

**EXPENSES AND OTHER DEDUCTIONS* (Table 5.3)
1998 to 2002 (Fiscal Years)**

<i>Description</i>	<i>FY1998</i>	<i>FY1999</i>	<i>FY2000</i>	<i>FY2001</i>	<i>FY2002**</i>
Instruction	\$9,966,187	\$11,001,118	\$11,808,543	\$12,210,460	\$13,246,641
Research	350,648	329,006	128,315	166,659	162,027
Public Service	164,349	435,927	979,281	1,167,231	1,138,274
Academic Support	2,122,506	2,630,929	2,554,549	2,504,515	2,438,869
Student Services	1,684,923	1,813,934	1,955,753	1,854,274	2,495,287
Institutional Support	4,569,546	4,054,927	4,463,203	4,235,575	4,384,190
Operation & Maintenance of Plant	1,868,188	1,950,600	2,002,023	2,052,893	2,104,414
Scholarships & Fellowships	4,588,443	5,183,129	4,495,323	5,361,328	2,665,979
Auxiliary Enterprises	4,511,901	5,021,826	5,495,595	5,713,262	5,750,945
Sub-total	29,826,691	32,421,396	33,882,585	35,266,197	34,386,626
Mandatory Transfers	171,142	42,813	0	0	0
Nonmandatory Transfers Ed. Activity	44,000	(1,122,442)	1,212,187	(143,264)	0
Auxiliary Enterprises - Transfers	224,000	386,440	164,734	99,663	0
New in FY2002					
Other Operating Expenses & Deductions	--	--	--	--	3,233,414
Total Expenses and Other Deductions	\$30,265,833	\$31,728,207	\$35,259,506	\$35,222,596	\$37,620,040

* The title of table 5.3 has changed, but data for FY1998 through FY2001 is the same as reported in previous editions of the Fact Book.

** GASB (Governmental Accounting Standard Board) #34 and #35 took effect in FY 2002 which significantly changed the method for reporting financial activity of governmental colleges and universities. In general, the change resulted in (1) reporting amounts for universities as a whole by major fund group, (2) recognizing depreciation as an expense, and (3) netting scholarship discounts to tuition and fee revenues. As some of the amounts reported in FY 2002 are not directly comparable to amounts reported in prior years.

SOURCE: IPEDS Finance Survey and OUS Controller's Division

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