u>	<u>107,076</u>	<u>81,699</u>
Total Student Support Services	<u>4,415,137</u>	<u>2,490,305</u>	<u>107,076</u>	<u>7,012,518</u>

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Athletics				
Unrestricted				
Unrestricted Scholarships				
Athletic Talent Grant Admin		7,937		7,937
<i>Total Unrestricted</i>		<u>7,937</u>		<u>7,937</u>
Total Athletics		<u>7,937</u>		<u>7,937</u>
Athletics - Men's				
Unrestricted				
M & E Allocation				
Men's Athletics Intercollegiate	168,467	8,931		177,399
Men's Athletics - Football	172,144	34,423		206,566
Men's Athletics - Basketball	81,854	22,736		104,590
Men's Athletics - Track	15,377	1,480	1,264	18,121
Men's Athletics - Baseball	35,978	9,988		45,967
Men's Athletics - Wrestling	10,508	4,213		14,722
Men's Athletics - Hockey	53,614	11,360		64,973
Men's Athletics - Tennis	3,410	717		4,127
Men's Athletics - Swimming	13,464	1,224		14,688
Men's Athletics - Golf		50		50
Men's Athletics - Cross Country	11,171	1,864		13,035
Athletics - Talent Grant Fundraisers				
Athletics Golf Card 95		2,770		2,770
Student Activity				
Post Season Tourney - Men		6,524		6,524
Athletics - Supported By Student Activity				
Athletics Men's Sponsored Promotion		4,888		4,888
General Athletics - Men		3,289		3,289
Football - Men		106,449		106,449
Basketball - Men		52,431		52,431
Track - Men		23,233		23,233
Baseball - Men	354	31,619		31,973
Wrestling - Men		13,289		13,289
Golf - Men		7,445		7,445
Tennis - Men		6,442		6,442
Cross Country - Men		5,898		5,898
Swimming - Men	100	17,566		17,666
Hockey - Men	40	76,405		76,445
Athletics - Sport Fundraising				
Athletic General Fundraising Men		53		53
Football - Other		188,266		188,266
Men's Basketball - Other		56,669	477	57,146
Men's Track - Other		20,430		20,430
Baseball - Other	8,345	15,250		23,594
Wrestling - Other		18,588		18,588
Men's Golf - Other	4,632	1,440		6,072

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Men's Tennis - Other		500		500
Men's Swimming - Other		2,375		2,375
Hockey - Other	16,814	13,319		30,132
Domecoming		13,942		13,942
<i>Total Unrestricted</i>	<u>596,273</u>	<u>786,067</u>	<u>1,741</u>	<u>1,384,081</u>
Total Athletics - Men's	<u>596,273</u>	<u>786,067</u>	<u>1,741</u>	<u>1,384,081</u>
 Athletics - Women's				
Unrestricted				
M & E Allocation				
Women's Athletics Intercollegiate	114,805	8,349	2,515	125,669
Women's Athletics - Basketball	84,278	16,169		100,447
Women's Athletics - Softball	23,886	4,615		28,501
Women's Athletics - Track	32,462	4,103		36,565
Women's Athletics - Volleyball	56,283	3,326		59,609
Women's Athletics - Tennis	4,577	-185		4,393
Women's Athletics - Swimming	13,791	1,994		15,786
Women's Athletics - Golf	4,306	332		4,638
Women's Athletics - Cross Country	6,719	806		7,524
Student Activity				
Post Season Tourney - Women		12,304		12,304
Athletics - Supported By Student Activity				
Athletics Women's Sponsored Promotion		4,129		4,129
General Athletics - Women		7,398		7,398
Basketball - Women	25	35,985	477	36,487
Cross Country - Women		4,474		4,474
Golf - Women	52	10,184		10,236
Softball - Women	198	30,705		30,903
Swimming - Women	25	19,249	737	20,011
Tennis - Women		6,264		6,264
Track - Women		21,580		21,580
Volleyball - Women		32,925		32,925
Athletics - Sport Fundraising				
Women's Basketball - Other		47,637		47,637
Women's Cross Country - Other		12,956		12,956
Women's Golf - Other		1,000		1,000
Softball - Other		11,137	1,266	12,403
Women's Swimming - Other		5,750		5,750
Women's Tennis - Other		1,800		1,800
Women's Track - Other		6,510		6,510
Volleyball - Other		38,250		38,250
<i>Total Unrestricted</i>	<u>341,407</u>	<u>349,747</u>	<u>4,995</u>	<u>696,149</u>
Total Athletics - Women's	<u>341,407</u>	<u>349,747</u>	<u>4,995</u>	<u>696,149</u>

Schedule of Current Expenditures
 For the Fiscal Year Ended June 30, 1995
 (Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Athletics - General				
Unrestricted				
M & E Allocation				
Athletics Administration Intercollegiate	189,867	25,892		215,759
Sports Information	50,643	15,987	3,457	70,087
Athletic Training Administration	69,156	3,151		72,307
OCR Administrative Costs	9,067	7,682		16,749
Athletics - Talent Grant Fundraisers				
Coupon Book 95		252		252
Wrestling Camp 95	1,723	2,293		4,016
Hockey Camp 95		4,015		4,015
Football Camp 95		1,726		1,726
Baseball Camp 95	3,546	4,537		8,083
Boy's Basketball Camp 95	4,450	4,454		8,903
Volleyball Camp 95		2,044		2,044
Cross Country Camp 93		389		389
Joan Garvin Classic 95		534		534
Mankato Sports Classic 95		21,634		21,634
MSU Tennis Classic 95		110		110
Youth Basketball Tourney	432	3,916		4,348
Soccer Camp 95		231		231
Invitational Baseball Camp 95		9		9
Girl's Basketball Camp 95	7,513	5,565		13,078
Camp Admin 95	11,473	6,917		18,389
Athletics Sport A Thon		989		989
Athletics Fund 30 Admin	11,562	1,735		13,298
Athletics Concessions	10,720	30,020		40,740
Vikings Scrimmage 95		293		293
High School Tourneys	773	2,064		2,837
Athletic Maverick Shoot Out		298		298
Indoor Track Meets 94		250		250
Vikings Scrimmage 94	670	19,273		19,943
Coupon Book 94		7,905		7,905
Wrestling Camp 94	6,015	9,956		15,972
Hockey Camp 94	31,496	67,651		99,147
Football Camp 94	1,973	3,711		5,684
Baseball Camp 94	5,282	7,775		13,057
Boy's Basketball Camp 94	3,151	4,837		7,988
Volleyball Camp 94	6,422	14,527		20,949
Cross Country Camp 94	936	1,393		2,329
Joan Garvin Classic 94		2,597		2,597
Mankato Sports Classic 94		263		263
MSU Pro Am 94		265		265
Soccer Camp 94	637	43		680
Invite Baseball Camp 94	2,712	2,930		5,642
Girl's Basketball Camp 94	3,800	9,439		13,239
Ath Self Support Admin 94		227		227
Athletics - Supported By Student Activity				
Athletic Season Tickets		3,911		3,911

