

# Annual Financial Report

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Fiscal Year 2011



**E**MPORIA STATE  
UNIVERSITY™

Emporia State University  
Emporia, Kansas

Fiscal Year 2011 Annual Financial Report

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**Kansas Board of Regents**

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Jarold Boettcher <i>Beloit</i>	Janie Perkins <i>Garden City</i>
Mildred Edwards <i>Wichita</i>	Tim Emert <i>Independence</i>
Christine Downey-Schmidt <i>Inman</i>	Ed McKechnie <i>Arcadia</i>
Richard Hedges <i>Fort Scott</i>	Gary Sherrer <i>Overland Park</i>
Dan Lykins <i>Topeka</i>	Andy Tompkins <i>President and CEO</i>

**University Officials**

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Dr. H. Edward Flentje  
*Interim President*

Dr. Teresa A. Mehring  
*Provost and Vice President for Academic Affairs and Student Life*

Raymond A. Hauke  
*Vice President for Administration and Fiscal Affairs*

Dr. James E. Williams  
*Associate Provost for Enrollment Management and Vice President for Strategic Partnerships*

**University Officers Reporting**

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Mary M. Mingenback  
*Controller*

Susan M. Menke and Pamela S. Norton  
*Assistant Controllers*

**E**MPORIA STATE  
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MANAGEMENT'S  
DISCUSSION  
AND ANALYSIS



# EMPORIA STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2011 and 2010

The following Management's Discussion and Analysis provides an overview of the financial performance of Emporia State University (the "University") based on currently known facts, decisions and conditions and is designed to assist readers in understanding the accompanying financial statements. These financial statements are prepared in accordance with Government Accounting Standards Board (GASB) principles with the exception of GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*. The University has made the decision not to include the Emporia State University Foundation, Inc. (the "Foundation") and the Emporia State University Alumni Association (the "Alumni") within the University's unaudited financial statements. This discussion – along with the financial statements and related footnote disclosures – has been prepared by management and should be read in conjunction with the statements and footnotes. The financial statements, footnotes and this discussion are the responsibility of management.

### USING THIS ANNUAL REPORT

The financial statements segment of this report consists of three financial statements: the Statements of Net Assets, the Statements of Revenues, Expenses and Changes in Net Assets and the Statements of Cash Flows. The notes to the financial statements present additional information to support the financial statements. Their purpose is to clarify and expand on the information in the financial statements. These financial statements are prepared in accordance with Governmental Accounting Standards Board (GASB) Statement No. 35, *Basic Financial Statements – and Management's Discussion and Analysis for Public Colleges and Universities*, as amended by GASB Statements 37 and 38. These new standards changed the focus of our financial statements to a comprehensive one-look at the University as a whole as opposed to the traditional presentation of fund groups.

### STATEMENTS OF NET ASSETS

The Statements of Net Assets present the assets, liabilities and net assets of the University at a point in time (at the end of the fiscal year). Its purpose is to present a financial snapshot of the University. The Statements of Net Assets includes all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector institutions. Under the accrual basis of accounting, all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Within the Statements of Net Assets, assets and liabilities are further classified as current or noncurrent. Current classification distinguishes those assets that are highly liquid and available for immediate and unrestricted use by the University, and those liabilities likely to be settled in the next 12 months.

Net assets are divided into three categories:

1. **Invested in capital assets, net of debt**, indicates the University's equity in property, plant and equipment owned by the University.
2. **Restricted net assets** are further divided into two subcategories, nonexpendable and expendable. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net assets are available for expenditure by the University but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets.
3. **Unrestricted net assets** are available to the University for any lawful purpose of the institution.

Total assets at June 30, 2011, were \$107,165,589, an increase of \$1,865,232 (1.8%) compared to \$105,300,357 at June 30, 2010. Capital assets, net of depreciation, comprised 57.6%, or \$61,764,679 of the total assets in 2011 as compared to 48.2%, or \$50,758,895 of the total assets in 2010.

Total liabilities were \$36,030,735 at June 30, 2011, a decrease of \$63,878 (.2%) compared to \$36,094,613 at June 30, 2010. Noncurrent liabilities comprised 69.2%, or \$24,937,667 of total liabilities in 2011 as compared to 70.5%, or \$25,464,073 of total liabilities in 2010.

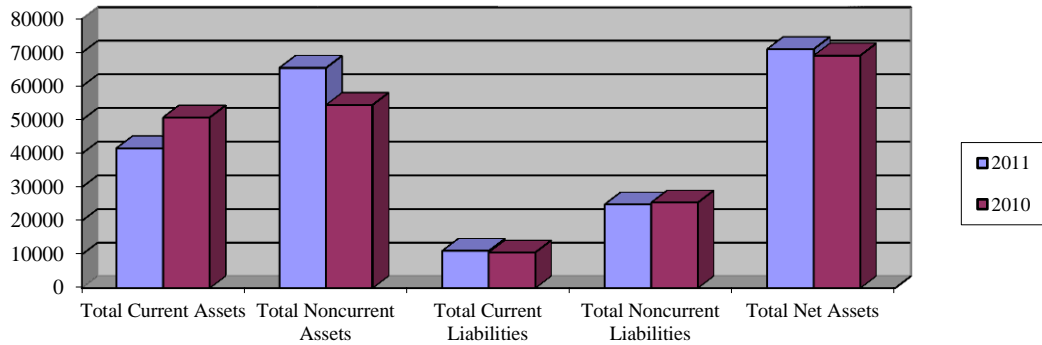
# EMPORIA STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2011 and 2010

Total net assets at June 30, 2011, were \$71,134,854 a \$1,929,110 increase over the previous fiscal year amount of \$69,205,744, or a 2.8% increase in net assets. The breakout of net assets is shown below:

	<u>2011</u>	<u>2010</u>
Capital assets, net of related debt	\$ 38,032,649	\$ 25,896,993
Restricted net assets	16,086,695	25,323,509
Unrestricted net assets	<u>17,015,510</u>	<u>17,985,242</u>
Total Net Assets	<u>\$ 71,134,854</u>	<u>\$ 69,205,744</u>

The composition of current and noncurrent assets and liabilities and net assets is displayed below for both the 2011 and 2010 fiscal year ends (in thousands):



### STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

The Statements of Revenues, Expenses and Changes in Net Assets present the total revenues earned and expenses incurred by the University for operating, nonoperating and other related activities during a period of time. Its purpose is to assess the University's operating results.

#### Revenues

Operating revenues were \$42.8 million for the 2011 fiscal year. This was an increase of \$346,145 or .8% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student tuition and fee revenues, after scholarship allowances, were \$29.6 million in 2011, compared to \$28.9 million in 2010, an overall increase of 2.4%. This increase is a direct result of an overall 6.0% tuition and fees increase approved by the Kansas Board of Regents for fiscal year 2011. ESU used a portion of ARRA funds to partially mitigate the tuition increase, financing 1.5% of the tuition increase for Kansas residents. The goal of the tuition and fees increase, which involved collaboration between University administration and University students, was to recapture some of the State General Fund reduction imposed on the University by the Legislature. The tuition and fee increase provided funding to assist the University base budget as well as provided funding to the ESU Memorial Union renovation project.
- Grants and contracts (federal, state and local, and nongovernmental) overall increased 3.2% or \$185,935 over the previous year.
- Auxiliary enterprise revenues of the University increased for Athletics and Student health services, while revenues decreased for Assessment, Parking services, and Residential Life.
- Sales and services of educational departments decreased by approximately \$60,985 from the previous year.
- Interest earnings on loans decreased over the prior year as many loans have been consolidated by students during the year.

# EMPORIA STATE UNIVERSITY

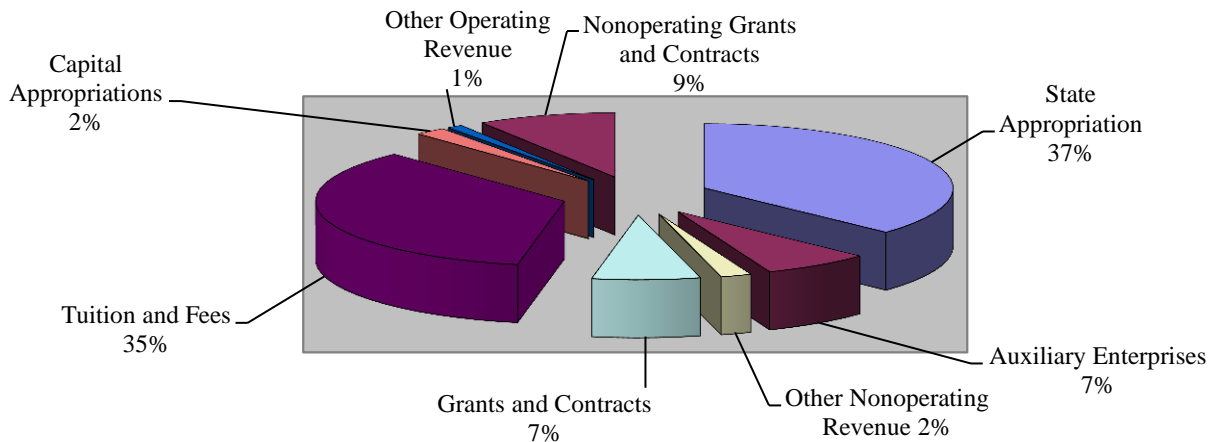
## MANAGEMENT'S DISCUSSION AND ANALYSIS

**June 30, 2011 and 2010**

Total nonoperating revenues (expenses) increased .5% from the previous year from \$39.2 million to \$39.4 million. The following is a brief summary of the significant changes:

- State appropriations, the largest single source of revenue at the University, increased from \$31.4 million to \$31.6 million. This resulted in a revenue increase of \$162,094 or a .5% increase.
- Investment earnings decreased 28.3% from \$277,753 in 2010 to \$199,066 in 2011. Much of the decrease resulted from the earnings rate on investments significantly decreasing. While the market value of the endowment investment increased slightly during the year, the amount was not enough to offset the significant decrease in interest earnings.
- Other Federal grants and contracts increased \$361,886 or 5.0% over the prior year. This is a result of an increase in the amount of financial aid money from the Pell program given to students.
- A transfer to the State of Kansas was made for death and disability and the 27<sup>th</sup> payroll payment during 2011. The change was a decrease of 13.7% from \$128,956 in 2010 to \$111,317 in 2011.
- A contribution of \$650,000 was given to the University by the ESU Memorial Union Corporation for the renovation project.
- Other revenue showed an overall decrease from \$2,496,145 to \$2,001,752. This is a 19.8% decrease over the prior year. Capital appropriations decreased from \$1,733,480 in 2010 to \$900,288 in 2011. The University received funding in 2010 from the State for the Infrastructure Maintenance Program (IMP). Because the State faced financial constraints, the IMP was not funded for 2011, thus resulting in a decrease in funding of \$827,480.

In summary, total revenues, nonoperating revenues and other revenues increased by \$32,271, from \$85,366,856 million to \$85,399,127, an overall increase of .04%. The composition of these revenues is displayed in the following graph:



### Expenses

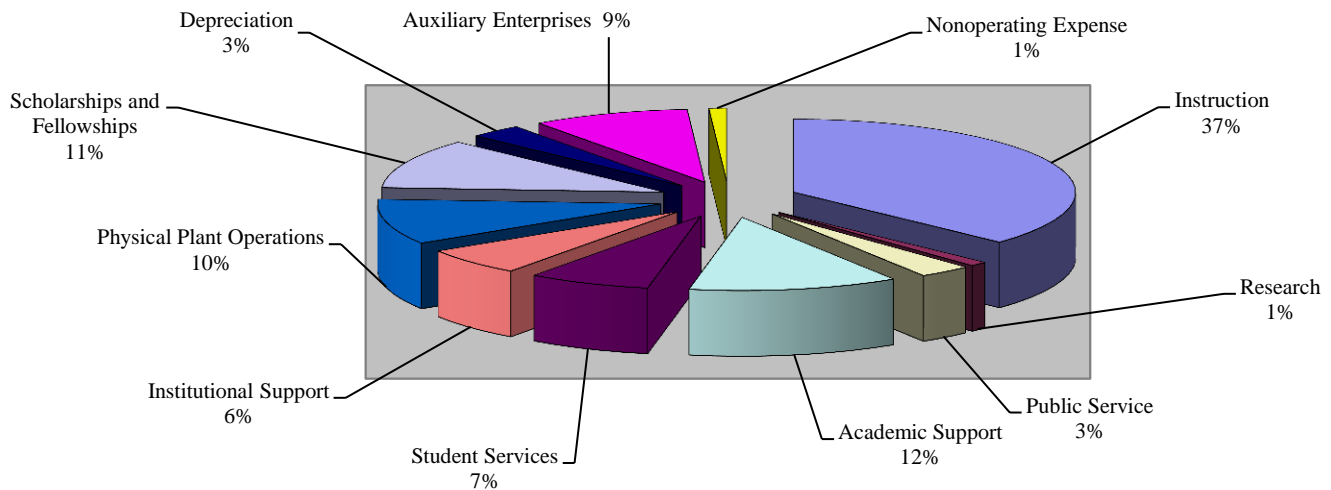
Operating and nonoperating expenses were \$83.5 million for the 2011 fiscal year. This was an increase over the previous year of \$2.4 million or 3.0%. The following is a brief summary of the significant changes:

- Expenses directly related to the University's mission for instruction and academic support combined increased \$519,483 or approximately 1.3% from 2010 to 2011. Scholarships increased \$992,418 or approximately 12.5% from 2010 to 2011. The increase in scholarships relates to the increase in Pell grant funding that was received and the AARA funds used for scholarships.
- Expenses for the operations and maintenance of plant increased \$238,524 or approximately 2.8% from 2010 to 2011. Several maintenance projects were completed during the year as part of receiving Federal Stimulus (ARRA) money.
- Other areas that showed an increase in expenditures include public service and student services. These expenditures relate to the University's goal to enhance the student's academic experience.
- The decrease in depreciation expense relates to equipment being fully depreciated and construction projects not capitalized yet.
- Nonoperating interest expense increased from \$515,929 in 2010 to \$875,590 in 2011 as a revenue bond for the Memorial Union renovation was issued at the end of 2010 and additional interest expense was paid in 2011.

# EMPORIA STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2011 and 2010

The composition of total expenses, including operating and nonoperating is displayed below:



### Extraordinary Items

The University did not have any special and extraordinary items in 2011 or 2010.

### Endowment Expenses Paid On Behalf of University

The Foundation is an independent, not-for-profit organization whose primary mission is to raise funds for the University and to provide direct and indirect support to the University that is not entirely reflected in the University's Statements of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by the Foundation include expenses such as salaries, construction, equipment, books, supplies and travel. During the year ended June 30, 2011, and June 30, 2010, the Foundation made payments to the University of \$1,284,359 and \$1,338,412 respectively.

### Net Assets

Net assets increased by \$1,929,110 compared to the previous fiscal year which generally indicates that the financial condition has improved over the year. Much of the increase in net assets relates to the major construction being done on the ESU Memorial Union renovation project. Bonds were issued at the end of 2010 to help finance this project.

### STATEMENTS OF CASH FLOWS

The Statements of Cash Flows present cash receipts and payments of the University during a period of time. Its purpose is to assess the University's ability to generate future net cash flows and meet its obligations as they come due.

Cash provided by operating activities includes tuition and fees, grant and contract revenues, sales and services of educational activities and auxiliary enterprises. Cash flows from operating activities will always be negative since GASB requires state appropriations to be reported as cash flows from noncapital financing activities. Cash used in operating activities includes payments to employees and suppliers.

Cash provided by noncapital financing includes state appropriations and the receipt and disbursement of the federal direct student loan program. Cash used in capital and related financing activities represents proceeds from debt, the principal and interest payments towards debt, capital appropriations and grants, and the purchase and construction of capital assets. Cash provided by investing activities includes purchases and sales of investments as well as investment income earnings and losses realized.



# EMPORIA STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2011 and 2010

Condensed Statements of Cash Flows for the years ended June 30, 2011 and 2010 follow:

	<b>June 30, 2011</b>	<b>June 30, 2010</b>
Net Cash Provided (Used) by:		
Operating activities	\$ (35,513,104)	\$ (33,805,287)
Noncapital financing activities	40,088,695	39,117,950
Capital and related financing activities	(13,977,089)	12,167,841
Investing activities	<u>199,066</u>	<u>1,153,513</u>
Net Increase (Decrease) in Cash	(9,202,432)	18,634,017
Beginning Cash and Cash Equivalent Balances	<u>43,757,783</u>	<u>25,123,766</u>
Ending Cash and Cash Equivalent Balances	<u>\$ 34,555,351</u>	<u>\$ 43,757,783</u>

The overall net decrease in cash is due primarily to making payments on the major construction project of the ESU Memorial Union renovation project. Bonds were issued during 2010 to fund the project which resulted in the large increase in cash for 2010.

### CAPITAL ASSETS

The University continued to invest in capital assets during the 2011 fiscal year. Detailed information regarding capital asset additions, retirements and depreciation is available in Note 6 of the financial statements.

The following is a brief summary of the construction projects that were completed during the current fiscal year:

- Throughout various buildings on campus, renovations and repairs were made to HVAC, utility tunnels and sidewalk repair.
- Purchase and installation of powerhouse chiller addition.
- Renovation to the Student Memorial Union continued during fiscal year 2011.

### DEBT ADMINISTRATION

At June 30, 2011, the University had \$23.7 million in debt outstanding. No debt was issued in 2011. Additional debt issued in 2010 was \$14,765,000.

The University paid \$1,927,487 in principal and interest payments related to all outstanding revenue bonds in 2011.

The bonds have been assigned a rating of "A" by Standard & Poor's Ratings Services and a rating of "A1" by Moody's Investors Service. More detailed information about the University's noncurrent liabilities is available in Notes 9, 10 and 11 to the financial statements.

# **EMPORIA STATE UNIVERSITY**

## **MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2011 and 2010**

### **ECONOMIC OUTLOOK**

Revenue collections for the state have increased during 2011. The receipts have exceeded the revenue estimates and the State is indicating that no additional budget cuts are anticipated at this time. Future reductions will depend on revenue projections compared to actual receipts. While the State of Kansas economy has been slow to recover, the projections for 2012 appear to be more positive than 2010 and 2011.

The State of Kansas provided approximately 36.9% of the total resources for the University during fiscal year 2011. This shows little change from the 36.8% provided during fiscal year 2010. A major factor that could affect the State General Fund budgets for fiscal year 2012 is whether estimates of tax revenues will continue to come in over projections. The appropriation for fiscal year 2012 is set at \$30.9 million which is less than the fiscal year 2011 appropriation. Tuition rates have increased to make up for the decrease in State funding.

The operating grant from the State for fiscal year 2012 and fiscal year 2013 is expected to be flat as the State continues to struggle with the small increases in tax receipts compared to budget estimates. The plans to maintain the University's budget while costs continue to increase will come from savings in both salary and non-salary expenditures. Most salary reductions will be achieved by holding vacancies open and freezing certain positions. The plan also includes internal reallocations and possibly a tuition increase. In managing our budget, the highest priority of the University continues to be to serve the needs of the students.

