

Institution: EMPORIA STATE UNIVERSITY (155025)

User ID: P41550252

Finance - Public institutions
Reporting Standard

Please indicate which reporting standards are used to prepare your financial statements:

- GASB (Governmental Accounting Standard Board), using standards of GASB 34 & 35
- GASB (Governmental Accounting Standard Board), using standards prior to GASB 34
- FASB (Financial Accounting Standard Board)

Please consult your business officer for the correct response before saving this screen. Your response to this question will determine the forms you will receive for reporting finance data.

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Finance - Public institutions**General Information****Finance - Public Institutions**

To the extent possible, the finance data requested in this report should be provided from your institution's audited General Purpose Financial Statement (GPFS). Please refer to the instructions specific to each page of the survey for detailed instruction and references.

1. Fiscal Year calendar

This report covers financial activities for the 12-month fiscal year: (The fiscal year reported should be the most recent fiscal year ending before October 1, 2003.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2002

And ending: month/year (MMYYYY)

Month: 6

Year: 2003

2. Audit Opinion

Did your institution receive an unqualified opinion on its General Purpose Statement from your auditor for the fiscal year noted above? (If your institution is audited only in combination with another entity, answer this question based on the audit of that entity.)

Yes

No

Don't know

3. GASB Statement No. 34 offers three alternative reporting models for special-purpose governments like colleges and universities. Which model is used by your institution ?

Business Type Activities

Governmental Activities

Governmental Activities with Business-Type Activities

4. Does this institution or any of its foundations or other affiliated organizations own endowment assets ?

Yes - (report endowment assets)

No

5. Which reporting model was used to prepare the General Purpose Financial Statement for the fiscal year referenced above ?

AICPA College and University Audit Guide Model

GASB Governmental Model

Caveats:

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Part A - Current Funds Revenues by Source**Fiscal Year 2003**

Report in whole dollars only

Line No.	Source of Funds	Total Amount	Prior Year Amounts
01	Tuition and fees	15,671,680	14,033,968
	Government appropriations		
02	Federal	0	0
04	State	28,991,715	30,477,258
05	Local	0	0
	Government grants and contracts		
06	Federal (exclude FDSL loans)	6,536,248	5,743,620
07	State	504,126	745,527
08	Local	0	0
09	Private gifts, grants, and contracts	487,421	645,297
10	Endowment income	30,000	0
11	Sales and services of educational activities	1,348,225	1,321,514
12	Auxiliary enterprises	3,697,154	3,457,034
13	Hospitals (same as total in Part J)	0	0
14	Other sources (CV)		
	CV=[A16-(A01+...+A13+A15)]	2,524,919	
15	Independent operations	0	0
16	Total <u>current funds revenues</u>	59,791,488	59,128,871

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Part E - Scholarship and Fellowship Expenditures**Fiscal Year 2003**

Report in whole dollars only

Line No.	Student Scholarships and Fellowships by Source	Total Amount	Prior Year Amounts
01	Federal government - <u>Pell grants</u> only	3,784,109	3,367,613
02	Federal government - all other (exclude FDSL loans)	254,712	254,792
03	State government	494,713	519,375
04	Local government	0	0
05	Private	0	0
06	Institutional	325,500	304,562
07	Total scholarship and fellowship expenditures (CV) CV=[E01+...+E06]	4,859,034	4,446,342

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Part B - Current Funds Expenditures by Function, Page 1

Please complete Part E before providing data for Part B

Fiscal Year 2003

Report in whole dollars only

Line No.	Function of Expenditures	Total Amount	Prior Year Amounts
01	Instruction	24,121,730	23,137,289
02	Research	449,476	409,971
03	Public service	2,112,191	2,418,549
04	Academic support	6,228,032	6,977,727
06	Student services	7,503,639	7,419,195
07	Institutional support	3,852,230	3,783,541
08	Operation and maintenance of plant	5,809,465	5,908,449
09	Scholarships and fellowships (exclude FDSL loans) (from E07)	4,859,034	4,446,342
10	Mandatory transfers	63,811	40,552
11	<u>Nonmandatory transfers</u> educational activities	213,730	219,104
12	Total educational and general expenditures and transfers (CV) CV=[B01+...+B11]	55,213,338	54,760,719

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Part B - Current Funds Expenditures by Function, Page 2

Please complete Part E before providing data for Part B

Fiscal Year 2003

Report in whole dollars only

Line No.	Function of Expenditures	Total Amount	Nonmandatory	Prior Year Amounts
12	Total educational and general expenditures and transfers (CV)	55,213,338		54,760,719
13	Auxiliary enterprises	3,011,767		3,134,006
15	Includes <u>nonmandatory transfers</u>		0	0
16	Hospitals	0		0
18	Includes <u>nonmandatory transfers</u>		0	0
19	Independent operations	0		0
21	Includes <u>nonmandatory transfers</u>		0	0
	Other expenditures (CV)	0		
	CV=[B22-(B12+B13+B16+B19)]			
22	Total <u>current funds expenditures</u> and transfers	58,225,105		57,894,725