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Athletic Promotions	41	9,810		9,851
Athletic Danceline		990		990
Athletic Sports Information		15,476		15,476
Athletic Training	4,070	21,386	809	26,264
Athletic Insurance Men - Women		41,730		41,730
Athletics - Sport Fundraising				
NCAA Enhancement Funds	7,786	182		7,968
Athletic Foundation Fundraising Administration		8,096		8,096
Athletic Hall Of Fame Banquet		1,175		1,175
<i>Total Unrestricted</i>	<u>445,916</u>	<u>402,534</u>	<u>4,266</u>	<u>852,716</u>
Total Athletics - General	<u>445,916</u>	<u>402,534</u>	<u>4,266</u>	<u>852,716</u>
Executive Management				
Unrestricted				
M & E Allocation				
Cultural Diversity - M&E	72,806	2,605		75,411
President's Office	250,176	35,881		286,057
Academic Affairs - VP	297,103	23,768	8,249	329,120
University Operations	137,437	11,097		148,535
Fiscal Affairs VP	193,211	9,169	2,382	204,762
Student Affairs VP	267,921	34,898	2,551	305,370
Graduate Center / Marketing Plan	23,549	1		23,550
Office Of University Advancement	248,983	54,299	1,430	304,711
M & E Self-Sustaining				
Strategic Planning		7		7
Self Support Activity Accounts				
President - Discretionary		5,244		5,244
President - Program Development		912		912
Strategic Planning / Candidate Searches		808		808
VP Student Affairs - Discretionary		938		938
<i>Total Unrestricted</i>	<u>1,491,186</u>	<u>179,627</u>	<u>14,612</u>	<u>1,685,425</u>
Total Executive Management	<u>1,491,186</u>	<u>179,627</u>	<u>14,612</u>	<u>1,685,425</u>
Institutional Support - Fiscal Affairs				
Unrestricted				
M & E Allocation				
MSUAAF Travel		28,076		28,076
University Stores / Material Control	205,251	8,327	9,772	223,350
Accounting and Accounts Payable Office	276,162	13,936		290,097
Purchasing Office	126,222	9,936		136,157
Bursar Office	282,905	47,067		329,972
Comptroller	91,202	6,744	1,775	99,721
Fiscal Affairs - Budget Office	61,192	553		61,745
Human Resources	282,257	19,182		301,439

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Staff Development	4,117	17,436		21,553
Institutional Memberships		28,810		28,810
Unemployment / Workers' Comp / Other Benefits	450,669	2,511		453,179
Office Supply Service Center		1,443		1,443
University Stores / Janitor and Maintenance Supplies		9,606		9,606
Tuition Refunds		455,035		455,035
M & E Self-Sustaining				
State Property Sales		7,936	85,442	93,379
M & E Refunds	154	50,856		51,010
Bookstore Service Center		-187		-187
Business Affairs Administration Costs	149,182	4,125		153,307
Office Supply		29,918		29,918
Janitor / Maintenance Supplies		140,685		140,685
Travel Vouchers Clearing		-2,846		-2,846
Student Activity				
Student Activity Fee	88,138	52,446		140,584
Self Support Activity Accounts				
EFT Loan Funds Interest Earnings	1,237	404		1,641
MavCard Vending		9,638		9,638
VP Fiscal Affairs - Discretionary		349		349
Employee Recognition		2,505		2,505
<i>Total Unrestricted</i>	<u>2,018,686</u>	<u>944,491</u>	<u>96,989</u>	<u>3,060,166</u>
Restricted				
State Grants in Aid				
DOER Retraining Grant		3,725		3,725
Private Instruction & Research Grants				
Private Grants Clearing		9,719		9,719
<i>Total Restricted</i>		<u>13,444</u>		<u>13,444</u>
Total Institutional Support - Fiscal Affairs	<u>2,018,686</u>	<u>957,935</u>	<u>96,989</u>	<u>3,073,610</u>
Institutional Support - University Operations				
Unrestricted				
Special Supplements				
Quality Conference		594		594
M & E Allocation				
Receiving / Delivery Services	134,956	25,793		160,749
Office Support Services	153,259	4,897		158,157
Auxiliary Services Office	76,825	5,643	1,671	84,139
Energy Conservation and Reduction		2,130		2,130
Locking Systems	24,942	4,615		29,557
Environmental Health and Safety	108,966	99,674		208,639
Postal Services	64,982	13,786	18,265	97,033
Centrex	80,211	11,386		91,597
Vehicle Operations	88,442	5,454	5,083	98,979
University Printing Services	404,094	4,665		408,760