Additional reductions in the budget seem unlikely in light of stabilized tax receipts; however, nothing definitive has been decided by the Governor. Additional reductions would have a significant impact on the operations of the University.

Enrollment for the academic 2011-2012 year has shown a small decrease in numbers. This decrease partially reflects the slight decrease experienced in Kansas high school graduates enrollment levels. Additional resources have been committed to enrollment management strategies to address the reduction in enrollment numbers.

FINANCIAL  
STATEMENTS  
AND NOTES



**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF NET ASSETS**  
**June 30, 2011 and 2010**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2011</b>	<b>Restated 2010</b>	<b>Memorial Union Corporation 2011</b>	<b>2010</b>
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 19,030,752	\$ 17,081,640	\$ 767,508	\$ 1,079,981
Restricted cash and cash equivalents	15,524,599	26,676,143	0	0
Investments	0	0	1,100,000	1,148,389
Accounts receivable, net	2,099,507	1,771,072	178,604	141,952
Loans to students, net - current portion	3,625,659	3,797,573	2,251	3,393
Inventories	0	110,847	5,854	11,081
Prepaid expenses	1,358,536	1,345,763	1,312	1,346
<b>Total Current Assets</b>	<b>41,639,053</b>	<b>50,783,038</b>	<b>2,055,529</b>	<b>2,386,142</b>
<b>Noncurrent Assets</b>				
Investments	554,595	492,992	0	411,611
Loans to students, net	2,785,275	2,820,635	0	0
Prepaid expenses and other assets	421,987	444,797	0	0
Capital assets, net	61,764,679	50,758,895	1,518,661	1,402,721
<b>Total Noncurrent Assets</b>	<b>65,526,536</b>	<b>54,517,319</b>	<b>1,518,661</b>	<b>1,814,332</b>
<b>TOTAL ASSETS</b>	<b>107,165,589</b>	<b>105,300,357</b>	<b>3,574,190</b>	<b>4,200,474</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued liabilities	3,894,385	4,296,075	186,882	194,642
Accrued compensated absences - current portion	1,670,548	1,552,788	56,330	56,512
Deferred revenue	3,147,629	2,418,420	226,507	500
Other liabilities	236,186	184,242	6,826	9,243
Capital leases payable - current portion	7,030	23,326	0	0
Revenue bonds payable - current portion	1,105,000	1,105,000	0	0
Due to ESU Foundation	110,715	134,091	0	0
Deposits held in custody for others	921,575	916,598	37,941	44,646
<b>Total Current Liabilities</b>	<b>11,093,068</b>	<b>10,630,540</b>	<b>514,486</b>	<b>305,543</b>
<b>Noncurrent Liabilities, Net of Current Portion</b>				
Accrued compensated absences	361,665	300,946	0	0
Accrued other postemployment benefits	1,956,002	1,429,551	0	0
Capital leases payable	0	8,576	0	0
Revenue bonds payable	22,620,000	23,725,000	0	0
<b>Total Noncurrent Liabilities</b>	<b>24,937,667</b>	<b>25,464,073</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES</b>	<b>36,030,735</b>	<b>36,094,613</b>	<b>514,486</b>	<b>305,543</b>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	38,032,649	25,896,993	1,468,888	1,402,721
Restricted for				
Nonexpendable				
Scholarships and fellowships	327,370	265,767	0	0
Expendable				
Capital	7,551,351	16,720,794	10,000	122,949
Loans	7,236,427	7,359,036	0	0
Debt service	971,547	977,912	0	0
Other	0	0	1,100,000	1,750,000
Unrestricted	17,015,510	17,985,242	480,816	619,261
<b>TOTAL NET ASSETS</b>	<b>\$ 71,134,854</b>	<b>\$ 69,205,744</b>	<b>\$ 3,059,704</b>	<b>\$ 3,894,931</b>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**Years Ended June 30, 2011 and 2010**

	University Funds		Component Unit	
	2011	Restated 2010	Memorial Union Corporation 2011	2010
<b>Operating Revenues</b>				
Tuition and fees (net of scholarship allowances of \$4,247,769 and \$3,812,321) \$	29,579,831	\$ 28,880,944	\$ 0	0
Federal grants and contracts	4,207,334	3,717,765	0	0
State and local grants and contracts	1,552,921	1,757,695	0	0
Nongovernmental grants and contracts	192,276	291,136	0	0
Sales and services of educational departments	933,543	994,528	0	0
Auxiliary enterprises				
Athletics	2,237,445	2,220,228	0	0
Assessment	5,848	6,518	0	0
Parking services	229,361	262,752	0	0
Residential life	3,047,401	3,420,808	0	0
Student health services	694,282	694,144	0	0
Student unions	0	0	2,777,111	3,879,709
Interest earned on loans to students	75,948	163,527	0	0
<b>Total Operating Revenues</b>	<b>42,756,190</b>	<b>42,410,045</b>	<b>2,777,111</b>	<b>3,879,709</b>
<b>Operating Expenses</b>				
Education and General				
Instruction	30,475,335	30,213,537	0	0
Research	511,676	573,209	0	0
Public service	2,747,911	2,702,006	0	0
Academic support	9,644,702	9,387,017	0	0
Student services	5,968,618	5,538,001	0	0
Institutional support	4,850,426	4,780,043	0	0
Operations and maintenance of plant	8,703,766	8,465,242	0	0
Scholarships and fellowships	8,913,404	7,920,986	0	0
Depreciation	2,860,372	2,938,057	164,980	142,880
Auxiliary Enterprises				
Athletics	4,416,064	4,178,072	0	0
Assessment	9,164	12,800	0	0
Parking services	200,331	198,850	0	0
Residential life	2,154,199	2,077,221	0	0
Student health services	757,248	758,101	0	0
Student unions	0	0	2,785,228	2,762,906
<b>Total Operating Expenses</b>	<b>82,213,216</b>	<b>79,743,142</b>	<b>2,950,208</b>	<b>2,905,786</b>
<b>Operating Income (Loss)</b>	<b>(39,457,026)</b>	<b>(37,333,097)</b>	<b>(173,097)</b>	<b>973,923</b>
<b>Nonoperating Revenues (Expenses)</b>				
State appropriations	31,555,242	31,393,148	0	0
Investment income	199,066	277,753	23,473	40,340
Interest expense	(875,590)	(515,929)	0	0
Other Federal grants and contracts	7,651,651	7,289,765	0	0
Other nonoperating revenue (expenses)	585,226	(635,051)	0	0
Contribution for facility renovation	650,000	1,500,000	(650,000)	(1,500,000)
Transfer to state	(111,317)	(128,956)	0	0
Gain/(loss) on assets	(247,084)	0	(35,603)	(18,657)
Amortization of bond costs/discount	(22,810)	(10,383)	0	0
<b>Net Nonoperating Revenues (Expenses)</b>	<b>39,384,384</b>	<b>39,170,347</b>	<b>(662,130)</b>	<b>(1,478,317)</b>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**Years Ended June 30, 2011 and 2010**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2011</b>	<b>Restated 2010</b>	<b>Memorial Union Corporation 2011</b>	<b>2010</b>
Income (Loss) Before Other Revenues	\$ (72,642)	\$ 1,837,250	\$ (835,227)	\$ (504,394)
<b>Other Revenues</b>				
Capital appropriations	900,288	1,733,480	0	0
Other Federal capital grants	1,039,861	727,382	0	0
Capital gift	0	25,280	0	0
Additions to permanent endowments	61,603	10,003	0	0
Total Other Revenue	<u>2,001,752</u>	<u>2,496,145</u>	<u>0</u>	<u>0</u>
Increase in Net Assets	<u>1,929,110</u>	<u>4,333,395</u>	<u>(835,227)</u>	<u>(504,394)</u>
<b>Net Assets</b>				
Net Assets, Beginning of Year	69,205,744	64,318,069	3,894,931	4,399,325
Restatement	<u>0</u>	<u>554,280</u>	<u>0</u>	<u>0</u>
Net Assets, Beginning of Year	<u>69,205,744</u>	<u>64,872,349</u>	<u>3,894,931</u>	<u>4,399,325</u>
Net Assets, End of Year	<u>\$ 71,134,854</u>	<u>\$ 69,205,744</u>	<u>\$ 3,059,704</u>	<u>\$ 3,894,931</u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2011 and 2010**

	University Funds		Component Unit	
	2011	Restated 2010	Memorial Union Corporation 2011	2010
<b>Cash Flows From Operating Activities</b>				
Tuition and fees	\$ 29,855,649	\$ 28,809,416	\$ 0	\$ 0
Grants and contracts	6,115,976	5,819,266	0	0
Sales and services of educational activities	917,835	923,316	0	0
Auxiliary enterprises				
Athletics	2,237,445	2,220,228	0	0
Assessment	5,848	8,923	0	0
Parking services	218,068	296,314	0	0
Residential life	3,033,374	3,423,330	0	0
Student health services	689,881	690,716	0	0
Student unions	0	0	2,966,466	3,946,070
Payments to suppliers	(12,223,334)	(12,848,895)	(2,797,031)	(2,791,473)
Payments to utilities	(1,985,321)	(1,970,849)	0	0
Compensation and benefits	(53,719,533)	(51,834,419)	0	0
Payments for scholarships and fellowships	(10,905,150)	(9,859,662)	0	0
Loans issued to students and employees	(1,020,283)	(846,426)	0	0
Collection of loans to students and employees	1,266,441	1,363,455	0	0
Net Cash Provided by (Used in) Operating Activities	<u>(35,513,104)</u>	<u>(33,805,287)</u>	<u>169,435</u>	<u>1,154,597</u>
<b>Cash Flows From Noncapital Financing Activities</b>				
State appropriations	31,555,242	31,393,148	0	0
Transfer to State for budget cuts	(111,317)	(128,956)	0	0
Other nonoperating revenues (expenses)	338,142	(635,051)	0	0
Contribution for facility renovation	650,000	1,500,000	(650,000)	(1,500,000)
Deposits held in custody for others	4,977	(300,956)	0	0
Other Federal grants and contracts	7,651,651	7,289,765	0	0
Federal family education loan receipts	29,614,635	25,280,695	0	0
Federal family education loan disbursements	(29,614,635)	(25,280,695)	0	0
Net Cash Provided by Noncapital Financing Activities	<u>40,088,695</u>	<u>39,117,950</u>	<u>(650,000)</u>	<u>(1,500,000)</u>
<b>Cash Flows From Capital Financing Activities</b>				
Proceeds from sale of capital assets	0	0	11,179	10,045
Capital appropriations	1,940,149	2,460,862	0	0
Proceeds from bond issue	0	14,790,767	0	0
Purchases of capital assets	(13,963,720)	(3,978,085)	(327,702)	(46,076)
Principal paid on capital debt and leases	(1,129,872)	(654,513)	0	0
Interest paid on capital debt and leases	(823,646)	(451,190)	0	0
Net Cash (Used in) Capital Financing Activities	<u>(13,977,089)</u>	<u>12,167,841</u>	<u>(316,523)</u>	<u>(36,031)</u>
<b>Cash Flows From Investing Activities</b>				
Proceeds from sale of investments	0	875,760	460,000	1,075,000
Investment income	199,066	277,753	24,615	52,544
Net Cash Provided by (Used in) Investing Activities	<u>199,066</u>	<u>1,153,513</u>	<u>484,615</u>	<u>1,127,544</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(9,202,432)	18,634,017	(312,473)	746,110
Cash and Cash Equivalents, Beginning of Year	<u>43,757,783</u>	<u>25,123,766</u>	<u>1,079,981</u>	<u>333,871</u>
Cash and Cash Equivalents, End of Year	<u>\$ 34,555,351</u>	<u>\$ 43,757,783</u>	<u>\$ 767,508</u>	<u>\$ 1,079,981</u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2011 and 2010**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2011</b>	<b>Restated 2010</b>	<b>Memorial Union Corporation 2011</b>	<b>2010</b>
	<u>2011</u>	<u>2010</u>	<u>2011</u>	<u>2010</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating income (loss)	\$ (39,457,026)	\$ (37,333,097)	\$ (173,097)	\$ 973,923
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	2,883,182	2,948,440	164,980	142,880
Changes in assets and liabilities (Increase)/decrease in				
Accounts receivables, net	(328,435)	6,117	(36,652)	66,361
Loans to students, net	207,274	279,754	0	0
Inventories	110,847	5,504	5,227	3,190
Prepaid expenses and other assets	10,037	(280,445)	34	196
Increase/(decrease) in				
Accounts payable and accrued liabilities	(401,690)	(30,375)	(18,913)	(29,946)
Deferred revenue	729,209	(62,815)	0	0
Accrued compensated absences	178,479	123,472	0	0
Accrued other postemployment benefits	526,451	473,103	0	0
Other liabilities	51,944	64,739	227,856	(2,007)
Due to ESU Foundation	(23,376)	316	0	0
Net Cash Provided by (Used in) Operating Activities	<u>\$ (35,513,104)</u>	<u>\$ (33,805,287)</u>	<u>\$ 169,435</u>	<u>\$ 1,154,597</u>
<b>Reconciliation of Cash and Cash Equivalents to the Statements of Net Assets</b>				
Cash and cash equivalents	\$ 19,030,752	\$ 17,081,640	\$ 767,508	\$ 1,079,981
Restricted cash and cash equivalents	<u>15,524,599</u>	<u>26,676,143</u>	<u>0</u>	<u>0</u>
Cash and Cash Equivalents, End of Year	<u>\$ 34,555,351</u>	<u>\$ 43,757,783</u>	<u>\$ 767,508</u>	<u>\$ 1,079,981</u>

The accompanying notes are an integral part of these statements.



# EMPORIA STATE UNIVERSITY

## NOTES TO FINANCIAL STATEMENTS June 30, 2011 and 2010

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America, with the exception of GASB Statement No. 39, *Determining Whether Certain Organizations are Component Units*. Emporia State University (the “University”) has made the decision not to include the Emporia State University Foundation, Inc. (the “Foundation”) within its financial statements. The financial statements have not been audited.

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Organization.** The University is a comprehensive Regents University providing undergraduate and graduate education in a variety of academic programs that primarily serve residents of Kansas. The University is accredited by the Higher Learning Commission, a Commission of the North Central Association of Colleges and Schools. The University is governed by the Kansas Board of Regents and is an agency of the State of Kansas. As an agency of the State of Kansas, the University is included in the audited financial report of the State of Kansas.

The University is grouped into four major colleges/schools; the School of Business, the Teacher’s College, the College of Liberal Arts and Sciences, and the School of Library and Information Management. The University, located in Emporia, Kansas, has an undergraduate enrollment of approximately 3,846 and a graduate enrollment of approximately 2,130.

**Financial Reporting Entity.** As required by accounting principles generally accepted in the United States of America, these financial statements present the financial position and financial activities of the University and its discretely presented component unit: The Memorial Union Corporation.

While the Foundation and the Emporia State University Alumni Association (the “Alumni”) are legally separate entities and the University does not appoint a voting majority of the Foundation’s or Alumni’s governing bodies, the Foundation and Alumni are considered component units of the University. Emporia State University has made the decision not to include the financial activity and balances of the Foundation or Alumni within the financial statements of the University.

In preparing the financial statements, all significant transactions and balances between the University and the component unit has been eliminated to avoid overstatement of 1) revenues and expenses on the Statements of Revenues, Expenses and Changes in Net Assets, and 2) balances on the Statements of Net Assets.

**Basis of Accounting.** For financial reporting purposes, the University is considered a special purpose government engaged only in business-type activities. Accordingly, the University’s financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated.

The University has the option to apply all Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, unless FASB conflicts with GASB. The University has elected to not apply FASB pronouncements issued after the applicable date.

**Cash Equivalents.** For purposes of the Statements of Cash Flows, the University considers all highly liquid investments, whether restricted or not, with an original maturity of three months or less to be cash equivalents. At certain times, some of the University’s component unit maintain cash balances in excess of FDIC limits. Management has evaluated the financial stability of these financial institutions and feels the risk to the component unit is minimal.

**Investments.** The University accounts for its investments at fair value in accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gain or unrealized loss on the carrying value of investments are reported as a component of investment income in the Statements of Revenues, Expenses and Changes in Net Assets.

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2011 and 2010**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued**

**Accounts Receivable.** Accounts receivable consist of tuition and fee charged to students, auxiliary enterprise services provided to students, faculty and staff and sales and services of the University. Accounts receivable also include amounts due from the Federal government, state and local governments, and private sources, in connection with reimbursement of allowable expenditures made pursuant to the University's grants and contracts. Accounts receivable are recorded net of estimated uncollectible amounts.

**Inventories.** Inventories are carried at cost. For 2011, inventories have decreased significantly; therefore, inventory items have been recorded as an expense as the items are purchased.

**Prepaid Expenses.** Prepaid expenses consist primarily of deferred summer school expenses.

**Noncurrent Investments.** Investments that are externally restricted to make debt service payments, maintain sinking or reserve funds, or to purchase or construct capital or other noncurrent assets, are classified as noncurrent assets in the Statements of Net Assets.

**Capital Assets.** Capital assets are recorded at cost at the date of acquisition, or fair market value at the date of donation, in the case of gifts. For equipment, the University's capitalization policy includes all items with a unit cost of \$5,000 or more and an estimated useful life greater than one year. Renovations to buildings, infrastructure and land improvements that significantly increase the value or extend the useful life of the structure are capitalized if the related project cost exceeds \$100,000. Routine repairs and maintenance are charged to operating expense in the year in which the expense is incurred.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets: 40 years for buildings; 25 years for infrastructure and land improvements; 8 years for equipment; and 5 years for vehicles. Costs incurred during construction of long-lived assets are recorded as construction in progress and are not depreciated until placed in service.

**Deferred Revenues.** Deferred revenues include amounts received for tuition and fees prior to the end of the fiscal year but related to the subsequent accounting period. Deferred revenues also include summer school tuition not earned during the current year and amounts received from grant and contract sponsors that have not yet been earned.

**Compensated Absences.** Employee vacation pay is accrued at year end for financial statement purposes. The liability and expense incurred are recorded at year end as accrued compensated absences in the Statements of Net Assets and as an expense in the Statements of Revenues, Expenses and Changes in Net Assets.

**Deposits Held in Custody for Others.** Deposits held in custody for others consist primarily of student organizations' monies administered by the University.

**Noncurrent Liabilities.** Noncurrent liabilities include principal amounts of revenue bonds payable, capital lease obligations with contractual maturities greater than one year and estimated amounts for accrued compensated absences and other postemployment benefits that will not be paid within the next fiscal year.

**Net Assets.** The University's net assets are classified as follows:

*Invested in capital assets, net of related debt:* This represents the University's total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets, such amounts are not included as a component of invested in capital assets, net of related debt.

*Restricted net assets – nonexpendable:* Restricted nonexpendable net assets consist of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.

*Restricted net assets – expendable:* Restricted expendable net assets include resources in which the University is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.

