

Annual Financial Report

Fiscal Year 2009



Emporia State University
Emporia, Kansas

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MANAGEMENT'S
DISCUSSION
AND ANALYSIS



EMPORIA STATE UNIVERSITY

Management's Discussion and Analysis

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") 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. The notes to the financial statements present additional information to support the financial statements.

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, 2009, were \$86,585,893 an increase of \$2,033,447 (2.4%) compared to \$84,552,446 at June 30, 2008. Capital assets, net of depreciation, comprised 57.5%, or \$49,791,758 of the total assets in 2009 as compared to 57.7%, or \$48,818,601 of the total assets in 2008.

Total liabilities were \$22,267,824 at June 30, 2009, an increase of \$567,105 (2.6%) compared to \$21,700,719 at June 30, 2008. Noncurrent liabilities comprised 51.7%, or \$11,511,956 of total liabilities in 2009 as compared to 53.1%, or 11,520,209 of total liabilities in 2008.

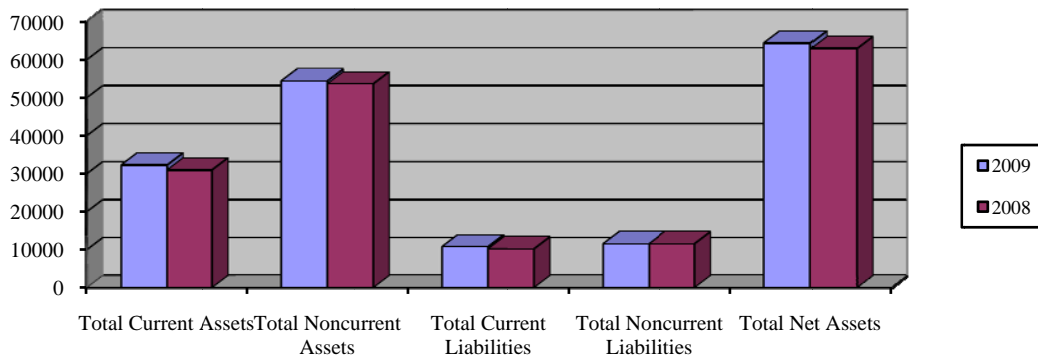
EMPORIA STATE UNIVERSITY

Management's Discussion and Analysis

Total net assets at June 30, 2009, were \$64,318,069 a \$1,466,342 increase over the previous fiscal year amount of \$62,851,727, or a 2.3% increase in net assets. The breakout of net assets is shown below:

	<u>2009</u>	<u>2008</u>
Capital assets, net of related debt	\$ 39,043,440	\$ 37,428,924
Restricted net assets	8,993,923	9,236,150
Unrestricted net assets	<u>16,280,706</u>	<u>16,186,653</u>
Total Net Assets	<u>\$ 64,318,069</u>	<u>\$ 62,851,727</u>

The composition of current and noncurrent assets and liabilities and net assets is displayed below for both the 2009 and 2008 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 \$37.4 million for the 2009 fiscal year. This was an increase of \$.9 million or 2.6% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student tuition and fee revenues, after scholarship allowances, were \$25.1 million in 2009, compared to \$23.3 million in 2008, an overall increase of 7.7%. This increase is a direct result of a 4.9% tuition increase approved by the Kansas Board of Regents for fiscal year 2009. The goal of the tuition increase, which involved collaboration between University administration and University students, was to assist in providing flexible funding for the University and to enhance the students' academic experience. The tuition increase provided funding to assist the University base budget including certain items, which had previously been supported through temporary funds and a 2% overall increase to department operating budgets. The tuition increase also provided financing for recruitment and retention of students, staff and faculty including 1% for funding scholarships.
- Grants and contracts (federal, state and local, and nongovernmental) overall decreased 12.1% or (\$611,824) over the previous year. A major grant ended during the previous fiscal year and renewal of this grant was not available.
- Auxiliary enterprise revenues of the University increased for Parking Services and Athletics while revenues decreased for Assessment, Residential Life, and Student health services. Renovation of the residence halls was finished during the current year which resulted in a decrease in revenues.
- Sales and services of educational departments decreased by approximately \$4,016 from the previous year.
- Interest earnings on loans decreased over the prior year as fewer loans were made to students during the year.

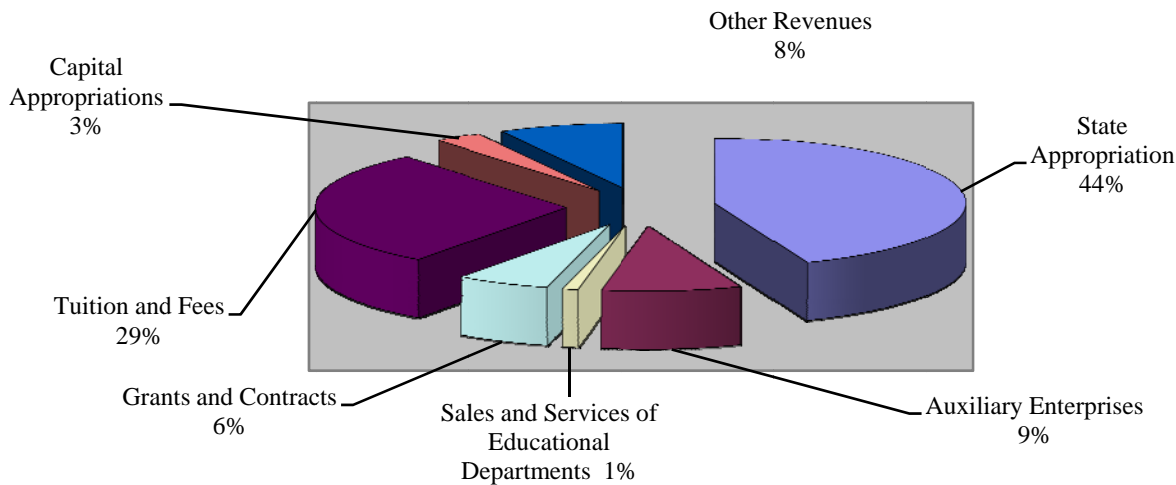
EMPORIA STATE UNIVERSITY

Management's Discussion and Analysis

Total nonoperating revenues (expenses) decreased 5.5% from the previous year from \$40.3 million to \$38.1 million. The following is a brief summary of the significant changes:

- State appropriations, the largest single source of revenue at the University, decreased from \$34.9 million to \$33.2 million. This is approximately a 4.9% decrease.
- Investment earnings decreased 30.2% from \$631,593 in 2008 to \$475,822 in 2009. Much of the decrease resulted from the earnings rate on investments significantly decreasing. The market value of the endowment investment decreased by \$59,038 which is netted against interest earnings.
- Other Federal grants and contracts increased \$967,536 or 22.8% 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 for budget cuts amounted to \$584,575 for 2009. No budget cuts were imposed in the prior year.
- Other revenue showed a decrease in funding for capital appropriations. Capital appropriations decreased from \$2,637,000 in 2008 to \$2,128,000 in 2009. Not as much funding was received from the State for the Infrastructure Maintenance Program that is to be used for deferred maintenance.

In summary, total revenues, nonoperating revenues and other revenues decreased by \$313,473, from \$80.3 million to \$80.0, an overall decrease of .4%. The composition of these revenues is displayed in the following graph:



Expenses

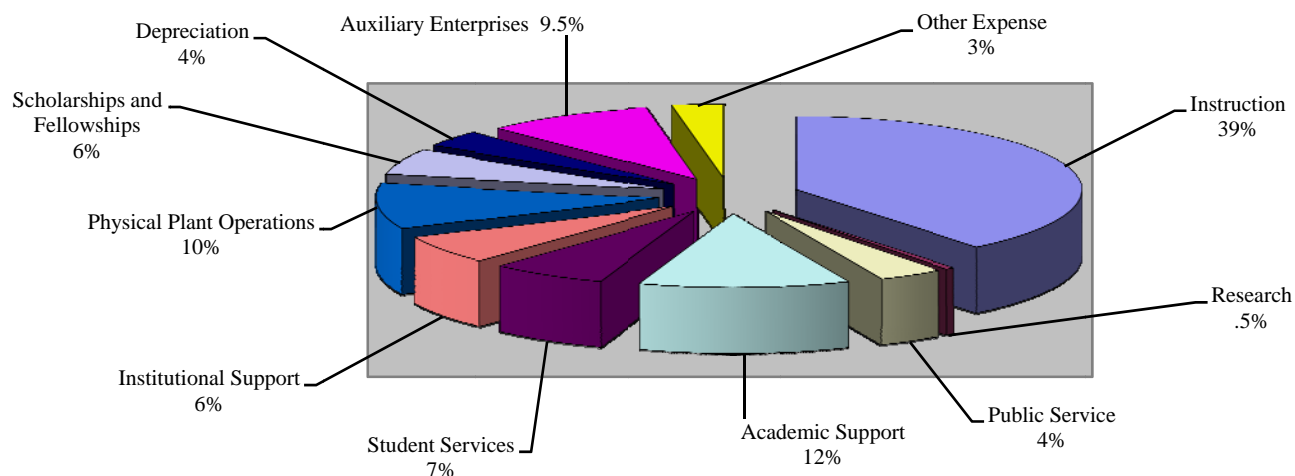
Operating and nonoperating expenses were \$77.8 million for the 2009 fiscal year. This was an increase over the previous year of \$2.9 million or 3.9%. The following is a brief summary of the significant changes:

- Expenses directly related to the University's mission for instruction and academic support combined increased \$441,043 or approximately 1.1% from 2008 to 2009. Scholarships increased \$840,441 or approximately 23.3% from 2008 to 2009.
- Expenses for the operations and maintenance of plant increased \$166,492 or approximately 2.2% from 2008 to 2009.
- 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 increase in depreciation expense relates to the capitalization of several construction projects.
- Nonoperating interest expense decreased from \$504,785 in 2008 to \$475,822 in 2009 as one of the bond issues matured during the year.

EMPORIA STATE UNIVERSITY

Management's Discussion and Analysis

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 2009 or 2008.

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, 2009, and June 30, 2008, the Foundation made payments to the University of \$1,212,868 and \$1,273,300 respectively.

Net Assets

Net assets increased by \$1,466,342 compared to the previous fiscal year which generally indicates that the financial condition has improved over the year. There were many offsetting variances but the increase is primarily due to an increase in capital assets, net of depreciation and an increase in restricted and unrestricted cash and cash equivalents.

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. Condensed Statements of Cash Flows for the years ended June 30, 2009 and 2008 follow:

	June 30, 2009	June 30, 2008
Net Cash Provided (Used) by:		
Operating activities	\$ (33,894,090)	\$ (34,828,850)
Noncapital financing activities	38,385,102	40,498,679
Capital and related financing activities	(3,432,563)	(2,017,851)
Investing activities	479,460	982,451
Net Increase in Cash	1,537,909	4,634,429
Beginning Cash and Cash Equivalent Balances	23,585,857	18,951,428
Ending Cash and Cash Equivalent Balances	\$ 25,123,766	\$ 23,585,857

EMPORIA STATE UNIVERSITY

Management's Discussion and Analysis

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.

The overall net increase in cash is due primarily to the release of investments that were purchased from bond proceeds for the construction of the residence halls project, the increase in capital appropriations and the increase in tuition and fees that provide funding to assist the University's base budget.

CAPITAL ASSETS

The University continued to invest in capital assets during the 2009 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 systems, foundations, electrical and plumbing systems, sidewalks, teaching labs, elevators and roof repair.
- A major roofing renovation to the Physical Education Building was completed in fiscal year 2009.
- Significant renovations to the William Allen White Library are nearing completion.
- Reconstruction of Kellogg Circle Drive was started and completed during fiscal year 2009.

DEBT ADMINISTRATION

At June 30, 2009, the University had \$10.7 million in debt outstanding. No additional debt was issued in 2009 or 2008.

The University paid \$1,093,640 in principal and interest payments related to all outstanding revenue bonds in 2009.

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

ECONOMIC OUTLOOK

What began as a good year for the State of Kansas quickly changed during fiscal year 2009 and have continued to be sluggish as state revenue projections have not materialized as anticipated. Actual state tax revenues have continued to fall short of revenue projections during fiscal year 2009 and into fiscal year 2010. As a result of the economic downturn, the Governor requested all state agencies reduce State General Fund budgets and the University's budget was reduced by 12% in fiscal year 2010. Additional cuts to the University's budget have reduced the University's budget to the fiscal year 2006 funding level. This is the lowest level the University can sustain and still qualify for the State Fiscal Stabilization Funds from the American Recovery and Reinvestment Act of 2009 (ARRA). Future reductions are anticipated as the State of Kansas tries to balance the budget for fiscal year 2010 and the projected deficit for fiscal year 2011.

The State of Kansas provided approximately 41.5% of the total resources for the University during fiscal year 2009. This is down from the 43.5% provided during fiscal year 2008. A major factor underlying eventual State General Fund budgets for fiscal year 2010 are estimates of tax revenues which will occur during mid April. The appropriation for fiscal year 2010 after budget adjustments is set at \$31.4 million. This represents a reduction as requested by the Governor of \$1.8 million over fiscal year 2009 and a \$3.6 million reduction over fiscal year 2008. Plans for reduction as requested by the Governor were submitted to the Board of Regents.

EMPORIA STATE UNIVERSITY

Management's Discussion and Analysis

The operating grant from the State for fiscal year 2011 and fiscal year 2012 is expected to be flat as the State struggles with the budget deficit. 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 our students.

Additional reductions in the budget continue to be a discussion point of the Governor, although 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 2009-2010 year is expected to be relatively consistent with the academic 2008-2009 year. Tuition revenues have increased to make up for the decrease in State funding. While enrollment is expected to remain relatively stable the next several years, the slight decrease in Kansas high school graduates may cause enrollment levels to decline.