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
University Security	270,938	16,769	4,257	291,964
Emergency Medical Technician Services	17,801	213		18,014
Postage - Service Center		17,320		17,320
Photocopying - Service Center	142,422	-284,805	58,242	-84,140
Vehicle Operations - Service Center		-49,934	33,136	-16,798
Campus Printing Service Center		-58,137	56,694	-1,443
Crime Prevention Program	4,112	1,037		5,149
M & E Self-Sustaining				
Office Support Service Center		-592		-592
NSP / CIP	26,999	2,010		29,009
Photocopying Self-Sustaining	17,797	189,262	76,707	283,766
Postage Self-Sustaining		87,737		87,737
Campus Printing Self-Sustaining	72,262	98,230		170,492
Vehicle Operations	32,501	46,922		79,423
Printing Partners / Special Projects		7,562	17,247	24,809
Sign Shop Service Center	8,727	-687		8,039
Operations Services Clearing Account	150,645	9,958	15,079	175,682
<i>Total Unrestricted</i>	<u>1,880,882</u>	<u>261,505</u>	<u>286,380</u>	<u>2,428,767</u>
Total Institutional Support - University Operations	<u>1,880,882</u>	<u>261,505</u>	<u>286,380</u>	<u>2,428,767</u>
 Institutional Support - Univ. Advancement				
Unrestricted				
M & E Allocation				
Grants and Sponsored Programs	15	7,228		7,244
Applied Research		2,044		2,044
Commencement - M & E	2,063	7,625	1,423	11,111
Public Relations	113,647	8,309		121,956
Annual Giving	96,098	14,602		110,700
News Service	73,716	13,507		87,223
Alumni Affairs	95,725	28,330		124,055
Development - Planned Giving	113,241	11,426		124,666
Today At MSU	44,766	33,839		78,605
Advancement Information System	57,915	8,766	26,630	93,311
Development / Major Gifts	26,546	7,315		33,860
M & E Self-Sustaining				
Grants and Sponsored Programs	51,241	104		51,345
Development Support	40,659	46,973		87,633
Self Support Activity Accounts				
VP University Advancement Discretion / Campus		1,380		1,380
Community Events		4,432		4,432
Commencement and Convocation		3,283		3,283
<i>Total Unrestricted</i>	<u>715,633</u>	<u>199,161</u>	<u>28,053</u>	<u>942,847</u>
Total Institutional Support - Univ. Advancement	<u>715,633</u>	<u>199,161</u>	<u>28,053</u>	<u>942,847</u>

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Institutional Support - Academic Affairs				
Unrestricted				
M & E Allocation				
Institutional Support - Other	61,524	186,564		248,088
Institutional Research	96,415	7,718	3,129	107,261
Affirmative Action	95,287	12,112	4,173	111,572
MSUAASF Development Grants		20,574		20,574
<i>Total Unrestricted</i>	<u>253,226</u>	<u>226,969</u>	<u>7,302</u>	<u>487,496</u>
Total Institutional Support - Academic Affairs	<u>253,226</u>	<u>226,969</u>	<u>7,302</u>	<u>487,496</u>
Institutional Support - Computer Services				
Unrestricted				
M & E Allocation				
Computer Services Institutional	614,287	9,816	56,036	680,139
Office Automation LAN	194,688	10,228	659	205,575
Computer Maintenance and Repair		4,097		4,097
Computer Supplies - Service Center		27,492	27,335	54,826
M & E Self-Sustaining				
SUB Administrative Computer		4,977		4,977
Laserwriters Erase Cards		10,327		10,327
<i>Total Unrestricted</i>	<u>808,975</u>	<u>66,936</u>	<u>84,030</u>	<u>959,942</u>
Total Institutional Support - Computer Services	<u>808,975</u>	<u>66,936</u>	<u>84,030</u>	<u>959,942</u>
Physical Plant Operations				
Unrestricted				
SUB Restricted Allocation				
Warren Street Building Lease			125,160	125,160
M & E Allocation				
Physical Plant Administration	94,222	6,957	7,705	108,884
Building Repair	429,059	63,242	688	492,989
Operations - General	11,830	19,267	2,885	33,982
Plumbing and Fitting Services	183,653	61,096	4,055	248,804
Building Services	1,408,162	110,263	24,112	1,542,537
Electrical Services	175,788	13,533		189,320
Grounds Maintenance	144,893	32,858		177,751
Utility Plant Bills	42,381	2,153,817		2,196,198
Utility Plant	546,968	96,358		643,327
Facilities Development / Alterations		32,090		32,090
M&E Space Rentals		59,159	48,213	107,372
Facilities Planning	116,256	4,598		120,854
Remodeling Materials - Academic Affairs		16,626		16,626
M & E Self-Sustaining				
Facility Administration	17,881	15,167		33,048

Schedule of Current Expenditures
 For the Fiscal Year Ended June 30, 1995
 (Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Phones: Customer Data Changes		814		814
Vikings Training Camp	6,714	1,500		8,215
Self Support Activity Accounts				
Campus Recycling	7,922	791		8,713
VP Operations - Discretionary / Campus		1,282		1,282
<i>Total Unrestricted</i>	<u>3,185,728</u>	<u>2,689,419</u>	<u>212,818</u>	<u>6,087,965</u>
Total Physical Plant Operations	<u>3,185,728</u>	<u>2,689,419</u>	<u>212,818</u>	<u>6,087,965</u>
Physical Plant Capital Dev. Project				
Unrestricted				
SUB Restricted Allocation				
Capitol Development Project		146,706		146,706
<i>Total Unrestricted</i>		<u>146,706</u>		<u>146,706</u>
Total Physical Plant Capital Dev. Project		<u>146,706</u>		<u>146,706</u>
SUB Libraries				
Unrestricted				
M & E Allocation				
PALS - M&E IFO Contract Travel		4,565		4,565
M & E Self-Sustaining				
Library Automation	903,606	347,787	3,979	1,255,372
<i>Total Unrestricted</i>	<u>903,606</u>	<u>352,352</u>	<u>3,979</u>	<u>1,259,937</u>
Total SUB Libraries	<u>903,606</u>	<u>352,352</u>	<u>3,979</u>	<u>1,259,937</u>
SUB Cost Distribution				
Unrestricted				
SUB Restricted Allocation				
SUB Cost Distribution		114,950	934,729	1,049,679
<i>Total Unrestricted</i>		<u>114,950</u>	<u>934,729</u>	<u>1,049,679</u>
Total SUB Cost Distribution		<u>114,950</u>	<u>934,729</u>	<u>1,049,679</u>
Student Work Study Salaries				
Restricted				
State Student Financial Aid				
State Work Study - HECB	560,427			560,427
Federal Work Study-State Matching Funds				
Federal Work Study - State Matching Funds	181,816			181,816