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Part B - Current Funds Expenditures by Function, Page 3

Please complete Part E before providing data for Part B

Fiscal Year 2003

Report in whole dollars only

Line No.	Function of Expenditures	Employee Compensation	Prior Year Amount
23	Total salaries and wages for E & G	31,026,021	31,412,299
24	Total E & G employee fringe benefits paid from institutional accounts	7,705,496	7,225,869
25	Total E & G employee fringe benefits paid from noninstitutional accounts (CV) CV=[B27-(B23+B24)]	0	
27	Total E & G employee compensation	38,731,517	38,638,168

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Part G - Indebtedness on Physical Plant**Fiscal Year 2003**

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Line No.	Balances and Transactions	Total Amount	Prior Year Amounts
01	<u>Balance owed on principal</u> at beginning of year	5,231,667	5,618,987
02	Additional principal borrowed during year	52,231	57,292
03	Payment made on principal during year	461,000	441,000
04	Balance owed on principal at end of year (CV) CV=[(G01+G02)-G03]	4,822,898	
05	<u>Interest payments</u> on physical plant indebtedness	201,864	216,522

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Part H - Details of Endowment Assets**Fiscal Year 2003**

Report in whole dollars only

Line No.	Value of <u>Endowment Assets</u>	Book Value (1)	Prior Year Amounts	Market Value (2)	Prior Year Amounts
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	43,736,394	43,487,382	42,415,713	43,767,700
02	Value of <u>endowment assets</u> at the end of the fiscal year	43,631,407	43,736,394	42,899,479	42,415,713

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Part K - Physical Plant Assets**Fiscal Year 2003**

Report in whole dollars only

Line No.	Type of Physical Plant Asset	Total Amount	Prior Year Amounts
01	Land - <u>Book value</u> at end of year	1,047,215	1,047,216
02	Buildings - <u>Current replacement value</u> (estimate)	253,352,000	245,973,000
03	Equipment - <u>Current replacement value</u> (estimate)	7,323,327	9,368,025

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Part L - Interest Earnings & Cash and Security Data for Bureau of the Census**(To be completed by all state and local public institutions)****Fiscal Year 2003**

Report in whole dollars only

Line No.	Finance Item	Total Amount
01	Interest from all funds (include interest from all unrestricted and restricted funds)	296,152
02	Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,571,229
03	Total cash and security assets held at end of fiscal year in bond funds	0
04	Total cash and security assets held at end of fiscal year in all other funds (include current and <u>endowment funds</u> , restricted and unrestricted)	13,463,851

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**Part M - Tax Receipts and Capital Outlay Expenditures Data
for Bureau of the Census**

(To be completed by local public institutions only)

Fiscal Year 2003		
Report in whole dollars only		
Line No.	Selected Financial Item	Total Amount
01	Receipts from property and nonproperty taxes from all funds	0
	Capital Outlay	
02	Equipment purchase - current funds	302,668
03	Equipment purchase - plant, <u>capital outlay</u> , bond funds, and other noncurrent funds	46,992
04	Construction expenditures - all funds (include plant, <u>capital outlay</u> , bond funds, and endowment)	548,044
05	Land purchase - all funds (include plant, <u>capital outlay</u> , bond funds, and endowment)	0

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**Part N - Revenues, Expenditure and Indebtedness Data
for Bureau of the Census**

Page 1

(To be completed by state public institutions only)

Line No.	Selected Finance Items	Fiscal Year 2003			
		Report in whole dollars only			
		Education and General/ Independent Operations (1)	Total Amount		Agricultural Extension/ Experiment Services (4)
			Auxiliary Enterprises (2)	Hospitals (3)	
	Employee Compensation				
01	Salaries and wages				0
02	Payment to state retirement funds	2,391,320	97,448	0	0
	Capital Outlay				
03	Equipment purchase - current funds	302,668	0	0	0
04	Equipment purchase - plant and all other noncurrent funds	46,992	0	0	0
05	Construction - plant and all other noncurrent funds	548,044	0	0	0
06	Land purchase - plant and all other noncurrent funds	0	0	0	0
	Miscellaneous Revenues				
07	Gross charges from product sales				0
08	Revenue from federal government				0
	Miscellaneous Expenditures				
09	Current expenditures other than salaries				0

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**Part N - Revenues, Expenditure and Indebtedness Data
for Bureau of the Census**

Page 2

(To be completed by state public institutions only)

Fiscal Year 2003

Report in whole dollars only

Line No.	Selected Finance Items	Total Amount
10	Interest paid on revenue debt and on any short-term debt	201,864
11	Long-term debt outstanding at beginning of fiscal year	5,231,667
12	Long-term debt issued during fiscal year	52,231
13	Long-term debt retired during fiscal year	461,000
14	Long-term debt outstanding at end of fiscal year (CV) CV=[(N11+N12)-N13]	4,822,898
15	Short-term debt outstanding at beginning of fiscal year	0
16	Short-term debt outstanding at end of fiscal year	0

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