FINANCIAL
STATEMENTS
AND NOTES



EMPORIA STATE UNIVERSITY

**STATEMENTS OF NET ASSETS
June 30, 2009 and 2008**

	University Funds		Component Unit	
	2009	Restated 2008	Memorial Union Corporation 2009	2008
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 14,103,412	\$ 15,473,971	\$ 333,871	\$ 483,726
Restricted cash and cash equivalents	11,020,354	8,111,886	0	0
Investments	0	0	1,592,706	1,291,644
Accounts receivable, net	1,777,189	1,968,515	208,313	187,449
Loans to students, net - current portion	3,715,307	3,791,679	15,597	15,309
Inventories	116,351	172,006	14,271	11,172
Prepaid expenses	1,510,115	1,430,260	1,542	21,527
Total Current Assets	<u>32,242,728</u>	<u>30,948,317</u>	<u>2,166,300</u>	<u>2,010,827</u>
Noncurrent Assets				
Investments	1,368,752	1,408,153	1,042,294	563,356
Loans to students, net	3,182,655	3,377,375	0	0
Capital assets, net	49,791,758	48,818,601	1,528,227	1,506,289
Total Noncurrent Assets	<u>54,343,165</u>	<u>53,604,129</u>	<u>2,570,521</u>	<u>2,069,645</u>
TOTAL ASSETS	<u>86,585,893</u>	<u>84,552,446</u>	<u>4,736,821</u>	<u>4,080,472</u>
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	4,326,450	4,189,445	215,114	201,279
Accrued compensated absences - current portion	1,271,656	1,497,260	46,267	40,628
Deferred revenue	2,481,235	2,121,815	0	0
Other liabilities	119,503	124,351	7,504	9,424
Capital leases payable - current portion	23,513	22,230	0	0
Revenue bonds payable - current portion	627,902	619,129	0	0
Due to ESU Foundation	133,775	133,775	0	0
Deposits held in custody for others	1,771,834	1,472,505	68,611	68,401
Total Current Liabilities	<u>10,755,868</u>	<u>10,180,510</u>	<u>337,496</u>	<u>319,732</u>
Noncurrent Liabilities, Net of Current Portion				
Accrued compensated absences	458,606	217,122	0	0
Accrued other postemployment benefits	956,448	554,769	0	0
Capital leases payable	31,902	55,416	0	0
Revenue bonds payable	10,065,000	10,692,902	0	0
Total Noncurrent Liabilities	<u>11,511,956</u>	<u>11,520,209</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES	<u>22,267,824</u>	<u>21,700,719</u>	<u>337,496</u>	<u>319,732</u>
NET ASSETS				
Invested in capital assets, net of related debt	39,043,440	37,428,924	1,528,227	1,493,184
Restricted for				
Nonexpendable				
Scholarships and fellowships	255,764	314,802	0	0
Expendable				
Capital	0	0	26,145	61,337
Loans	7,445,963	7,634,400	0	0
Debt service	1,292,196	1,286,948	0	0
Other	0	0	1,042,294	563,356
Unrestricted	<u>16,280,706</u>	<u>16,186,653</u>	<u>1,802,659</u>	<u>1,642,863</u>
TOTAL NET ASSETS \$	<u>64,318,069</u>	<u>62,851,727</u>	<u>4,399,325</u>	<u>3,760,740</u>

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, 2009 and 2008

	University Funds		Component Unit	
	2009	Restated 2008	Memorial Union Corporation 2009	2008
Operating Revenues				
Tuition and fees (net of scholarship allowances of \$4,792,894 and \$4,115,404) \$	25,090,475	\$ 23,303,802	\$ 0	\$ 0
Federal grants and contracts	2,862,925	3,559,539	0	0
State and local grants and contracts	1,342,031	1,289,608	0	0
Nongovernmental grants and contracts	233,535	201,168	0	0
Sales and services of educational departments	1,012,869	1,016,885	0	0
Auxiliary enterprises				
Athletics	2,335,993	2,271,334	0	0
Assessment	15,056	20,466	0	0
Parking services	311,591	292,491	0	0
Residential life	3,364,713	3,619,552	0	0
Student health services	736,674	761,845	0	0
Student unions	0	0	3,486,192	3,513,544
Interest earned on loans to students	126,139	147,941	0	0
Total Operating Revenues	37,432,001	36,484,631	3,486,192	3,513,544
Operating Expenses				
Education and General				
Instruction	30,519,384	30,101,603	0	0
Research	342,553	359,956	0	0
Public service	2,877,973	2,833,754	0	0
Academic support	9,227,474	9,204,212	0	0
Student services	5,148,059	4,973,529	0	0
Institutional support	4,830,690	5,046,239	0	0
Operations and maintenance of plant	7,897,308	7,730,816	0	0
Scholarships and fellowships	4,443,071	3,602,630	0	0
Depreciation	2,873,726	2,708,190	143,861	140,017
Auxiliary Enterprises				
Athletics	4,223,538	4,285,317	0	0
Assessment	22,296	26,394	0	0
Parking services	181,766	196,280	0	0
Residential life	2,246,645	2,250,408	0	0
Student health services	712,688	748,162	0	0
Student unions	0	0	2,777,254	2,700,508
Total Operating Expenses	75,547,171	74,067,490	2,921,115	2,840,525
Operating Income (Loss)	(38,115,170)	(37,582,859)	565,077	673,019
Nonoperating Revenues (Expenses)				
State appropriations	33,201,638	34,926,556	0	0
Investment income	441,022	631,593	71,612	75,585
Interest expense	(475,822)	(504,785)	0	0
Other Federal grants and contracts	5,208,786	4,241,250	0	0
Other nonoperating revenue (expenses)	357,841	1,054,834	0	85,476
Transfer to state for budget cuts	(584,575)	0	0	0
Gain/(loss) on assets	0	0	1,896	1,821
Amortization of discount on bonds	1,854	1,776	0	0
Amortization of (premium) on bonds	(1,759)	(1,673)	0	0
Net Nonoperating Revenues (Expenses)	38,148,985	40,349,551	73,508	162,882

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, 2009 and 2008

	University Funds		Component Unit	
	2009	Restated 2008	Memorial Union Corporation 2009	2008
Income (Loss) Before Other Revenues	\$ 33,815	\$ 2,766,692	\$ 638,585	\$ 835,901
Other Revenues				
Capital appropriations	2,128,000	2,637,000	0	0
Increase in Net Assets	2,161,815	5,403,692	638,585	835,901
Net Assets				
Net Assets, Beginning of Year	62,851,727	57,433,485	3,760,740	2,924,839
Restatement	(695,473)	14,550	0	0
Net Assets, Beginning of Year	62,156,254	57,448,035	3,760,740	2,924,839
Net Assets, End of Year	\$ 64,318,069	\$ 62,851,727	\$ 4,399,325	\$ 3,760,740

The accompanying notes are an integral part of these statements.

EMPORIA STATE UNIVERSITY

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2009 and 2008

	University Funds		Component Unit	
	2009	Restated 2008	Memorial Union Corporation 2009	2008
Cash Flows From Operating Activities				
Tuition and fees	\$ 25,334,493	\$ 23,389,895	\$ 0	\$ 0
Grants and contracts	4,658,943	4,735,058	0	0
Sales and services of educational activities	1,090,291	1,001,839	0	0
Auxiliary enterprises				
Athletics	2,335,993	2,271,334	0	0
Assessment	14,404	20,111	0	0
Parking services	299,216	297,756	0	0
Residential life	3,376,617	3,583,643	0	0
Student health services	734,091	762,144	0	0
Student unions	0	0	3,465,328	3,538,448
Payments to suppliers	(12,675,623)	(11,941,470)	(2,742,604)	(2,668,755)
Payments to utilities	(2,147,589)	(1,963,183)	0	0
Compensation and benefits	(51,172,195)	(51,330,106)	0	0
Payments for scholarships and fellowships	(6,147,675)	(5,483,438)	0	0
Loans issued to students and employees	(955,309)	(1,529,634)	0	0
Collection of loans to students and employees	1,360,253	1,357,201	0	0
Net Cash Provided by (Used in) Operating Activities	<u>(33,894,090)</u>	<u>(34,828,850)</u>	<u>722,724</u>	<u>869,693</u>
Cash Flows From Noncapital Financing Activities				
State appropriations	33,201,638	34,926,556	0	0
Transfer to State for budget cuts	(584,575)	0	0	0
Other nonoperating revenues	357,936	1,054,937	0	85,476
Deposits held in custody for others	299,329	396,815	0	0
Other Federal grants and contracts	5,208,786	4,241,250	0	0
Federal family education loan receipts	26,707,293	24,227,737	0	0
Federal family education loan disbursements	(26,805,305)	(24,348,616)	0	0
Net Cash Provided by Noncapital Financing Activities	<u>38,385,102</u>	<u>40,498,679</u>	<u>0</u>	<u>85,476</u>
Cash Flows From Capital Financing Activities				
Proceeds from sale of capital assets	0	0	2,045	3,340
Capital appropriations	2,128,000	2,637,000	0	0
Purchases of capital assets	(4,438,533)	(3,495,526)	(165,948)	(101,785)
Principal paid on capital debt and leases	(641,360)	(648,519)	0	0
Interest paid on capital debt and leases	(480,670)	(510,806)	0	0
Net Cash (Used in) Capital Financing Activities	<u>(3,432,563)</u>	<u>(2,017,851)</u>	<u>(163,903)</u>	<u>(98,445)</u>
Cash Flows From Investing Activities				
Purchase of investments	(963)	(6,019)	(780,000)	(562,149)
Proceeds from sale of investments	39,401	356,877	0	0
Investment income	441,022	631,593	71,324	67,759
Net Cash Provided by (Used in) Investing Activities	<u>479,460</u>	<u>982,451</u>	<u>(708,676)</u>	<u>(494,390)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	1,537,909	4,634,429	(149,855)	362,334
Cash and Cash Equivalents, Beginning of Year	<u>23,585,857</u>	<u>18,951,428</u>	<u>483,726</u>	<u>121,392</u>
Cash and Cash Equivalents, End of Year	<u>\$ 25,123,766</u>	<u>\$ 23,585,857</u>	<u>\$ 333,871</u>	<u>\$ 483,726</u>

The accompanying notes are an integral part of these statements.

EMPORIA STATE UNIVERSITY

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2009 and 2008

	University Funds		Component Unit	
	2009	Restated 2008	Memorial Union Corporation 2009	2008
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided by (Used in) Operating Activities				
Operating income (loss)	\$ (38,115,170)	\$ (37,582,859)	\$ 565,077	\$ 673,019
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	2,873,726	2,708,190	143,861	140,017
Changes in assets and liabilities (Increase)/decrease in				
Accounts receivables, net	191,326	(296,682)	(20,864)	40,024
Loans to students, net	271,092	(331,277)	0	0
Inventories	55,655	197,795	(3,099)	400
Prepaid expenses	(79,855)	(75,888)	19,985	(180)
Increase/(decrease) in				
Accounts payable and accrued liabilities	137,005	(392,394)	17,962	(6,325)
Deferred revenue	359,420	38,316	0	0
Accrued compensated absences	15,880	356,821	0	0
Accrued other postemployment benefits	401,679	554,769	0	0
Other liabilities	(4,848)	(6,021)	(198)	22,738
Due to ESU Foundation	0	380	0	0
Net Cash Provided by (Used in) Operating Activities	<u>\$ (33,894,090)</u>	<u>\$ (34,828,850)</u>	<u>\$ 722,724</u>	<u>\$ 869,693</u>
Reconciliation of Cash and Cash Equivalents to the Statements of Net Assets				
Cash and cash equivalents	\$ 14,103,412	\$ 15,473,971	\$ 333,871	\$ 483,726
Restricted cash and cash equivalents	<u>11,020,354</u>	<u>8,111,886</u>	<u>0</u>	<u>0</u>
Cash and Cash Equivalents, End of Year	<u>\$ 25,123,766</u>	<u>\$ 23,585,857</u>	<u>\$ 333,871</u>	<u>\$ 483,726</u>

The accompanying notes are an integral part of these statements.

EMPORIA STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS June 30, 2009 and 2008

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 4,208 and a graduate enrollment of approximately 2,106.

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, 2009 and 2008

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.

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, 2009 and 2008

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.

Reclassifications. Certain reclassifications have been made to the 2008 financial statements to conform to the 2009 financial statement presentation.

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, 2009 and 2008 were \$25,123,766 and \$23,585,857, 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, 2009 and 2008

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS – continued

Investments. The amount of Emporia State University's total investments is \$1,368,752 of which \$255,764 is administered by the Emporia State University Foundation, Inc. The Kansas Development Finance Authority invests \$939,783 of the total. The remaining \$173,205 is invested in the State of Kansas Municipal Investment Pool. These monies represent bond proceeds and 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, 2009 and 2008

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>2009</u>	<u>2008</u>
Student tuition and fees	\$ 1,010,072	\$ 963,840
Employees and students	56,254	68,813
Auxiliary enterprises	494,863	486,719
Federal, state, and private grants and contracts	627,943	760,732
Other operating activities	<u>266,238</u>	<u>410,466</u>
	2,455,370	2,690,570
Less allowance for doubtful accounts	<u>678,181</u>	<u>722,055</u>
Net Accounts Receivable	<u>\$ 1,777,189</u>	<u>\$ 1,968,515</u>

EMPORIA STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2009 and 2008

NOTE 4 – INVENTORIES

Inventories consisted of the following at June 30:

	<u>2009</u>		<u>2008</u>
Physical plant	\$ 30,372	\$	71,193
Office supplies	77,669		93,435
Technology and computing services	5,183		4,110
Health services	<u>3,127</u>		<u>3,268</u>
Total Inventories	<u>\$ 116,351</u>	\$	<u>172,006</u>

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, 2009 and 2008. 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. The federal government reimburses the University for amounts cancelled under these provisions.

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, 2009 and 2008, the allowance for uncollectible loans was estimated to be \$1,446,934 and \$1,167,055 respectively.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2009 follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets (Not depreciated)				
Land and improvements	\$ 1,047,215	\$ 0	\$ 0	\$ 1,047,215
Construction in progress	2,120,299	3,094,878	1,495,903	3,719,274
(Depreciated)				
Buildings and improvements	73,813,813	1,011,341	0	74,825,154
Equipment and furnishings	11,567,318	502,046	7,935	12,061,429
Vehicles	1,183,576	76,140	9,200	1,250,516
Infrastructure	<u>4,776,008</u>	<u>675,516</u>	<u>0</u>	<u>5,451,524</u>
Total Capital Assets	<u>94,508,229</u>	<u>5,359,921</u>	<u>1,513,038</u>	<u>98,355,112</u>
Less Accumulated Depreciation				
Buildings and improvements	36,221,209	1,521,861	0	37,743,070
Equipment and furnishings	6,480,510	1,074,602	7,935	7,547,177
Vehicles	933,033	89,847	9,200	1,013,680
Infrastructure	<u>2,054,876</u>	<u>204,551</u>	<u>0</u>	<u>2,259,427</u>
Total Accumulated Depreciation	<u>45,689,628</u>	<u>2,890,861</u>	<u>17,135</u>	<u>48,563,354</u>
Capital Assets, Net	<u>\$ 48,818,601</u>	<u>\$ 2,469,060</u>	<u>\$ 1,495,903</u>	<u>\$ 49,791,758</u>

EMPORIA STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2009 and 2008

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	\$ 919,185	\$	5,984,392	\$	5,694,364	\$	1,209,213
Suspense payroll deposits	542,666		53,301,014		53,289,400		554,280
Stafford and private loans	<u>10,654</u>		<u>26,715,634</u>		<u>26,717,947</u>		<u>8,341</u>
Total Deposits Held for Others	<u>\$ 1,472,505</u>	\$	<u>86,001,040</u>	\$	<u>85,701,711</u>	\$	<u>1,771,834</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>2009</u>		<u>2008</u>
Tuition and fees	\$ 2,013,294	\$	1,741,537
Grants and contracts	<u>467,941</u>		<u>380,278</u>
Total Deferred Revenue	<u>\$ 2,481,235</u>	\$	<u>2,121,815</u>

NOTE 9 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2009 follows:

	<u>Beginning Balance</u>		<u>Additions</u>		<u>Deductions</u>		<u>Ending Balance</u>		<u>Current Portion</u>
Revenue bonds payable	\$ 11,312,031	\$	11,871	\$	631,000	\$	10,692,902	\$	627,902
Lease obligations	77,646		0		22,231		55,415		23,513
Compensated absences	1,714,382		1,730,262		1,714,382		1,730,262		1,271,656
Postemployment benefits	<u>554,769</u>		<u>401,679</u>		<u>0</u>		<u>956,448</u>		<u>0</u>
Total Long-Term Liabilities	<u>\$ 13,658,828</u>	\$	<u>2,143,812</u>	\$	<u>2,367,613</u>	\$	<u>13,435,027</u>	\$	<u>1,923,071</u>

NOTE 10 – REVENUE BONDS OUTSTANDING

Revenue bonds payable as of June 30, 2009 consist of the following:

Kansas Development Finance Authority Memorial Union Improvement Revenue Bonds— Series E, 1989 issued on November 1, 1989 in the original amount of \$1,401,332. Due in annual installments of \$131,000 with final maturity on 11/1/2009. Interest ranges from 6.0% to 7.25%.	\$127,902
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%.	\$1,985,000
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%.	<u>\$8,580,000</u>
	<u>\$10,692,902</u>

EMPORIA STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2009 and 2008

NOTE 11 – REVENUE BONDS MATURITY SCHEDULE

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

Year Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2010	\$ 627,902	\$ 445,025	\$ 1,072,927
2011	510,000	427,150	937,150
2012	540,000	408,185	948,185
2013	545,000	387,535	932,535
2014	565,000	366,030	931,030
2015-2019	3,255,000	1,451,425	4,706,425
2020-2024	3,310,000	710,350	4,020,350
2025-2026	<u>1,340,000</u>	<u>89,100</u>	<u>1,429,100</u>
Total Principal and Interest	<u>\$ 10,692,902</u>	<u>\$ 4,284,800</u>	<u>\$ 14,977,702</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 \$55,415 and \$77,646 as of June 30, 2009 and 2008, respectively. Payment including interest to liquidate this obligation is scheduled as follows:

Year Ending June 30,	<u>Total</u>
2010	\$ 26,030
2012	26,030
2012	<u>7,091</u>
Total Capital Lease Payments	<u>\$ 59,151</u>

NOTE 13 – 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.