Schedule of Current Expenditures

Schedule B-3

For the Fiscal Year Ended June 30, 1995
(Continued)

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Federal Student Financial Aid				
Federal Work Study	557,309			557,309
<i>Total Restricted</i>	<u>1,299,552</u>			<u>1,299,552</u>
Total Student Work Study Salaries	<u>1,299,552</u>			<u>1,299,552</u>
 Auxiliary Enterprises				
Unrestricted				
Residence Halls				
Fitness Center		0		0
Residential Life	896,675	392,110	1,068	1,289,854
Social-Program Activities		2,749		2,749
Res Life Business Affairs Admin	103,350	6		103,356
Res Life Maintenance / Repairmen	909,354	28,063		937,417
Student Telephone Cable		279,935		279,935
Crawford Center		25,747		25,747
McElroy Center		23,975		23,975
Gage Center		43,715		43,715
Aramark Food Service & Utilities - SUB		2,649,019		2,649,019
Food Service	428,664			428,664
Dorm Capital Equipment			40,533	40,533
Student Union				
Student Union Operating Fee		1		1
Games & Recreation		1		1
Student Union Administration	166,383	51,299	4,576	222,258
CSU Phase 3 Admin		320		320
Games & Recreation	83,139	30,294		113,434
CSU Event Planning	41,889	884		42,773
CSU Operation	351,647	236,888	8,680	597,215
Community Connections	11,017	3,472		14,489
Indigo	18,361	6,321		24,682
CSU Food Service		3,590		3,590
CSU Information	22,289	211		22,500
CSU Marketing	5,388	1,466		6,855
Auxiliary Enterprises - Other				
Rec Sports Fitness / Wellness Center	8,888	990		9,878
Alumni Assoc Events		11,967		11,967
Alumni Programming & Chapters		1,475		1,475
Alumni Activities		4,542		4,542
Popcorn Machine CSU		4,333	4,550	8,883
Health Service				
Health Service Account	534,715	82,594	7,563	624,873
Student Health Laboratory		44,162		44,162
Student Health Pharmacy		76,360		76,360
Health Service Depreciation Fund		14	11,370	11,384
Computer Store				
Computer Store Handling	75,212	20,574	9,371	105,157

Schedule of Current Expenditures
 For the Fiscal Year Ended June 30, 1995
 (Continued)

Schedule B-3

	Salaries and Wages	Supplies and Expenses	Capital Outlays and Equipment	Total Expenditures
Computer Store Other Sales		1,189,776	912,919	2,102,695
Bookstore Administration				
Bookstore Administrative	2,820	174,107		176,927
Parking Operations				
Parking General	72,975	67,621	4,887	145,482
Lot Maintenance & Repair	68,465	176,408	31,548	276,421
Traffic & Parking Services	68,403	14,089	1,960	84,452
Parking Appeals System	26,241	3,352	1,498	31,090
Timed Stall Parking	63,760	16,564		80,324
Dispatch And Patrol Supervisors	41,960	12,525		54,485
<i>Total Unrestricted</i>	<u>4,001,593</u>	<u>5,681,521</u>	<u>1,040,522</u>	<u>10,723,636</u>
Total Auxiliary Enterprises	<u>4,001,593</u>	<u>5,681,521</u>	<u>1,040,522</u>	<u>10,723,636</u>
Mandatory Transfers				
Unrestricted				
Residence Halls				
Residential Life SUB Holdback		1,684,662		1,684,662
Student Union				
Student Union Administration SUB Holdback		825,554		825,554
<i>Total Unrestricted</i>		<u>2,510,216</u>		<u>2,510,216</u>
Total Mandatory Transfers		<u>2,510,216</u>		<u>2,510,216</u>

Renewal and Replacement Funds

Summary of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1995

Schedule C-3
Part 1

	General R & B	Residence Halls KD	Student Union KU	Total
Additions				
State Appropriation	370,157	0	0	370,157
Revenue Fund Appropriation	<u>0</u>	<u>1,010,700</u>	<u>267,300</u>	<u>1,278,000</u>
<i>Total Additions</i>	<u>370,157</u>	<u>1,010,700</u>	<u>267,300</u>	<u>1,648,157</u>
Deductions				
Expenditures	439,020	1,036,781	158,832	1,634,632
Return to State University Board	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Deductions</i>	<u>439,020</u>	<u>1,036,781</u>	<u>158,832</u>	<u>1,634,632</u>
Transfers Among Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Increase (Decrease) for the Year	<u>(68,863)</u>	<u>(26,081)</u>	<u>108,468</u>	<u>13,525</u>
Fund Balance at Beginning of Year	<u>227,744</u>	<u>247,677</u>	<u>98,705</u>	<u>574,127</u>
<i>Fund Balance at End of Year</i>	<u>158,881</u>	<u>221,597</u>	<u>207,173</u>	<u>587,651</u>

Plant Investment Funds

Summary of Changes in Fund Balance

Schedule C-3
Part 2

For the Fiscal Year Ended June 30, 1995

Additions

Residence Hall R & R	664,786	
Student Union R &R	86,176	
Land Improvements	0	
Equipment Inventories (Net Change)		
M & E Fund	2,166,698	
Residence Halls Fund	42,572	
Student Union Fund	4,894	
Student Activity Fund	8,261	
Library Books and Materials	348,945	
<i>Total Additions</i>	<u>3,322,332</u>	<u>3,322,332</u>

Deductions

Depreciation:		
Buildings	2,102,669	
Equipment	2,769,309	
Land Improvements	73,367	
Library Books and Materials	663,818	
	<u>5,609,163</u>	
 Prior Year M&E Equipment Acc Depr Correction:	 3,281,050	
 Less: Accumulated Depreciation of Equipment Disposals	 <u>(1,369,289)</u>	
<i>Total Deductions</i>		<u>7,520,925</u>

