

**Finance 2004-05**

Institution: EMPORIA STATE UNIVERSITY (155025)

User ID: p41550251

**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
- 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, 2004.)

Beginning: month/year (MMYYYY)

Month: 7

Year: 2003

And ending: month/year (MMYYYY)

Month: 6

Year: 2004

**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. Component Units**

Each discretely presented component unit should be reported in the same manner and amounts as included on the face of the institution's GPFS. There should be one Finance Survey component unit form (Part F or G) completed for each column on the face of the GPFS **other than the institution itself**, whether that column represents a single component unit or a combination of component units.

0 Number of component unit columns on GPFS using FASB standards

1 Number of component unit columns on GPFS using GASB standards

**System or Governing Board** (please see instructions about reporting **System** data)

Please select the applicable option below:

- This Finance Survey form is for an institution that is NOT part of a system  
 This Finance Survey form is for an institution that is part of a system  
Name of the system is:  
 This Finance Survey form is for a system (or governing board) office

Caveats:

Institution: EMPORIA STATE UNIVERSITY (155025)

User ID: p41550251

**Part A - Statement of Net Assets****Fiscal Year 2004****Report in whole dollars only**

Line no.		Current year amount	Prior year amount
	Current Assets		
01	Total <u>Current Assets</u>	22,237,976	
	Noncurrent Assets		
02	<u>Capital assets</u> - depreciable (gross)	77,193,637	
03	<u>Accumulated depreciation</u> (enter as a positive amount)	36,462,184	
04	Other noncurrent assets <b>(CV)</b>	4,802,630	
	<b>CV=[A05-(A02-A03)]</b>		
05	Total noncurrent assets	45,534,083	
06	Total assets <b>(CV)</b>	67,772,059	
	<b>CV=(A01+A05)</b>		
	Current <u>Liabilities</u>		
07	Long-term debt, current portion	445,950	
08	Other <u>current liabilities</u> <b>(CV)</b>	8,455,582	
	<b>CV=(A09-A07)</b>		
09	Total current liabilities	8,901,532	
	Noncurrent Liabilities		
10	Long-term debt	3,963,481	
11	Other noncurrent liabilities <b>(CV)</b>	124,433	
	<b>CV=(A12-A10)</b>		
12	Total noncurrent liabilities	4,087,914	
13	Total liabilities <b>(CV)</b>	12,989,446	
	<b>CV=(A09+A12)</b>		
	Net Assets		
14	Invested in capital assets, net of related debt	36,330,407	
15	Restricted-expendable	8,212,174	
16	Restricted-nonexpendable	287,195	
17	<u>Unrestricted</u> <b>(CV)</b>	9,952,837	
	<b>CV=[A18-(A14+A15+A16)]</b>		
18	Total Net assets <b>(CV)</b>	54,782,613	
	<b>CV=(A06-A13)</b>		

**CV= Calculated Value**

CAVEATS

Institution: EMPORIA STATE UNIVERSITY (155025)

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**Part A - Plant, Property, and Equipment****Fiscal Year 2004****Report in whole dollars only**

Line No.	Description	Beginning balance	Additions	Retirements (CV)	Ending balance
<b>Plant, Property, and Equipment</b>					
21	Land & land improvements	1,047,215	0	0	1,047,215
22	Infrastructure	4,776,008	0	0	4,776,008
23	Buildings	63,970,238	755,694	0	64,725,932
24	Equipment	5,946,716	634,290	187,279	6,393,727
25	Art and library collections	0	0	0	0
26	Property obtained under <u>capital leases</u> (if not included in equipment)	0	0	0	0
27	Construction in progress	706,729	250,755	706,729	250,755
28	Accumulated depreciation	34,539,313	2,045,959	123,088	36,462,184

**CV = (Beginning Balance + Additions - Ending Balance)**

CAVEATS

Institution: EMPORIA STATE UNIVERSITY (155025)

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**Part B - Revenues and Other Additions****Fiscal Year 2004****Report in whole dollars only**