This defined benefit program is funded through contributions by the University and individual employees. For the years ended June 30, 2009 and 2008, active KPERS members were required by statute to contribute 4% and the University to contribute 6.97% of the employees’ covered payroll. The Kansas Legislature establishes and may amend active plan members’ and the University’s contribution rates. The University contributed \$689,347 and \$586,797 during fiscal years 2009 and 2008, respectively, and individual employees contributed \$409,257 and \$380,226 respectively.

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, 2009 and 2008, 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 \$2,316,649 and \$2,232,487 during fiscal years 2009 and 2008, respectively, and individual employees contributed \$1,464,363 and \$1,416,309, respectively.

EMPORIA STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS
June 30, 2009 and 2008

NOTE 13 – RETIREMENT PLANS – continued

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 14 – POSTEMPLOYMENT BENEFITS

In addition to pension benefits, the State provides post-employment health care benefits to eligible retired employees. The benefits are provided in accordance with the rules and regulations of the Kansas State Employees Health Care Commission. The Commission is responsible for the determination of the allocation of premium costs between the participants and the State. These allocations are subject to change each contract year. The University funds the benefits on a pay-as-you-go basis.

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 appropriates funds annually for the costs associated with this retirement benefit and provides funding for the expenditure on a pay-as-you-go basis through the Self Insurance Fund.

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.

Annual required contribution-amortized liability	\$ 162,399
Interest on amortized liability	6,252
Normal cost (with interest)	<u>242,002</u>
Annual OPEB cost (expense)	410,653
Interest on net OPEB obligation	21,359
Adjustment to the ARC	(30,333)
Contributions made	<u>0</u>
Increase in net OPEB obligation	401,679
Net OPEB obligation July 1, 2008	<u>554,769</u>
Net OPEB obligation July 1, 2009	<u>\$ 956,448</u>

EMPORIA STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2009 and 2008

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

Schedule of Employer Contributions (for fiscal year ended)

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2008	\$ 554,769	\$ 0	0%	\$ 554,769
2009	\$ 401,679	\$ 0	0%	\$ 956,448

Funded Status and Funding Progress. As of June 30, 2009, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$3,326,526. 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 \$3,326,526. The covered payroll (annual payroll of active employees covered by the plan) was \$42,922,634 and the ratio of the UAAL to the covered payroll was 8 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.

Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll ((b-a)/c)
06/30/2008	\$ 0	\$ 4,659,042	\$ 4,659,042	0%	\$ 41,721,667	11%
06/30/2009	\$ 0	\$ 3,326,526	\$ 3,326,526	0%	\$ 42,922,634	8%

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.

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 – 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.

EMPORIA STATE UNIVERSITY

**NOTES TO FINANCIAL STATEMENTS
June 30, 2009 and 2008**

NOTE 16 – COMMITMENTS AND CONTINGENT LIABILITIES - continued

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 17 – OPERATING EXPENSES BY NATURAL CLASSIFICATION

The University’s operating expenses by natural classification for the years ended June 30, 2009 and June 30, 2008 follows:

	Compensation		Supplies		Scholarships		Other		Fiscal Year	Fiscal Year
	and Contractual		and		and		Operating		2009	2008
	Benefits	Services	Materials	Utilities	Fellowships	Expense	Depreciation	Total	Total	
Educational and General										
Instruction	\$ 27,061,157	\$ 1,696,651	\$ 798,301	\$ 0	\$ 392,897	\$ 570,378	\$ 0	\$ 30,519,384	\$ 30,101,603	
Research	176,365	36,243	52,296	0	35,738	41,911	0	342,553	359,956	
Public service	1,800,512	585,537	162,627	0	213,593	115,704	0	2,877,973	2,833,754	
Academic support	5,987,817	2,596,903	410,336	0	6,795	225,623	0	9,227,474	9,204,212	
Student services	3,943,755	857,023	272,641	0	8,486	66,154	0	5,148,059	4,973,529	
Institutional support	3,670,004	1,123,034	11,367	0	0	26,285	0	4,830,690	5,046,239	
Physical plant operation	4,913,980	3,112,64	430,154	1,702,200	0	539,710	0	7,897,308	7,730,816	
Scholarships & fellowsh	0	0	0	0	4,443,071	0	0	4,443,071	3,602,630	
Depreciation	0	0	0	0	0	0	2,873,726	2,873,726	2,708,190	
Auxiliary Enterprises										
Athletics	1,905,749	1,231,669	47,177	0	1,038,943	0	0	4,223,538	4,285,317	
Other	7,372	6,510	8,214	0	200	0	0	22,296	26,394	
Parking	151,076	16,738	13,096	0	0	856	0	181,766	196,280	
Residential life	1,387,290	191,007	239,429	416,335	7,952	4,632	0	2,246,645	2,250,408	
Student health services	557,162	47,039	73,703	0	0	34,784	0	712,688	748,162	
Total Operating Expenses										
FY 2009	<u>\$ 51,562,239</u>	<u>\$ 8,699,618</u>	<u>\$ 2,519,341</u>	<u>\$ 2,118,535</u>	<u>\$ 6,147,675</u>	<u>\$ 1,626,037</u>	<u>\$ 2,873,726</u>	<u>\$ 75,547,171</u>		
Total Operating Expenses										
FY 2008	<u>\$ 52,218,998</u>	<u>\$ 7,250,370</u>	<u>\$ 2,952,831</u>	<u>\$ 1,964,337</u>	<u>\$ 5,483,438</u>	<u>\$ 1,489,326</u>	<u>\$ 2,708,190</u>		<u>\$ 74,067,490</u>	

NOTE 18 – PRIOR PERIOD ADJUSTMENT

Prior period adjustments were made on the June 30, 2009 statements to correct beginning balances for construction in progress and accumulated depreciation in the amount of \$(695,473) for 2009 and \$14,550 for 2008. The June 30, 2008 balances were restated to reflect the recording of the other postemployment healthcare benefits in the financial statements. The restatement resulted in a decrease in change to net assets of \$554,769.

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, 2009

<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, 2009</u>
<i>1989 K DFA Bonds - Series E</i> Memorial Union bond reserve	6.625% Federal Home Loan Mortgage Company	March 2006	September 2009	\$ 120,000.00	\$ 120,907.73	\$ 121,567.20
<i>2001 K DFA Bonds - Series B</i> Recreation facility bond reserve	5.68% Trinity Plus Funding	February 2001	March 2021	227,225.00	227,225.00	227,225.00
<i>2005 K DFA Bonds - Series F</i> Residence hall bond reserve	4% U.S. Treasury Note	October 2005	April 2010	575,000.00	<u>573,070.47</u>	<u>590,990.75</u>
Total other securities					<u>921,203.20</u>	<u>939,782.95</u>
<i>1969 Revenue Bonds - Series A</i> Twin Towers bond and interest sinking	Municipal Investment Pool				<u>173,205.34</u>	<u>173,205.34</u>
Total investments					<u>\$ 1,094,408.54</u>	<u>\$ 1,112,988.29</u>

Emporia State University

Schedule A-2

SCHEDULE OF BONDED INDEBTEDNESS
June 30, 2009

Year ended <u>June 30,</u>	KDFA Union Renovation Revenue Bonds Series E, 1989		KDFA Student Recreation Facility Revenue Bonds Series B, 2001	
	<u>Principal</u>	<u>Accreted Value</u>	<u>Principal</u>	<u>Interest</u>
2010	\$ 131,000.00	\$ (3,098.16)	\$ 125,000.00	\$ 98,957.50
2011	0.00	0.00	130,000.00	93,270.00
2012	0.00	0.00	140,000.00	87,225.00
2013	0.00	0.00	145,000.00	80,575.00
2014	0.00	0.00	150,000.00	73,470.00
2015	0.00	0.00	160,000.00	65,970.00
2016	0.00	0.00	165,000.00	57,970.00
2017	0.00	0.00	175,000.00	49,720.00
2018	0.00	0.00	185,000.00	40,970.00
2019	0.00	0.00	195,000.00	31,720.00
2020	0.00	0.00	200,000.00	21,580.00
2021	0.00	0.00	215,000.00	11,180.00
2022	0.00	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.00
2024	0.00	0.00	0.00	0.00
2025	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00
	<u>\$ 131,000.00</u>	<u>\$ (3,098.16)</u>	<u>\$ 1,985,000.00</u>	<u>\$ 712,607.50</u>

Emporia State University

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SCHEDULE OF BONDED INDEBTEDNESS
June 30, 2009

Year ended June 30,	KDFA Residence Hall Revenue Bonds Series F, 2005		ESU Total	ESU Total
	Principal	Interest	Principal and Accreted Value	Interest
2010	\$ 375,000.00	\$ 346,067.50	\$ 627,901.84	\$ 445,025.00
2011	380,000.00	333,880.00	510,000.00	427,150.00
2012	400,000.00	320,960.00	540,000.00	408,185.00
2013	400,000.00	306,960.00	545,000.00	387,535.00
2014	415,000.00	292,560.00	565,000.00	366,030.00
2015	450,000.00	277,205.00	610,000.00	343,175.00
2016	450,000.00	260,105.00	615,000.00	318,075.00
2017	475,000.00	242,105.00	650,000.00	291,825.00
2018	490,000.00	222,630.00	675,000.00	263,600.00
2019	510,000.00	203,030.00	705,000.00	234,750.00
2020	530,000.00	182,120.00	730,000.00	203,700.00
2021	555,000.00	160,125.00	770,000.00	171,305.00
2022	580,000.00	136,815.00	580,000.00	136,815.00
2023	600,000.00	112,165.00	600,000.00	112,165.00
2024	630,000.00	86,365.00	630,000.00	86,365.00
2025	655,000.00	58,960.00	655,000.00	58,960.00
2026	685,000.00	30,140.00	685,000.00	30,140.00
	<u>\$ 8,580,000.00</u>	<u>\$ 3,572,192.50</u>	<u>\$ 10,692,901.84</u>	<u>\$ 4,284,800.00</u>

Emporia State University

Schedule B-1

STATEMENT OF CURRENT FUNDS OPERATING REVENUES
Year ended June 30, 2009

				<u>Total (Memorandum Only)</u>	
	<u>Unrestricted</u>		<u>Restricted</u>	<u>June 30,</u>	<u>June 30,</u>
	<u>General Use</u>	<u>Designated</u>		<u>2009</u>	<u>2008</u>
Tuition and fees					
Tuition, fall semester	\$ 8,797,529.82	\$ 1,838,404.00	\$ 0.00	\$ 10,635,933.82	\$ 10,860,191.26
Tuition, spring semester	8,323,218.33	1,634,103.36	0.00	9,957,321.69	10,434,019.74
Tuition, summer session	2,045,233.03	19,268.00	0.00	2,064,501.03	2,163,879.64
Tuition, SLIM Regional Program	1,122,315.00	0.00	0.00	1,122,315.00	911,102.00
Tuition, prior years	22,471.12	0.00	0.00	22,471.12	54,412.45
Tuition, special equipment	151,289.00	0.00	0.00	151,289.00	151,684.00
Tuition, special library	151,289.00	0.00	0.00	151,289.00	151,684.00
Lifelong learning	0.00	2,005,036.79	0.00	2,005,036.79	1,756,148.57
School of nursing	0.00	305,070.00	0.00	305,070.00	286,124.00
Intensive English	0.00	424,577.00	0.00	424,577.00	812,203.50
Camps, workshops and registrations	0.00	249,056.95	4,320.00	253,376.95	284,340.58
University student activity fees	0.00	3,151,137.91	0.00	3,151,137.91	3,036,859.04
Commencement fees	0.00	25,244.27	0.00	25,244.27	20,205.73
Library fines	0.00	17,824.47	0.00	17,824.47	20,330.88
Application fees	0.00	159,393.86	0.00	159,393.86	168,628.20
Processing fees	0.00	46,674.70	0.00	46,674.70	76,489.50
Transcript fees	0.00	101,492.50	0.00	101,492.50	101,725.00
Metro Learning Center fees	0.00	81,750.00	0.00	81,750.00	59,700.00
Lab and usage fees	0.00	525,282.00	0.00	525,282.00	481,101.00
Other fees	0.00	213,866.81	0.00	213,866.81	167,932.21
	<u>20,613,345.30</u>	<u>10,798,182.62</u>	<u>4,320.00</u>	<u>31,415,847.92</u>	<u>31,998,761.30</u>
Total tuition and fees					
State appropriations					
Other operating expenditures	<u>33,134,426.89</u>	<u>68,096.00</u>	<u>0.00</u>	<u>33,202,522.89</u>	<u>34,926,556.00</u>

Emporia State University

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STATEMENT OF CURRENT FUNDS OPERATING REVENUES
Year ended June 30, 2009

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2009	June 30, 2008
Federal grants and contracts					
Received directly by the University					
Instruction	\$ 0.00	\$ 0.00	\$ 706,501.29	\$ 706,501.29	\$ 661,534.24
Research	0.00	0.00	41,341.79	41,341.79	42,252.63
Public service	0.00	0.00	1,167,028.80	1,167,028.80	1,168,827.20
Technology	0.00	0.00	173,933.20	173,933.20	297,989.93
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	4,633,163.22	4,633,163.22	4,009,675.20
Processed through other state agencies					
Instruction	0.00	0.00	652,152.76	652,152.76	800,805.98
Public service	0.00	0.00	8,643.14	8,643.14	8,591.70
Research	0.00	0.00	90,878.16	90,878.16	22,160.13
Student services	0.00	0.00	19,958.97	19,958.97	16,136.04
LEAP	0.00	0.00	32,173.00	32,173.00	32,629.00
	<u>0.00</u>	<u>0.00</u>	<u>8,152,953.33</u>	<u>8,152,953.33</u>	<u>7,687,781.05</u>
Total federal grants and contracts					
State grants and contracts					
Received directly by the University					
Instruction	0.00	0.00	499,919.00	499,919.00	147,319.10
Academic support	0.00	0.00	0.00	0.00	2,000.00
Research	0.00	0.00	0.00	0.00	0.00
Public service	0.00	0.00	0.00	0.00	0.00
Technology	0.00	0.00	0.00	0.00	0.00
Work/study program	0.00	0.00	38,824.00	38,824.00	44,195.00
Kansas supplemental grant program	0.00	0.00	527,219.00	527,219.00	527,219.00
Scholarships and fellowships	0.00	0.00	401,218.00	401,218.00	411,989.00

Emporia State University

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STATEMENT OF CURRENT FUNDS OPERATING REVENUES
Year ended June 30, 2009

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2009	June 30, 2008
State grants and contracts-continued					
Processed through other state agencies					
Instruction	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00
Research	0.00	0.00	7,398.95	7,398.95	6,477.43
Public service	0.00	0.00	0.00	0.00	0.00
Total state grants and contracts	0.00	0.00	1,474,578.95	1,474,578.95	1,139,199.53
Private gifts, grants and contracts					
Received directly by the University					
Instruction	0.00	71,723.48	0.00	71,723.48	87,763.10
Research	0.00	0.00	95,059.12	95,059.12	10,000.00
Public service	0.00	926.12	17,295.71	18,221.83	26,000.00
Other	0.00	49,711.56	5,400.00	55,111.56	25,564.31
Total private gifts, grants and contracts	0.00	122,361.16	117,754.83	240,115.99	149,327.41
Sales and services of educational activities					
Physical plant operations	0.00	80,683.62	0.00	80,683.62	131,879.67
Division sales					
Service charges	0.00	298,636.74	153,097.74	451,734.48	352,129.56
Admission to events	0.00	47,585.59	0.00	47,585.59	68,535.67
Childcare and preschool fees	0.00	298,082.65	0.00	298,082.65	240,886.96
Commodities	0.00	77,135.54	0.00	77,135.54	94,402.74
Rents	0.00	48,999.54	0.00	48,999.54	35,197.70
Miscellaneous	0.00	39,799.64	0.00	39,799.64	58,236.83
Total sales and services of educational activities	0.00	890,923.32	153,097.74	1,044,021.06	981,269.13

Emporia State University

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STATEMENT OF CURRENT FUNDS OPERATING REVENUES
Year ended June 30, 2009