Net Increase (Decrease) for the Year (4,198,593)

Fund Balance at the Beginning of Year, as Reported 59,131,512
Prior Period Adjustments:

Fund Balance at the Beginning of Year, Restated 59,131,512

Fund Balance at End of Year 54,932,919

Detail of Ending Plant Investment Fund Balance (Depreciated Value)

Land	910,695
Land Improvements	1,124,862
Academic Buildings	29,131,111
Non-Academic Buildings	442,858
Residence Hall Buildings	9,036,220
Student Union Buildings	2,391,207
Equipment	7,773,714
Library Books and Materials	4,122,255
Total	<u><u>54,932,919</u></u>

Plant Asset Depreciation Schedule

June 30, 1995

	Acquisition Date	Beginning Balance Cost	FY95 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>		51,044,095	0
 Non-Academic Buildings			
Steel Shop Building	1983	278,396	0
Ostrander Bell Tower	1990	275,453	0
<i>Total Non-Academic Buildings</i>		553,849	0
 <i>Total Buildings Excluding Residence Halls & Land Improvements</i>		 51,597,944	 0

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

Ending Balance Cost	Prior Year Accumulated Depreciation	Current Year Depreciation	Total Accumulated Depreciation	Depreciated Value
2,009,389	1,557,277	50,235	1,607,512	401,877
2,464,420	1,971,535	61,610	2,033,145	431,275
3,168,300	1,188,111	79,207	1,267,318	1,900,982
1,221,257	977,007	30,532	1,007,539	213,718
1,347,290	909,259	33,682	942,941	404,349
959,591	647,886	23,990	671,876	287,715
10,710,673	535,534	267,767	803,301	9,907,372
810,308	546,959	20,258	567,217	243,091
1,534,922	575,596	38,373	613,969	920,953
880,430	704,342	22,010	726,352	154,078
966,602	362,476	24,165	386,641	579,961
1,823,226	1,276,259	45,581	1,321,840	501,386
9,889,975	5,686,735	247,249	5,933,984	3,955,991
292,320	116,928	7,308	124,236	168,084
867,053	108,381	21,676	130,057	736,996
1,486,455	1,300,647	37,161	1,337,808	148,647
456,175	171,065	11,404	182,469	273,706
1,364,474	136,448	34,112	170,560	1,193,914
2,556,481	958,680	63,912	1,022,592	1,533,889
4,439,814	665,971	110,995	776,967	3,662,847
284,700	56,939	7,117	64,057	220,643
1,272,906	159,114	31,823	190,937	1,081,969
237,334	23,732	5,933	29,666	207,668
<u>51,044,095</u>	<u>20,636,883</u>	<u>1,276,102</u>	<u>21,912,984</u>	<u>29,131,111</u>
278,396	69,599	6,960	76,558	201,838
<u>275,453</u>	<u>27,547</u>	<u>6,887</u>	<u>34,433</u>	<u>241,020</u>
<u>553,849</u>	<u>97,145</u>	<u>13,846</u>	<u>110,991</u>	<u>442,858</u>
<u>51,597,944</u>	<u>20,734,028</u>	<u>1,289,948</u>	<u>22,023,976</u>	<u>29,573,968</u>

Plant Asset Depreciation Schedule

June 30, 1995

	Acquisition Date	Beginning Balance Cost	FY95 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		5,605,663	664,786
Rehabilitation Projects		276,266	0
<i>Total Residence Halls</i>		19,863,069	664,786
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		1,631,730	86,176
<i>Total Student Union</i>		5,937,473	86,176
Land Improvements		2,934,698	0
<i>Total Buildings</i>		80,333,184	750,962
Equipment			
M & E Fixed Asset Inventory		27,513,522	2,166,698
<i>Prior Year Correction</i>			
<i>Accumulated Depreciation of Disposals</i>			
Residence Halls Fixed Asset Inventory		973,066	42,572
<i>Accumulated Depreciation of Disposals</i>			
Student Union Fixed Asset Inventory		696,426	4,894
<i>Accumulated Depreciation of Disposals</i>			
Student Activity Fixed Asset Inventory		1,119,325	8,261
<i>Accumulated Depr. of Disposals / Prior Year Correction</i>			
Library Books and Materials**		7,099,090	348,945
<i>Accumulated Depreciation of Fully Depreciated Materials</i>			
<i>Total Equipment</i>		37,401,429	2,571,370
<i>Total Plant Assets</i>		117,734,613	3,322,333

** 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	1,837,980	51,055	1,889,035	153,174
532,869	439,626	13,322	452,948	79,921
2,389,074	1,851,537	59,727	1,911,264	477,810
1,111,077	861,087	27,777	888,864	222,213
2,405,413	1,804,050	60,135	1,864,185	541,228
2,478,572	1,796,956	61,964	1,858,920	619,652
32,148	23,316	804	24,120	8,028
2,989,777	224,232	74,744	298,976	2,690,801
6,270,449	1,753,064	273,992	2,027,056	4,243,393
276,266	276,266	0	276,266	0
<u>20,527,855</u>	<u>10,868,114</u>	<u>623,520</u>	<u>11,491,634</u>	<u>9,036,220</u>
2,052,240	1,436,568	51,306	1,487,874	564,366
2,137,713	1,229,189	53,443	1,282,632	855,081
115,790	88,063	2,895	90,958	24,832
1,717,906	689,421	81,557	770,978	946,928
<u>6,023,649</u>	<u>3,443,241</u>	<u>189,201</u>	<u>3,632,442</u>	<u>2,391,207</u>
2,934,698	1,736,469	73,367	1,809,836	1,124,862
<u>81,084,146</u>	<u>36,781,852</u>	<u>2,176,036</u>	<u>38,957,888</u>	<u>42,126,258</u>
29,680,220	17,995,704	2,376,824		
	3,281,050			
	(758,591)		22,894,987	6,785,233
1,015,638	672,763	64,411		
	(38,320)		698,854	316,784
701,320	460,483	40,940		
	(38,097)		463,326	237,994
1,127,586	480,120	287,134		
	(73,371)		693,883	433,703
7,448,035	3,122,872	663,818		
	(460,910)		3,325,780	4,122,255
<u>39,972,799</u>	<u>24,643,703</u>	<u>3,433,127.33</u>	<u>28,076,830</u>	<u>11,895,969</u>
<u>121,056,945</u>	<u>61,425,555</u>	<u>5,609,163</u>	<u>67,034,718</u>	<u>54,022,227</u>