Line No.	Source of Funds	Current year amount	Prior year amount
	<b>Operating Revenues</b>		
01	<u>Tuition &amp; fees, after deducting discounts &amp; allowances</u>	15,411,697	
	<u>Grants and contracts - operating</u>		
02	Federal operating grants and contracts	8,058,236	
03	State operating grants and contracts	776,512	
04	Local/private operating grants and contracts	314,653	
05	<u>Sales &amp; services of auxiliary enterprises,</u> <u>after deducting discounts &amp; allowances</u>	5,288,230	
06	<u>Sales &amp; services of hospitals,</u> <u>after deducting patient contractual allowances</u>	0	
07	Independent operations	0	
08	Other sources - operating <b>(CV)</b> <b>CV=[B09-(B01+ ....+B07)]</b>	1,040,403	
09	Total operating revenues	30,889,731	

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**Part B - Revenues and Other Additions****Fiscal Year 2004****Report in whole dollars only**

Line No.	Source of funds	Current year amount	Prior year amount
	<b>Nonoperating Revenues</b>		
10	Federal appropriations		0
11	State appropriations	29,630,479	
12	Local appropriations, education district taxes, & similar support		0
	<b>Grants-nonoperating</b>		
13	Federal nonoperating grants		0
14	State nonoperating grants		0
15	Local nonoperating grants		0
16	<u>Gifts, including contributions from affiliated organizations</u>		0
17	Investment income	76,591	
18	Other nonoperating revenues <b>(CV)</b>	931,877	
	<b>CV=[B19-(B10+...+B17)]</b>		
19	Total nonoperating revenues	30,638,947	

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**Part B - Revenues and Other Additions****Fiscal Year 2004****Report in whole dollars only**

Line No.	Resource of funds	Current year amount	Prior year amount
	Other Revenues and Additions		
20	Capital appropriations	761,800	
21	Capital grants & gifts	0	
22	Additions to permanent endowments	0	
23	Other revenues & additions <b>(CV)</b>	0	
	<b>CV=[B24-(B20+...+B22)]</b>		
24	Total other revenues and additions	761,800	
25	Total all revenues and other additions <b>(CV)</b>	62,290,478	
	<b>CV=(B09+B19+B24)</b>		

**CV = Calculated Value**

CAVEATS

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**Part C - Expenses and Other Deductions****Fiscal Year 2004****Report in whole  
dollars only**

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
<b>Operating Expenses</b>						
01	Instruction	26,473,214	19,001,703	4,138,845	0	3,332,666
02	Research	501,010	333,786	21,245	0	145,979
03	Public service	2,505,720	1,160,938	245,405	0	1,099,377
05	Academic support	6,439,269	3,481,802	788,562	0	2,168,905
06	Student services	3,839,840	2,228,100	498,016	0	1,113,724
07	Institutional support	4,610,285	2,762,560	671,798	0	1,175,927
08	Operation & maintenance of plant	6,714,019	3,152,418	910,758	0	2,650,843
09	Depreciation	2,045,959			2,045,959	
10	<u>Scholarships and fellowships expenses, excluding discounts &amp; allowances</u>	2,130,951				2,130,951
11	Auxiliary enterprises	6,277,154	2,911,825	632,034	0	2,733,295
12	Hospital services	0	0	0	0	0
13	Independent operations	0	0	0	0	0
14	Other expenses & deductions <b>(CV)</b> <b>CV=[C15-(C01+...+C13)]</b>	0	0	0	0	0
15	Total operating expenses Prior year amount	61,537,421	35,033,132	7,906,663	2,045,959	16,551,667

Institution: EMPORIA STATE UNIVERSITY (155025)

User ID: p41550251

**Part C - Expenses and Other Deductions**

Fiscal Year 2004

Report in whole dollars  
only

Line No.	Description	1 Current year total	2 Salaries & wages	3 Employee fringe benefits	4 Depreciation	5 All other
	<b>Nonoperating Expenses and Deductions</b>					
16	<b>Interest</b>	232,180				232,180
17	<b>Other nonoperating expenses &amp; deductions (CV)</b> CV=(C18-C16)	633,089	0	0	0	633,089
18	<b>Total nonoperating expenses &amp; deductions (CV)</b> CV=(C19-C15)	865,269	0	0	0	865,269
19	<b>Total expenses &amp; deductions</b> Prior year amount	62,402,690	35,033,132	7,906,663	2,045,959	17,416,936