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2009	June 30, 2008
Sales and services of auxiliary enterprises					
Residence halls and apartments	\$ 0.00	\$ 3,381,247.94	\$ 0.00	\$ 3,381,247.94	\$ 3,583,642.66
Other auxiliary enterprises	0.00	1,047,711.18	0.00	1,047,711.18	1,080,010.84
Total sales and services of auxiliary enterprises	0.00	4,428,959.12	0.00	4,428,959.12	4,663,653.50
Other sources					
Payroll funding from non-university sources	0.00	3,098,322.08	0.00	3,098,322.08	2,893,713.28
Recovery of expenditures	0.00	574,749.93	551.90	575,301.83	501,672.55
Sales taxes	0.00	0.00	18,997.45	18,997.45	18,665.20
Total other sources	0.00	3,673,072.01	19,549.35	3,692,621.36	3,414,051.03
Total current funds operating revenues	\$ 53,747,772.19	\$ 19,981,594.23	\$ 9,922,254.20	\$ 83,651,620.62	\$ 84,960,598.95

Emporia State University

Schedule B-2

STATEMENT OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
EDUCATIONAL AND GENERAL							
<i>Instruction</i>							
School of business	\$ 3,466,588.30	\$ 133,044.82	\$ 78,172.79	\$ 3,677,805.91	\$ 3,608,532.90	\$ 31,368.80	\$ 37,904.21
Teachers college	7,518,739.24	931,297.10	138,787.30	8,588,823.64	8,171,860.45	346,974.69	69,988.50
College of liberal arts and sciences	11,510,343.87	679,143.02	200,752.96	12,390,239.85	11,345,967.02	919,693.70	124,579.13
School of library and information management	1,139,808.49	307,706.14	29,580.83	1,477,095.46	1,178,897.61	56,129.54	242,068.31
Special university programs	255,881.87	196,848.08	9,109.33	461,839.28	10,407.20	451,432.08	0.00
Federal instructional programs	508,723.44	616,807.57	12,068.38	1,137,599.39	0.00	0.00	1,137,599.39
State instructional programs	174,033.73	126,530.48	3,697.56	304,261.77	0.00	0.00	304,261.77
Preparatory and remedial education	7,155.40	1,833.78	0.00	8,989.18	8,989.18	0.00	0.00
Summer session	1,508,815.10	1,300.00	0.00	1,510,115.10	1,510,115.10	0.00	0.00
Social instruction	3,215.38	7,460.81	0.00	10,676.19	0.00	10,676.19	0.00
<i>Total instruction</i>	26,093,304.82	3,001,971.80	472,169.15	29,567,445.77	25,834,769.46	1,816,275.00	1,916,401.31
<i>Research</i>	173,715.18	137,961.40	44,074.18	355,750.76	123,648.89	31,574.89	200,526.98
<i>Public service</i>	1,800,871.52	1,035,356.61	37,735.10	2,873,963.23	1,035,420.34	435,326.55	1,403,216.34
<i>Academic support</i>	5,964,969.27	3,295,744.77	406,987.20	9,667,701.24	8,818,447.62	747,988.49	101,265.13
<i>Student services</i>	5,833,812.12	3,448,003.44	82,700.51	9,364,516.07	5,318,577.11	3,889,501.92	156,437.04
<i>Institutional support</i>	3,679,470.42	1,908,878.17	33,343.62	5,621,692.21	5,209,456.08	230,770.37	181,465.76
<i>Physical plant operations</i>	4,902,335.73	2,575,372.97	44,196.04	7,521,904.74	7,057,813.35	446,063.69	18,027.70
<i>Scholarships and fellowships</i>	0.00	9,999,908.76	0.00	9,999,908.76	245,242.60	3,609,443.06	6,145,223.10
<i>Total educational and general</i>	48,448,479.06	25,403,197.92	1,121,205.80	74,972,882.78	53,643,375.45	11,206,943.97	10,122,563.36
AUXILIARY ENTERPRISES	2,104,496.56	1,107,209.93	138,183.63	3,349,890.12	0.00	3,349,890.12	0.00
Total current funds operating expenditures	\$ 50,552,975.62	\$ 26,510,407.85	\$ 1,259,389.43	\$ 78,322,772.90	\$ 53,643,375.45	\$ 14,556,834.09	\$ 10,122,563.36

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

INSTRUCTION	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
General Instruction							
<i>School of Business</i>							
Dean support	\$ 9,794.72	\$ 169.50	\$ 0.00	\$ 9,964.22	\$ 9,964.22	\$ 0.00	\$ 0.00
MBA program	25,674.55	6,338.42	0.00	32,012.97	32,012.97	0.00	0.00
Center for insurance educatio	0.00	1,640.00	0.00	1,640.00	0.00	1,640.00	0.00
Accounting and information system	1,506,419.84	61,822.88	1,785.79	1,570,028.51	1,546,262.17	23,766.34	0.00
Computer lab	101,371.53	25,263.22	75,447.45	202,082.20	199,036.45	0.00	3,045.75
Business administration and education	1,823,327.66	37,810.80	939.55	1,862,078.01	1,821,257.09	5,962.46	34,858.46
<i>Total School of Business</i>	<u>3,466,588.30</u>	<u>133,044.82</u>	<u>78,172.79</u>	<u>3,677,805.91</u>	<u>3,608,532.90</u>	<u>31,368.80</u>	<u>37,904.21</u>
<i>Teachers College</i>							
Dean support	235.14	17,762.62	977.00	18,974.76	14,760.76	4,214.00	0.00
One room schoo	0.00	0.00	309.00	309.00	309.00	0.00	0.00
Alternative teacher cert - BCCC	143,112.47	5,434.02	1,083.35	149,629.84	149,629.84	0.00	0.00
Alternative teacher cert - KCF	155,411.07	7,439.94	0.00	162,851.01	162,851.01	0.00	0.00
Jones Institute for Educational Excellenc	12,690.75	1,181.71	0.00	13,872.46	0.00	0.00	13,872.46
Computer labs	0.00	20,566.00	0.00	20,566.00	20,566.00	0.00	0.00
USD 253 Resource Center contrac	0.00	23,203.50	0.00	23,203.50	23,203.50	0.00	0.00
Counselor education and rehabilitatio	881,867.23	118,267.24	12,801.33	1,012,935.80	896,188.00	71,359.49	45,388.31
Multicultural fund	0.00	1,191.83	328.00	1,519.83	1,519.83	0.00	0.00
School district reimbursement	0.00	722.00	0.00	722.00	722.00	0.00	0.00
School counselor resource cente	0.00	6,220.32	0.00	6,220.32	6,220.32	0.00	0.00
Community counseling service	0.00	3,889.26	0.00	3,889.26	1,767.72	2,121.54	0.00
Professional education service	137,996.98	44,300.73	0.00	182,297.71	178,433.33	1,377.38	2,487.00
Psychology and special educatio	1,448,175.51	113,152.95	20,463.23	1,581,791.69	1,545,726.25	33,065.53	2,999.91
Health, physical education and recreatio	1,335,282.48	107,250.47	23,146.88	1,465,679.83	1,361,717.68	103,962.15	0.00
Early childhood and elementary teacher educator	1,807,644.40	94,143.72	14,029.15	1,915,817.27	1,874,422.03	38,440.37	2,954.87
School leadership/middle an secondary teacher educatio	841,421.08	41,846.45	6,503.83	889,771.36	886,446.73	3,324.63	0.00
Alternate route licensing program	84,875.45	26,885.52	3,290.93	115,051.90	115,051.90	0.00	0.00
Professional development schoc	0.00	180,643.28	1,120.28	181,763.56	107,180.03	74,583.53	0.00
Instructional design/technolog	670,026.68	117,195.54	54,734.32	841,956.54	825,144.52	14,526.07	2,285.95
<i>Total Teachers College</i>	<u>7,518,739.24</u>	<u>931,297.10</u>	<u>138,787.30</u>	<u>8,588,823.64</u>	<u>8,171,860.45</u>	<u>346,974.69</u>	<u>69,988.50</u>

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2009

	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>							
Ethnic and gender studies	\$ 3,034.23	\$ 2,561.05	\$ 0.00	\$ 5,595.28	\$ 3,918.48	\$ 0.00	\$ 1,676.80
Center for Great Plains Studies	25,642.21	8,665.82	0.00	34,308.03	26,555.44	6,930.53	822.06
Art	777,029.66	100,106.01	12,691.09	889,826.76	802,782.30	83,301.20	3,743.26
Engraving arts	51,531.49	33.45	0.00	51,564.94	51,011.94	553.00	0.00
Biological sciences	1,294,415.39	114,828.08	23,469.41	1,432,712.88	1,401,892.98	23,807.89	7,012.01
Newman Department of Nursing	693,716.06	20,256.23	7,000.64	720,972.93	7,792.45	650,489.10	62,691.38
Modern languages and literatures	681,128.43	41,838.47	0.00	722,966.90	693,332.91	29,633.99	0.00
English as a second language	0.00	2,126.71	0.00	2,126.71	2,126.71	0.00	0.00
Mathematics, computer science and economics	1,435,520.38	67,400.52	43,255.94	1,546,176.84	1,522,701.96	18,731.01	4,743.87
Mathematics laboratory	24,149.51	2,359.00	0.00	26,508.51	24,975.81	0.00	1,532.70
Center for economic education	1,262.99	3,272.76	0.00	4,535.75	0.00	4,535.75	0.00
Music	1,129,942.31	75,025.70	10,113.35	1,215,081.36	1,189,740.02	17,605.73	7,735.61
Physical sciences	1,297,850.45	75,847.14	45,486.87	1,419,184.46	1,384,653.16	24,309.89	10,221.41
Hamilton Quarry	0.00	770.00	0.00	770.00	770.00	0.00	0.00
Social sciences	1,087,617.82	49,519.54	5,215.99	1,142,353.35	1,125,350.52	13,446.17	3,556.66
Communication and theatre	1,220,723.20	27,457.06	17,654.96	1,265,835.22	1,252,159.76	825.91	12,849.55
English	1,143,207.32	50,570.78	19,445.84	1,213,223.94	1,169,698.83	40,242.38	3,282.73
Writing lab	28,939.66	1,124.40	1,872.66	31,936.72	29,991.37	0.00	1,945.35
Sociology and anthropology	614,632.76	35,380.30	14,546.21	664,559.27	656,512.38	5,281.15	2,765.74
<i>Total College of Liberal Arts and Sciences</i>	<u>11,510,343.87</u>	<u>679,143.02</u>	<u>200,752.96</u>	<u>12,390,239.85</u>	<u>11,345,967.02</u>	<u>919,693.70</u>	<u>124,579.13</u>
<i>School of Library and Information Management</i>							
SLIM on campus support	906,441.14	47,715.81	29,580.83	983,737.78	910,744.82	37,984.55	35,008.41
SLIM on campus dean	41,781.84	165,278.06	0.00	207,059.90	0.00	0.00	207,059.90
SLIM legal info mgt	2,183.94	0.00	0.00	2,183.94	2,183.94	0.00	0.00
SLIM regional programs support	129,880.72	7,714.82	0.00	137,595.54	119,864.54	17,731.00	0.00
SLIM Colorado programs	26,766.91	33,422.23	0.00	60,189.14	59,775.15	413.99	0.00
SLIM Oregon programs	25,746.46	38,406.86	0.00	64,153.32	64,153.32	0.00	0.00
SLIM Utah programs	7,007.48	15,168.36	0.00	22,175.84	22,175.84	0.00	0.00
<i>Total School of Library and Information Management</i>	<u>1,139,808.49</u>	<u>307,706.14</u>	<u>29,580.83</u>	<u>1,477,095.46</u>	<u>1,178,897.61</u>	<u>56,129.54</u>	<u>242,068.31</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	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	\$ 257.00	\$ 0.00	\$ 257.00	\$ 257.00	\$ 0.00	\$ 0.00
University honors program	5,919.12	4,231.08	0.00	10,150.20	10,150.20	0.00	0.00
International education	249,962.75	192,360.00	9,109.33	451,432.08	0.00	451,432.08	0.00
<i>Total Special University Programs</i>	<u>255,881.87</u>	<u>196,848.08</u>	<u>9,109.33</u>	<u>461,839.28</u>	<u>10,407.20</u>	<u>451,432.08</u>	<u>0.00</u>
<i>Federal Instructional Programs</i>							
Reading 1st Stage III - Clark	110,992.28	227,826.48	3,438.16	342,256.92	0.00	0.00	342,256.92
KS Title I Reading - Clark	65,662.48	115,466.61	0.00	181,129.09	0.00	0.00	181,129.09
KS Reading First Special Ed	6,296.71	31,231.04	0.00	37,527.75	0.00	0.00	37,527.75
Project Achievement	36,776.58	10,904.48	4,153.24	51,834.30	0.00	0.00	51,834.30
Project Best	29,784.90	8,699.16	1,371.02	39,855.08	0.00	0.00	39,855.08
Project Excellence	40,072.16	11,901.93	2,555.97	54,530.06	0.00	0.00	54,530.06
Project ESTRELLAS	132,772.36	136,067.09	549.99	269,389.44	0.00	0.00	269,389.44
Transition to teaching program	0.00	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00
Eisenhower Grant - Harrell	0.00	339.91	0.00	339.91	0.00	0.00	339.91
R/G-Secondary reading	458.62	141.78	0.00	600.40	0.00	0.00	600.40
R/G - Rtl grantee training - KSDE	2,369.93	9,879.75	0.00	12,249.68	0.00	0.00	12,249.68
R/G - Multi tiered systems	71,402.10	18,671.49	0.00	90,073.59	0.00	0.00	90,073.59
KS Space Grant Consort - Phys Sci	12,135.32	4,750.00	0.00	16,885.32	0.00	0.00	16,885.32
R/G-In-service teacher	0.00	10,926.00	0.00	10,926.00	0.00	0.00	10,926.00
Modeling Physics Concepts	0.00	10,827.29	0.00	10,827.29	0.00	0.00	10,827.29
EPA fellowship award	0.00	2,535.00	0.00	2,535.00	0.00	0.00	2,535.00
Modeling instruction institute	0.00	4,717.00	0.00	4,717.00	0.00	0.00	4,717.00
Teaching with primary sources	0.00	7,015.65	0.00	7,015.65	0.00	0.00	7,015.65
Phy Sci-Math Mod Wkshp - Davies	0.00	(93.09)	0.00	(93.09)	0.00	0.00	(93.09)
<i>Total Federal Instructional Programs</i>	<u>508,723.44</u>	<u>616,807.57</u>	<u>12,068.38</u>	<u>1,137,599.39</u>	<u>0.00</u>	<u>0.00</u>	<u>1,137,599.39</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>State Instructional Programs</i>							
R/G-Migrant/ELL reading acad	\$ 63,707.99	\$ 65,978.18	\$ 3,697.56	\$ 133,383.73	\$ 0.00	\$ 0.00	\$ 133,383.73
R/G-MTSS; Gr 4 reading academy	16,246.31	37,432.87	0.00	53,679.18	0.00	0.00	53,679.18
Special education tchr partnrshp	94,079.43	20,003.20	0.00	114,082.63	0.00	0.00	114,082.63
KSDE Math grant	0.00	3,116.23	0.00	3,116.23	0.00	0.00	3,116.23
<i>Total State Instructional Programs</i>	<u>174,033.73</u>	<u>126,530.48</u>	<u>3,697.56</u>	<u>304,261.77</u>	<u>0.00</u>	<u>0.00</u>	<u>304,261.77</u>
Total General Instruction	<u>24,574,118.94</u>	<u>2,991,377.21</u>	<u>472,169.15</u>	<u>28,037,665.30</u>	<u>24,315,665.18</u>	<u>1,805,598.81</u>	<u>1,916,401.31</u>
Preparatory/Adult Basic Education							
Reading laboratory	7,155.40	1,833.78	0.00	8,989.18	8,989.18	0.00	0.00
Summer Session							
Accounting and information system	140,313.21	0.00	0.00	140,313.21	140,313.21	0.00	0.00
Business administration and education	115,874.85	0.00	0.00	115,874.85	115,874.85	0.00	0.00
Special educ and school counselin	86,938.92	0.00	0.00	86,938.92	86,938.92	0.00	0.00
Psych, Art Ther, Rehab and MHC	127,271.92	0.00	0.00	127,271.92	127,271.92	0.00	0.00
Health, physical education and recreation	162,382.12	0.00	0.00	162,382.12	162,382.12	0.00	0.00
Early childhood and elementary teacher educator	157,967.09	0.00	0.00	157,967.09	157,967.09	0.00	0.00
School leadership/middle and secondary teacher educator	89,181.04	0.00	0.00	89,181.04	89,181.04	0.00	0.00
Instructional design/technology	68,910.44	0.00	0.00	68,910.44	68,910.44	0.00	0.00
Art	17,327.95	0.00	0.00	17,327.95	17,327.95	0.00	0.00
Biological sciences:	44,884.33	0.00	0.00	44,884.33	44,884.33	0.00	0.00
Modern languages and literature:	21,021.56	0.00	0.00	21,021.56	21,021.56	0.00	0.00
Mathematics, computer science and economic	57,545.08	0.00	0.00	57,545.08	57,545.08	0.00	0.00
Music	27,470.12	0.00	0.00	27,470.12	27,470.12	0.00	0.00
Physical sciences:	66,954.38	0.00	0.00	66,954.38	66,954.38	0.00	0.00
Social sciences:	48,456.52	0.00	0.00	48,456.52	48,456.52	0.00	0.00
Communication and theatre	13,783.26	800.00	0.00	14,583.26	14,583.26	0.00	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
Summer Session-continued							
English	\$ 58,031.05	\$ 0.00	\$ 0.00	\$ 58,031.05	\$ 58,031.05	\$ 0.00	\$ 0.00
Writing lab	1,307.61	0.00	0.00	1,307.61	1,307.61	0.00	0.00
Sociology and anthropology	49,642.24	500.00	0.00	50,142.24	50,142.24	0.00	0.00
SLIM on campus support	90,548.13	0.00	0.00	90,548.13	90,548.13	0.00	0.00
SLIM regional programs support	19,554.72	0.00	0.00	19,554.72	19,554.72	0.00	0.00
SLIM Colorado programs	13,570.56	0.00	0.00	13,570.56	13,570.56	0.00	0.00
SLIM Oregon Program	25,194.63	0.00	0.00	25,194.63	25,194.63	0.00	0.00
SLIM Utah programs	4,683.37	0.00	0.00	4,683.37	4,683.37	0.00	0.00
Total Summer Session	1,508,815.10	1,300.00	0.00	1,510,115.10	1,510,115.10	0.00	0.00
Instruction/Non-Degree							
Trio programs	3,215.38	7,460.81	0.00	10,676.19	0.00	10,676.19	0.00
TOTAL INSTRUCTION	26,093,304.82	3,001,971.80	472,169.15	29,567,445.77	25,834,769.46	1,816,275.00	1,916,401.31
Research							
<i>Research and Grants Center</i>	9,588.06	6,172.94	0.00	15,761.00	9,553.70	6,207.30	0.00
<i>Graduate Student Research Grants</i>							
Dean - school of busines	3,317.84	0.00	0.00	3,317.84	3,317.84	0.00	0.00
Dean - teachers college	3,577.70	0.00	0.00	3,577.70	3,577.70	0.00	0.00
Accounting and information system	698.30	0.00	0.00	698.30	698.30	0.00	0.00
Business administration and education	32,032.00	6,714.74	0.00	38,746.74	38,746.74	0.00	0.00
Art	737.94	4,687.92	0.00	5,425.86	3,000.00	2,425.86	0.00
Biological science:	26,753.48	5,925.21	403.00	33,081.69	25,803.36	7,278.33	0.00
Modern languages and literature:	7,767.40	0.00	0.00	7,767.40	7,767.40	0.00	0.00
Mathematics, compute:							
science and economic	7,767.40	0.00	0.00	7,767.40	7,767.40	0.00	0.00
Health, physical education and recreation	0.00	3,322.24	1,072.96	4,395.20	0.00	4,395.20	0.00
Music	15,534.99	0.00	0.00	15,534.99	15,534.99	0.00	0.00
Physical science:	8,061.49	4,837.74	227.00	13,126.23	7,881.46	5,244.77	0.00
Sociology, anthr and crime/de	0.00	3,023.43	0.00	3,023.43	0.00	3,023.43	0.00
Social sciences:	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	0.00
<i>Total Graduate Student Research Grants</i>	106,248.54	31,511.28	1,702.96	139,462.78	114,095.19	25,367.59	0.00