# EMPORIA STATE UNIVERSITY

## NOTES TO FINANCIAL STATEMENTS June 30, 2011 and 2010

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

*Unrestricted net assets:* Unrestricted net assets represent resources derived from student tuition and fees, state appropriations, and sales and services of educational departments. These resources are used for transactions relating to the educational and general operations of the University, and may be used at the discretion of the governing board to meet current expenses for any purpose. These resources also include auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty and staff.

**Tax Status.** As a state institution of higher education, the income of the University is generally exempt from federal and state income taxes under Section 115(a) of the Internal Revenue Code; however, income generated from activities unrelated to the University's exempt purpose is subject to income taxes under Internal Revenue Code Section 511(a)(2)(B).

**Classification of Revenues.** The University has classified its revenues as either operating or nonoperating revenues according to the following criteria:

*Operating revenues:* Operating revenues include activities that have the characteristics of exchange transactions, such as 1) student tuition and fees, net of scholarship discounts and allowances, 2) sales and services of educational departments and auxiliary enterprises, 3) most federal, state and local grants and contracts, and 4) interest on institutional student loans.

*Nonoperating revenues:* Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB Statement No. 34, such as state appropriations and investment income.

**Scholarship Discounts and Allowances.** Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statements of Revenues, Expenses and Changes in Net Assets. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the University, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal, state, or nongovernmental programs, are recorded as either operating or nonoperating revenues in the University's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the University has recorded a scholarship discount and allowance.

### NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS

**Cash and Cash Equivalents.** The carrying amount of the University's deposits with the State Treasurer and other financial institutions at June 30, 2011 and 2010 were \$34,555,351 and \$43,757,783, respectively. The University's deposits with the State Treasurer are pooled with the funds of other State Agencies and then, in accordance with statutory limitations, placed in short-term investments with the exception of the bond funds. All bond proceeds are invested in conjunction with specifications stated in the bond resolutions.

State law requires the University to deposit the majority of its cash balances with the state treasurer, who holds and invests the funds. These investments are managed by the Pooled Money Investment Board (PMIB), which maintains a published Investment Policy. The exceptions to this law are any funds maintained in the University's imprest fund, organizational safekeeping, revenue bond project and reserve funds and any funds held by external entities on behalf of the University.

Cash balances maintained by the state treasurer are pooled and are held in a general checking account and other special purpose bank accounts. The available cash balances beyond immediate need are pooled for short-term investment purposes by PMIB and are reported at fair value, based on quoted market prices.

The majority of deposit balances not maintained by the state treasurer are covered by FDIC or collateralized. The University does not have a formal deposit policy regarding custodial credit risk. However, management has evaluated the financial stability of the financial institution involved and believes the custodial credit risk is minimal.

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2011 and 2010**

**NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS – continued**

**Investments.** The amount of Emporia State University's total investments is \$554,595 of which \$327,370 is administered by the Emporia State University Foundation, Inc. The Kansas Development Finance Authority invests \$227,225 of the total. The money with Kansas Development Finance Authority represents funds used to meet bond reserve requirements.

State statutes govern the University's investment policies. For investments related to the University's revenue bonds, state statutes permit cash balances to be invested as permitted by bond documents and bond covenants. The Kansas Development Finance Authority (K DFA) manages the University's revenue bond investments. Allowable investments include:

- U.S. Government obligations
- Obligations of government-sponsored agencies
- Federal funds, unsecured certificates of deposit, time deposits and banker's acceptances
- Deposits – fully insured by FDIC
- Certain state or municipal debt obligations
- Certain pre-refunded municipal obligations
- Commercial paper
- Investments in money market funds
- Repurchase agreements
- Stripped securities
- Investments in the Municipal Investment Pool Fund
- Investment agreements
- Guaranteed investment contracts

State statutes also govern the investment policies of the PMIB. The primary objectives are to attain safety, liquidity and yield. Allowable investments for State pooled moneys not held in Kansas financial institutions are as follows:

- Direct obligations of, or obligations that are insured as to principal and interest by, the U.S. Government or any direct agency thereof, with maturities up to four years
- Obligations and securities of United States sponsored enterprises that under federal law may be accepted as security for public funds. Moneys available for investments shall not be invested in mortgage-backed securities of such enterprises, which include the Government National Mortgage Association
- Repurchase agreements with Kansas banks or with primary government securities dealers
- Interfund loans to various State agencies as mandated by the Kansas Legislature limited to not more than the lesser of 10 percent or \$80,000,000 of total investments
- Certain Kansas agency and IMPACT Act projects and bonds
- Linked deposit loans for agricultural production not to exceed \$55,000,000
- High grade commercial paper

The Finance Committee of the Foundation Board of Trustees oversees investments in the Foundation's investment programs. The Finance Committee develops guidelines and procedures for investment programs, in accordance with the policies established by the Executive Committee.

The Foundation's investment program is designed for investing endowed funds and other types of funds with similar long-term objectives. These funds are collectively invested in a diversified long-term portfolio that is professionally managed by firms chosen by the Foundation for their expertise in specialized portfolio management. Funds participating in the long-term investment portfolio receive regular distributions that are available for immediate spending in accordance with the Foundation's established spending policy.

# EMPORIA STATE UNIVERSITY

## NOTES TO FINANCIAL STATEMENTS

June 30, 2011 and 2010

### NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS – continued

The Executive Committee as well as the Finance Committee of the Foundation oversee the investments. Per the Foundation's policy, investments are limited to money market funds, U.S. Treasury obligations (Bills, Notes, Bonds), U.S. Government Agency obligations, corporate obligations rated 'A-' or better, and stocks sold on major international exchanges such as NYSE, ASE and NASDAQ. Asset allocation targets are reviewed quarterly by the Finance Committee.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The University does not have a formal investment policy that leverages investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates.

For revenue bond investments managed by K DFA, due to the tax-exempt status of the bonds, it is generally the practice of K DFA and University management to match reserve fund interest rates to the arbitrage yield on the bonds, and the term of the investments to the maturity of the bonds. For invested loan funds, K DFA generally invests to maximize the interest rate and sets a term of investment based on estimated expenditures, which is generally 3 – 5 years.

PMIB minimizes interest rate risk structuring the investment portfolio so that securities mature to meet cash requirement for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter-term securities.

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The University holds investments that may have credit risk since the underlying securities may include securities other than those that take the form of U.S. Treasuries or obligations explicitly guaranteed by the U.S. Government. The investments are unrated and certain investments have an underlying collateral agreement.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the University will not be able to recover the value of the investments that are in the possession of an outside party. Custodial credit risk should not be confused with market risk, which is the risk that the market value of a security may decline. The University's investment securities are exposed to custodial credit risk if the securities are uninsured and unregistered and held by the counterparty, or by its trust department or agent but not in the University's name. The University does not have a formal investment policy that addresses custodial credit risk. However, the University's custodial credit risk is estimated to be minimal based on the expressed investment policies of PMIB, K DFA and the Foundation.

Concentration of credit risk is the risk of loss attributed to the magnitude of the University's investment in a single issuer that exceeds 5 percent or more of its total investments. Investments issued or explicitly guaranteed by the U.S. Government and investments in mutual funds, external investment pools and other pooled investments are excluded from this requirement. The University does not have a formal policy regarding the concentration of credit risk. However, management has evaluated the financial stability of the financial institutions involved and believes the credit risk is minimal.

### NOTE 3 – ACCOUNTS RECEIVABLE

Accounts receivable, net of estimated uncollectible amounts, consisted of the following at June 30:

	<u>2011</u>	<u>2010</u>
Student tuition and fees	\$ 1,585,567	\$ 1,254,400
Employees and students	51,002	57,941
Auxiliary enterprises	474,925	424,560
Federal, state, and private grants and contracts	528,634	437,389
Other operating activities	384,379	361,388
	<u>3,024,507</u>	<u>2,535,678</u>
Less allowance for doubtful accounts	<u>925,000</u>	<u>764,606</u>
Net Accounts Receivable	<u>\$ 2,099,507</u>	<u>\$ 1,771,072</u>

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2011 and 2010**

**NOTE 4 – INVENTORIES**

Inventories consisted of the following at June 30:

	<b>2010</b>
Physical plant	\$ 42,660
Office supplies	60,002
Technology and computing services	5,200
Health services	2,985
Total Inventories	\$ 110,847

**NOTE 5 – LOANS TO STUDENTS**

Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans to students at June 30, 2011 and 2010. The program provides for cancellation of a loan at rates of 10% to 30% per year up to a maximum of 100% if the participant complies with certain provisions. Historically, the federal government reimburses the University for amounts cancelled under these provisions. For 2011, the University did not receive this reimbursement.

As the University determines that loans are uncollectible and not eligible for reimbursement by the federal government, the loans are written off and assigned to the U.S. Department of Education. The University has provided an allowance for uncollectible loans, which, in management's opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2011 and 2010, the allowance for uncollectible loans was estimated to be \$1,397,934 and \$1,447,152 respectively.

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2011 follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Ending Balance</b>
<b>Capital Assets</b>				
<b>(Not depreciated)</b>				
Land and improvements	\$ 1,072,495	\$ 0	\$ 0	\$ 1,072,495
Construction in progress	2,674,546	13,217,594	512,719	15,379,421
<b>(Depreciated)</b>				
Buildings and improvements	79,021,262	562,222	0	79,583,484
Equipment and furnishings	12,487,935	445,767	1,777,684	11,156,018
Vehicles	1,271,544	34,834	351,458	954,920
Infrastructure	5,726,524	365,691	0	6,092,215
<b>Total Capital Assets</b>	102,254,306	14,626,108	2,641,861	114,238,553
<b>Less Accumulated Depreciation</b>				
Buildings and improvements	39,307,829	1,572,615	0	40,880,444
Equipment and furnishings	8,593,785	973,535	1,531,846	8,035,474
Vehicles	1,110,958	79,117	350,212	839,863
Infrastructure	2,482,988	235,105	0	2,718,093
<b>Total Accumulated Depreciation</b>	51,495,560	2,860,372	1,882,058	52,473,874
<b>Capital Assets, Net</b>	\$ 50,758,746	\$ 11,765,736	\$ 759,803	\$ 61,764,679

**EMPORIA STATE UNIVERSITY**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2011 and 2010**

**NOTE 7 – DEPOSITS HELD IN CUSTODY FOR OTHERS**

Deposits held in custody for others consist primarily of student organizations’ monies administered by the University. A breakdown of such deposits is as follows:

	<u>Beginning Balance</u>		<u>Additions</u>		<u>Deductions</u>		<u>Ending Balance</u>
Student organizations	\$ 908,229	\$	\$ 5,141,163	\$	\$ 5,137,053	\$	\$ 912,339
Stafford and private loans	8,369		29,615,502		29,614,635		9,236
Total Deposits Held for Other	<u>\$ 916,598</u>	<u>\$</u>	<u>\$ 34,756,665</u>	<u>\$</u>	<u>\$ 34,751,688</u>	<u>\$</u>	<u>\$ 921,575</u>

**NOTE 8 – DEFERRED REVENUE**

Deferred revenues consist primarily of summer session tuition and fees and advance collections on grants and contracts. The breakdown of deferred revenues is as follows at June 30:

		<u>2011</u>		<u>2010</u>
Tuition and fees	\$	\$ 2,562,881	\$	\$ 2,088,363
Grants and contracts		584,748		330,057
Total Deferred Revenue	<u>\$</u>	<u>\$ 3,147,629</u>	<u>\$</u>	<u>\$ 2,418,420</u>

**NOTE 9 – LONG-TERM LIABILITIES**

Long-term liability activity for the year ended June 30, 2011 follows:

	<u>Beginning Balance</u>		<u>Additions</u>		<u>Deductions</u>		<u>Ending Balance</u>		<u>Current Portion</u>
Revenue bonds payable	\$ 24,830,000	\$	\$ 0	\$	\$ 1,105,000	\$	\$ 23,725,000	\$	\$ 1,105,000
Lease obligations	31,902		0		24,872		7,030		7,030
Compensated absences	1,853,734		2,032,213		1,853,734		2,032,213		1,670,548
Postemployment benefits	1,429,551		526,451		0		1,956,002		0
Total Long-Term Liabilities	<u>\$ 28,145,187</u>	<u>\$</u>	<u>\$ 2,558,664</u>	<u>\$</u>	<u>\$ 2,983,606</u>	<u>\$</u>	<u>\$ 27,720,245</u>	<u>\$</u>	<u>\$ 2,782,578</u>

**NOTE 10 – REVENUE BONDS OUTSTANDING**

Revenue bonds payable as of June 30, 2011 consist of the following:

Kansas Development Finance Authority Student Recreation Facility Revenue Bonds - Series B, 2001 issued on January 15, 2001 in the amount of \$2,805,000. Due in annual installments of \$95,000 to \$215,000 with final maturity on 3/1/2021. Interest ranges from 3.65% to 5.2%.	\$1,730,000
Kansas Development Finance Authority Residence Hall Revenue Bonds - Series F, 2005 issued on October 5, 2005 in the original amount of \$8,930,000. Due in annual installments of \$350,000 to \$ 685,000 with final maturity on 4/1/2024. Interest ranges from 3.25% to 4.35%.	\$7,825,000

**EMPORIA STATE UNIVERSITY**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2011 and 2010**

**NOTE 10 – REVENUE BONDS OUTSTANDING – continued**

Kansas Development Finance Authority Residence Hall Revenue Bonds - Series J, 2010 issued on June 23, 2010 in the original amount of \$14,765,000. Due in annual installments of \$565,000 to \$ 1,030,000 with final maturity on 4/1/2030. Interest ranges from 0.75% to 4.45%.	<u>\$14,170,000</u>
<b>Total Revenue Bonds Outstanding</b>	<u><u>\$23,725,000</u></u>

**NOTE 11 – REVENUE BONDS MATURITY SCHEDULE**

Maturities of principal and interest requirements on revenue bonds payable are as follows:

<b>Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2012	\$ 1,105,000	\$ 915,670	\$ 2,020,670
2013	1,120,000	883,720	2,003,720
2014	1,150,000	850,715	2,000,715
2015	1,210,000	816,160	2,026,160
2016	1,225,000	776,060	2,001,060
2017-2021	6,890,000	3,155,720	10,045,720
2022-2026	7,165,000	1,757,701	8,922,701
2027-2030	<u>3,860,000</u>	<u>431,471</u>	<u>4,291,471</u>
Total Principal and Interest	\$ <u>23,725,000</u>	\$ <u>9,587,217</u>	\$ <u>33,312,217</u>

**NOTE 12 – LEASE OBLIGATIONS**

Emporia State University is obligated for the purchase of certain equipment funded through the issuance of blanket financing agreements in the amount of \$7,030 and \$31,902 as of June 30, 2011 and 2010, respectively. Payment including interest to liquidate this obligation is scheduled as follows:

<b>Year Ending June 30, 2012</b>	<b>Total</b>
Total Capital Lease Payments	\$ <u>7,030</u>

**NOTE 13 – COMMITMENTS AND CONTINGENT LIABILITIES**

As a result of legislation, the University, as an agency of the State of Kansas, is subject to the state of Kansas' self-insurance program with regard to comprehensive general liability and personal injury insurance. The University is covered by the State's umbrella insurance policies for automobile liability and property insurance. The University is covered by a separate policy for losses of real property is self-insured relative to workers' compensation, medical and unemployment insurance. These areas include stop-loss provisions that limit the University's exposure.

In the normal course of operations, the University receives grants and other forms of reimbursement from various federal and state agencies. These activities are subject to audit by agents of the funding authority, the purpose of which is to ensure compliance with conditions precedent to providing of such funds. University officials believe that the liability, if any, for any reimbursement that may arise as the result of audits, would not be material.

**NOTE 14 – RETIREMENT PLANS**

University employees participate in two separate programs. Classified employees participate in the "Kansas Public Employees Retirement System" (KPERs). Benefit provisions are established by state statute and provide retirement, disability and death benefits to benefits eligible employees. KPERs issues a publicly available annual financial report that includes its financial statements and required supplementary information and is available upon request from KPERs.



# EMPORIA STATE UNIVERSITY

## NOTES TO FINANCIAL STATEMENTS June 30, 2011 and 2010

### NOTE 14 – RETIREMENT PLANS – continued

This defined benefit program is funded through contributions by the University and individual employees. For the years ended June 30, 2011, active KPERS members who were participating prior to July 1, 2009 were required by statute to contribute 4% and the University to contribute 8.17% of the employees' covered payroll. KPERS dates effective July 1, 2009 and greater are now considered a Tier 2 KPERS member. They are required to contribute 6% and the University match is 8.17%. The Kansas Legislature establishes and may amend active plan members' and the University's contribution rates. The University contributed \$778,940 during fiscal years 2011 and individual employees contributed \$381,369. On KPERS Tier 2, the University contributed \$18,601 and the employees contributed \$13,661.

Certain classified employees, due to their job types, participate in the Kansas Police and Fireman's Fund (KP&F). Benefit provisions are established by State statute and provide retirement, disability, and death benefits to benefit eligible employees. KP&F issues an annual financial report that includes financial statements and required supplementary information. The report is available upon request from KP&F.

For the year ended June 30, 2011, active KP&F members were required by statute to contribute 7% and the University to contribute 12.72% of the employee's covered payroll. The Kansas Legislature establishes and may amend active plan members' and the University's contribution rates. The University contributed \$31,372 and individual employees contributed \$17,265.

Eligible unclassified employees are required to participate in the Kansas Board of Regents (Regents) defined contribution retirement plan, which was authorized by K.S.A. 74-4925. This defined contribution program is funded through contributions by the University and individual employees. The Regents have selected several companies to provide investment options to participants. Benefits under these plans depend solely on the contributed amounts and the returns earned on the investment of those contributions. All contributions are fully vested with the first contribution.

For the years ended June 30, 2011, active members were required by statute to contribute 5.5% and the University to contribute 8.5% of the employees' covered payroll. The University contributed \$2,294,013 during fiscal years 2011 and individual employees contributed \$1,462,845.

Employees may also elect to participate, up to the maximum dollar amount permitted by the Internal Revenue Code, in a voluntary tax-sheltered annuity program. The voluntary plan permits employees to designate a part of their earnings into tax-sheltered investments and thus defer federal and state income taxes on their contributions and the accumulated earnings under the plan. Participation and the level of employee contributions are voluntary. The employer is not required to make contributions to the plan.

### NOTE 15 – OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (OPEB)

**Description.** As a component unit of the State of Kansas, the University participates in the State's health insurance benefit plan. Kansas statute provides that postemployment healthcare benefits be extended to retired employees who have met age and/or service eligibility requirements. The health insurance benefit generally provides the same coverage for retirees and their dependants as for active employees and their dependents. The health insurance benefit plan is a single employer defined benefit plan administered by Kansas Health Policy Authority. The benefit is available for selection at retirement and is extended to retirees and their dependents for life. Non-Medicare participants are subsidized by the University, thus resulting in a liability to the University. At the State level, the accounting for the health insurance for retirees is included in the State's Self-Insurance Health fund, with the subsidy provided from the Self-Insurance Health fund.