**CV = Calculated Value**

CAVEATS

Institution: EMPORIA STATE UNIVERSITY (155025)

User ID: p41550251

**Part D - Summary of Changes In Net Assets****Fiscal Year 2004**

Line No.	Description	Current year amount	Prior year amount
01	Total revenues & other additions <b>(from B25)</b>	62,290,478	
02	Total expenses & deductions <b>(from C19)</b>	62,402,690	
03	Increase in net assets during year <b>(CV)</b> <b>CV=(D01-D02)</b>	-112,212	
04	<u>Net assets</u> beginning of year	55,026,015	
05	<u>Adjustments to beginning net assets</u> <b>(CV)</b> <b>CV=[D06-(D03+D04)]</b>	-131,190	
06	Net assets end of year <b>(from A18)</b>	54,782,613	

**CV = Calculated Value**

CAVEATS

Institution: EMPORIA STATE UNIVERSITY (155025)

User ID: p41550251

**Part E - Scholarships and Fellowships****Part E - Scholarships and Fellowships****Fiscal Year 2004****Report in whole dollars only**

Line No.	Source	Current year amount	Prior year amount
	Institutional Expenses and Discounts & Allowances		
	Gross Scholarships and Fellowships (no loans included)		
01	<u>Pell grants</u> (federal)	4,020,585	
02	Other federal grants	361,267	
03	Grants by state government	478,827	
04	Grants by local government	0	
05	Institutional grants from restricted resources	0	
06	<u>Institutional grants from unrestricted resources (CV)</u>	318,438	
	<b>CV=[E07-(E01+...+E05)]</b>		
07	Total gross scholarships and fellowships	5,179,117	
	Discounts and Allowances		
08	<u>Discounts &amp; allowances applied to tuition &amp; fees</u>	3,048,166	
09	<u>Discounts &amp; allowances applied to sales &amp; services of auxiliary enterprises (CV)</u>		0
	<b>CV= (E10-E08)</b>		
10	Total Discounts & Allowances (CV)	3,048,166	
	<b>CV=(E07-E11)</b>		
11	Net scholarships and fellowships expenses after deducting discount & allowances (from C10)	2,130,951	

**CV = Calculated Value**

CAVEATS

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User ID: p41550251

**Part G - Component Unit that Uses GASB Standards**Part G - GASB **Component Unit** that uses GASB Standards  
Fiscal Year 2004

Names of entities included:

Memorial Union Corporation

Primary nature of unit(s)

Services to students: dining, activities, bookstore

**Report in whole dollars only**

Line No.		Current year amount
<b>Statement of Net Assets</b>		
01	Total <b>current assets</b>	1,047,176
02	Total <b>non-current assets (CV)</b> <b>CV=(G03-G01)</b>	1,348,214
03	Total <b>Assets</b>	2,395,390
04	Total <b>current liabilities</b>	380,568
05	Total noncurrent liabilities <b>(CV)</b> <b>CV=(G06-G04)</b>	21,460
06	Total <b>liabilities (CV)</b> <b>CV=(G3-G11)</b>	402,028
<b>Net Assets</b>		
07	<b>Invested in capital assets, net of related debt</b>	1,304,897
08	<b>Restricted-expendable</b>	104,991
09	<b>Restricted-nonexpendable</b>	0
10	<b>Unrestricted (CV)</b> <b>CV=[G11-(G07+...+G09)]</b>	583,474
11	Total net assets	1,993,362

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User ID: p41550251

**Part G - Component Unit that Uses GASB Standards**Part G - GASB **Component Unit** that uses GASB Standards  
Fiscal Year 2004**Report in whole dollars only**