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

For the Fiscal Year Ended June 30, 1995

	Receipts	Credit Hours Generated	Full-Year Equivalent Enrollment
On Campus			
Undergraduate			
Minnesota Resident	17,087,694	365,904	8,131
Wisconsin	514,051	12,851	286
North Dakota	65,880	1,129	25
South Dakota	514,923	11,026	245
Non-Resident / Non-Reciprocity Waiver	268,525	5,750	128
Minnesota Non-Resident	1,860,136	18,345	408
Med Tech Resident	15,037	322	7
Med Tech Non-Resident	0	0	0
Manitoba	8,313	178	4
Technical College	0	2,584	57
WICHE-Midwest Compact	40,194	574	13
Senior Citizen	1,692	282	6
War Orphan	0	319	7
Employee Contract & Other Waivers	0	3,996	89
Access to Excellence	182,574	3,910	87
Access to Excellence - Prior Year	356	0	0
Prior Year Receipts	208,907	4,362	97
<i>Total Undergraduate</i>	20,768,281	431,531	9,590
Graduate			
Minnesota Resident	1,283,084	18,502	617
Wisconsin	41,825	598	20
North Dakota	5,258	61	2
South Dakota	22,400	323	11
Wisconsin Business Master	0	0	0
Non-Resident / Non-Reciprocity Waiver	433,437	6,250	208
Minnesota Non-Resident	250,911	2,284	76
Manitoba	2,289	33	1
WICHE - Midwest Compact	8,844	85	3
Employee Contract & Other Waivers	0	877	29
Senior Citizen	0	0	0
Prior Year Receipts	49,456	707	24
<i>Total Graduate</i>	2,097,505	29,719	991
Continuing Education Units	40,294	0	0
Mathematics Talented Youth Project	255	0	0
Summer Education Enrichment Institute	13,054	0	0
<i>Total On Campus</i>	22,919,389	461,250	10,580
Off Campus			
Undergraduate			
Minnesota Resident	458,367	8,098	180
Wisconsin	3,120	78	2
North Dakota	1,400	24	1
South Dakota	2,151	46	1
Minnesota Non-Resident	5,070	50	1
Non-Resident / Non-Reciprocity Waiver	0	0	0
Employee Contract & Other Waivers	0	20	0
Senior Citizen	0	0	0
Access to Excellence-Prior Year	0	0	0
Access to Excellence	14,999	265	6
Prior Year Receipts	9,343	178	4
<i>Total Undergraduate</i>	494,451	8,760	195

	Receipts	Credit Hours Generated	Full-Year Equivalent Enrollment
Graduate			
Minnesota Resident	568,259	7,157	239
Wisconsin	3,220	46	2
North Dakota	0	0	0
South Dakota	1,112	16	1
Wisconsin Business Master	0	0	0
Minnesota Non-Resident	1,837	17	1
Non-Resident / Non-Reciprocity Waiver	0	0	0
WICHE-Midwest Compact	624	6	0
Employee Contract & Other Waivers	0	52	2
Senior Citizen	0	0	0
Prior Year Receipts	1,911	25	1
<i>Total Graduate</i>	<u>576,963</u>	<u>7,318</u>	<u>244</u>
<i>Total Off Campus</i>	<u>1,071,414</u>	<u>16,078</u>	<u>439</u>
<i>Total Regular and Prior Year</i>	<u>23,990,803</u>	<u>477,328</u>	<u>11,019</u>
Summer Session			
Undergraduate			
Minnesota Resident - On Campus	1,297,742	27,789	618
Minnesota Resident - Off Campus	46,695	825	18
Wisconsin	29,803	805	18
North Dakota	5,666	102	2
South Dakota	30,258	681	15
Non-Resident / Non-Reciprocity Waiver-On Campus	0	0	0
Non-Resident / Non-Reciprocity Waiver-Off Campus	0	0	0
Minnesota Non-Resident	135,437	1,336	30
Manitoba	178	4	0
Technical College	0	0	0
Med Tech Resident	4,810	103	2
Med Tech Non-Resident	1,292	13	0
Senior Citizen	276	46	1
WICHE-Midwest Compact	1,734	26	1
War Orphan	0	93	2
Employee Contract & Other Waivers	0	521	12
<i>Total Undergraduate</i>	<u>1,553,891</u>	<u>32,344</u>	<u>719</u>
Graduate			
Minnesota Resident - On Campus	472,744	6,817	227
Minnesota Resident - Off Campus	277,900	3,500	117
Wisconsin	8,410	129	4
North Dakota	826	10	0
South Dakota	3,417	52	2
Wisconsin MBA	73	1	0
Non-Resident / Non-Reciprocity Waiver	0	0	0
Minnesota Non-Resident	63,372	577	19
Employee Contract & Other Waivers	0	303	10
<i>Total Graduate</i>	<u>826,741</u>	<u>11,389</u>	<u>380</u>
<i>Total Summer Session</i>	<u>2,380,632</u>	<u>43,732</u>	<u>1,098</u>
<i>Total Tuition Receipts, Credit Hours and Full-Year Equivalent Enrollment</i>	<u>26,371,435</u>	<u>521,060</u>	<u>12,117</u>

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

For the Fiscal Year Ended June 30, 1995
(continued)

Tuition Rates:

	Fiscal Year 1995		Prior Year	
	Undergraduate	Graduate	Undergraduate	Graduate
Minnesota Resident On Campus	46.70	69.35	44.45	66.05
Minnesota Resident Off Campus	56.60	79.40	52.40	74.20
Minnesota Non-Resident	101.40	109.85	92.20	99.85
Wisconsin	40.00	70.00	37.00	65.00
North Dakota	58.35	86.20	55.55	82.55
South Dakota	46.70	69.35	44.45	66.05
Wisconsin Business Master	N/A	79.00	N/A	73.00
Senior Citizen	6.00	6.00	6.00	6.00
WICHE	70.05	104.05	66.70	N/A
Manitoba	46.70	69.35	44.45	66.05

	Fiscal Year 1995 Summer Session		Prior Year Summer Session	
	Undergraduate	Graduate	Undergraduate	Graduate
Minnesota Resident On Campus	46.70	69.35	42.35	62.90
Minnesota Non-Resident	101.40	109.85	83.80	90.75
Minnesota Resident Off Campus	56.60	79.40	48.50	62.90
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
Senior Citizen	6.00	6.00	6.00	6.00
Wisconsin MBA	N/A	73.00	N/A	69.00
WICHE	66.70	104.05	63.55	N/A
Manitoba	44.45	69.35	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

Consumable Inventory Summary

Appendix III

June 30, 1995

	Inventory Recorded 6/30/94	Additions (Deductions)	Inventory Recorded 6/30/95
Inventory Center			
Biology	32,818	7,080	39,897
Campus Printing - Bind	2,077	625	2,702
- Control	1,306	348	1,655
- Graphics	3,490	2,622	6,112
- Litho	10,930	5,665	16,595
- Photo	5,287	2,066	7,353
- Print	50,872	100,093	150,966
Chemistry and Geology	42,477	964	43,441
Computer Services	34,782	(1,547)	33,235
Copy Machine Supplies	8,132	3,551	11,683
Fuel Oil	18,730	1,597	20,326
Garage / Vehicle Operations	40,102	2,814	42,916
Human Performance	42	0	42
Library Technical Services	58,361	(14,106)	44,254
Office Supply	77,552	4,515	82,066
Postage	5,016	16,318	21,334
Sign Shop	9,155	0	9,155
University Stores / Maintenance	164,967	396	165,363
<i>Total M & E Fund</i>	566,095	133,000	699,095
Athletics - Intercollegiate	38,440	(2,047)	36,393
<i>Total Activity Fund</i>	38,440	(2,047)	36,393
<i>Total All Funds</i>	604,535	130,953	735,488

Federal Work Study Program

Appendix V

Summary of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1995

Additions

Grant Award Authorization FY 93	606,055
Add - Funds Provided by Institution	185,641
Add - Funds Provided by Community Service Agencies	<u>3,955</u>
<i>Total Additions</i>	<u>795,651</u>

Deductions

Wages - On Campus	
Federal Share	557,309
State Share and Comm. Serv. Agen.	<u>185,771</u>
<i>Total Wages</i>	<u>743,080</u>
Administrative Expenses	48,499
<i>Total Deductions</i>	<u>791,579</u>
Net Increase (Decrease) for the Year	<u>4,072</u>
Fund Balance at Beginning of Year	<u>60,358</u>
<i>Fund Balance at End of Year</i>	<u><u>64,430</u></u>

Balance Sheet

June 30, 1995

	Federal Funds	State Funds	Total
Assets			
Cash	(48,416)	11,239	(37,177)
Federal Funds Receivable	131,613	0	131,613
State Funds Receivable	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u>83,197</u>	<u>11,239</u>	<u>94,436</u>
Liabilities and Fund Balance			
Liabilities:			
Accrued Wages Payable	22,592	7,414	30,006
Administrative Expenses Payable	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>22,592</u>	<u>7,414</u>	<u>30,006</u>
Fund Balance	<u>60,605</u>	<u>3,825</u>	<u>64,430</u>
<i>Total Liabilities and Fund Balance</i>	<u>83,197</u>	<u>11,239</u>	<u>94,436</u>

Note: Format per audit guide - (Department of Education, March 1984.)
 \$37,154 of administrative expenses were incurred on \$743,080 CWS wages paid.
 (\$37,154 was paid from CWS funds and \$11,345 of SEOG administrative expenses was also paid from CWS funds.)

Supplemental Educational Opportunity Grant Program

Appendix VI

Summary of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1995

Additions

Grant Award Authorization	413,486
Add - Funds Provided by Institution	135,704
<i>Total Additions</i>	<u>549,190</u>

Deductions

Awards to Students:	
Federal Share	407,063
State Share	135,688
<i>Total Awards</i>	<u>542,751</u>
Administrative Expenses	6,423
<i>Total Deductions</i>	<u>549,174</u>
Increase (Decrease) for the Year	<u>16</u>
Fund Balance at Beginning of Year	<u>0</u>
<i>Fund Balance at End of Year</i>	<u><u>16</u></u>

Balance Sheet

June 30, 1995

	Federal Funds	State Funds	Total
Assets			
Cash	(6,386)	(7,748)	(14,134)
State Funds Receivable	0	7,764	7,764
Receivable for Recoveries due from Students	0	0	0
Federal Funds Receivable	6,386	0	6,386
<i>Total Assets</i>	<u>0</u>	<u>16</u>	<u>16</u>
Liabilities and Fund Balance			
Administrative Expense Payable	0	0	0
<i>Total Liabilities</i>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance	0	16	16
<i>Total Liabilities and Fund Balance</i>	<u>0</u>	<u>16</u>	<u>16</u>

Notes: Format per audit guide - (Department of Education, March 1984.)
 \$27,137 of administrative expenses were incurred on \$542,751 SEOG grants paid.
 \$6,423 of administrative expenses for Federal SEOG was paid from CWS funds, and \$9,369 of
 administrative expenses for Federal SEOG was paid from Federal Perkins Funds.