**Funding Policy.** The University provides health insurance benefits to retirees and their dependents in accordance with Kansas law (K.S.A. 75-6511). Kansas statute, which may be amended by the state legislature, established that participating retirees contribute to the employee group health fund benefits plan, including administrative costs. The University does not pay retiree benefits directly; they are paid implicitly over time through employer subsidization of active premiums that would be lower if retirees were not part of the experience group.

**EMPORIA STATE UNIVERSITY**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2011 and 2010**

**NOTE 15 – OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (OPEB) – continued**

**Annual OPEB Cost and Net OPEB Obligation.** The University’s annual OPEB cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of not to exceed thirty years.

The following table presents the components of the University’s annual OPEB cost for the year, the contribution to the plan, and changes in the University’s net OPEB obligation.

Amoritzation of unfunded actuarial accrued liability (UAAL)	\$	247,969
Normal cost (with interest)		304,616
Annual Required Contribution (ARC)		552,585
Interest on net OPEB obligation		55,038
Adjustment to the ARC		(81,172)
Contributions made		0
Increase in net OPEB obligation		526,451
Net OPEB obligation July 1, 2010		1,429,551
Net OPEB obligation July 1, 2011	\$	1,956,002

**Schedule of Employer Contributions (for fiscal year ended)**

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2009	\$ 401,679	\$ 0	0%	\$ 956,448
2010	\$ 473,103	\$ 0	0%	\$ 1,429,551
2011	\$ 526,451	\$ 0	0%	\$ 1,956,002

**Funded Status and Funding Progress.** As of June 30, 2011, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,801,804. The University’s policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of \$4,801,804. The covered payroll (annual payroll of active employees covered by the plan) was \$42,310,906 and the ratio of the UAAL to the covered payroll was 10 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The valuation includes, for example, assumptions about future employment, mortality and the healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of employer are subject to continual revision as actual results are compared with the past expectations and new estimates are made about the future. The schedule of funding progress will present in time, multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing relative to the actuarial accrued liabilities for benefits.

**Actuarial Methods and Assumptions.** Projections of benefits for reporting purposes are based on the substantive plan and include the types of benefits provided at the time of valuation and the historical pattern of sharing of benefit cost between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and actuarial value of assets, consistent with the long-term perspective of the calculations.

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2011 and 2010**

**NOTE 15 – OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (OPEB) – continued**

**Schedule of Funding Progress**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) (b)</b>	<b>Unfunded AAL (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percent of Covered Payroll ((b-a)/c)</b>
06/30/2009	\$ 0	\$ 3,326,526	\$ 3,326,526	0%	\$ 42,922,634	8%
06/30/2010	\$ 0	\$ 4,153,065	\$ 4,153,065	0%	\$ 41,795,974	10%
06/30/2011	\$ 0	\$ 4,801,804	\$ 4,801,804	0%	\$ 42,310,906	11%

In the June 30, 2008 actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30-year open period in level dollar amounts.

**NOTE 16 – OPERATING EXPENSES BY NATURAL CLASSIFICATION**

The University's operating expenses by natural classification for the years ended June 30, 2011 and June 30, 2010 follows:

	<b>Compensation and Benefits</b>	<b>Contractual Services</b>	<b>Supplies and Materials</b>	<b>Utilities</b>	<b>Scholarships and Fellowships</b>	<b>Other Operating Expense</b>	<b>Depreciation</b>	<b>Fiscal Year 2011 Total</b>	<b>Fiscal Year 2010 Total</b>
<b>Educational and General</b>									
Instruction	\$27,266,841	\$1,505,092	\$607,462	\$0	\$518,258	\$577,682	\$0	\$30,475,335	\$30,213,537
Research	300,066	34,873	61,594	0	54,199	60,944	0	511,676	573,209
Public service	1,850,586	454,671	138,087	0	207,912	96,655	0	2,747,911	2,702,006
Academic support	6,776,346	1,962,139	486,443	0	4,541	415,233	0	9,644,702	9,387,017
Student services	4,050,627	1,263,867	311,874	0	32,305	309,945	0	5,968,618	5,538,001
Institutional support	3,760,312	875,967	164,133	0	8,071	41,943	0	4,850,426	4,780,043
Physical plant operations	5,330,291	355,741	399,145	1,662,934	0	955,655	0	8,703,766	8,465,242
Scholarships & fellowships	0	0	0	0	8,913,404	0	0	8,913,404	7,920,986
Depreciation	0	0	0	0	0	0	2,860,372	2,860,372	2,938,057
<b>Auxiliary Enterprises</b>									
Athletics	2,185,979	993,980	69,645	0	1,166,460	0	0	4,416,064	4,178,072
Other	5,466	1,537	2,161	0	0	0	0	9,164	12,800
Parking	174,176	13,395	12,760	0	0	0	0	200,331	198,850
Residential life	1,392,037	191,669	231,388	317,097	0	22,008	0	2,154,199	2,077,221
Student health services	641,967	55,235	57,292	0	0	2,754	0	757,248	758,101
<b>Total Operating Expenses</b>									
<b>FY 2011</b>	<b>\$53,734,694</b>	<b>\$7,708,166</b>	<b>\$2,541,984</b>	<b>\$1,980,031</b>	<b>\$10,905,150</b>	<b>\$2,482,819</b>	<b>\$2,860,372</b>	<b>\$82,213,216</b>	
<b>Total Operating Expenses</b>									
<b>FY 2010</b>	<b>\$52,441,442</b>	<b>\$7,854,680</b>	<b>\$2,512,872</b>	<b>\$1,990,275</b>	<b>\$9,859,662</b>	<b>\$2,146,154</b>	<b>\$2,938,057</b>		<b>\$79,743,142</b>

**NOTE 17 – PRIOR PERIOD ADJUSTMENT**

Prior period adjustments were made on the June 30, 2010 statements to correct beginning balances for deposits held in custody for others in the amount of \$554,280 for 2010.

# SUPPLEMENTAL FINANCIAL INFORMATION

The following supplemental financial information is presented on a modified accrual basis of accounting and represents the historical format of the University's financial statements prior to GASB 34/35. The financial statements have been prepared for historical comparison purposes and are to be used for internal management purpose only.



Emporia State University

Schedule A-1

SCHEDULE OF INVESTMENTS  
June 30, 2011

<u>Fund Description</u>	<u>Investment Description</u>	<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Par Value</u>	<u>Cost</u>	<u>Market Value June 30, 2011</u>
2001 K DFA Bonds - Series B Recreation facility bond reserve	5.68% Trinity Plus Funding	February 2001	March 2021	\$ 227,225.00	\$ <u>227,225.00</u>	\$ <u>227,225.00</u>
Total investments					\$ <u><u>227,225.00</u></u>	\$ <u><u>227,225.00</u></u>

**Emporia State University**

SCHEDULE OF BONDED INDEBTEDNESS  
June 30, 2011

Year ended June 30,	KDFA Memorial Union Renovation Revenue Bonds Series J, 2010		KDFA Student Recreation Facility Revenue Bonds Series B, 2001		KDFA Residence Hall Revenue Bonds Series F, 2005		ESU Total	ESU Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2012	\$ 565,000.00	\$ 507,485.00	\$ 140,000.00	\$ 87,225.00	\$ 400,000.00	\$ 320,960.00	\$ 1,105,000.00	\$ 915,670.00
2013	575,000.00	496,185.00	145,000.00	80,575.00	400,000.00	306,960.00	1,120,000.00	883,720.00
2014	585,000.00	484,685.00	150,000.00	73,470.00	415,000.00	292,560.00	1,150,000.00	850,715.00
2015	600,000.00	472,985.00	160,000.00	65,970.00	450,000.00	277,205.00	1,210,000.00	816,160.00
2016	610,000.00	457,985.00	165,000.00	57,970.00	450,000.00	260,105.00	1,225,000.00	776,060.00
2017	630,000.00	439,685.00	175,000.00	49,720.00	475,000.00	242,105.00	1,280,000.00	731,510.00
2018	650,000.00	420,785.00	185,000.00	40,970.00	490,000.00	222,630.00	1,325,000.00	684,385.00
2019	670,000.00	399,985.00	195,000.00	31,720.00	510,000.00	203,030.00	1,375,000.00	634,735.00
2020	695,000.00	377,205.00	200,000.00	21,580.00	530,000.00	182,120.00	1,425,000.00	580,905.00
2021	715,000.00	352,880.00	215,000.00	11,180.00	555,000.00	160,125.00	1,485,000.00	524,185.00
2022	745,000.00	326,961.26	0.00	0.00	580,000.00	136,815.00	1,325,000.00	463,776.26
2023	770,000.00	299,023.76	0.00	0.00	600,000.00	112,165.00	1,370,000.00	411,188.76
2024	800,000.00	268,223.76	0.00	0.00	630,000.00	86,365.00	1,430,000.00	354,588.76
2025	835,000.00	236,223.76	0.00	0.00	655,000.00	58,960.00	1,490,000.00	295,183.76
2026	865,000.00	202,823.76	0.00	0.00	685,000.00	30,140.00	1,550,000.00	232,963.76
2027	905,000.00	167,358.76	0.00	0.00	0.00	0.00	905,000.00	167,358.76
2028	940,000.00	129,348.76	0.00	0.00	0.00	0.00	940,000.00	129,348.76
2029	985,000.00	88,928.76	0.00	0.00	0.00	0.00	985,000.00	88,928.76
2030	1,030,000.00	45,835.00	0.00	0.00	0.00	0.00	1,030,000.00	45,835.00
	<u>\$ 14,170,000.00</u>	<u>\$ 6,174,592.58</u>	<u>\$ 1,730,000.00</u>	<u>\$ 520,380.00</u>	<u>\$ 7,825,000.00</u>	<u>\$ 2,892,245.00</u>	<u>\$ 23,725,000.00</u>	<u>\$ 9,587,217.58</u>

**Emporia State University**

**Schedule B-1**

STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2011

	Unrestricted			Total (Memorandum Only)	
	General Use	Designated	Restricted	June 30, 2011	June 30, 2010
<b>Tuition and fees</b>					
Tuition, fall semester	\$ 11,164,180.71	\$ 0.00	\$ 0.00	\$ 11,164,180.71	\$ 10,828,724.51
Tuition, spring semester	10,627,791.63	0.00	0.00	10,627,791.63	10,202,129.14
Tuition, summer session	2,159,397.60	0.00	0.00	2,159,397.60	2,120,881.25
Tuition, SLIM Regional Program	1,556,704.00	0.00	0.00	1,556,704.00	1,296,869.00
Tuition, prior years	54,575.73	0.00	0.00	54,575.73	36,517.84
Tuition, special equipment	148,495.00	0.00	0.00	148,495.00	151,289.00
Tuition, special library	148,495.00	0.00	0.00	148,495.00	151,289.00
Distance education	0.00	2,366,984.31	0.00	2,366,984.31	2,282,993.99
School of nursing	0.00	337,009.00	0.00	337,009.00	317,328.00
Intensive English	0.00	767,302.00	0.00	767,302.00	623,521.00
Camps, workshops and registrations	0.00	209,643.25	1,590.00	211,233.25	234,996.49
University student activity fees	0.00	3,700,964.54	0.00	3,700,964.54	3,515,313.09
Commencement fees	0.00	22,920.00	0.00	22,920.00	22,254.68
Library fines	0.00	14,423.38	0.00	14,423.38	16,308.80
Application fees	0.00	344,157.40	0.00	344,157.40	172,209.12
Processing fees	0.00	59,801.00	0.00	59,801.00	92,664.30
Transcript fees	0.00	92,739.00	0.00	92,739.00	94,727.50
Metro Learning Center fees	0.00	93,797.00	0.00	93,797.00	107,954.00
Lab and usage fees	0.00	584,661.20	0.00	584,661.20	552,807.80
Other fees	0.00	228,396.10	0.00	228,396.10	213,688.25
Total tuition and fees	<u>25,859,639.67</u>	<u>8,822,798.18</u>	<u>1,590.00</u>	<u>34,684,027.85</u>	<u>33,034,466.76</u>
<b>State appropriations</b>					
Other operating expenditures	<u>31,555,242.00</u>	<u>0.00</u>	<u>0.00</u>	<u>31,555,242.00</u>	<u>31,393,148.00</u>

**Emporia State University**

STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2011

	Unrestricted			Total (Memorandum Only)	
	General Use	Designated	Restricted	June 30, 2011	June 30, 2010
<b>Federal grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	\$ 0.00	\$ 0.00	\$ 511,674.63	\$ 511,674.63	\$ 504,597.54
Research	0.00	0.00	356,257.09	356,257.09	135,852.21
Public service	0.00	0.00	1,539,679.87	1,539,679.87	1,276,045.69
Work/study program	0.00	0.00	427,814.00	427,814.00	427,814.00
Supplemental educational opportunity grants	0.00	0.00	199,365.00	199,365.00	199,365.00
Pell grants	0.00	0.00	7,015,729.78	7,015,729.78	7,078,931.48
<b>Processed through other state agencies</b>					
Instruction	0.00	0.00	569,561.21	569,561.21	808,162.93
Institutional support	0.00	0.00	30,341.33	30,341.33	95,060.63
Academic support	0.00	0.00	49,873.80	49,873.80	0.00
Student services	0.00	0.00	23,852.86	23,852.86	26,998.41
Public service	0.00	0.00	116,470.58	116,470.58	67,671.07
Research	0.00	0.00	34,138.89	34,138.89	131,343.82
Scholarships and fellowships	0.00	0.00	1,148,812.78	1,148,812.78	315,000.00
<b>Total federal grants and contracts</b>	<b>0.00</b>	<b>0.00</b>	<b>12,023,571.82</b>	<b>12,023,571.82</b>	<b>11,066,842.78</b>
<b>State grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	0.00	0.00	549,613.00	549,613.00	614,161.00
Research	0.00	0.00	17,428.50	17,428.50	20,857.54
Work/study program	0.00	0.00	37,898.00	37,898.00	37,125.00
Kansas supplemental grant program	0.00	0.00	562,754.00	562,754.00	591,241.00
Scholarships and fellowships	0.00	0.00	338,184.40	338,184.40	357,928.00



**Emporia State University**

STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2011

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2011	June 30, 2010
<b>State grants and contracts-continued</b>					
<b>Processed through other state agencies</b>					
Research	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 24,022.51
Total state grants and contracts	0.00	0.00	1,505,877.90	1,505,877.90	1,645,335.05
<b>Private gifts, grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	0.00	35,908.16	30,375.03	66,283.19	77,368.48
Academic support	0.00	39,856.21	0.00	39,856.21	115,851.14
Student services	0.00	1,500.00	8,639.99	10,139.99	10,355.19
Research	0.00	1,138.95	0.00	1,138.95	56,672.12
Public service	0.00	54,025.99	0.00	54,025.99	65,845.87
Total private gifts, grants and contracts	0.00	132,429.31	39,015.02	171,444.33	326,092.80
<b>Sales and services of educational activities</b>					
Physical plant operations	0.00	66,295.50	0.00	66,295.50	61,932.25
Division sales					
Service charges	0.00	260,914.31	0.00	260,914.31	352,410.98
Admission to events	0.00	43,527.00	0.00	43,527.00	49,869.80
Childcare and preschool fees	0.00	391,879.17	0.00	391,879.17	343,887.79
Commodities	0.00	68,951.61	561.00	69,512.61	70,263.60
Rents	0.00	29,694.21	0.00	29,694.21	25,157.20
Miscellaneous	0.00	37,524.94	0.00	37,524.94	2,702.14
Total sales and services of educational activities	0.00	898,786.74	561.00	899,347.74	906,223.76

**Emporia State University**

STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2011

	Unrestricted			Total (Memorandum Only)	
	General Use	Designated	Restricted	June 30, 2011	June 30, 2010
<b>Sales and services of auxiliary enterprises</b>					
Residence halls and apartments	\$ 0.00	\$ 3,034,279.12	\$ 0.00	\$ 3,034,279.12	\$ 3,423,329.63
Other auxiliary enterprises	0.00	913,797.35	0.00	913,797.35	995,952.50
Total sales and services of auxiliary enterprises	0.00	3,948,076.47	0.00	3,948,076.47	4,419,282.13
<b>Other sources</b>					
Payroll funding from non-university sources	0.00	2,991,049.02	0.00	2,991,049.02	3,018,497.61
Recovery of expenditures	0.00	383,781.32	9,080.57	392,861.89	550,711.80
Investment income	37,128.15	50,700.11	799.69	88,627.95	199,112.61
Sales taxes	0.00	0.00	18,079.27	18,079.27	20,793.84
Total other sources	37,128.15	3,425,530.45	27,959.53	3,490,618.13	3,789,115.86
Total current funds operating revenues	\$ 57,452,009.82	\$ 17,227,621.15	\$ 13,598,575.27	\$ 88,278,206.24	\$ 86,580,507.14

**Emporia State University**

Schedule B-2

STATEMENT OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>EDUCATIONAL AND GENERAL</b>							
<i>Instruction</i>							
School of business	\$ 3,576,983.73	\$ 87,239.31	\$ 65,769.57	\$ 3,729,992.61	\$ 3,697,880.60	\$ 25,428.13	\$ 6,683.88
Teachers college	7,509,176.97	779,958.34	183,950.44	8,473,085.75	8,216,443.81	188,163.84	68,478.10
College of liberal arts and sciences	11,620,918.37	593,828.09	189,136.18	12,403,882.64	11,349,717.23	911,752.02	142,413.39
School of library and information management	872,846.95	427,938.95	36,334.76	1,337,120.66	1,054,126.43	42,134.36	240,859.87
Special university programs	262,849.57	51,545.41	18,371.72	332,766.70	14,810.81	317,955.89	0.00
Federal instructional programs	568,220.87	701,031.09	31,528.86	1,300,780.82	0.00	0.00	1,300,780.82
State instructional programs	96,212.32	31,693.51	0.00	127,905.83	0.00	0.00	127,905.83
Summer session	1,358,036.45	500.00	0.00	1,358,536.45	1,358,536.45	0.00	0.00
<i>Total instruction</i>	25,865,245.23	2,673,734.70	525,091.53	29,064,071.46	25,691,515.33	1,485,434.24	1,887,121.89
<i>Research</i>	295,609.74	176,959.34	56,579.66	529,148.74	181,153.03	45,751.61	302,244.10
<i>Public service</i>	1,825,889.95	812,399.25	19,170.43	2,657,459.63	881,255.26	398,411.65	1,377,792.72
<i>Academic support</i>	6,701,860.09	2,237,681.39	613,339.44	9,552,880.92	8,863,033.01	612,847.09	77,000.82
<i>Student services</i>	6,140,991.24	3,326,185.11	90,101.27	9,557,277.62	5,662,033.37	3,697,550.10	197,694.15
<i>Institutional support</i>	3,709,674.68	925,413.24	77,330.21	4,712,418.13	4,444,817.53	236,816.40	30,784.20
<i>Physical plant operations</i>	5,273,039.84	2,593,193.60	61,281.45	7,927,514.89	7,670,265.00	244,058.66	13,191.23
<i>Scholarships and fellowships</i>	0.00	13,646,564.64	0.00	13,646,564.64	383,283.05	4,002,996.64	9,260,284.95
<i>Total educational and general</i>	49,812,310.77	26,392,131.27	1,442,893.99	77,647,336.03	53,777,355.58	10,723,866.39	13,146,114.06
<b>AUXILIARY ENTERPRISES</b>	2,187,797.07	826,680.23	133,882.65	3,148,359.95	0.00	3,148,359.95	0.00
Total current funds operating expenditures	\$ 52,000,107.84	\$ 27,218,811.50	\$ 1,576,776.64	\$ 80,795,695.98	\$ 53,777,355.58	\$ 13,872,226.34	\$ 13,146,114.06