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Research Programs</i>							
Faculty School Award	\$ 0.00	\$ 682.78	\$ 0.00	\$ 682.78	\$ 0.00	\$ 0.00	\$ 682.78
Habitat use by bat species	2,533.12	7,198.74	6,040.37	15,772.23	0.00	0.00	15,772.23
KINBRE PCR Machine	0.00	0.00	20,000.00	20,000.00	0.00	0.00	20,000.00
KINBRE support core	0.00	3,617.70	0.00	3,617.70	0.00	0.00	3,617.70
KINBRE summer school - Burnett	0.00	3,000.00	0.00	3,000.00	0.00	0.00	3,000.00
KINBRE undergrad support - Burnett	8,083.41	22,446.05	0.00	30,529.46	0.00	0.00	30,529.46
KINBRE faculty mentor award	1,148.36	0.00	0.00	1,148.36	0.00	0.00	1,148.36
KINBRE summer scholar	0.00	10,000.00	0.00	10,000.00	0.00	0.00	10,000.00
KINBRE recruitment pkg	0.00	7.00	0.00	7.00	0.00	0.00	7.00
Sec metabolite production	5,413.68	15,845.83	0.00	21,259.51	0.00	0.00	21,259.51
KINBRE - Crupper	0.00	0.00	2,288.00	2,288.00	0.00	0.00	2,288.00
<i>Total Federal Research Programs</i>	<u>17,178.57</u>	<u>62,798.10</u>	<u>28,328.37</u>	<u>108,305.04</u>	<u>0.00</u>	<u>0.00</u>	<u>108,305.04</u>
<i>State Grants</i>							
Effects of mink on muskrat	0.00	12,999.58	0.00	12,999.58	0.00	0.00	12,999.58
Antibacteria methionine inhib	25,555.61	12,843.31	0.00	38,398.92	0.00	0.00	38,398.92
GIS image processing - R Sleeze	1,016.19	0.00	0.00	1,016.19	0.00	0.00	1,016.19
GIS image processing - R Sleeze	2,465.24	0.00	2,860.64	5,325.88	0.00	0.00	5,325.88
Geological mapping in Kansas	7,372.56	1,288.00	0.00	8,660.56	0.00	0.00	8,660.56
Kansas view	0.00	(5.00)	0.00	(5.00)	0.00	0.00	(5.00)
Scott City public water study	1,216.39	817.21	620.23	2,653.83	0.00	0.00	2,653.83
Modified polymers/detect pharmaceu	0.00	3,410.27	0.00	3,410.27	0.00	0.00	3,410.27
Eval of patch - burn management	3,074.02	6,125.71	10,561.98	19,761.71	0.00	0.00	19,761.71
<i>Total State Grants</i>	<u>40,700.01</u>	<u>37,479.08</u>	<u>14,042.85</u>	<u>92,221.94</u>	<u>0.00</u>	<u>0.00</u>	<u>92,221.94</u>
TOTAL RESEARCH	<u>173,715.18</u>	<u>137,961.40</u>	<u>44,074.18</u>	<u>355,750.76</u>	<u>123,648.89</u>	<u>31,574.89</u>	<u>200,526.98</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
PUBLIC SERVICE							
<i>University Public Service Programs</i>							
Dean of graduate studies	\$ 0.00	\$ 120.25	\$ 0.00	\$ 120.25	\$ 0.00	\$ 0.00	\$ 120.25
Trio programs	10,005.24	0.00	0.00	10,005.24	137.48	0.00	9,867.76
Center for Great Plains	476.35	4,030.38	3,500.50	8,007.23	0.00	0.00	8,007.23
Small Business Dev Center	29,595.90	108.07	0.00	29,703.97	29,576.87	127.10	0.00
Business administration and education	1,408.64	2,338.01	0.00	3,746.65	0.00	3,746.65	0.00
Jones Institute for Educational Excellence	427,684.98	111,304.43	6,965.62	545,955.03	256,000.99	287,792.54	2,161.50
Reading recovery	84,014.03	197,275.41	9,039.68	290,329.12	232,541.89	57,787.23	0.00
Future teachers academy	37,528.79	19,896.94	0.00	57,425.73	53,538.70	3,887.03	0.00
National board certification	27,263.97	58,768.33	0.00	86,032.30	86,032.30	0.00	0.00
Center for innovative school leadership	180,494.19	132,348.04	1,274.50	314,116.73	314,116.73	0.00	0.00
Family literacy program	32,769.78	317.33	0.00	33,087.11	376.86	5,088.66	27,621.59
Biological sciences	0.00	381.09	0.00	381.09	0.00	381.09	0.00
Music	18,851.20	9,217.81	0.00	28,069.01	0.00	28,069.01	0.00
SLIM on campus support	0.00	17,395.00	0.00	17,395.00	0.00	17,395.00	0.00
Elderhostel	21,037.91	9,315.57	0.00	30,353.48	0.00	30,353.48	0.00
<i>Total University Public Service Programs</i>	<u>871,130.98</u>	<u>562,816.66</u>	<u>20,780.30</u>	<u>1,454,727.94</u>	<u>972,321.82</u>	<u>434,627.79</u>	<u>47,778.33</u>
<i>Federal Public Service Programs</i>							
UB - summer food service	0.00	17.99	0.00	17.99	0.00	0.00	17.99
UB Project Success food program	0.00	17.98	0.00	17.98	0.00	0.00	17.98
College access challenge	323.18	1,891.82	0.00	2,215.00	0.00	0.00	2,215.00
UB Project Success	142,782.38	109,067.88	1,881.78	253,732.04	0.00	0.00	253,732.04
Project Challenge 05-06	191,980.58	41,926.17	3,460.93	237,367.68	0.00	0.00	237,367.68
Talent Search Program - TRIO	152,290.24	72,177.76	2,655.16	227,123.16	0.00	0.00	227,123.16
Upward Bound Project Focus	250,505.38	187,594.74	6,956.93	445,057.05	0.00	0.00	445,057.05
Community VITA grant	17,058.78	3,865.16	2,000.00	22,923.94	0.00	0.00	22,923.94
<i>Total Federal Public Service Programs</i>	<u>754,940.54</u>	<u>416,559.50</u>	<u>16,954.80</u>	<u>1,188,454.84</u>	<u>0.00</u>	<u>0.00</u>	<u>1,188,454.84</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		
					General Use	Designated	Restricted
<i>State Public Service Programs</i>							
Abraham Lincoln bicentennia	\$ 70.96	\$ 5,224.75	\$ 0.00	\$ 5,295.71	\$ 0.00	\$ 0.00	\$ 5,295.71
Spring 09 lecture series	0.00	5,899.60	0.00	5,899.60	0.00	0.00	5,899.60
Expansion of ESU SBDC	31,181.08	35,031.11	0.00	66,212.19	0.00	0.00	66,212.19
Continuation of ESU SBDC	0.00	104.92	0.00	104.92	0.00	0.00	104.92
Continuation of ESU SBDC	33,624.47	0.01	0.00	33,624.48	0.00	0.00	33,624.48
Continuation of ESU SBDC	21,569.31	0.06	0.00	21,569.37	0.00	0.00	21,569.37
Si Se Puede Hacer Ciencia	578.48	3,392.57	0.00	3,971.05	0.00	0.00	3,971.05
Women Count - B Yanik	0.00	933.57	0.00	933.57	0.00	0.00	933.57
<i>Total State Public Service Programs</i>	<u>87,024.30</u>	<u>50,586.59</u>	<u>0.00</u>	<u>137,610.89</u>	<u>0.00</u>	<u>0.00</u>	<u>137,610.89</u>
<i>Total Community Service</i>	<u>1,713,095.82</u>	<u>1,029,962.75</u>	<u>37,735.10</u>	<u>2,780,793.67</u>	<u>972,321.82</u>	<u>434,627.79</u>	<u>1,373,844.06</u>
<i>Cooperative Extension Service</i>							
Student financial aid	29,773.49	0.00	0.00	29,773.49	401.21	0.00	29,372.28
School of business - institute for business and economic developmer	0.00	457.51	0.00	457.51	0.00	457.51	0.00
Science and math education center	58,002.21	4,936.35	0.00	62,938.56	62,697.31	241.25	0.00
<i>Total Cooperative Extension Services</i>	<u>87,775.70</u>	<u>5,393.86</u>	<u>0.00</u>	<u>93,169.56</u>	<u>63,098.52</u>	<u>698.76</u>	<u>29,372.28</u>
TOTAL PUBLIC SERVICE	<u>1,800,871.52</u>	<u>1,035,356.61</u>	<u>37,735.10</u>	<u>2,873,963.23</u>	<u>1,035,420.34</u>	<u>435,326.55</u>	<u>1,403,216.34</u>
ACADEMIC SUPPORT							
<i>Libraries</i>							
Teachers college resource center	16,922.25	6,783.90	0.00	23,706.15	16,836.71	3,575.26	3,294.18
Visual resource library	0.00	229.62	0.00	229.62	229.62	0.00	0.00
University libraries and archive	1,173,783.67	559,737.03	32,617.00	1,766,137.70	1,656,165.55	35,082.40	74,889.75
Library electronic database	0.00	234,554.00	0.00	234,554.00	234,554.00	0.00	0.00
Model library	0.00	113,531.00	0.00	113,531.00	113,531.00	0.00	0.00
Library enhancements	0.00	58,438.75	97,945.25	156,384.00	156,384.00	0.00	0.00
<i>Total Libraries</i>	<u>1,190,705.92</u>	<u>973,274.30</u>	<u>130,562.25</u>	<u>2,294,542.47</u>	<u>2,177,700.88</u>	<u>38,657.66</u>	<u>78,183.93</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds			
					Unrestricted		Restricted	
					General Use	Designated		
<i>Museums and Galleries</i>								
National Teachers Hall of Fame	\$ 66,855.18	\$ 575.00	\$ 0.00	\$ 67,430.18	\$ 0.00	\$ 67,430.18	\$ 0.00	
Eppink art gallery	4,573.11	5,916.53	0.00	10,489.64	9,158.74	335.30	995.60	
Schmidt natural history museum	74.70	561.56	0.00	636.26	562.57	0.00	73.69	
Natural areas	9,477.53	3,620.42	0.00	13,097.95	11,530.59	1,061.05	506.31	
Peterson Planetarium	1,251.83	744.04	491.33	2,487.20	2,487.20	0.00	0.00	
Geology museum	2,016.36	688.00	0.00	2,704.36	2,704.36	0.00	0.00	
<i>Total Museums and Galleries</i>	<u>84,248.71</u>	<u>12,105.55</u>	<u>491.33</u>	<u>96,845.59</u>	<u>26,443.46</u>	<u>68,826.53</u>	<u>1,575.60</u>	
<i>Computing Support</i>								
Technology and computing service	2,277,363.18	536,195.61	213,789.21	3,027,348.00	2,790,429.84	229,920.06	6,998.10	
Banner project	78,875.72	1,165,840.49	9,399.00	1,254,115.21	1,281,716.97	(27,601.76)	0.00	
<i>Total Computing Support</i>	<u>2,356,238.90</u>	<u>1,702,036.10</u>	<u>223,188.21</u>	<u>4,281,463.21</u>	<u>4,072,146.81</u>	<u>202,318.30</u>	<u>6,998.10</u>	
<i>Academic Administration</i>								
Provost/vice president fo academic affairs	0.00	33,013.00	0.00	33,013.00	33,013.00	0.00	0.00	
Student advising cente:	150,926.76	15,019.09	5,202.06	171,147.91	167,059.59	1,661.50	2,426.82	
Teaching enhancement cente	40,457.35	0.00	0.00	40,457.35	40,457.35	0.00	0.00	
Dean - school of busines	374,160.05	51,368.13	4,573.87	430,102.05	408,573.49	21,097.90	430.66	
School of business - advising cente	61,381.71	4,979.31	0.00	66,361.02	66,361.02	0.00	0.00	
Dean - teachers colleg	246,443.27	31,991.20	6,750.50	285,184.97	283,480.85	24.03	1,680.09	
TC word processing cente	42,548.22	32,416.42	2,374.26	77,338.90	24,888.68	45,480.29	6,969.93	
Assoc dean - teachers colleg	0.00	5,579.01	0.00	5,579.01	5,579.01	0.00	0.00	
Dean - college of liberal arts and science:	268,290.77	25,861.46	4,621.67	298,773.90	294,943.01	3,830.89	0.00	
Publications board	0.00	5,119.75	0.00	5,119.75	5,119.75	0.00	0.00	
SLIM on campus - dear	113,430.33	982.66	0.00	114,412.99	114,412.99	0.00	0.00	
SLIM regional programs - dear	157,415.78	54,502.98	0.00	211,918.76	211,918.76	0.00	0.00	
SLIM Colorado programs	58,740.73	0.00	0.00	58,740.73	58,740.73	0.00	0.00	
SLIM Oregon programs	88,946.20	0.00	0.00	88,946.20	88,946.20	0.00	0.00	
SLIM Utah programs	27,976.10	0.00	0.00	27,976.10	27,976.10	0.00	0.00	
Dean of graduate studies:	317,130.12	44,623.81	7,794.04	369,547.97	358,441.47	11,106.50	0.00	