Perkins Loan Program

Summary of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1995

And the Period of July 1, 1958 Through June 30, 1995

	July 1, 1958 Through June 30, 1995	Year Ended June 30, 1995
Non-Capital Fund Balance		
Additions		
Interest on Loans		
Collected	2,461,020	163,781
Cancelled or Assigned	426,690	34,801
Reimbursement of Principal and Interest		
On Loans Cancelled	740,938	43,524
Other Income	142,788	19,267
<i>Total Additions</i>	<u>3,771,436</u>	<u>261,373</u>
Deductions		
Loan Principal and Interest Cancelled		
Teaching Service	2,282,628	40,415
Military Services	20,255	0
Subject Matter	356	356
Peace Core-VISTA	2,247	1,426
Law Enforcement	11,751	7,529
Death	110,463	5,400
Bankruptcy	264,398	4,602
Disability	44,163	8,638
Loan Principal Adjustment - Other	2,714	643
<i>Total</i>	<u>2,738,975</u>	<u>69,009</u>
Loan Principal and Interest Assigned to and Received by the Office of Education	724,699	101,202
Administrative Expenses	1,491,587	53,245
Cost of Litigation	2,042	0
Other Collection Cost	173,774	7,373
<i>Total Deductions</i>	<u>5,131,077</u>	<u>230,829</u>
Net Increase (Decrease) for the Period	(1,359,641)	30,544
Fund Deficit at Beginning of Period	<u>0</u>	<u>(1,390,185)</u>
<i>Non-Capital Fund Deficit at End of Period</i>	<u>(1,359,641)</u>	<u>(1,359,641)</u>

Contributions

	For the Period July 1, 1958 Through June 30, 1995		Year Ended June 30, 1995	
	Federal	Institutional	Federal	Institutional
Capital Fund Balance				
Fund Balance at Beginning of Period	7,706,203	861,579	7,706,203	861,579
Add Authorized Contributions	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Capital Fund Balance at End of Period</i>	<u><u>7,706,203</u></u>	<u><u>861,579</u></u>	<u><u>7,706,203</u></u>	<u><u>861,579</u></u>

Notes: Format per audit guide - (Department of Education, March 1984.)
 \$43,876 of administrative expenses were incurred on \$887,515 of Perkins loans paid.
 (\$9,369 of SEOG administrative expenses was also paid from Perkins funds.)

Balance Sheet

June 30, 1995

Assets

Cash	456,989
Interest Receivable from Investment Income	14,520
Student Loans Receivable	6,646,658
Receivable for FY94 and FY95 Perkins Loan	0
Teaching Cancellation Income	93,230
<i>Total Assets</i>	<u><u>7,211,397</u></u>

Liabilities and Fund Balance

Liabilities	
Perkins Loans Payable	1,915
Administrative Expense Payable	<u>1,341</u>
<i>Total Liabilities</i>	<u><u>3,256</u></u>
Fund Balance	
Capital	
Federal Contribution Authorized	7,706,203
Institutional Contribution Authorized	861,579
Non-Capital Deficit	<u>(1,359,641)</u>
<i>Total Fund Balance</i>	<u><u>7,208,141</u></u>
<i>Total Liabilities and Fund Balance</i>	<u><u>7,211,397</u></u>

Nursing Student Loan Program

Appendix VIII

Balance Sheet

June 30, 1995

Assets

Temporary Cash Investments	4,222
Student Loans Receivable	<u>10,418</u>
<i>Total Assets</i>	<u><u>14,640</u></u>

Liabilities and Fund Balance

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

Capital

Federal Contribution	
Authorized	237,981
Transfer from Nursing Scholarship	6,121
Transfer to Nursing Scholarship	(24,739)
Repayment to Federal Government	<u>(131,060)</u>
<i>Balance</i>	88,303

Institutional Contribution

Authorized	24,761
Repayment to State Government	<u>(14,788)</u>
<i>Balance</i>	9,973

Non-Capital Deficit	<u>(83,636)</u>
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<i>Total Fund Balance</i>	<u>14,640</u>
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<i>Total Liabilities and Fund Balance</i>	<u><u>14,640</u></u>
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Student Emergency Loan Program

Appendix IX

Balance Sheet

June 30, 1995

Assets

Cash	11,485
Student Loans Receivable	<u>114,414</u>
<i>Total Assets</i>	<u><u>125,899</u></u>

Liabilities and Fund Balance

<i>Total Liabilities</i>	<u>0</u>
Fund Balance	
Capital	
Institutional Contribution from MSU Bookstore, M.F. Randall, and J and D.P. Loan Bequest	88,007
Non-Capital Surplus	<u>37,892</u>
<i>Total Fund Balance</i>	<u>125,899</u>
<i>Total Liabilities and Fund Balance</i>	<u><u>125,899</u></u>

Pell Grant Program

Appendix X

Summary of Changes in Fund Balance

For the Fiscal Year Ended June 30, 1995

Additions

FY 95 Dept. of Ed. Approved Authorization Dated 12/29/95	4,403,631
Less: FY 93 Dept. of Educ. Authorization Change 3/7/95	(66)
Less: FY 94 Dept. of Educ. Authorization Change 4/22/95	(702)
FY 95 Administrative Cost Allowance Authorizations	15,270
FY 93 Administrative Cost Allowance Authorizations	5
FY 94 Administrative Cost Allowance Authorizations	325
<i>Total Funds Approved</i>	<u>4,418,463</u>

Deductions

Awards to Students	4,403,347
Administrative Cost Allowance Expense	15,600
<i>Total Deductions</i>	<u>4,418,947</u>

Net Increase (Decrease) for the Year 484

Fund Balance at Beginning of Year 19,084

Fund Balance at End of Year 19,568

Balance Sheet

June 30, 1995

Assets

Cash	(18,676)
Federal Funds Receivable	3,563
Receivable for Recoveries Due from Students	3,766
<i>Total Assets</i>	<u>(11,347)</u>

Liabilities and Fund Balance

Liabilities	
Pell Grants Payable	<u>8,221</u>
<i>Total Liabilities</i>	<u>8,221</u>

Total Fund Balance 19,568

Total Liabilities and Fund Balance (11,347)

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