**Emporia State University**

**Schedule B-2a**

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>INSTRUCTION</b>							
<b>General Instruction</b>							
<i>School of Business</i>							
Dean support	\$ 7,462.53	\$ 0.00	\$ 0.00	\$ 7,462.53	\$ 7,462.53	\$ 0.00	\$ 0.00
MBA program	28,963.96	3,079.95	0.00	32,043.91	31,847.41	196.50	0.00
BCC	2,375.46	0.00	0.00	2,375.46	0.00	2,375.46	0.00
Accounting and information systems	1,474,764.73	30,843.00	2,961.18	1,508,568.91	1,501,127.23	7,441.68	0.00
Computer lab	96,337.75	15,457.03	60,695.44	172,490.22	165,806.34	0.00	6,683.88
Business administration and education	1,967,079.30	37,859.33	2,112.95	2,007,051.58	1,991,637.09	15,414.49	0.00
<i>Total School of Business</i>	<u>3,576,983.73</u>	<u>87,239.31</u>	<u>65,769.57</u>	<u>3,729,992.61</u>	<u>3,697,880.60</u>	<u>25,428.13</u>	<u>6,683.88</u>
<i>Teachers College</i>							
Dean support	0.00	12,785.28	4,522.00	17,307.28	17,307.28	0.00	0.00
Alternative teacher cert - BCCC	149,713.93	10,181.43	0.00	159,895.36	156,875.36	3,020.00	0.00
Alternative teacher cert - KCK	166,861.88	4,850.68	0.00	171,712.56	171,712.56	0.00	0.00
Jones Institute for Educational Excellence	10,093.56	0.00	0.00	10,093.56	0.00	0.00	10,093.56
USD 253 Resource Center contract	0.00	17,974.00	0.00	17,974.00	17,974.00	0.00	0.00
Counselor education and rehabilitation	933,791.89	33,544.19	6,089.88	973,425.96	918,115.11	5,001.00	50,309.85
Multicultural fund	0.00	421.10	0.00	421.10	421.10	0.00	0.00
School counselor resource center	0.00	6,521.50	0.00	6,521.50	6,521.50	0.00	0.00
Community counseling services	0.00	4,463.95	925.00	5,388.95	925.00	4,463.95	0.00
Reading laboratory	8,592.68	1,652.56	2,773.00	13,018.24	13,018.24	0.00	0.00
Professional education services	142,975.32	41,053.09	5,655.58	189,683.99	185,403.63	1,280.67	2,999.69
Psych, Art Thrpy, Rehab, MHC	1,354,377.69	92,074.06	28,262.73	1,474,714.48	1,435,044.92	39,669.56	0.00
Health, physical education and recreation	1,360,690.18	134,240.95	42,076.04	1,537,007.17	1,519,014.37	17,992.80	0.00
Early childhood and elementary teacher education	1,784,775.72	90,022.52	15,730.47	1,890,528.71	1,857,508.00	30,229.46	2,791.25
School leadership/middle and secondary teacher education	854,043.45	32,076.49	17,439.39	903,559.33	899,030.10	4,529.23	0.00
Alternate route licensing program	113,925.49	23,093.53	2,593.58	139,612.60	138,793.10	819.50	0.00
Professional development school	0.00	162,104.65	0.00	162,104.65	100,039.50	62,065.15	0.00
Instructional design/technology	629,335.18	112,898.36	57,882.77	800,116.31	778,740.04	19,092.52	2,283.75
<i>Total Teachers College</i>	<u>7,509,176.97</u>	<u>779,958.34</u>	<u>183,950.44</u>	<u>8,473,085.75</u>	<u>8,216,443.81</u>	<u>188,163.84</u>	<u>68,478.10</u>

**Emporia State University**

**Schedule B-2a**

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>College of Liberal Arts and Sciences</i>							
Dean support	\$ 0.00	\$ 0.00	\$ 19,157.95	\$ 19,157.95	\$ 19,157.95	\$ 0.00	\$ 0.00
Ethnic and gender studies	12,582.02	7,139.54	851.85	20,573.41	16,283.41	4,000.00	290.00
Center for Great Plains Studies	24,778.92	7,889.94	875.22	33,544.08	25,384.83	8,159.25	0.00
Art	783,643.52	76,991.61	14,927.60	875,562.73	815,031.86	56,951.16	3,579.71
Engraving arts	54,708.25	669.37	0.00	55,377.62	54,979.30	398.32	0.00
Biological sciences	1,329,760.13	94,809.96	13,173.42	1,437,743.51	1,398,322.52	27,782.79	11,638.20
Newman Department of Nursing	700,645.73	24,595.94	12,265.50	737,507.17	11,264.55	662,783.59	63,459.03
Mathematics, computer science and economics	1,378,777.75	57,431.46	17,335.11	1,453,544.32	1,442,527.36	7,051.19	3,965.77
Mathematics laboratory	24,910.28	2,359.00	0.00	27,269.28	25,163.13	0.00	2,106.15
Center for economic education	1,182.30	3,229.88	0.00	4,412.18	0.00	4,412.18	0.00
Music	1,135,597.79	72,352.22	10,096.66	1,218,046.67	1,182,491.83	26,333.17	9,221.67
Physical sciences	1,378,498.36	77,301.05	37,982.75	1,493,782.16	1,464,521.25	16,245.84	13,015.07
Hamilton Quarry	0.00	0.00	770.00	770.00	770.00	0.00	0.00
Social sciences	1,199,092.73	62,071.68	9,938.89	1,271,103.30	1,228,644.67	36,462.85	5,995.78
Communication and theatre	1,219,495.15	21,015.28	26,797.65	1,267,308.08	1,249,351.81	1,220.87	16,735.40
English/Modern Languages/ Journalism	1,710,649.64	56,306.94	23,128.17	1,790,084.75	1,736,864.18	49,771.37	3,449.20
Writing center	44,352.12	1,974.80	0.00	46,326.92	40,897.26	206.00	5,223.66
Sociology, anthropology, crime delinquency studies	622,243.68	27,689.42	1,835.41	651,768.51	638,061.32	9,973.44	3,733.75
<i>Total College of Liberal Arts and Sciences</i>	<u>11,620,918.37</u>	<u>593,828.09</u>	<u>189,136.18</u>	<u>12,403,882.64</u>	<u>11,349,717.23</u>	<u>911,752.02</u>	<u>142,413.39</u>
<i>School of Library and Information Management</i>							
SLIM on campus support	634,170.80	49,655.24	15,479.33	699,305.37	660,171.01	39,134.36	0.00
SLIM on campus dean	5,275.06	235,584.81	0.00	240,859.87	0.00	0.00	240,859.87
SLIM regional programs support	188,959.73	51,221.99	19,697.97	259,879.69	256,879.69	3,000.00	0.00
SLIM Colorado programs	0.00	21,026.52	0.00	21,026.52	21,026.52	0.00	0.00
SLIM Oregon programs	33,489.31	41,620.56	0.00	75,109.87	75,109.87	0.00	0.00
SLIM Utah programs	10,952.05	28,829.83	1,157.46	40,939.34	40,939.34	0.00	0.00
<i>Total School of Library and Information Management</i>	<u>872,846.95</u>	<u>427,938.95</u>	<u>36,334.76</u>	<u>1,337,120.66</u>	<u>1,054,126.43</u>	<u>42,134.36</u>	<u>240,859.87</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Special University Programs</i>							
Provost/vice president for academic affairs	\$ 0.00	\$ 0.00	\$ 3,220.47	\$ 3,220.47	\$ 3,220.47	\$ 0.00	\$ 0.00
Trio programs	4,131.76	18,906.22	0.00	23,037.98	0.00	23,037.98	0.00
University honors program	5,973.41	7,943.21	1,568.63	15,485.25	11,590.34	3,894.91	0.00
International education	252,744.40	24,695.98	13,582.62	291,023.00	0.00	291,023.00	0.00
<i>Total Special University Programs</i>	<u>262,849.57</u>	<u>51,545.41</u>	<u>18,371.72</u>	<u>332,766.70</u>	<u>14,810.81</u>	<u>317,955.89</u>	<u>0.00</u>
<i>Federal Instructional Programs</i>							
Course development	0.00	324.23	785.00	1,109.23	0.00	0.00	1,109.23
Reading 1st Stage VI	4,028.47	44,035.90	0.00	48,064.37	0.00	0.00	48,064.37
KSDE Math grant	88,490.99	64,947.96	0.00	153,438.95	0.00	0.00	153,438.95
KSDE E=MC2 project	0.00	6,775.53	0.00	6,775.53	0.00	0.00	6,775.53
KSDE E=MC2 project	58,738.35	60,683.72	30,743.86	150,165.93	0.00	0.00	150,165.93
Project ESTRELLAS	177,310.20	125,311.02	0.00	302,621.22	0.00	0.00	302,621.22
R/G - MTSS: 4th grade reading	69.43	7,144.56	0.00	7,213.99	0.00	0.00	7,213.99
R/G - Multi tiered systems	69.44	34,743.75	0.00	34,813.19	0.00	0.00	34,813.19
KS Space Grant Consort - Phys Sci	12,172.40	6,224.00	0.00	18,396.40	0.00	0.00	18,396.40
R/G-In-Migrant/ELL reading	0.00	17,897.00	0.00	17,897.00	0.00	0.00	17,897.00
R/G-In-Migrant/ELL reading	186,446.44	88,365.33	0.00	274,811.77	0.00	0.00	274,811.77
Mini cultural documentary	0.00	21,201.10	0.00	21,201.10	0.00	0.00	21,201.10
K-12 Earth science Eisenhower	0.00	1,339.75	0.00	1,339.75	0.00	0.00	1,339.75
Modeling instruction institute	8,891.67	121,907.81	0.00	130,799.48	0.00	0.00	130,799.48
Teaching with primary sources	4,734.71	10,062.64	0.00	14,797.35	0.00	0.00	14,797.35
Unpacking science	27,268.77	90,066.79	0.00	117,335.56	0.00	0.00	117,335.56
<i>Total Federal Instructional Programs</i>	<u>568,220.87</u>	<u>701,031.09</u>	<u>31,528.86</u>	<u>1,300,780.82</u>	<u>0.00</u>	<u>0.00</u>	<u>1,300,780.82</u>
<i>State Instructional Programs</i>							
Kauffman residential institution	8,407.52	9,859.87	0.00	18,267.39	0.00	0.00	18,267.39
KCK-ESU Partnership	0.00	17.32	0.00	17.32	0.00	0.00	17.32
Special education tchr partnerships	87,804.80	21,816.32	0.00	109,621.12	0.00	0.00	109,621.12
<i>Total State Instructional Programs</i>	<u>96,212.32</u>	<u>31,693.51</u>	<u>0.00</u>	<u>127,905.83</u>	<u>0.00</u>	<u>0.00</u>	<u>127,905.83</u>
<b>Total General Instruction</b>	<u>24,507,208.78</u>	<u>2,673,234.70</u>	<u>525,091.53</u>	<u>27,705,535.01</u>	<u>24,332,978.88</u>	<u>1,485,434.24</u>	<u>1,887,121.89</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>Summer Session</b>							
Accounting and information systems	\$ 98,436.29	\$ 0.00	\$ 0.00	\$ 98,436.29	\$ 98,436.29	\$ 0.00	\$ 0.00
Business administration and education	73,160.57	0.00	0.00	73,160.57	73,160.57	0.00	0.00
Special educ and school counseling	110,490.45	0.00	0.00	110,490.45	110,490.45	0.00	0.00
Psych, Art Ther, Rehab and MHC	65,234.26	0.00	0.00	65,234.26	65,234.26	0.00	0.00
Health, physical education and recreation	167,485.93	0.00	0.00	167,485.93	167,485.93	0.00	0.00
Alternative teacher cert - BCCC	8,265.67	0.00	0.00	8,265.67	8,265.67	0.00	0.00
Early childhood and elementary teacher education	142,619.89	0.00	0.00	142,619.89	142,619.89	0.00	0.00
School leadership/middle and secondary teacher education	116,821.30	0.00	0.00	116,821.30	116,821.30	0.00	0.00
Alternate route licensing program	2,737.45	0.00	0.00	2,737.45	2,737.45	0.00	0.00
Instructional design/technology	42,470.95	0.00	0.00	42,470.95	42,470.95	0.00	0.00
Art	19,991.28	0.00	0.00	19,991.28	19,991.28	0.00	0.00
Biological sciences	48,413.87	0.00	0.00	48,413.87	48,413.87	0.00	0.00
Mathematics, computer science and economics	56,165.29	0.00	0.00	56,165.29	56,165.29	0.00	0.00
Music	16,661.43	0.00	0.00	16,661.43	16,661.43	0.00	0.00
Physical sciences	50,917.30	0.00	0.00	50,917.30	50,917.30	0.00	0.00
Social sciences	49,319.62	0.00	0.00	49,319.62	49,319.62	0.00	0.00
Communication and theatre English/Modern Languages/ Journalism	77,717.62	0.00	0.00	77,717.62	77,717.62	0.00	0.00
Sociology, anthropology, crime delinquency studies	57,964.52	500.00	0.00	58,464.52	58,464.52	0.00	0.00
<b>Summer Session-continued</b>							
SLIM on campus support	91,221.04	0.00	0.00	91,221.04	91,221.04	0.00	0.00
SLIM regional programs support	18,445.76	0.00	0.00	18,445.76	18,445.76	0.00	0.00
SLIM Colorado programs	3,543.04	0.00	0.00	3,543.04	3,543.04	0.00	0.00
SLIM Oregon Program	16,306.86	0.00	0.00	16,306.86	16,306.86	0.00	0.00
SLIM Utah programs	12,254.81	0.00	0.00	12,254.81	12,254.81	0.00	0.00
<b>Total Summer Session</b>	<b>1,358,036.45</b>	<b>500.00</b>	<b>0.00</b>	<b>1,358,536.45</b>	<b>1,358,536.45</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL INSTRUCTION</b>	<b>25,865,245.23</b>	<b>2,673,734.70</b>	<b>525,091.53</b>	<b>29,064,071.46</b>	<b>25,691,515.33</b>	<b>1,485,434.24</b>	<b>1,887,121.89</b>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>Research</b>							
<i>Research and Grants Center</i>	\$ 12,945.25	\$ 11,997.08	\$ 0.00	\$ 24,942.33	\$ 12,821.25	\$ 12,121.08	\$ 0.00
<i>Graduate Student Research Grants</i>							
Counselor education and rehabilitation	7,160.53	0.00	0.00	7,160.53	7,160.53	0.00	0.00
School leadership/middle and secondary teacher education	7,160.40	0.00	0.00	7,160.40	7,160.40	0.00	0.00
Business administration and education	38,274.16	0.00	0.00	38,274.16	38,274.16	0.00	0.00
Biological sciences	74,061.93	29,256.01	0.00	103,317.94	76,509.11	26,808.83	0.00
Liberal arts and sciences	7,462.53	0.00	0.00	7,462.53	7,462.53	0.00	0.00
Music	3,882.20	0.00	0.00	3,882.20	3,882.20	0.00	0.00
Physical sciences	17,319.16	8,202.26	0.00	25,521.42	20,722.45	4,798.97	0.00
Social sciences	0.00	1,466.61	0.00	1,466.61	0.00	1,466.61	0.00
SLIM on campus support	7,160.40	556.12	0.00	7,716.52	7,160.40	556.12	0.00
<i>Total Graduate Student Research Grants</i>	<u>162,481.31</u>	<u>39,481.00</u>	<u>0.00</u>	<u>201,962.31</u>	<u>168,331.78</u>	<u>33,630.53</u>	<u>0.00</u>
<i>Federal Research Programs</i>							
Do it yourself modeling	3,629.34	7,227.14	0.00	10,856.48	0.00	0.00	10,856.48
Corps of engineers	0.00	38.41	0.00	38.41	0.00	0.00	38.41
Henslow sparrow study	24,147.60	10,459.31	0.00	34,606.91	0.00	0.00	34,606.91
Habitat use by bat species	5,080.72	3,115.96	0.00	8,196.68	0.00	0.00	8,196.68
Statemap project	7,833.20	2,142.45	1,957.35	11,933.00	0.00	0.00	11,933.00
Zebra mussels	7,160.53	6,073.97	0.00	13,234.50	0.00	0.00	13,234.50
KINBRE undergrad support	2,428.99	24,826.25	999.00	28,254.24	0.00	0.00	28,254.24
KINBRE undergrad support	0.00	1,940.00	0.00	1,940.00	0.00	0.00	1,940.00
KINBRE faculty mentor award	8,096.34	3,846.67	2,261.56	14,204.57	0.00	0.00	14,204.57
KINBRE summer scholars	0.00	6,972.52	0.00	6,972.52	0.00	0.00	6,972.52
KINBRE summer scholars	0.00	18,531.54	0.00	18,531.54	0.00	0.00	18,531.54
ARRA scholars	0.00	1,758.51	0.00	1,758.51	0.00	0.00	1,758.51
ARRA small equipmnet and support	0.00	1,384.00	2,592.22	3,976.22	0.00	0.00	3,976.22
ARRA scholars	0.00	4,706.40	0.00	4,706.40	0.00	0.00	4,706.40



Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Research Programs - continued</i>							
Institutional core facility support	\$ 0.00	\$ 0.00	\$ 40,000.00	\$ 40,000.00	\$ 0.00	\$ 0.00	\$ 40,000.00
Undergrad faculty scholar award	0.00	377.15	352.79	729.94	0.00	0.00	729.94
Sec metabolite production	36,336.89	20,379.35	875.49	57,591.73	0.00	0.00	57,591.73
HIV prevention services	23,299.83	9,253.59	0.00	32,553.42	0.00	0.00	32,553.42
<i>Total Federal Research Programs</i>	<u>118,013.44</u>	<u>123,033.22</u>	<u>49,038.41</u>	<u>290,085.07</u>	<u>0.00</u>	<u>0.00</u>	<u>290,085.07</u>
<i>State Grants</i>							
KDWP soybean research	0.00	39.19	0.00	39.19	0.00	0.00	39.19
GIS image processing	862.22	390.00	7,541.25	8,793.47	0.00	0.00	8,793.47
Eagle Creek WRAPS	1,307.52	416.01	0.00	1,723.53	0.00	0.00	1,723.53
Wisconsin groundwater study	0.00	884.37	0.00	884.37	0.00	0.00	884.37
Eval of patch - burn management	0.00	718.47	0.00	718.47	0.00	0.00	718.47
<i>Total State Grants</i>	<u>2,169.74</u>	<u>2,448.04</u>	<u>7,541.25</u>	<u>12,159.03</u>	<u>0.00</u>	<u>0.00</u>	<u>12,159.03</u>
<b>TOTAL RESEARCH</b>	<u>295,609.74</u>	<u>176,959.34</u>	<u>56,579.66</u>	<u>529,148.74</u>	<u>181,153.03</u>	<u>45,751.61</u>	<u>302,244.10</u>
<b>PUBLIC SERVICE</b>							
<i>University Public Service Programs</i>							
Trio programs	8,541.94	0.00	0.00	8,541.94	143.94	0.00	8,398.00
Small Business Dev Center	35,590.75	440.53	0.00	36,031.28	0.00	36,031.28	0.00
Business administration and education	8,805.09	6,140.05	0.00	14,945.14	0.00	14,945.14	0.00
Science and math education center	60,969.42	3,520.13	1,150.00	65,639.55	64,336.36	0.00	1,303.19
Jones Institute for Educational Excellence	332,714.14	93,564.81	3,641.01	429,919.96	207,311.10	220,281.60	2,327.26
Reading recovery	165,748.46	134,362.38	398.04	300,508.88	214,956.00	85,552.88	0.00
Future teachers academy	35,226.13	15,102.49	0.00	50,328.62	50,113.84	214.78	0.00
National board certification	26,466.86	47,968.39	4,553.69	78,988.94	78,936.16	52.78	0.00
Center for innovative school leadership	172,333.18	104,444.62	0.00	276,777.80	264,672.17	12,105.63	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>University Public Service Programs - continued</i>							
Family literacy program	\$ 30,613.98	\$ 25.83	\$ 0.00	\$ 30,639.81	\$ 365.93	\$ 4,815.18	\$ 25,458.70
Biological sciences	0.00	377.37	0.00	377.37	0.00	377.37	0.00
Music	18,129.61	5,859.88	0.00	23,989.49	0.00	23,989.49	0.00
SLIM on campus support	0.00	45.52	0.00	45.52	0.00	45.52	0.00
<i>Total University Public Service Programs</i>	<u>895,139.56</u>	<u>411,852.00</u>	<u>9,742.74</u>	<u>1,316,734.30</u>	<u>880,835.50</u>	<u>398,411.65</u>	<u>37,487.15</u>
<i>Federal Public Service Programs</i>							
College access challenge	0.00	6,023.87	0.00	6,023.87	0.00	0.00	6,023.87
UB Project Success	164,270.38	78,165.82	0.00	242,436.20	0.00	0.00	242,436.20
Project Challenge	34,827.67	18,399.61	3,626.80	56,854.08	0.00	0.00	56,854.08
Project Challenge student support	166,267.22	56,682.63	0.00	222,949.85	0.00	0.00	222,949.85
Talent Search Program - TRIO	170,058.79	63,489.88	0.00	233,548.67	0.00	0.00	233,548.67
Upward Bound Project Focus	249,396.83	155,868.05	0.00	405,264.88	0.00	0.00	405,264.88
<i>Total Federal Public Service Programs</i>	<u>784,820.89</u>	<u>378,629.86</u>	<u>3,626.80</u>	<u>1,167,077.55</u>	<u>0.00</u>	<u>0.00</u>	<u>1,167,077.55</u>
<i>State Public Service Programs</i>							
Mapping Buffalo Bill's Great Plains	437.99	0.00	0.00	437.99	0.00	0.00	437.99
Expansion of ESU SBDC	63,714.46	13,631.31	3,709.81	81,055.58	0.00	0.00	81,055.58
Teacher ed and licensure	0.00	831.75	1,000.00	1,831.75	0.00	0.00	1,831.75
Continuation of ESU SBDC	37,537.72	2,854.74	1,091.08	41,483.54	0.00	0.00	41,483.54
Continuation of ESU SBDC	12,349.73	0.00	0.00	12,349.73	0.00	0.00	12,349.73
Si Se Puede Hacer Ciencias	484.35	1,464.90	0.00	1,949.25	0.00	0.00	1,949.25
USD 253 3M project	1,778.69	0.00	0.00	1,778.69	0.00	0.00	1,778.69
Women Count grant	0.00	3,134.69	0.00	3,134.69	0.00	0.00	3,134.69
<i>Total State Public Service Programs</i>	<u>116,302.94</u>	<u>21,917.39</u>	<u>5,800.89</u>	<u>144,021.22</u>	<u>0.00</u>	<u>0.00</u>	<u>144,021.22</u>
<i>Total Community Service</i>	<u>1,796,263.39</u>	<u>812,399.25</u>	<u>19,170.43</u>	<u>2,627,833.07</u>	<u>880,835.50</u>	<u>398,411.65</u>	<u>1,348,585.92</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Cooperative Extension Service</i>							
Student financial aid	\$ 29,626.56	\$ 0.00	\$ 0.00	\$ 29,626.56	\$ 419.76	\$ 0.00	\$ 29,206.80
<b>TOTAL PUBLIC SERVICE</b>	<b>1,825,889.95</b>	<b>812,399.25</b>	<b>19,170.43</b>	<b>2,657,459.63</b>	<b>881,255.26</b>	<b>398,411.65</b>	<b>1,377,792.72</b>
<b>ACADEMIC SUPPORT</b>							
<i>Libraries</i>							
Teachers college resource center	9,328.81	5,240.86	917.75	15,487.42	14,934.90	552.52	0.00
University libraries and archives	1,302,261.06	391,175.45	36,754.74	1,730,191.25	1,631,200.57	53,110.19	45,880.49
Library electronic database	0.00	225,203.57	0.00	225,203.57	225,203.57	0.00	0.00
Model library	0.00	101,215.71	4,455.33	105,671.04	105,671.04	0.00	0.00
Library enhancements	0.00	13,051.55	64,128.45	77,180.00	77,180.00	0.00	0.00
<i>Total Libraries</i>	<u>1,311,589.87</u>	<u>735,887.14</u>	<u>106,256.27</u>	<u>2,153,733.28</u>	<u>2,054,190.08</u>	<u>53,662.71</u>	<u>45,880.49</u>
<i>Museums and Galleries</i>							
National Teachers Hall of Fame	68,260.80	0.00	0.00	68,260.80	0.00	68,260.80	0.00
Eppink art gallery	5,529.04	5,164.23	0.00	10,693.27	9,656.51	0.00	1,036.76
Schmidt natural history museum	73.55	189.60	0.00	263.15	263.15	0.00	0.00
Natural areas	8,355.29	3,146.53	0.00	11,501.82	10,651.94	849.88	0.00
Peterson Planetarium	1,167.49	177.53	626.47	1,971.49	1,971.49	0.00	0.00
Geology museum	1,103.12	105.58	582.42	1,791.12	703.62	0.00	1,087.50
<i>Total Museums and Galleries</i>	<u>84,489.29</u>	<u>8,783.47</u>	<u>1,208.89</u>	<u>94,481.65</u>	<u>23,246.71</u>	<u>69,110.68</u>	<u>2,124.26</u>
<i>Computing Support</i>							
Technology and computing services	2,605,469.80	608,082.68	338,017.72	3,551,570.20	3,353,900.42	188,983.58	8,686.20
Ancillary support	0.00	17,033.00	0.00	17,033.00	17,033.00	0.00	0.00
Banner project	0.00	389,927.81	20,436.37	410,364.18	590,043.53	(179,679.35)	0.00
<i>Total Computing Support</i>	<u>2,605,469.80</u>	<u>1,015,043.49</u>	<u>358,454.09</u>	<u>3,978,967.38</u>	<u>3,960,976.95</u>	<u>9,304.23</u>	<u>8,686.20</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Academic Administration</i>							
Provost/vice president for							
academic affairs	\$ 0.00	\$ 34,915.00	\$ 0.00	\$ 34,915.00	\$ 34,915.00	\$ 0.00	\$ 0.00
Student advising center	200,954.31	20,833.36	2,614.75	224,402.42	216,590.51	4,783.21	3,028.70
Teaching enhancement center	41,971.47	0.00	0.00	41,971.47	41,971.47	0.00	0.00
Dean - school of business	325,388.20	26,930.28	133.84	352,452.32	326,698.67	25,753.65	0.00
School of business - advising center	68,760.35	4,189.08	0.00	72,949.43	72,949.43	0.00	0.00
Dean - teachers college	462,466.75	33,911.97	32,084.12	528,462.84	498,574.91	28,138.86	1,749.07
TC word processing center	53,614.45	24,827.54	3,055.00	81,496.99	28,973.19	47,167.84	5,355.96
Assoc dean - teachers college	0.00	5,474.81	0.00	5,474.81	5,474.81	0.00	0.00
Dean - college of liberal arts and sciences	237,615.66	30,428.95	1,309.93	269,354.54	261,863.48	7,491.06	0.00
Publications board	0.00	5,759.18	0.00	5,759.18	5,759.18	0.00	0.00
Publications - The Naturalist	0.00	5,555.47	0.00	5,555.47	5,555.47	0.00	0.00
Interdisciplinary studies	17,047.24	3,181.75	3,724.76	23,953.75	23,953.75	0.00	0.00
SLIM on campus - dean	196,890.36	111.00	0.00	197,001.36	189,585.66	0.00	7,415.70
SLIM regional programs - dean	162,408.55	9,406.18	729.00	172,543.73	172,543.73	0.00	0.00
SLIM Colorado programs	67,903.67	0.00	0.00	67,903.67	67,903.67	0.00	0.00
SLIM Oregon programs	68,023.85	0.00	0.00	68,023.85	68,023.85	0.00	0.00
SLIM Utah programs	53,352.42	0.00	0.00	53,352.42	53,352.42	0.00	0.00
Dean of graduate studies	404,518.86	76,199.99	18,467.17	499,186.02	458,823.63	40,362.39	0.00
Research and grants center	26,986.88	47,354.67	892.95	75,234.50	0.00	75,234.50	0.00
Distance education	172,730.06	48,504.85	61,757.92	282,992.83	161,074.56	121,918.27	0.00
Metro Learning Center	34,177.85	47,809.79	18,259.00	100,246.64	0.00	100,246.64	0.00
<b>Total Academic Administration</b>	<b>2,594,810.93</b>	<b>425,393.87</b>	<b>143,028.44</b>	<b>3,163,233.24</b>	<b>2,694,587.39</b>	<b>451,096.42</b>	<b>17,549.43</b>
<i>Course and Curriculum Development</i>							
Assessment	105,500.20	47,633.75	4,391.75	157,525.70	125,092.21	29,673.05	2,760.44
<i>Academic Personnel Development</i>							
Academic affairs support	0.00	4,939.67	0.00	4,939.67	4,939.67	0.00	0.00
<b>TOTAL ACADEMIC SUPPORT</b>	<b>6,701,860.09</b>	<b>2,237,681.39</b>	<b>613,339.44</b>	<b>9,552,880.92</b>	<b>8,863,033.01</b>	<b>612,847.09</b>	<b>77,000.82</b>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>STUDENT SERVICES</b>							
<i>Student Services Administration</i>							
Vice president for strategic partnerships and student life	\$ 40,304.71	\$ 32,995.24	\$ 1,273.00	\$ 74,572.95	\$ 0.00	\$ 74,572.95	\$ 0.00
Student orientation	0.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00
<i>Total Student Services Administration</i>	<u>40,304.71</u>	<u>37,995.24</u>	<u>1,273.00</u>	<u>79,572.95</u>	<u>5,000.00</u>	<u>74,572.95</u>	<u>0.00</u>
<i>Social and Cultural Activities</i>							
Disability services accommodations	0.00	151,011.89	1,197.69	152,209.58	152,209.58	0.00	0.00
Trio programs	7,314.84	0.00	0.00	7,314.84	7,160.40	154.44	0.00
Activity fees	0.00	1,581,508.27	0.00	1,581,508.27	0.00	1,581,508.27	0.00
International education	360,038.74	276,021.22	3,399.20	639,459.16	185,902.29	453,556.87	0.00
Associated student government	26,517.00	88,643.52	5,482.00	120,642.52	1.73	120,640.79	0.00
Union activities council	10,903.45	69,787.27	0.00	80,690.72	0.00	80,690.72	0.00
Student publications - Sunflower	22,476.75	493.80	(9.05)	22,961.50	0.00	22,961.50	0.00
Student publications - Bulletin	75,551.77	3,897.86	0.00	79,449.63	0.00	79,449.63	0.00
Multicultural center	48,746.98	16,103.27	2,794.76	67,645.01	63,331.75	128.16	4,185.10
Diversity education activities	0.00	1,639.06	0.00	1,639.06	1,639.06	0.00	0.00
Gender program	0.00	1,407.91	876.01	2,283.92	2,283.92	0.00	0.00
Student success/retention programs	6,885.44	25,092.95	382.00	32,360.39	30,065.75	0.00	2,294.64
Center for Student Involvement	25,202.24	11,636.55	565.00	37,403.79	37,403.79	0.00	0.00
Disability services	66,470.06	3,524.98	0.00	69,995.04	68,604.85	0.00	1,390.19
Drug and alcohol program	54,652.68	42.09	587.01	55,281.78	55,281.78	0.00	0.00
Recreation services	215,610.66	30,108.22	14,936.05	260,654.93	2,905.25	235,633.38	22,116.30
Music organizations	0.00	4,665.00	0.00	4,665.00	0.00	4,665.00	0.00
English	8,839.26	40,424.32	0.00	49,263.58	0.00	49,263.58	0.00
Communication and theatre - debate	22,061.91	63,631.48	0.00	85,693.39	38,283.37	47,410.02	0.00
Communication and theatre - theatre	101,011.97	87,181.35	838.00	189,031.32	106,599.69	82,431.63	0.00
<i>Total Social and Cultural Activities</i>	<u>1,052,283.75</u>	<u>2,456,821.01</u>	<u>31,048.67</u>	<u>3,540,153.43</u>	<u>751,673.21</u>	<u>2,758,493.99</u>	<u>29,986.23</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Counseling and Career Guidance</i>							
Student life and counseling center	\$ 23,000.55	\$ 21,348.13	\$ 0.00	\$ 44,348.68	\$ 0.00	\$ 44,348.68	\$ 0.00
Student life and counseling center	277,980.18	9,545.62	3,833.76	291,359.56	271,443.73	10,394.65	9,521.18
Biofeedback program	0.00	1,978.53	0.00	1,978.53	1,978.53	0.00	0.00
Career services	286,142.09	52,802.32	1,007.99	339,952.40	318,583.07	18,768.37	2,600.96
School of business - advising center	0.00	2,517.30	0.00	2,517.30	0.00	2,517.30	0.00
<i>Total Counseling and Career Guidance</i>	<u>587,122.82</u>	<u>88,191.90</u>	<u>4,841.75</u>	<u>680,156.47</u>	<u>592,005.33</u>	<u>76,029.00</u>	<u>12,122.14</u>
<i>Financial Aid Administration</i>							
Student financial aid	513,546.86	54,349.60	15,002.31	582,898.77	500,199.06	28,646.82	54,052.89
<i>Student Auxiliary Services</i>							
Center for early childhood education	369,032.92	48,422.36	18,984.72	436,440.00	27,629.03	398,919.37	9,891.60
<i>Student Services Fed Grant/CECE</i>							
CECE food program	0.00	25,762.77	9,371.80	35,134.57	0.00	0.00	35,134.57
<i>Total Student Auxiliary Services</i>	<u>369,032.92</u>	<u>74,185.13</u>	<u>28,356.52</u>	<u>471,574.57</u>	<u>27,629.03</u>	<u>398,919.37</u>	<u>45,026.17</u>
<i>Intercollegiate Athletics</i>							
Men's athletics	0.00	16,450.06	0.00	16,450.06	16,450.06	0.00	0.00
Women's athletics	0.00	24,247.53	0.00	24,247.53	24,247.53	0.00	0.00
Athletic administration	125,690.14	91,332.27	0.00	217,022.41	75,287.94	141,734.47	0.00
Sports camps	11,274.39	0.00	0.00	11,274.39	0.00	11,274.39	0.00
Intercollegiate athletics	1,918,580.43	0.00	0.00	1,918,580.43	1,889,339.48	0.00	29,240.95
<i>Total Intercollegiate Athletics</i>	<u>2,055,544.96</u>	<u>132,029.86</u>	<u>0.00</u>	<u>2,187,574.82</u>	<u>2,005,325.01</u>	<u>153,008.86</u>	<u>29,240.95</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Student Admissions, Enrollment and Records</i>							
Enrollment management	\$ 223,312.98	\$ 71,451.71	\$ 4,245.59	\$ 299,010.28	\$ 248,275.66	\$ 50,734.62	\$ 0.00
Admissions office	674,238.81	371,138.35	3,085.33	1,048,462.49	904,560.37	126,175.73	17,726.39
Office of institutional research	148,468.39	4,678.85	1,798.10	154,945.34	154,945.34	0.00	0.00
Registration office	477,135.04	35,343.46	450.00	512,928.50	472,420.36	30,968.76	9,539.38
<i>Total Student Admissions, Enrollment and Records</i>	1,523,155.22	482,612.37	9,579.02	2,015,346.61	1,780,201.73	207,879.11	27,265.77
<b>TOTAL STUDENT SERVICES</b>	<b>6,140,991.24</b>	<b>3,326,185.11</b>	<b>90,101.27</b>	<b>9,557,277.62</b>	<b>5,662,033.37</b>	<b>3,697,550.10</b>	<b>197,694.15</b>
<b>INSTITUTIONAL SUPPORT</b>		236,906.14	6,936.90				
<i>Executive Management</i>							
President's office	419,841.05	61,801.43	3,638.26	485,280.74	469,356.16	15,924.58	0.00
Legal counsel	112,016.13	3,792.15	1,353.11	117,161.39	108,873.77	8,287.62	(0.00)
Governmental relations	6,156.09	4,138.58	0.00	10,294.67	10,294.67	0.00	0.00
Classified Assembly	0.00	182.12	0.00	182.12	182.12	0.00	0.00
Faculty senate	2,405.50	1,475.64	0.00	3,881.14	3,881.14	0.00	(0.00)
Provost/vice president for academic affairs	228,055.32	10,650.55	698.10	239,403.97	239,403.97	0.00	0.00
Internal audit	70,936.27	3,019.57	1,433.20	75,389.04	75,389.04	0.00	0.00
Assicuate Vice President for partnerships and student life	158,433.03	25,118.17	2,308.65	185,859.85	184,675.81	1,184.04	0.00
Vice president for strategic partnerships and student life	245,529.22	25,464.82	1,434.72	272,428.76	266,150.58	6,278.18	0.00
<i>Total Executive Management</i>	1,243,372.61	135,643.03	10,866.04	1,389,881.68	1,358,207.26	31,674.42	0.00
<i>Financial Management and Operations</i>							
Fiscal affairs	726,786.66	170,080.78	10,016.84	906,884.28	766,966.64	139,917.64	0.00
Budget office	396,121.17	5,064.06	3,270.75	404,455.98	404,455.98	0.00	0.00
Payroll	128,402.04	74,497.94	1,036.00	203,935.98	203,670.38	265.60	0.00
<i>Total Financial Management and Operations</i>	1,251,309.87	249,642.78	14,323.59	1,515,276.24	1,375,093.00	140,183.24	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