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		
					General Use	Designated	Restricted
<i>Academic Administration - continued</i>							
Research and grants center	\$ 28,226.80	\$ 45,801.95	\$ 7,212.71	\$ 81,241.46	\$ 0.00	\$ 81,241.46	\$ 0.00
Central operations	0.00	18,969.00	0.00	18,969.00	18,969.00	0.00	0.00
Off-site and distance education	259,486.27	55,494.61	8,456.00	323,436.88	225,446.55	97,990.33	0.00
Metro Learning Center	144.18	137,347.28	3,934.00	141,425.46	715.54	140,709.92	0.00
<i>Total Academic Administration</i>	<u>2,235,704.64</u>	<u>563,069.66</u>	<u>50,919.11</u>	<u>2,849,693.41</u>	<u>2,435,043.09</u>	<u>403,142.82</u>	<u>11,507.50</u>
<i>Course and Curriculum Development</i>							
Assessment	98,071.10	42,466.21	1,826.30	142,363.61	104,320.43	35,043.18	3,000.00
<i>Academic Personnel Development</i>							
Academic affairs support	0.00	2,792.95	0.00	2,792.95	2,792.95	0.00	0.00
TOTAL ACADEMIC SUPPORT	<u>5,964,969.27</u>	<u>3,295,744.77</u>	<u>406,987.20</u>	<u>9,667,701.24</u>	<u>8,818,447.62</u>	<u>747,988.49</u>	<u>101,265.13</u>
STUDENT SERVICES							
<i>Student Services Administration</i>							
Vice president for strategic partnerships and student life	78,009.44	24,714.66	5,500.00	108,224.10	0.00	108,224.10	0.00
Student orientation	0.00	5,274.40	0.00	5,274.40	5,274.40	0.00	0.00
<i>Total Student Services Administration</i>	<u>78,009.44</u>	<u>29,989.06</u>	<u>5,500.00</u>	<u>113,498.50</u>	<u>5,274.40</u>	<u>108,224.10</u>	<u>0.00</u>
<i>Social and Cultural Activities</i>							
Residential life	0.00	18,000.00	0.00	18,000.00	0.00	18,000.00	0.00
Disability services accommodations	0.00	10,695.16	0.00	10,695.16	10,695.16	0.00	0.00
Trio programs	11,899.78	5,990.00	0.00	17,889.78	13,357.40	4,532.38	0.00
Activity fees	0.00	2,088,196.96	0.00	2,088,196.96	0.00	2,088,196.96	0.00
International education	213,576.24	55,886.14	0.00	269,462.38	198,754.06	70,708.32	0.00
Associated student government	21,576.50	68,260.56	0.00	89,837.06	0.00	89,837.06	0.00
Union activities council	8,285.99	92,885.04	0.00	101,171.03	0.00	101,171.03	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Social and Cultural Activities - continued</i>							
Student publications - Sunflower	\$ 22,604.88	\$ 9,386.38	\$ 1,712.70	\$ 33,703.96	\$ 0.19	\$ 33,703.77	\$ 0.00
Student publications - Bulletin	64,871.10	1,863.96	0.00	66,735.06	1.28	66,567.68	166.10
Multicultural center	71,084.18	8,145.31	0.00	79,229.49	73,794.75	1,254.47	4,180.27
Diversity education activities	0.00	2,000.00	0.00	2,000.00	2,000.00	0.00	0.00
Gender program	0.00	2,403.81	0.00	2,403.81	2,326.81	77.00	0.00
Student success/retention programs	11,612.20	41,844.63	3,692.43	57,149.26	54,823.97	0.00	2,325.29
Educational opportunity fund	16,498.39	19,050.00	0.00	35,548.39	0.00	35,548.39	0.00
Center for Student Involvement	236,292.89	5,030.20	0.00	241,323.09	241,323.09	0.00	0.00
Disability services	66,741.44	6,292.87	0.00	73,034.31	61,783.31	7,946.91	3,304.09
Drug and alcohol program	51,627.36	1,205.84	0.00	52,833.20	52,833.20	0.00	0.00
Recreation services	215,550.24	23,927.69	24,592.35	264,070.28	3,120.35	246,407.24	14,542.69
Music organizations	9,337.61	43,209.40	0.00	52,547.01	0.00	52,547.01	0.00
English	0.00	5,279.00	0.00	5,279.00	0.00	5,279.00	0.00
Communication and theatre - debate	20,266.88	54,221.15	4,668.46	79,156.49	34,002.56	45,153.93	0.00
Communication and theatre - theatre	89,876.30	95,638.56	2,157.32	187,672.18	101,954.43	85,717.75	0.00
<i>Total Social and Cultural Activities</i>	<u>1,131,701.98</u>	<u>2,659,412.66</u>	<u>36,823.26</u>	<u>3,827,937.90</u>	<u>850,770.56</u>	<u>2,952,648.90</u>	<u>24,518.44</u>
<i>Counseling and Career Guidance</i>							
Student life and counseling center	255,633.71	13,606.34	2,786.56	272,026.61	254,511.36	8,900.95	8,614.30
Biofeedback program	0.00	2,869.83	599.99	3,469.82	3,469.82	0.00	0.00
Career services	295,706.75	74,543.19	511.00	370,760.94	330,844.01	36,915.38	3,001.55
School of business - advising center	0.00	3,958.94	0.00	3,958.94	0.00	3,958.94	0.00
<i>Total Counseling and Career Guidance</i>	<u>551,340.46</u>	<u>94,978.30</u>	<u>3,897.55</u>	<u>650,216.31</u>	<u>588,825.19</u>	<u>49,775.27</u>	<u>11,615.85</u>
<i>Financial Aid Administration</i>							
Student financial aid	542,674.06	42,316.94	33,550.18	618,541.18	549,300.71	15,197.45	54,043.02
<i>Student Auxiliary Services</i>							
Center for early childhood education	326,808.27	34,700.88	0.00	361,509.15	14,716.41	341,274.15	5,518.59

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Student Services Fed Grant/CECE</i>							
CECE food program	\$ 0.00	\$ 19,378.32	\$ 0.00	\$ 19,378.32	\$ 0.00	\$ 0.00	\$ 19,378.32
<i>Total Student Auxiliary Services</i>	<u>326,808.27</u>	<u>54,079.20</u>	<u>0.00</u>	<u>380,887.47</u>	<u>14,716.41</u>	<u>341,274.15</u>	<u>24,896.91</u>
<i>Intercollegiate Athletics</i>							
Men's athletics	0.00	43,612.72	0.00	43,612.72	43,612.72	0.00	0.00
Women's athletics	0.00	39,181.37	0.00	39,181.37	39,181.37	0.00	0.00
Athletic administration	256,971.29	113,262.14	0.00	370,233.43	74,296.60	295,936.83	0.00
Sports camps	13,364.69	1,005.00	0.00	14,369.69	0.00	14,369.69	0.00
Intercollegiate athletics	1,672,577.77	0.00	0.00	1,672,577.77	1,642,328.05	0.00	30,249.72
<i>Total Intercollegiate Athletics</i>	<u>1,942,913.75</u>	<u>197,061.23</u>	<u>0.00</u>	<u>2,139,974.98</u>	<u>1,799,418.74</u>	<u>310,306.52</u>	<u>30,249.72</u>
<i>Student Admissions, Enrollment and Records</i>							
Enrollment management	48,327.11	12,032.29	1,243.20	61,602.60	61,602.60	0.00	0.00
Admissions office	602,947.54	324,589.91	936.32	928,473.77	862,479.79	64,483.59	1,510.39
Office of institutional research	143,369.22	3,277.45	750.00	147,396.67	147,396.67	0.00	0.00
Registration office	465,720.29	30,266.40	0.00	495,986.69	438,792.04	47,591.94	9,602.71
<i>Total Student Admissions, Enrollment and Records</i>	<u>1,260,364.16</u>	<u>370,166.05</u>	<u>2,929.52</u>	<u>1,633,459.73</u>	<u>1,510,271.10</u>	<u>112,075.53</u>	<u>11,113.10</u>
TOTAL STUDENT SERVICES	<u>5,833,812.12</u>	<u>3,448,003.44</u>	<u>82,700.51</u>	<u>9,364,516.07</u>	<u>5,318,577.11</u>	<u>3,889,501.92</u>	<u>156,437.04</u>
INSTITUTIONAL SUPPORT							
<i>Executive Management</i>							
President's office	347,110.03	84,995.21	1,142.91	433,248.15	407,888.75	25,359.40	0.00
Legal counsel	105,870.51	3,317.48	0.00	109,187.99	109,187.93	0.06	0.00
Governmental relations	0.00	2,043.03	0.00	2,043.03	2,043.03	0.00	0.00
Vice president for academic affairs	219,436.53	7,394.44	2,113.17	228,944.14	228,944.14	0.00	0.00
Classified Assembly	0.00	381.25	0.00	381.25	381.25	0.00	0.00
Faculty senate	2,137.95	3,011.61	0.00	5,149.56	5,149.56	0.00	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Executive Management- continued</i>							
Provost/vice president fo academic affairs	\$ 289,863.96	\$ 26,653.85	\$ 3,343.14	\$ 319,860.95	\$ 313,944.11	\$ 5,916.84	\$ 0.00
Internal audit	51,725.23	1,803.75	0.00	53,528.98	53,528.98	0.00	0.00
Vice president for strategi partnerships and student lifi	231,010.68	27,888.05	0.00	258,898.73	257,890.73	1,008.00	0.00
<i>Total Executive Management</i>	<u>1,247,154.89</u>	<u>157,488.67</u>	<u>6,599.22</u>	<u>1,411,242.78</u>	<u>1,378,958.48</u>	<u>32,284.30</u>	<u>0.00</u>
<i>Financial Management and Operations</i>							
Fiscal affairs	851,620.21	249,407.26	0.00	1,101,027.47	1,009,058.71	85,968.87	5,999.89
Budget office	247,590.86	4,969.42	0.00	252,560.28	252,560.28	0.00	0.00
Payroll	121,182.24	88,938.17	0.00	210,120.41	210,120.41	0.00	0.00
<i>Total Financial Management and Operations</i>	<u>1,220,393.31</u>	<u>343,314.85</u>	<u>0.00</u>	<u>1,563,708.16</u>	<u>1,471,739.40</u>	<u>85,968.87</u>	<u>5,999.89</u>
<i>General Administration and Logistical Services</i>							
University advancemen	0.00	344.00	0.00	344.00	344.00	0.00	0.00
Human resources	251,960.95	22,803.22	736.86	275,501.03	275,038.73	0.00	462.30
Professional developmen	12,358.22	38,872.20	0.00	51,230.42	51,230.42	0.00	0.00
Tuition assistance	0.00	35,084.00	0.00	35,084.00	27,946.00	7,138.00	0.00
Unclassified staff recruitmen	0.00	76,206.78	0.00	76,206.78	76,206.78	0.00	0.00
Vice president for administration and fiscal affair:	0.00	4,196.45	0.00	4,196.45	4,196.45	0.00	0.00
Mail center	69,340.29	17,467.62	0.00	86,807.91	69,853.05	16,064.05	890.81
<i>Total General Administration and Logistical Services</i>	<u>333,659.46</u>	<u>194,974.27</u>	<u>736.86</u>	<u>529,370.59</u>	<u>504,815.43</u>	<u>23,202.05</u>	<u>1,353.11</u>
<i>Federal Institutional Support Program</i>							
Title III	95,916.37	54,000.03	0.00	149,916.40	0.00	0.00	149,916.40

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Community Relations</i>							
Central operations	\$ 0.00	\$ 593,026.52	\$ 0.00	\$ 593,026.52	\$ 593,026.52	\$ 0.00	\$ 0.00
Public affairs	177,316.70	27,052.77	399.50	204,768.97	204,768.97	0.00	0.00
Academic initiative:	0.00	16.00	0.00	16.00	0.00	16.00	0.00
University photography	80,265.84	11,071.28	8,218.14	99,555.26	87,916.33	8,663.91	2,975.02
Marketing	249,316.52	404,819.17	16,267.90	670,403.59	615,399.84	53,918.35	1,085.40
Publications	0.00	53,750.63	0.00	53,750.63	53,750.63	0.00	0.00
Alumni relations	102,725.35	39,828.09	0.00	142,553.44	138,161.89	0.00	4,391.55
ESU Foundation	172,721.98	3,941.00	0.00	176,662.98	160,918.59	0.00	15,744.39
Registration	0.00	25,594.89	1,122.00	26,716.89	0.00	26,716.89	0.00
<i>Total Community Relations</i>	<i>782,346.39</i>	<i>1,159,100.35</i>	<i>26,007.54</i>	<i>1,967,454.28</i>	<i>1,853,942.77</i>	<i>89,315.15</i>	<i>24,196.36</i>
TOTAL							
INSTITUTIONAL SUPPORT	3,679,470.42	1,908,878.17	33,343.62	5,621,692.21	5,209,456.08	230,770.37	181,465.76
PHYSICAL PLANT OPERATIONS							
<i>Operation and Maintenance of Plant</i>							
President's residence	36,562.78	2,308.21	2,795.00	41,665.99	41,665.99	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	170,157.58	0.00	170,157.58	0.00	170,157.58	0.00
Central power plant	218,995.17	1,894,191.85	0.00	2,113,187.02	1,897,187.77	215,999.25	0.00
Building maintenance - carpentry	250,818.10	34,900.11	0.00	285,718.21	282,122.52	3,595.69	0.00
Building maintenance - electric	296,608.73	53,252.85	0.00	349,861.58	332,351.60	17,509.98	0.00
Building maintenance - plumbing	53,151.14	18,218.28	0.00	71,369.42	71,149.45	219.97	0.00
Building maintenance - painting	224,697.62	8,512.71	0.00	233,210.33	232,965.36	244.97	0.00
Building maintenance-HVAC	335,348.60	43,163.15	0.00	378,511.75	376,781.14	206.32	1,524.29
Building maintenance - welding	34,180.52	9,832.79	0.00	44,013.31	43,957.80	55.51	0.00
Building maintenance - construction	128,656.94	8,479.31	974.99	138,111.24	137,741.66	369.58	0.00
Building maintenance - landscape	507,071.08	73,096.84	4,796.00	584,963.92	579,042.49	1,198.84	4,722.59
Physical plant administrator	381,958.63	39,544.91	3,500.00	425,003.54	414,904.78	10,098.76	0.00
Architectural and engineering service	52,396.88	37,338.88	3,601.33	93,337.09	93,224.72	112.37	0.00
Automotive service	85,334.56	36,082.07	8,344.66	129,761.29	124,546.77	2,849.93	2,364.59
Freight and delivery	78,954.90	3,164.67	0.00	82,119.57	82,359.14	(239.57)	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2009