Line No.		Current year amount
<b>Statement of revenues, expenses, and Changes in Net Assets</b>		
12	Total operating <b>revenues</b>	2,639,891
13	Total operating <b>expenses</b>	2,418,413
13a	Expenses paid to institution <b>(included in G13)</b>	872,278
14	Net <b>operating</b> revenues (Expenses) <b>(CV)</b> <b>CV=(G12-G13)</b>	221,478
15	Total <b>nonoperating</b> revenues	17,522
16	Total nonoperating expenses <b>(CV)</b> <b>CV=[(G14+G15)-G17]</b>	3,442
17	Net income before other revenues, expenses, gains, or losses	235,558
18	Total <b>other additions &amp; deductions (CV)</b> <b>CV=(G19-G17)</b>	0
19	<b>Change in net assets</b>	235,558
20	Net assets -- beginning of year	1,757,804
21	<b>Adjustments to beginning net assets (CV)</b> <b>[G22-(G19+G20)]</b>	0
22	Net assets -- end of year <b>(from G11)</b>	1,993,362

**CV = Calculated value**

CAVEATS

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User ID: p41550251

**Part H - Details of Endowment Assets****Fiscal Year 2004**

Report in whole dollars only

<b>Line No.</b>	<b>Value of <u>Endowment Assets</u></b>	<b>Market Value</b>	<b>Prior Year Amounts</b>
01	Value of <u>endowment assets</u> at the beginning of the fiscal year	42,899,479	
02	Value of <u>endowment assets</u> at the end of the fiscal year	50,488,405	

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**Part J - Revenue Data for Bureau of Census****Part J - Revenues (Census Bureau)****Fiscal Year 2004**

Source and type	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/independent operations	Amount Auxiliary enterprises	Hospitals	Agriculture extension/experiment services
	(1)	(2)	(3)	(4)	(5)
01 Tuition and fees	18,459,863	18,459,863			
02 Sales and services	6,113,972	825,742	5,288,230	0	0
03 Federal grants/contracts (excludes Pell Grants)	4,067,278	4,067,278	0	0	0
Revenue from the state government:					
04 State appropriations, current & capital	30,392,279	30,392,279	0	0	0
05 State grants and contracts	776,512	776,512	0	0	0
Revenue from local governments:					
06 Local appropriation, current & capital	0	0	0	0	0
07 Local government grants/contracts	0	0	0	0	0
08 Receipts from property and non-property taxes	0				
09 Gifts and private grants, including capital grants	0				
10 Interest earnings	76,591				
11 Dividend earnings	0				
12 Realized capital gains	0				

CAVEATS

Institution: EMPORIA STATE UNIVERSITY (155025)

User ID: p41550251

**Part K - Expenditure Data for Bureau of Census****Part K - Expenditures****Fiscal Year 2004**

Category	Amount				
	Total for all funds and operations (includes endowment funds, but excludes component units)	Education and general/ independent operations	Auxiliary enterprises	Hospitals	Agriculture extension/ experiment services
	(1)	(2)	(3)	(4)	(5)
01 Salaries and wages	35,033,132	32,121,307	2,911,825	0	0
02 Employee benefits, total	72,906,663	72,274,629	632,034	0	0
03 Payment to state retirement funds (maybe included in line 02 above)	2,107,885	2,053,396	54,489	0	0
04 Current expenditures other than salaries	16,551,667	13,818,372	2,733,295	0	0
Capital outlay:					
05 Construction	755,694	755,694	0	0	0
06 Equipment purchases	634,289	616,573	17,716	0	0
07 Land purchases	0	0	0	0	0
08 Interest on debt outstanding, all funds & activities	232,180				
09 Scholarships/fellowships	5,179,117	5,179,117			

CAVEATS

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**Part L - Debt and Assets, page 1****Part L - Debt and Assets  
Fiscal Year 2004****Debt**

Category	Amount
01 Long-term debt outstanding at beginning of fiscal year	4,820,963
02 Long-term debt issued during fiscal year	46,751
03 Long-term debt retired during fiscal year	471,000
04 Long-term debt outstanding at end of fiscal year	4,396,714
05 Short-term debt outstanding at beginning of fiscal year	0
06 Short-term debt outstanding at end of fiscal year	0

## CAVEATS

Institution: EMPORIA STATE UNIVERSITY (155025)

User ID: p41550251

**Part L - Debt and Assets, page 2****Part L - Debt and Assets****Assets**

Category	Amount
07 Total cash and security assets held at end of fiscal year in sinking or debt service funds	1,658,899
08 Total cash and security assets held at end of fiscal year in bond funds	0
09 Total cash and security assets held at end of fiscal year in all other funds	16,649,102

CAVEATS

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