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	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>General Administration and Logistical Services</i>							
Human resources	\$ 238,311.86	\$ 16,594.87	\$ 200.00	\$ 255,106.73	\$ 254,019.73	\$ 0.00	\$ 1,087.00
President's office	0.00	192.00	0.00	192.00	192.00	0.00	0.00
Vice president for administration and fiscal affairs	0.00	4,226.00	0.00	4,226.00	4,226.00	0.00	0.00
Professional development	12,870.75	36,021.94	0.00	48,892.69	48,892.69	0.00	0.00
Affirmative action	0.00	259.28	0.00	259.28	259.28	0.00	0.00
Tuition assistance	0.00	46,458.00	0.00	46,458.00	46,458.00	0.00	0.00
Unclassified staff recruitment	0.00	63,762.01	0.00	63,762.01	63,762.01	0.00	0.00
Vice president for academic and student life	0.00	4,863.57	0.00	4,863.57	4,863.57	0.00	0.00
Associate Provost for enrollment management	186,728.27	0.00	0.00	186,728.27	186,728.27	0.00	0.00
Mail center	83,078.93	13,982.30	810.20	97,871.43	96,015.48	48.88	1,807.07
<i>Total General Administration and Logistical Services</i>	<u>520,989.81</u>	<u>186,359.97</u>	<u>1,010.20</u>	<u>708,359.98</u>	<u>705,417.03</u>	<u>48.88</u>	<u>2,894.07</u>
<i>Community Relations</i>							
Media relations	57,002.72	44,830.34	11,411.37	113,244.43	109,711.88	532.86	2,999.69
University photography	76,157.67	3,716.73	8,091.17	87,965.57	79,948.54	2,934.33	5,082.70
Marketing	239,313.59	229,875.14	27,748.41	496,937.14	448,365.05	45,572.38	2,999.71
Publications	0.00	32,047.65	2,782.00	34,829.65	34,829.65	0.00	0.00
Alumni relations	193,657.20	27,427.31	1,097.43	222,181.94	222,181.94	0.00	0.00
ESU Foundation	127,871.21	0.00	0.00	127,871.21	111,063.18	0.00	16,808.03
Registration office	0.00	15,870.29	0.00	15,870.29	0.00	15,870.29	0.00
<i>Total Community Relations</i>	<u>694,002.39</u>	<u>353,767.46</u>	<u>51,130.38</u>	<u>1,098,900.23</u>	<u>1,006,100.24</u>	<u>64,909.86</u>	<u>27,890.13</u>
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<u><b>3,709,674.68</b></u>	<u><b>925,413.24</b></u>	<u><b>77,330.21</b></u>	<u><b>4,712,418.13</b></u>	<u><b>4,444,817.53</b></u>	<u><b>236,816.40</b></u>	<u><b>30,784.20</b></u>



Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>PHYSICAL PLANT OPERATIONS</b>							
<i>Operation and Maintenance of Plant</i>							
President's residence	\$ 46,638.43	\$ 1,533.88	\$ 0.00	\$ 48,172.31	\$ 48,172.31	\$ 0.00	\$ 0.00
General area facilities	0.00	30,909.00	0.00	30,909.00	30,909.00	0.00	0.00
Metro Learning Center	0.00	184,192.96	0.00	184,192.96	169,378.88	14,814.08	0.00
Central power plant	229,598.66	1,887,492.02	0.00	2,117,090.68	1,914,944.40	202,146.28	0.00
Building maintenance - carpentry	276,024.93	37,208.73	0.00	313,233.66	313,233.66	0.00	0.00
Building maintenance - electric	327,348.75	52,220.54	0.00	379,569.29	368,970.58	10,598.71	0.00
Building maintenance - plumbing	71,121.33	17,539.73	0.00	88,661.06	88,661.06	0.00	0.00
Building maintenance - painting	238,189.37	9,579.12	0.00	247,768.49	247,768.49	0.00	0.00
Building maintenance-HVAC	354,080.48	30,131.15	0.00	384,211.63	384,211.63	0.00	0.00
Building maintenance - welding	39,593.20	15,234.16	625.20	55,452.56	55,452.56	0.00	0.00
Building maintenance - construction	138,935.02	6,520.90	535.50	145,991.42	145,991.42	0.00	0.00
Building maintenance - landscape	524,280.91	91,876.10	27,929.84	644,086.85	644,086.85	0.00	0.00
Physical plant administration	448,582.91	46,223.89	12,150.95	506,957.75	501,379.43	5,578.32	0.00
Architectural and engineering services	56,183.54	34,993.77	0.00	91,177.31	91,177.31	0.00	0.00
Automotive service	92,191.07	39,734.37	0.00	131,925.44	131,925.44	0.00	0.00
Freight and delivery	84,154.34	10,870.89	1,740.43	96,765.66	95,508.80	1,256.86	0.00
Albert Taylor Hall	107,304.11	10,703.09	1,087.00	119,094.20	109,429.79	9,664.41	0.00
Central stores	88,013.66	3,967.91	0.00	91,981.57	91,981.57	0.00	0.00
Police and safety	633,979.67	8,071.84	200.00	642,251.51	634,285.78	0.00	7,965.73
Hazardous waste	13,998.68	14,461.29	0.00	28,459.97	28,459.97	0.00	0.00
Building services	1,502,820.78	59,728.26	17,012.53	1,579,561.57	1,574,336.07	0.00	5,225.50
<b>TOTAL PHYSICAL PLANT OPERATIONS</b>	<b>5,273,039.84</b>	<b>2,593,193.60</b>	<b>61,281.45</b>	<b>7,927,514.89</b>	<b>7,670,265.00</b>	<b>244,058.66</b>	<b>13,191.23</b>
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>							
Central operations	0.00	552,815.44	0.00	552,815.44	0.00	552,815.44	0.00
International education	0.00	45,600.00	0.00	45,600.00	0.00	45,600.00	0.00
Student financial report	0.00	5,311,400.35	0.00	5,311,400.35	320,936.05	3,376,369.35	1,614,094.95
Student financial support	0.00	7,708,537.00	0.00	7,708,537.00	62,347.00	0.00	7,646,190.00
Music	0.00	28,211.85	0.00	28,211.85	0.00	28,211.85	0.00
<b>TOTAL SCHOLARSHIPS AND FELLOWSHIPS</b>	<b>0.00</b>	<b>13,646,564.64</b>	<b>0.00</b>	<b>13,646,564.64</b>	<b>383,283.05</b>	<b>4,002,996.64</b>	<b>9,260,284.95</b>

Emporia State University

Schedule B-2a

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2011

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>TOTAL EDUCATION AND GENERAL EXPENDITURES</b>	<b>\$ 49,812,310.77</b>	<b>\$ 26,392,131.27</b>	<b>\$ 1,442,893.99</b>	<b>\$ 77,647,336.03</b>	<b>\$ 53,777,355.58</b>	<b>\$ 10,723,866.39</b>	<b>\$ 13,146,114.06</b>
<b>AUXILIARY ENTERPRISES</b>							
Residence halls	1,376,079.51	688,262.08	48,729.15	2,113,070.74	0.00	2,113,070.74	0.00
Other	811,717.56	138,418.15	85,153.50	1,035,289.21	0.00	1,035,289.21	0.00
<b>TOTAL AUXILIARY ENTERPRISES</b>	<b>2,187,797.07</b>	<b>826,680.23</b>	<b>133,882.65</b>	<b>3,148,359.95</b>	<b>0.00</b>	<b>3,148,359.95</b>	<b>0.00</b>
<b>TOTAL CURRENT FUNDS EXPENDITURES</b>	<b>\$ 52,000,107.84</b>	<b>\$ 27,218,811.50</b>	<b>\$ 1,576,776.64</b>	<b>\$ 80,795,695.98</b>	<b>\$ 53,777,355.58</b>	<b>\$ 13,872,226.34</b>	<b>\$ 13,146,114.06</b>

Emporia State University

Schedule B-2b

AUXILIARY ENTERPRISE FUNDS  
RESIDENCE HALLS AND APARTMENTS  
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES  
Year ended June 30, 2011

	<u>Residential Life</u>	<u>Morse Hall</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
Fund balances, July 1, 2010	\$ 300,780.35	\$ 154,708.48	115,107.90	\$ 91,532.83	\$ 310,825.51	\$ 972,955.07
<b>Operating revenues</b>						
Rental income	44,873.76	816,285.29	170,154.66	416,168.92	1,319,949.08	2,767,431.71
Contract board	156,795.07	0.00	0.00	0.00	0.00	156,795.07
Washing/drying income	33,313.75	0.00	0.00	0.00	0.00	33,313.75
Interest	9,537.01	0.00	0.00	0.00	0.00	9,537.01
Processing fees	42,780.58	0.00	0.00	0.00	0.00	42,780.58
Miscellaneous income	16,797.55	637.64	3,468.67	757.84	2,759.30	24,421.00
Total operating revenues	<u>304,097.72</u>	<u>816,922.93</u>	<u>173,623.33</u>	<u>416,926.76</u>	<u>1,322,708.38</u>	<u>3,034,279.12</u>
<b>Transfers in</b>						
Transfer from renewal and replacement	595.20	0.00	0.00	0.00	0.00	595.20
Transfer from auxiliary funds	75,000.00	0.00	0.00	0.00	0.00	75,000.00
Total transfers in	<u>75,595.20</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>75,595.20</u>
Total available	<u>680,473.27</u>	<u>971,631.41</u>	<u>288,731.23</u>	<u>508,459.59</u>	<u>1,633,533.89</u>	<u>4,082,829.39</u>
<b>Operating expenditures</b>						
Salaries and wages	221,642.32	494,602.89	153,230.79	161,149.82	345,453.69	1,376,079.51
Other operating expenses	33,271.08	194,187.09	76,576.57	118,678.42	262,931.92	685,645.08
Capital outlay	0.00	27,705.30	3,875.00	7,385.93	9,762.92	48,729.15
Total operating expenditures	<u>254,913.40</u>	<u>716,495.28</u>	<u>233,682.36</u>	<u>287,214.17</u>	<u>618,148.53</u>	<u>2,110,453.74</u>

Emporia State University

AUXILIARY ENTERPRISE FUNDS  
RESIDENCE HALLS AND APARTMENTS  
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES  
Year ended June 30, 2011

	<u>Residential Life</u>	<u>Morse Hall</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
<b>Transfers out</b>						
Current funds	\$ 156,784.89	\$ 10,000.00	0.00	\$ 20,000.00	\$ 10,000.00	\$ 196,784.89
Transfer to auxiliary funds	0.00	0.00	0.00	0.00	75,000.00	75,000.00
To Topeka - D & D	350.49	928.45	235.67	451.39	651.00	2,617.00
Plant funds	0.00	97,565.00	0.00	21,000.00	89,000.00	207,565.00
Renewal and replacement	0.00	0.00	0.00	0.00	100,000.00	100,000.00
Retirement of indebtedness	0.00	0.00	0.00	0.00	697,414.25	697,414.25
	<u>157,135.38</u>	<u>108,493.45</u>	<u>235.67</u>	<u>41,451.39</u>	<u>972,065.25</u>	<u>1,279,381.14</u>
Total transfers out						
Total operating expenditures and transfers out	<u>412,048.78</u>	<u>824,988.73</u>	<u>233,918.03</u>	<u>328,665.56</u>	<u>1,590,213.78</u>	<u>3,389,834.88</u>
Fund balances, June 30, 2011	<u>\$ 268,424.49</u>	<u>\$ 146,642.68</u>	<u>\$ 54,813.20</u>	<u>\$ 179,794.03</u>	<u>\$ 43,320.11</u>	<u>\$ 692,994.51</u>

Emporia State University

Schedule B-2c

OTHER AUXILIARY ENTERPRISE FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES  
Year ended June 30, 2011

	<u>Parking Services</u>	<u>Student Health Services</u>	<u>Bureau of Educational Measurements</u>	<u>Total</u>
Fund balances, July 1, 2010	\$ 223,475.10	\$ 132,930.07	\$ 27,320.98	\$ 383,726.15
<b>Operating revenues</b>				
Parking permits and fines	218,066.66	0.00	0.00	218,066.66
Student fees	0.00	642,428.97	0.00	642,428.97
Sale of commodities	0.00	39,073.79	5,848.00	44,921.79
Reimbursements and miscellaneous	1.34	8,378.59	0.00	8,379.93
Total operating revenues	218,068.00	689,881.35	5,848.00	913,797.35
<b>Transfers in</b>				
Transfer in from workstudy and general use funds	8,179.09	0.00	0.00	8,179.09
Total available	449,722.19	822,811.42	33,168.98	1,305,702.59
<b>Operating expenditures</b>				
Salaries and wages	172,226.84	634,248.30	5,242.42	811,717.56
Contractual services and commodities	23,842.90	109,591.10	3,698.15	137,132.15
Capital outlay	82,399.50	2,754.00	0.00	85,153.50
Total operating expenditures	278,469.24	746,593.40	8,940.57	1,034,003.21
<b>Transfers out</b>				
To Topeka - D & D	237.00	1,045.00	4.00	1,286.00
Transfer to plant funds	108,890.60	0.00	0.00	108,890.60
Total operating expenditures and transfers out	387,596.84	747,638.40	8,944.57	1,144,179.81
Fund balances, June 30, 2011	\$ 62,125.35	\$ 75,173.02	\$ 24,224.41	\$ 161,522.78

**Emporia State University**

**Schedule C-1**

PLANT FUNDS - RENEWAL AND REPLACEMENT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

Fund balances, July 1, 2010		\$ 599,507.96
<b>Additions</b>		
Revenues		
Interest on account balances	\$ 3,922.42	
Nonmandatory transfers		
Transfer from housing funds	<u>100,000.00</u>	
Total additions		<u>103,922.42</u>
Total available		703,430.38
<b>Deductions</b>		
Nonmandatory transfers		
Transfer to housing funds	<u>595.20</u>	<u>595.20</u>
Fund balances, June 30, 2011		\$ <u><u>702,835.18</u></u>
Ending fund balances detail		
Residence hall renovation depreciation and replacement fund		\$ 687,539.83
Twin Towers maintenance and equipment reserve		15,253.81
Housing system maintenance and equipment reserve		<u>41.54</u>
Fund balances, June 30, 2011		\$ <u><u>702,835.18</u></u>

**Emporia State University**

Schedule C-2

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

Fund balances, July 1, 2010 \$ 2,095,718.25

**Revenues**

Student fees for Memorial Union renovation bonds	\$ 119,758.25
Student fees for student recreation facility bonds	456,669.43
Student fees for student union improvement bonds	1,096,720.78
Interest income	<u>25,981.59</u>

Total revenues \$ 1,699,130.05

**Mandatory and nonmandatory transfers in**

Mandatory transfer from housing funds	697,414.25
Nonmandatory transfer from plant funds	77,524.00
Intra-fund transfers	
Residual equity transfers	5,027.62
Other intra-fund transfers	<u>1,140,981.93</u>

Total mandatory and nonmandatory transfers in 1,920,947.80

Total additions 3,620,077.85

Total available 5,715,796.10

**Expenditures**

	<u>Principal</u>	<u>Interest and Fiscal Agency Fees</u>	<u>Total</u>
Retirement of debt			
Residence hall bond - 2005 K DFA bonds	\$ 380,000.00	\$ 333,880.00	\$ 713,880.00
Recreational facility - 2001 K DFA bonds	130,000.00	93,270.00	223,270.00
Student Union Improvement - 2010 K DFA bonds	<u>595,000.00</u>	<u>395,337.26</u>	<u>990,337.26</u>
Total retirement of debt	<u>\$ 1,105,000.00</u>	<u>\$ 822,487.26</u>	<u>\$ 1,927,487.26</u>

Total expenditures 1,927,487.26

**Emporia State University**

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

**Mandatory and nonmandatory transfers out**

Nonmandatory transfer to restricted use funds	\$ 263,225.79		
Cost of bond issuance	180.00		
Intra-fund transfers			
Residual equity transfers	5,027.62		
Other intra-fund transfers	<u>1,140,981.93</u>		
 Total mandatory and nonmandatory transfers out		\$ <u>1,409,415.34</u>	
 Total deductions			\$ <u>3,336,902.60</u>
 Fund balances, June 30, 2011			\$ <u><u>2,378,893.50</u></u>

	<u>Cash</u>	<u>Other Investments</u>	<u>Totals</u>
Ending fund balances detail			
<i>1989 K DFA Bonds - Series E</i>			
Memorial Union refurbishing fee	\$ 123,063.14	\$ 0.00	\$ 123,063.14
<i>1990 K DFA Bonds - Series C</i>			
Parking system surplus fund	475,437.12	0.00	475,437.12
<i>2001 K DFA Bonds - Series B</i>			
Student Recreation Facility project revenue fund	627,548.26	0.00	627,548.26
Student Recreation Facility principal and interest sinking fund	723.32	0.00	723.32
Student Recreation Facility bond reserve fund	0.00	227,225.00	227,225.00
<i>2005 K DFA Bonds - Series F</i>			
Residence hall principal and interest sinking fund	559.18	0.00	559.18
Residence hall bond reserve fund	735,246.02	0.00	735,246.02
<i>2010 K DFA Bonds - Series J</i>			
Student Union improvement fund	181,297.81	0.00	181,297.81
Student Union principal and interest fund	<u>7,793.65</u>	<u>0.00</u>	<u>7,793.65</u>
 Fund balances, June 30, 2011	\$ <u><u>2,151,668.50</u></u>	\$ <u><u>227,225.00</u></u>	\$ <u><u>2,378,893.50</u></u>



Emporia State University

Schedule C-3

UNEXPENDED PLANT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Fund balances (deficit), July 1, 2010	\$ 15,745.35	\$ 1,287,933.69	\$ (12,461,145.00)	\$ (11,157,465.96)
<b>Revenues</b>				
Rehabilitation/repair projects - institutions of higher education	0.00	900,287.95	0.00	900,287.95
Interest	0.00	0.00	77,524.00	77,524.00
Bond proceeds	0.00	0.00	14,500,000.00	14,500,000.00
Contribution for facility renovation	0.00	0.00	650,000.00	650,000.00
Federal grants - HEFS	0.00	1,039,860.63	0.00	1,039,860.63
Total revenues	0.00	1,940,148.58	15,227,524.00	17,167,672.58
<b>Transfers in (out)</b>				
Transfer in from designated funds	309,251.79	0.00	0.00	309,251.79
Transfer in from general use funds	7,304.00	0.00	0.00	7,304.00
Transfer from housing	187,565.00	0.00	0.00	187,565.00
Transfer out to renewal and replacement funds	0.00	0.00	(77,524.00)	(77,524.00)
Total transfers in and adjustments	504,120.79	0.00	(77,524.00)	426,596.79
Total available	519,866.14	3,228,082.27	2,688,855.00	6,436,803.41
<b>Expenditures</b>				
Additions to plant, land, and buildings and major repairs and additions	358,223.59	2,632,019.17	1,795,097.08	4,785,339.84
Total deductions	358,223.59	2,632,019.17	1,795,097.08	4,785,339.84
Fund balances, June 30, 2011	\$ 161,642.55	\$ 596,063.10	\$ 893,757.92	\$ 1,651,463.57