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Operation and Maintenance of Plant - continued</i>							
Albert Taylor Hall	\$ 98,581.58	\$ 8,114.32	\$ 0.00	\$ 106,695.90	\$ 104,386.66	\$ 2,309.24	\$ 0.00
Central stores	89,569.22	10,379.12	0.00	99,948.34	99,478.53	469.81	0.00
Police and safety	629,714.25	9,105.08	14,455.72	653,275.05	631,686.92	12,171.90	9,416.23
Hazardous waste	15,879.26	7,533.85	550.00	23,963.11	23,963.11	0.00	0.00
Custodial services	1,383,855.77	77,087.39	5,178.34	1,466,121.50	1,457,387.94	8,733.56	0.00
TOTAL PHYSICAL PLANT OPERATIONS	4,902,335.73	2,575,372.97	44,196.04	7,521,904.74	7,057,813.35	446,063.69	18,027.70
SCHOLARSHIPS AND FELLOWSHIPS							
Central operations	0.00	178,775.00	0.00	178,775.00	178,775.00	0.00	0.00
International education	0.00	63,458.00	0.00	63,458.00	0.00	63,458.00	0.00
Student financial report	0.00	5,243,080.70	0.00	5,243,080.70	66,467.60	0.00	5,176,613.10
Student financial support	0.00	4,484,285.36	0.00	4,484,285.36	0.00	3,515,675.36	968,610.00
Music	0.00	30,309.70	0.00	30,309.70	0.00	30,309.70	0.00
TOTAL SCHOLARSHIPS AND FELLOWSHIPS	0.00	9,999,908.76	0.00	9,999,908.76	245,242.60	3,609,443.06	6,145,223.10
TOTAL EDUCATION AND GENERAL EXPENDITURES	48,448,479.06	25,403,197.92	1,121,205.80	74,972,882.78	53,643,375.45	11,206,943.97	10,122,563.36
AUXILIARY ENTERPRISES							
Residence halls	1,388,806.47	918,669.13	16,214.42	2,323,690.02	0.00	2,323,690.02	0.00
Other	715,690.09	188,540.80	121,969.21	1,026,200.10	0.00	1,026,200.10	0.00
TOTAL AUXILIARY ENTERPRISES	2,104,496.56	1,107,209.93	138,183.63	3,349,890.12	0.00	3,349,890.12	0.00
TOTAL CURRENT FUNDS EXPENDITURES	\$ 50,552,975.62	\$ 26,510,407.85	\$ 1,259,389.43	\$ 78,322,772.90	\$ 53,643,375.45	\$ 14,556,834.09	\$ 10,122,563.36

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, 2009

	<u>Morse Hall Complex</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
Fund balances, July 1, 2008	\$ 481,560.60	\$ 158,119.76	\$ 52,111.19	\$ 258,304.40	\$ 950,095.95
Operating revenues					
Rental income	1,283,659.89	202,793.08	294,253.45	1,282,639.69	3,063,346.11
Contract board	169,390.71	0.00	0.00	0.00	169,390.71
Washing/drying income	36,321.25	0.00	0.00	0.00	36,321.25
Interest	48,370.98	0.00	0.00	0.00	48,370.98
Processing fees	47,204.00	0.00	0.00	0.00	47,204.00
Miscellaneous income	5,961.22	1,132.55	831.00	4,059.77	11,984.54
Total operating revenues	<u>1,590,908.05</u>	<u>203,925.63</u>	<u>295,084.45</u>	<u>1,286,699.46</u>	<u>3,376,617.59</u>
Transfers in and adjustments					
Transfer from renewal and replacement	1,333.13	0.00	250,000.00	0.00	251,333.13
Prior year encumbrance adjustments	2,034.00	0.00	1,679.29	917.06	4,630.35
Total transfers in and adjustments	<u>3,367.13</u>	<u>0.00</u>	<u>251,679.29</u>	<u>917.06</u>	<u>255,963.48</u>
Total available	<u>2,075,835.78</u>	<u>362,045.39</u>	<u>598,874.93</u>	<u>1,545,920.92</u>	<u>4,582,677.02</u>

Emporia State University

Schedule B-2b

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AUXILIARY ENTERPRISE FUNDS
RESIDENCE HALLS AND APARTMENTS
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES
Year ended June 30, 2009

	<u>Morse Hall Complex</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
Operating expenditures					
Salaries and wages	\$ 688,404.66	\$ 121,795.10	\$ 175,358.24	\$ 403,248.47	\$ 1,388,806.47
Other operating expenses	379,271.30	71,024.61	131,833.14	265,432.49	847,561.54
Capital outlay	16,214.42	0.00	0.00	0.00	16,214.42
Scholarships	3,976.00	0.00	0.00	3,976.00	7,952.00
	<u>1,087,866.38</u>	<u>192,819.71</u>	<u>307,191.38</u>	<u>672,656.96</u>	<u>2,260,534.43</u>
Transfers out					
Current funds	232,840.98	0.00	0.00	15,000.00	247,840.98
Sales tax	1,183.03	13.09	35.35	81.12	1,312.59
To Topeka - budget cuts	31,044.08	3,418.78	10,225.14	17,155.00	61,843.00
Plant funds	90,000.00	0.00	250,000.00	12,000.00	352,000.00
Renewal and replacement	200,306.89	0.00	0.00	0.00	200,306.89
Retirement of indebtedness	0.00	0.00	0.00	707,937.88	707,937.88
	<u>555,374.98</u>	<u>3,431.87</u>	<u>260,260.49</u>	<u>752,174.00</u>	<u>1,571,241.34</u>
Total operating expenditures and transfers out	<u>1,643,241.36</u>	<u>196,251.58</u>	<u>567,451.87</u>	<u>1,424,830.96</u>	<u>3,831,775.77</u>
Fund balances, June 30, 2009	\$ <u>432,594.42</u>	\$ <u>165,793.81</u>	\$ <u>31,423.06</u>	\$ <u>121,089.96</u>	\$ <u>750,901.25</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, 2009

	<u>Parking Services</u>	<u>Student Health Services</u>	<u>Bureau of Educational Measurements</u>	<u>Total</u>
Fund balances, July 1, 2008	\$ 204,586.81	\$ 274,624.42	\$ 39,418.81	\$ 518,630.04
Operating revenues				
Parking permits and fines	296,966.02	0.00	0.00	296,966.02
Student fees	0.00	609,767.95	0.00	609,767.95
Sale of commodities	2,250.00	117,633.11	14,404.00	134,287.11
Reimbursements and miscellaneous	0.00	6,690.10	0.00	6,690.10
49 Total operating revenues	<u>299,216.02</u>	<u>734,091.16</u>	<u>14,404.00</u>	<u>1,047,711.18</u>
Total available	<u>503,802.83</u>	<u>1,008,715.58</u>	<u>53,822.81</u>	<u>1,566,341.22</u>
Operating expenditures				
Salaries and wages	150,044.47	558,059.71	7,585.91	715,690.09
Contractual services and commodities	29,834.25	115,186.50	14,724.05	159,744.80
Scholarships	0.00	0.00	200.00	200.00
Capital outlay	11,955.72	110,013.49	0.00	121,969.21
Total operating expenditures	<u>191,834.44</u>	<u>783,259.70</u>	<u>22,509.96</u>	<u>997,604.10</u>
Transfers out				
To Topeka - budget cuts	5,282.00	23,158.00	156.00	28,596.00
Transfer to current funds	0.00	7,059.00	300.00	7,359.00
Total operating expenditures and transfers out	<u>197,116.44</u>	<u>813,476.70</u>	<u>22,965.96</u>	<u>1,033,559.10</u>
Fund balances, June 30, 2009	<u>\$ 306,686.39</u>	<u>\$ 195,238.88</u>	<u>\$ 30,856.85</u>	<u>\$ 532,782.12</u>

Emporia State University

Schedule C-1

PLANT FUNDS - RENEWAL AND REPLACEMENT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

Fund balances, July 1, 2008		\$ 601,964.66
Additions		
Revenues		
Interest on account balances	\$ 14,014.08	
Nonmandatory transfers		
Transfer from housing funds	<u>200,306.89</u>	
Total additions		<u>214,320.97</u>
Total available		816,285.63
Deductions		
Expense	2,825.00	
Nonmandatory transfers		
Transfer to housing funds	251,333.13	
Nonmandatory transfers to plant funds	<u>56,679.36</u>	<u>310,837.49</u>
Fund balances, June 30, 2009		\$ <u><u>505,448.14</u></u>
Ending fund balances detail		
Residence hall renovation depreciation and replacement fund		\$ 490,152.79
Twin Towers maintenance and equipment reserve		15,253.81
Housing system maintenance and equipment reserve		<u>41.54</u>
Fund balances, June 30, 2009		\$ <u><u>505,448.14</u></u>

Emporia State University

Schedule C-2

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

Fund balances, July 1, 2008 \$ 2,496,843.20

Revenues

Student fees for Memorial Union renovation bonds	\$ 127,468.19	
Student fees for student recreation facility bonds	488,100.87	
Interest income	99,805.68	
Amortization of (premium) on investments purchases	(1,758.78)	
Amortization of discount on investments purchases	1,853.53	
 Total revenues		\$ 715,469.49

Mandatory and nonmandatory transfers in

Residual equity transfer from plant funds	6,738.66	
Mandatory transfer from housing funds	707,937.88	
Intra-fund transfers	381,892.57	
Total mandatory and nonmandatory transfers in		1,096,569.11
Total additions		1,812,038.60
 Total available		4,308,881.80

Expenditures

	Principal	Interest and Fiscal Agency Fees	Total
Retirement of debt			
Twin Towers - 1969 revenue bonds	\$ 30,000.00	\$ 900.00	\$ 30,900.00
Residence hall refunding bond - 2001 K DFA bonds	0.00	561.07	561.07
Residence hall bond - 2005 K DFA bonds	350,000.00	357,442.50	707,442.50
Recreational facility - 2001 K DFA bonds	120,000.00	104,297.50	224,297.50
Memorial Union refurbishing - 1989 K DFA bonds	131,000.00	550.00	131,550.00
 Total retirement of debt	\$ 631,000.00	\$ 463,751.07	\$ 1,094,751.07

Total expenditures 1,094,751.07

Emporia State University

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

Mandatory and nonmandatory transfers out

Nonmandatory transfer to restricted use funds	\$	255,313.64	
Intra-fund transfers		<u>381,892.57</u>	
 Total mandatory and nonmandatory transfers out			\$ <u>637,206.21</u>
 Total deductions			\$ <u>1,731,957.28</u>
 Fund balances, June 30, 2009			\$ <u><u>2,576,924.52</u></u>

	<u>Cash</u>	<u>State Municipal Investment Pool</u>	<u>Other Investments</u>	<u>Totals</u>
Ending fund balances detail				
<i>1969 Revenue Bonds - Series A</i>				
52 Twin Towers bond and interest sinking fund	\$ 0.00	\$ 173,205.34	\$ 0.00	\$ 173,205.34
<i>1989 K DFA Bonds - Series E</i>				
Memorial Union refurbishing fee	233,329.22	0.00	0.00	233,329.22
Memorial Union principal and interest sinking fund	3,210.56	0.00	0.00	3,210.56
Memorial Union bond reserve fund	10,092.27	0.00	120,907.73	131,000.00
<i>1990 K DFA Bonds - Series C</i>				
Parking system surplus fund	466,846.39	0.00	0.00	466,846.39
<i>2005 K DFA Bonds - Series F</i>				
Residence hall principal and interest sinking fund	19,453.28	0.00	0.00	19,453.28
Residence hall bond reserve fund	160,246.02	0.00	573,070.47	733,316.49
<i>2001 K DFA Bonds - Series B</i>				
Student Recreation Facility project revenue fund	584,552.76	0.00	0.00	584,552.76
Student Recreation Facility principal and interest sinking fund	4,785.48	0.00	0.00	4,785.48
Student Recreation Facility bond reserve fund	<u>0.00</u>	<u>0.00</u>	<u>227,225.00</u>	<u>227,225.00</u>
 Fund balances, June 30, 2009	\$ <u><u>1,482,515.98</u></u>	\$ <u><u>173,205.34</u></u>	\$ <u><u>921,203.20</u></u>	\$ <u><u>2,576,924.52</u></u>

Emporia State University

Schedule C-3

UNEXPENDED PLANT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Fund balances (deficit), July 1, 2008	\$ 607,779.13	\$ 1,433,560.14	\$ 18,765.49	\$ 2,060,104.76
Revenues				
Rehabilitation/repair projects - institutions of higher education	0.00	920,000.00	0.00	920,000.00
Infrastructure maintenance	1,208,000.00	0.00	0.00	1,208,000.00
Deferred maintenance interest	372,414.46	0.00	0.00	372,414.46
Donation	80.85	0.00	0.00	80.85
Total revenues	1,580,495.31	920,000.00	0.00	2,500,495.31
Transfers in				
Transfer in from designated funds	3,165,076.00	0.00	0.00	3,165,076.00
Transfer in from designated funds	50,000.00	0.00	0.00	50,000.00
Transfer from housing	302,000.00	0.00	0.00	302,000.00
Transfer in from renewal and replacement funds	56,679.36	0.00	0.00	56,679.36
Residual equity tranfer out	0.00	0.00	(6,738.66)	(6,738.66)
Total transfers in and adjustments	3,573,755.36	0.00	(6,738.66)	3,567,016.70
Total available	5,762,029.80	2,353,560.14	12,026.83	8,127,616.77
Expenditures				
Additions to plant, land, and buildings and major repairs and additions (Schedule C-3a)	5,745,221.37	1,056,049.47	6,335.85	6,807,606.69
Total deductions	5,745,221.37	1,056,049.47	6,335.85	6,807,606.69
Fund balances, June 30, 2009	\$ 16,808.43	\$ 1,297,510.67	\$ 5,690.98	\$ 1,320,010.08

Emporia State University

UNEXPENDED PLANT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Ending fund balances (deficit) detail				
Rehabilitation and repairs projects				
Butcher HVAC repair	\$ 0.00	\$ 2,077.33	\$ 0.00	\$ 2,077.33
Teaching labs	0.00	172,578.31	0.00	172,578.31
Campus roof repair	0.00	5,483.83	0.00	5,483.83
Campus sidewalk repair	0.00	35,325.22	0.00	35,325.22
Campus floor covering replacement	0.00	65,958.13	0.00	65,958.13
Campus drainage improvement	0.00	65.05	0.00	65.05
Various elevator improvements	0.00	47,417.56	0.00	47,417.56
Various window replacements	0.00	114,452.95	0.00	114,452.95
Campus signage	0.00	42,002.66	0.00	42,002.66
Backflow check valve	0.00	5,238.47	0.00	5,238.47
Welch East Stadium	0.00	127,972.07	0.00	127,972.07
Fire alarm inspection	0.00	48,089.71	0.00	48,089.71
Campus HVAC repairs	0.00	195,532.02	0.00	195,532.02
Electric lighting fixtures	0.00	13,771.86	0.00	13,771.86
Plumb Hall space and sections	0.00	7,435.27	0.00	7,435.27
Kellogg Circle Drive	0.00	23,377.89	0.00	23,377.89
HPERA Natatorium	0.00	162.39	0.00	162.39
Police and Safety evidence room	0.00	2,232.60	0.00	2,232.60
Infrastructure master plan	0.00	10,000.00	0.00	10,000.00
Bruekelman SH roof replacement	0.00	10,000.00	0.00	10,000.00
Campus resurfacing and repair streets	0.00	63,650.90	0.00	63,650.90
Security safeguards	0.00	69,091.59	0.00	69,091.59
King Hall electric panels	0.00	126,049.50	0.00	126,049.50
White Library stack enclosed exit	0.00	97,011.86	0.00	97,011.86
White Library window well repair	0.00	12,533.50	0.00	12,533.50

Emporia State University

UNEXPENDED PLANT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Ending fund balances (deficit) detail (continued)				
Deferred maintenance projects				
White Library HVAC	\$ 32,597.03	\$ 0.00	\$ 0.00	\$ 32,597.03
Infrastructure maintenance projects				
White Library HVAC	(0.03)	0.00	0.00	(0.03)
White Library electrical	(9.97)	0.00	0.00	(9.97)
Utility tunnel	2,991.53	0.00	0.00	2,991.53
Roosevelt Hall foundation	96,982.60	0.00	0.00	96,982.60
Roosevelt Hall HVAC	25,863.00	0.00	0.00	25,863.00
Roosevelt Hall plumbing	21,400.00	0.00	0.00	21,400.00
5 Parking lot improvements projects				
Parking lot improvements	(182,301.95)	0.00	0.00	(182,301.95)
Student recreation facility bond issue				
Student recreation facility	0.00	0.00	1,940.44	1,940.44
Student union project				
Memorial Union project	(5,349.75)	0.00	0.00	(5,349.75)
Residence hall projects				
Singular Hall renovation	24,635.97	0.00	0.00	24,635.97
Twin towers renovation	0.00	0.00	3,750.54	3,750.54
Fund balances, June 30, 2009	\$ 16,808.43	\$ 1,297,510.67	\$ 5,690.98	\$ 1,320,010.08

Emporia State University

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

<u>Account Name</u>	<u>Balances</u> <u>June 30, 2008</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances</u> <u>June 30, 2009</u>
Acapella Choir	\$ 11,897.74	\$ 16,641.22	\$ 18,222.68	\$ 10,316.28
Alpha Kappa Delta	546.56	3,012.72	2,551.81	1,007.47
Alpha Rho Theta	911.43	270.20	316.82	864.81
Amer Chem Society-Student Af	226.57	19.00	38.00	207.57
American College of Sports Medicine	376.87	0.00	300.00	76.87
Anime/Obsession	440.00	0.00	90.00	350.00
Anthropology Club	67.31	71.01	0.00	138.32
Asc. For Computing Machinery	552.51	0.00	0.00	552.51
ASG - Administrative Account	1,643.86	2,842.06	3,740.17	745.75
Assignment Fund	506.79	14,464.17	11,713.17	3,257.79
Athletic Admin General - Local	0.00	310,463.06	310,463.06	0.00
Athletic Admin. Winning Edge	0.00	83,000.00	11,000.00	72,000.00
Athletic Buses - Local	(108,070.18)	65,303.63	18,465.16	(61,231.71)
Athletic Compliance - Local	0.00	563.14	563.14	0.00
Athletic Development - Local	0.00	11,473.07	11,473.07	0.00
Athletic Director - Local	0.00	7,757.69	7,757.69	0.00
Athletic Hall Of Honor - Local	0.00	1,198.10	1,198.10	0.00
Athletic Income - Local	41,724.99	1,867,185.20	1,937,545.42	(28,635.23)
Athletic Training - Local	4.00	142,898.27	142,902.27	0.00
Athletic Vehicle - Local	1,682.94	11,000.00	14,315.83	(1,632.89)
Athletics Marketing-Promotion-Local	1,149.56	14,998.11	13,747.66	2,400.01
Band Fund	5.30	0.00	0.00	5.30
Baseball - Local	0.00	146,480.24	146,480.24	0.00
Baseball Winning Edge	0.00	95,000.00	78,433.45	16,566.55
Basketball - Men - Local	0.00	212,284.12	212,284.12	0.00
Basketball - Women - Local	0.00	272,038.10	272,038.10	0.00

Emporia State University

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

Account Name	Balances June 30, 2008	Receipts	Expenditures	Balances June 30, 2009
Basketball Men's Winning Edge	\$ 0.00	\$ 137.00	\$ 0.00	\$ 137.00
Basketball Women's Winning Edge	0.00	97,000.00	97,000.00	0.00
Beta Beta Beta	333.52	0.00	0.00	333.52
Beta Gamma Sigma	214.17	1,092.00	1,028.08	278.09
Biology Club	232.63	50.00	0.00	282.63
Biology Graduate Student Org	127.41	264.41	129.30	262.52
Black Student Union	1,207.02	6,221.35	6,474.62	953.75
Black Womens Network	(198.33)	2,646.48	1,770.82	677.33
Caduceus	466.70	67.00	115.35	418.35
CECE Fund Raising	7,934.77	5,424.84	1,890.00	11,469.61
CECE Snack Fund	11,578.14	6,361.40	12,444.08	5,495.46
Change Check Fund	1,000.00	1,600.00	1,600.00	1,000.00
Circle K Club	523.76	0.00	0.00	523.76
College Music Edcatrs Natl Con	219.27	280.00	332.00	167.27
Computer Information Systems	630.70	125.00	414.64	341.06
Concessions - Local	1,443.21	3,856.26	4,717.85	581.62
Contract Board Collections	(1,148.27)	(27,309.71)	0.00	(28,457.98)
Council For Exceptional Chil	72.57	0.00	0.00	72.57
Crosscountry/Track - Men - Local	0.00	102,531.18	102,531.18	0.00
Crosscountry/Track - Women - Local	0.00	100,818.85	100,818.85	0.00
C-S-Morse Complex Government	568.26	0.00	0.00	568.26
Dance/Cheer Fundraiser - Local	1,935.05	8,582.48	10,508.37	9.16
Donor/Fan Relations - Local	16,292.10	20,410.86	24,106.53	12,596.43
Educational Theatre Company	669.90	600.00	500.00	769.90
Emergency Student Loans-Interest	75,876.84	1,864.57	0.00	77,741.41
Emergency Student Loans-Principal	58,280.03	66,083.61	64,708.00	59,655.64

Emporia State University

AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

<u>Account Name</u>	<u>Balances</u> <u>June 30, 2008</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances</u> <u>June 30, 2009</u>
Emp State Credit U - Coaches	\$ 0.33	\$ 18,000.00	\$ 18,000.00	\$ 0.33
Emporia Glass Guild	7,805.92	8,688.50	5,769.82	10,724.60
Emporia State Apartments Cou	248.15	0.00	0.00	248.15
Emporia State Spanish Club	100.37	46.50	0.00	146.87
Emporia Students United -E-Unit	623.20	786.16	1,409.36	0.00
ESU - Jazz Ensemble	37.35	0.00	0.00	37.35
ESU Athletic Training Club	536.79	510.75	459.86	587.68
ESU Bowling Club	569.05	0.00	0.00	569.05
ESU French Club	499.54	0.00	259.45	240.09
ESU NSTA - Student Chapter	181.74	0.00	0.00	181.74
ESU Recreation Majors Club	401.08	75.00	393.31	82.77
ESU SPURS	401.97	10.00	179.90	232.07
ESU Stingers - Local	0.00	3,150.31	3,150.31	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	2,674.97	88,041.62	76,676.62	14,039.97
ESULA-Empowered Stdnt Univ Libr/Arc	684.40	981.26	535.00	1,130.66
ESUOSIA	715,478.02	39,542.25	0.00	755,020.27
ESUSIAINT	19,517.71	0.00	0.00	19,517.71
Event Programming	6,420.85	0.00	357.87	6,062.98
Fencing Club	513.79	0.00	39.00	474.79
Football - Local	0.00	649,787.81	649,787.81	0.00
Football Winning Edge	0.00	140,000.00	118,148.39	21,851.61
Gamers Guild	258.53	1,843.00	1,755.00	346.53
GAMMA	0.00	194.00	0.00	194.00
German Club	527.60	135.00	0.00	662.60

Emporia State University

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

<u>Account Name</u>	<u>Balances</u> <u>June 30, 2008</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances</u> <u>June 30, 2009</u>
Grad Resident Research Scholarship	\$ (250.00)	\$ 0.00	\$ 0.00	\$ (250.00)
Graduate Student Advisory Council	156.22	121.00	0.00	277.22
Greek Week	4,963.11	5,660.00	6,703.22	3,919.89
Harmonious Voices of Praise	961.59	2,799.41	2,517.70	1,243.30
Hispanic-American Leadership	29.68	200.00	136.05	93.63
House Capital Improvements-R	4,819.78	0.00	1,482.27	3,337.51
HPER Club	441.28	540.00	250.00	731.28
Hutchinson Pavilion Skybox - W.E.	0.00	100,000.00	50,000.00	50,000.00
Interfraternity Council	2,490.20	7,215.00	4,694.14	5,011.06
International Club	42.82	0.00	0.00	42.82
ITSA-Instructional Tech Stdnt Assoc	60.00	0.00	0.00	60.00
KAEYC	247.73	0.00	0.00	247.73
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	1,493.48	1,089.02	1,038.77	1,543.73
Lambda Pi Eta Honor Society	195.78	134.45	30.00	300.23
MENTO-Mental Health Student Org	22.15	531.24	300.00	253.39
Merchandise Reimbursement - Local	211.41	7,260.82	7,441.40	30.83
MIAA Conference Champs - Local	715.10	2,778.21	1,289.02	2,204.29
MIAA/NCAA Track Champs - Local	20,054.23	50,679.44	38,281.25	32,452.42
Morse Complex	608.94	6,000.00	4,801.88	1,807.06
Musac	14.86	0.00	0.00	14.86
National Teachers Hall Of Fame	(46,520.01)	4,924.00	0.00	(41,596.01)
Natural Disaster Recovery-Donations	132.86	0.00	0.00	132.86
NCAA Regional Champs - Local	2,024.20	106,775.51	87,231.71	21,568.00
Newman - Ks Asc Of Nursing Std	359.30	8,098.68	8,394.69	63.29

Emporia State University

AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

<u>Account Name</u>	<u>Balances</u> <u>June 30, 2008</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances</u> <u>June 30, 2009</u>
Non-Instit Scholarship-Fall	\$ (250.00)	\$ 3,050.00	\$ 3,050.00	\$ (250.00)
Non-Instit Scholarship-Sprg	0.00	1,650.00	1,650.00	0.00
Non-Trad Student Organ(NTSO)	56.69	0.00	0.00	56.69
Order Of Omega	103.42	110.00	100.00	113.42
Panhellenic Asc Recruitment	5.45	(5.45)	0.00	0.00
Panhellenic Association	2,369.24	10,008.45	7,482.47	4,895.22
People United for Self Help	76.07	0.00	0.00	76.07
Pharmacy Club	435.59	0.00	0.00	435.59
Phi Alpha Theta	208.99	350.00	280.00	278.99
Phi Beta Lambda	34.22	999.86	885.00	149.08
Phi Eta Sigma	1,360.60	2,641.00	2,823.05	1,178.55
Phi Theta Kappa	1,138.85	0.00	0.00	1,138.85
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	0.00	26.50
Pi Omega Pi	(137.61)	416.83	0.00	279.22
Pre-Law Organization	14.68	0.00	0.00	14.68
Presidential Academic Award	500.00	0.00	0.00	500.00
PRIDE	219.92	1,820.48	1,582.36	458.04
Psi Chi	385.00	0.00	0.00	385.00
Psychology Club	50.21	0.00	0.00	50.21
Public Affairs Club	26.34	0.00	0.00	26.34
Quivira	34.76	0.00	0.00	34.76
RA Council	2,302.94	14,988.10	14,560.09	2,730.95
Returned Checks	(1,616.44)	1,001.44	0.00	(615.00)
Rho Lambda	81.57	0.00	0.00	81.57

Emporia State University

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

Account Name	Balances June 30, 2008	Receipts	Expenditures	Balances June 30, 2009
Sakura Of ESU	\$ 37.53	\$ 0.00	\$ 0.00	\$ 37.53
Salary Reimbursement Program	4,007.24	7,516.98	7,698.28	3,825.94
Saudi's Club	0.00	4,446.00	3,727.04	718.96
Scoreboard Fund	4,105.77	9,400.00	45,043.69	(31,537.92)
Seminar - Athletic Training - Local	757.68	0.00	195.00	562.68
Service Center - Local	0.00	980.21	980.21	0.00
Service Charge Clearing Acco	(3,652.50)	0.00	797.69	(4,450.19)
SIFE-Students in Free Enterprise	416.83	(416.83)	0.00	0.00
Sigma Delta Pi	89.00	210.00	215.29	83.71
Soccer - Women - Local	0.00	64,908.37	64,908.37	0.00
Soccer Club	491.64	0.00	0.00	491.64
Soccer Women's Winning Edge	0.00	10,151.92	0.00	10,151.92
Society for Public Historians-Local	(96.00)	186.00	0.00	90.00
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	188.69	1,622.26	804.73	1,006.22
Softball - Local	0.00	133,369.16	133,369.16	0.00
Softball Winning Edge	0.00	34,464.12	34,464.12	0.00
Special Libraries Association	250.81	0.00	0.00	250.81
Spirit Squad - Local	0.00	14,202.06	14,202.06	0.00
Spirit Squad Winning Edge	0.00	9,854.00	7,370.95	2,483.05
Sport Camp - Athletics Admin- Local	3,655.46	0.00	341.76	3,313.70
Sport Camp - Basketball-Men - Local	(341.76)	341.76	0.00	0.00
Sport Camp - Football - Local	4,053.91	19,105.00	7,849.71	15,309.20
Sport Camp - Softball - Local	152.84	0.00	0.00	152.84
Sport Camp - Tennis - Local	10,986.00	10,095.00	10,555.50	10,525.50

Emporia State University

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

<u>Account Name</u>	<u>Balances</u> <u>June 30, 2008</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances</u> <u>June 30, 2009</u>
Sport Camp - Volleyball - Local	\$ 3,882.64	\$ 4,895.00	\$ 3,972.21	\$ 4,805.43
Sport Camp-Basketball-Women - Local	20.00	0.00	0.00	20.00
Sport Camp-Crosscountry/Track-Local	303.96	4,735.00	3,728.49	1,310.47
Sports Camp - Soccer - Local	75.37	0.00	0.00	75.37
Sports Information - Local	0.00	45,295.05	45,295.05	0.00
STAAR	9.63	0.00	0.00	9.63
Staff Programming Fund	1,466.70	6,075.61	4,869.41	2,672.90
Std Soc Ind-Org Psych-SSIOP	711.82	1,737.12	1,129.78	1,319.16
Stdnt Advisory Council-Honors Prog	156.75	176.50	267.50	65.75
Stingers Winning Edge	0.00	4,646.00	2,163.20	2,482.80
STT RHD	0.07	0.00	0.00	0.07
Student Affairs Loan Fund	4,580.09	45.00	0.00	4,625.09
Student Affairs Programming	3,133.38	0.00	0.00	3,133.38
Student Art Therapy Organiza	2,333.59	2,920.49	2,446.33	2,807.75
Student Athlete Development - Local	0.00	1,619.08	1,619.08	0.00
Student Management Fund	200.00	0.00	0.00	200.00
Student Publications-Bulletin-Local	1,940.57	100,854.68	37,990.64	64,804.61
Student Publication-Sunflower-Local	74,248.44	77,201.11	94,970.86	56,478.69
Tau Beta Sigma	36.47	0.00	0.00	36.47
Teachers Of Tomorrow	164.34	0.00	5.71	158.63
Tennis - Men - Local	0.00	26,455.00	26,455.00	0.00
Tennis - Women - Local	0.00	28,935.54	28,935.54	0.00
Title IV Holding Acct-Conversion	475.00	22,875.61	14,249.09	9,101.52
Tomlinson Memorial Fund	9,844.80	0.00	0.00	9,844.80
Towers Complex	1,640.00	0.00	1,295.49	344.51
Towers Complex Government	21.42	6,000.00	900.08	5,121.34

Emporia State University

AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2009

Account Name	Balances June 30, 2008	Receipts	Expenditures	Balances June 30, 2009
Track/CC Mens Winning Edge	\$ 0.00	\$ 30,000.00	\$ 29,852.77	\$ 147.23
Track/CC Womens Winning Edge	0.00	50,000.00	16,999.15	33,000.85
Trusler Advertising - Local	0.00	3,567.26	2,807.60	759.66
Tuition Wire Transfer Fund-Local	(40,333.09)	318,545.50	313,577.50	(35,365.09)
UAC Leadership Training	620.80	50.00	57.99	612.81
University Democrats	5.00	298.00	260.36	42.64
Up 'til Dawn	0.00	2,376.00	2,440.00	(64.00)
Upward Bound Proj Focus-Local	301.70	0.00	0.00	301.70
Upward Bound Student Account	56.63	0.00	50.00	6.63
Volleyball - Local	0.00	97,315.68	97,315.68	0.00
Volleyball Winning Edge	0.00	13,466.84	1,920.32	11,546.52
Winning Edge Taxable Revenue - Loca	707.30	3,619.88	4,300.00	27.18
WTT RHD	0.99	0.00	0.00	0.99
Xi Phi	(34.70)	591.72	391.72	165.30
 Total of Student Organiztions and Local Agency Accounts	\$ <u>984,147.03</u>	\$ <u>6,146,034.02</u>	\$ <u>5,843,446.51</u>	\$ <u>1,286,734.54</u>

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