Emporia State University

Schedule C-3  
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UNEXPENDED PLANT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Ending fund balances (deficit) detail				
Rehabilitation and repairs projects				
Teaching labs	\$ 0.00	\$ 197,782.01	\$ 0.00	\$ 197,782.01
Campus roof repair	0.00	(10,380.00)	0.00	(10,380.00)
Campus sidewalk repair	0.00	14,255.50	0.00	14,255.50
Campus floor covering replacement	0.00	17,311.39	0.00	17,311.39
Various elevator improvements	0.00	(267.05)	0.00	(267.05)
Kellog Circle Drive	0.00	(2,547.25)	0.00	(2,547.25)
Campus signage	0.00	7,114.26	0.00	7,114.26
Plumb Hall basement waterproofing	0.00	370.78	0.00	370.78
Fire alarm inspection	0.00	6,755.86	0.00	6,755.86
Campus HVAC repairs	0.00	55,475.11	0.00	55,475.11
Corridor improvements	0.00	20,636.21	0.00	20,636.21
Campus resurfacing and repair streets	0.00	52,237.79	0.00	52,237.79
Security safeguards	0.00	32,493.84	0.00	32,493.84
Utility tunnel	0.00	385,074.77	0.00	385,074.77
Power House Chiller	6,050.00	0.00	0.00	6,050.00
Morse Hall mechanical/piping	0.00	72,471.14	0.00	72,471.14
Power House Chiller	0.00	8,299.74	0.00	8,299.74
Deferred maintenance projects				
Visser Hall HVAC	158,830.13	0.00	0.00	158,830.13
Infrastructure maintenance projects				
Utility tunnel	2,274.64	0.00	0.00	2,274.64
HEFS maintenance projects				
Campus wide network wiring project	0.00	(42,898.30)	0.00	(42,898.30)
Computer Center HVAC	0.00	(140,118.10)	0.00	(140,118.10)
Science Hall Roof Replacement	0.00	(79.66)	0.00	(79.66)
Campus teaching lab improvements	0.00	(17,146.37)	0.00	(17,146.37)
Visser Hall piping replacement	0.00	(58,700.49)	0.00	(58,700.49)
Visser Hall HVAC	0.00	(2,078.08)	0.00	(2,078.08)

Emporia State University

UNEXPENDED PLANT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Ending fund balances (deficit) detail (continued)				
Restricted use				
Remodel president's residence	\$ (10,000.07)	\$ 0.00	\$ 0.00	\$ (10,000.07)
Student union project				
Memorial Union project - bonds	0.00	0.00	733,726.88	733,726.88
Memorial Union project	0.00	0.00	158,753.50	158,753.50
Residence hall projects				
Morse hall	345.50	0.00	0.00	345.50
Apartments	2,911.69	0.00	0.00	2,911.69
Singular Hall renovation	1,230.66	0.00	0.00	1,230.66
Twin towers renovation	0.00	0.00	1,277.54	1,277.54
Fund balances, June 30, 2011	\$ 161,642.55	\$ 596,063.10	\$ 893,757.92	\$ 1,651,463.57

Emporia State University

Schedule D-1

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

Account Name	Balances June 30, 2010	Receipts	Expenditures	Balances June 30, 2011
Acapella Choir	\$ 3,549.62	\$ 11,790.86	\$ 8,852.65	\$ 6,487.83
Alpha Kappa Delta	514.46	2,968.35	2,625.76	857.05
Alpha Rho Theta	864.81	0.00	0.00	864.81
Amer Chem Society-Student Af	207.57	0.00	0.00	207.57
American College of Sports Medicine	76.87	0.00	0.00	76.87
Anime/Obsession	133.32	0.00	0.00	133.32
Anthropology Club	138.32	0.00	125.44	12.88
Arabic Language and Studies Club	145.76	0.00	0.00	145.76
Asc. For Computing Machinery	552.51	0.00	0.00	552.51
ASG - Administrative Account	832.12	1,948.00	2,468.47	311.65
Assignment Fund	3,032.79	25,290.57	25,963.57	2,359.79
Athletic Admin General - Local	0.00	213,188.86	213,188.86	0.00
Athletic Admin. Winning Edge	15,552.90	31,867.43	46,240.00	1,180.33
Athletic Buses - Local	(74,144.32)	38,478.72	24,187.31	(59,852.91)
Athletic Compliance - Local	0.00	392.11	392.11	0.00
Athletic Development - Local	0.00	9,889.64	9,889.64	0.00
Athletic Director - Local	0.00	6,468.62	6,468.62	0.00
Athletic Hall Of Honor - Local	0.00	2,476.49	2,476.49	0.00
Athletic Income - Local	(142,976.59)	1,730,121.12	1,701,068.76	(113,924.23)
Athletic Student Management - Local	375.00	3,840.00	150.00	4,065.00
Athletic Training - Local	0.00	160,186.53	160,186.53	0.00
Athletic Vehicle - Local	0.00	20,930.86	15,840.00	5,090.86
Athletics Marketing-Promotion-Local	140.00	24,520.79	23,913.77	747.02
Band Fund	5.30	0.00	5.30	0.00
Baseball - Local	0.00	127,988.57	127,988.57	0.00
Baseball Winning Edge	2,345.08	70,601.28	60,591.04	12,355.32
Basketball - Men - Local	0.00	236,337.95	236,337.95	0.00
Basketball - Women - Local	0.00	254,508.35	254,508.35	0.00
Basketball Men's Winning Edge	0.00	54,197.00	54,000.00	197.00
Basketball Women's Winning Edge	0.00	80,417.00	80,000.00	417.00
Beta Beta Beta	333.52	0.00	0.00	333.52
Beta Gamma Sigma	315.09	1,482.00	1,552.04	245.05
Biology Club	282.63	123.17	0.00	405.80

**Emporia State University**

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

<b>Account Name</b>	<b>Balances</b> <b>June 30, 2010</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Balances</b> <b>June 30, 2011</b>
Biology Graduate Student Org	\$ 346.52	\$ 968.00	\$ 970.41	\$ 344.11
Black Student Union	1,266.82	4,422.48	4,696.11	993.19
Black Womens Network	489.94	512.25	468.37	533.82
Caduceus	297.35	197.75	403.19	91.91
CECE Fund Raising	12,244.56	560.35	5,451.00	7,353.91
CECE Snack Fund	5,986.16	4,363.19	5,509.23	4,840.12
Change Check Fund	1,000.00	0.00	0.00	1,000.00
Circle K Club	523.76	150.00	0.00	673.76
College Music Edcatrs Natl Con	93.02	1,721.60	1,422.98	391.64
Computer Information Systems	277.54	190.00	125.55	341.99
Concessions - Local	0.00	5,329.27	6,277.10	(947.83)
Contract Board Collections	(28,457.98)	0.00	0.00	(28,457.98)
Council For Exceptional Chil	72.57	0.00	72.57	0.00
Crosscountry/Track - Men - Local	0.00	87,828.80	87,828.80	0.00
Crosscountry/Track - Women - Local	0.00	84,880.78	84,880.78	0.00
C-S-Morse Complex Government	379.78	0.00	360.53	19.25
Donor/Fan Relations - Local	9,583.38	22,206.18	22,346.04	9,443.52
Educational Theatre Company	1,147.87	676.42	453.76	1,370.53
Emergency Student Loans-Interest	79,714.06	1,344.51	0.00	81,058.57
Emergency Student Loans-Principal	59,448.18	58,038.81	62,765.00	54,721.99
Emp State Credit U - Coaches	0.33	12,000.00	12,000.00	0.33
Emporia Glass Guild	10,042.42	10,135.80	7,545.76	12,632.46
Emporia State Apartments Cou	131.39	0.00	0.00	131.39
Emporia State Spanish Club	19.75	174.00	54.48	139.27
Emporia Students United -E-Unit	0.00	75.00	0.00	75.00
Environmental Club	258.99	366.00	198.31	426.68
ESU - Jazz Ensemble	37.35	0.00	37.35	0.00
ESU Athletic Training Club	671.90	669.67	400.13	941.44
ESU Bowling Club	569.05	0.00	0.00	569.05
ESU French Club	240.09	0.00	0.00	240.09
ESU NSTA - Student Chapter	181.74	0.00	0.00	181.74
ESU Recreation Majors Club	103.07	0.00	0.00	103.07
ESU SPURS	232.07	58.00	216.66	73.41

**Emporia State University**

**Schedule D-1**

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

<u>Account Name</u>	<u>Balances</u> <u>June 30, 2010</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances</u> <u>June 30, 2011</u>
ESU Stingers - Local	\$ 0.00	\$ 1,981.10	\$ 1,981.10	\$ 0.00
ESU Telephone Directory	280.00	0.00	0.00	280.00
ESU Travel Advance-Interest	581.08	0.00	0.00	581.08
ESU Travel Advance-Principal	11,710.04	23,803.64	35,513.68	0.00
ESULA-Empowered Stdnt Univ Libr/Arc	1,146.08	384.00	486.87	1,043.21
ESUOSIA	784,977.96	6,032.05	294.48	790,715.53
Event Programming	128.07	0.00	32.10	95.97
Fencing Club	474.79	0.00	0.00	474.79
Football - Local	0.00	644,863.17	644,863.17	0.00
Football Winning Edge	23,668.59	91,800.00	110,000.00	5,468.59
Gamers Guild	381.53	0.00	0.00	381.53
GAMMA	194.00	0.00	0.00	194.00
German Club	623.38	117.15	81.67	658.86
Graduate Student Advisory Council	257.72	0.00	0.00	257.72
Greek Week	3,325.67	5,824.75	5,837.36	3,313.06
Harmonious Voices of Praise	789.91	805.75	1,054.64	541.02
Hispanic-American Leadership	0.00	5,278.73	5,153.45	125.28
House Capital Improvements-R	2,361.99	0.00	2,332.81	29.18
HPER Club	1,172.88	1,109.68	1,986.38	296.18
Hutchinson Pavilion Skybox - W.E.	35,000.00	45,000.00	60,000.00	20,000.00
Interfraternity Council	3,175.95	5,100.00	5,394.30	2,881.65
International Club	84.20	0.00	0.00	84.20
ITSA-Instructional Tech Stdnt Assoc	60.00	0.00	0.00	60.00
KAEYC	247.73	0.00	247.73	0.00
Kappa Delta Pi	34.28	0.00	0.00	34.28
Kappa Kappa Psi	19.73	0.00	0.00	19.73
Ks Student Ntnl Ed Asc-KSNE	1,877.15	1,699.74	1,661.37	1,915.52
Lambda Pi Eta Honor Society	394.23	260.42	0.00	654.65
MENTO-Mental Health Student Org	280.89	0.00	0.00	280.89
Merchandise Reimbursement - Local	(19.81)	4,918.93	4,866.55	32.57
MIAA Conference Champs - Local	5,176.33	1,312.17	3,198.03	3,290.47
MIAA/NCAA Track Champs - Local	26,199.79	40,556.31	61,364.55	5,391.55
Morse Complex	4,123.45	3,330.00	6,509.43	944.02

**Emporia State University**

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

<b>Account Name</b>	<b>Balances</b> <b>June 30, 2010</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Balances</b> <b>June 30, 2011</b>
Multisport and Cycling Club - Local	\$ 0.00	\$ 1,927.00	\$ 1,826.00	\$ 101.00
Musac	14.86	0.00	14.86	0.00
Muslim Student Association	521.52	0.00	259.97	261.55
National Teachers Hall Of Fame	(37,478.51)	3,360.00	0.00	(34,118.51)
Natural Disaster Recovery-Donations	132.86	4,250.02	4,382.88	0.00
NCAA Regional Champs - Local	13,360.30	16,184.00	21,950.43	7,593.87
Newman - Ks Asc Of Nursing Std	45.48	5,090.48	4,812.39	323.57
Order Of Omega	120.29	720.00	10.00	830.29
Panhellenic Association	3,875.83	8,433.01	9,902.78	2,406.06
Pharmacy Club	435.59	0.00	0.00	435.59
Phi Alpha Theta	278.99	150.00	120.00	308.99
Phi Beta Lambda	81.30	1,661.00	1,411.23	331.07
Phi Eta Sigma	576.14	1,007.00	1,220.00	363.14
Phi Theta Kappa	1,138.85	0.00	1,138.95	(0.10)
Pi Delta Phi	77.78	0.00	0.00	77.78
Pi Gamma Mu	25.85	0.00	0.00	25.85
Pi Kappa Delta Debaters Fund	26.50	0.00	26.50	0.00
Pi Omega Pi	136.22	0.00	136.00	0.22
Pre-Law Organization	14.68	270.00	152.50	132.18
PRIDE	463.59	498.19	562.42	399.36
Psi Chi	385.00	0.00	0.00	385.00
Psychology Club	200.21	0.00	0.00	200.21
Public Affairs Club	26.34	0.00	0.00	26.34
Quivira	34.76	0.00	0.00	34.76
RA Council	887.76	0.00	594.04	293.72
Returned Checks	(615.00)	0.00	0.00	(615.00)
Rho Lambda	153.66	0.00	153.66	0.00
Sakura Of ESU	37.53	0.00	0.00	37.53
Salary Reimbursement Program	4,991.31	1,955.77	1,955.77	4,991.31
Saudi's Club	222.97	1,522.00	994.53	750.44
Scoreboard Fund	(29,037.92)	2,000.00	0.00	(27,037.92)
Seminar - Athletic Training - Local	373.88	85.00	240.00	218.88
Service Center - Local	0.00	421.59	421.59	0.00

**Emporia State University**

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

<b>Account Name</b>	<b>Balances</b> <b>June 30, 2010</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Balances</b> <b>June 30, 2011</b>
Service Charge Clearing Acco	\$ 0.00	\$ (550.68)	\$ 550.68	\$ (1,101.36)
Sigma Alpha Lambda	385.00	72.00	305.82	151.18
Sigma Delta Pi	70.08	270.00	232.00	108.08
Sigma Tau Delta	100.12	0.00	99.10	1.02
Soccer - Women - Local	0.00	67,279.58	67,279.58	0.00
Soccer Club	447.94	0.00	0.00	447.94
Soccer Women's Winning Edge	1,659.09	1,076.46	2,500.00	235.55
Society for Public Historians-Local	160.00	0.00	0.00	160.00
Society of Physics Students	363.46	0.00	0.00	363.46
Society of Prof Journalists	983.28	0.00	0.00	983.28
Sociology Club - SOCIUS	665.36	662.18	549.68	777.86
Softball - Local	0.00	136,443.07	136,443.07	0.00
Softball Winning Edge	27,063.29	30,827.75	50,000.00	7,891.04
Special Libraries Association	250.81	0.00	0.00	250.81
Spirit Squad - Local	0.00	6,537.93	6,537.93	0.00
Spirit Squad Winning Edge	0.00	4,907.47	3,517.68	1,389.79
Sport Camp - Athletics Admin- Local	2,713.70	0.00	2,707.40	6.30
Sport Camp - Basketball - Men	0.00	300.00	0.00	300.00
Sport Camp - Football - Local	4,515.77	11,740.00	5,262.65	10,993.12
Sport Camp - Softball - Local	152.84	325.00	0.00	477.84
Sport Camp - Tennis - Local	10,543.41	9,253.25	11,012.43	8,784.23
Sport Camp - Volleyball - Local	4,339.60	3,985.00	3,458.83	4,865.77
Sport Camp-Basketball-Women - Local	20.00	0.00	0.00	20.00
Sport Camp-Crosscountry/Track-Local	3,007.82	7,155.00	3,035.62	7,127.20
Sports Camp - Soccer - Local	75.37	0.00	0.00	75.37
Sports Information - Local	0.10	21,267.38	21,267.48	0.00
STAAR	9.63	0.00	0.00	9.63
Staff Programming Fund	60.06	0.00	36.95	23.11
Std Soc Ind-Org Psych-SSIOP	1,310.12	1,382.25	1,438.93	1,253.44
Stdnt Advisory Council-Honors Prog	25.56	278.30	274.08	29.78
Stingers Winning Edge	0.00	2,873.93	981.10	1,892.83
STT RHD	0.07	0.00	0.00	0.07



**Emporia State University**

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2011

<u>Account Name</u>	<u>Balances</u> <u>June 30, 2010</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances</u> <u>June 30, 2011</u>
Student Affairs Loan Fund	\$ 4,700.09	\$ 100.00	\$ 0.00	\$ 4,800.09
Student Affairs Programming	3,133.38	0.00	0.00	3,133.38
Student Art Therapy Organiza	2,799.83	3,568.01	3,004.34	3,363.50
Student Athlete Development - Local	0.00	963.21	963.21	0.00
Student Chapter of ALA	0.00	257.92	0.00	257.92
Student Management Fund	200.00	0.00	0.00	200.00
Student Publications-Bulletin-Local	24,559.08	100,369.06	109,268.66	15,659.48
Student Publication-Sunflower-Local	22,272.56	91,422.55	77,828.76	35,866.35
Tau Beta Sigma	36.47	594.00	577.50	52.97
Tennis - Men - Local	0.00	22,544.42	22,544.42	0.00
Tennis - Women - Local	0.00	42,274.13	42,274.13	0.00
Tennis Men's Winning Edge	1,119.18	2,768.51	3,500.00	387.69
Tennis Women's Winnin Edge	752.33	7,315.59	8,000.00	67.92
Title IV Holding Acct-Conversion	0.00	10,376.98	10,376.98	0.00
Tomlinson Memorial Fund	9,944.80	0.00	0.00	9,944.80
Towers Complex	(61.75)	0.00	0.00	(61.75)
Towers Complex Government	1,377.98	4,755.00	5,752.89	380.09
Track/CC Mens Winning Edge	0.00	26,079.96	0.00	26,079.96
Track/CC Womens Winning Edge	23,767.27	11,000.00	0.00	34,767.27
Tuition Wire Transfer Fund-Local	(35,365.09)	124,298.81	141,023.81	(52,090.09)
UAC Leadership Training	681.52	487.75	560.75	608.52
University Democrats	6.64	46.50	0.00	53.14
Up 'til Dawn	125.25	0.00	0.00	125.25
Upward Bound Proj Focus-Local	301.70	0.00	0.00	301.70
Upward Bound Student Account	6.63	0.00	0.00	6.63
Volleyball - Local	0.00	99,550.05	99,550.05	0.00
Volleyball Winning Edge	25,586.69	23,332.05	20,748.30	28,170.44
Winning Edge Taxable Revenue - Loca	27.18	4,450.32	3,923.24	554.26
WTT RHD	0.99	1,725.00	1,248.83	477.16
Xi Phi	68.86	0.00	0.00	68.86
<b>Total of Student Organiztions and Local Agency Accounts</b>	\$ <u>984,378.74</u>	\$ <u>5,224,961.47</u>	\$ <u>5,237,288.39</u>	\$ <u>972,051.82</u>