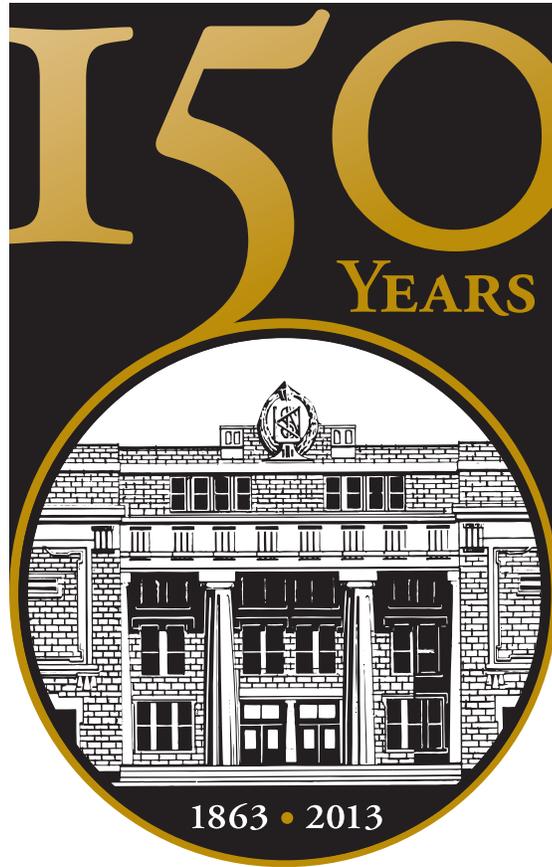


EMPORIA STATE
UNIVERSITY



Annual Financial Report

FISCAL YEAR 2012

Emporia State University
Emporia, Kansas

Fiscal Year 2012 Annual Financial Report

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Kansas Board of Regents

Christine Downey-Schmidt <i>Inman</i>	Ed McKechnie <i>Arcadia</i>
Mildred Edwards <i>Topeka</i>	Robba Moran <i>Manhattan</i>
Tim Emert <i>Independence</i>	Janie Perkins <i>Garden City</i>
Fred Logan <i>Leawood</i>	Kenny Wilk <i>Lansing</i>
Dan Lykins <i>Topeka</i>	Andy Tompkins <i>President and CEO</i>

University Officials

Dr. Michael D. Shonrock <i>President</i>
Dr. Gwen J. Alexander <i>Interim Provost and Vice President for Academic Affairs</i>
Raymond A. Hauke <i>Vice President for Administration and Fiscal Affairs</i>
Dr. James E. Williams <i>Vice President for Students Affairs</i>

University Officers Reporting

Mary M. Mingenback <i>Controller</i>
Susan M. Menke and Pamela S. Norton <i>Assistant Controllers</i>

MANAGEMENT'S
DISCUSSION
AND ANALYSIS

EMPORIA STATE
UNIVERSITY

EMPORIA STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2012 and 2011

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

USING THIS ANNUAL REPORT

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

STATEMENTS OF NET ASSETS

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

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

Net assets are divided into three categories:

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

Total assets at June 30, 2012, were \$108,040,874, an increase of \$875,285 (0.8%) compared to \$107,165,589 at June 30, 2011. Capital assets, net of depreciation, comprised 65.6% or \$70,868,066 of the total assets in 2012 as compared to 57.6%, or \$61,764,679 of the total assets in 2011.

Total liabilities were \$35,659,342 at June 30, 2012, a decrease of \$371,393 (1.0%) compared to \$36,030,735 at June 30, 2011. Noncurrent liabilities comprised 67.5% or \$24,077,977 of total liabilities in 2012 as compared to 69.2% or \$24,937,667 of total liabilities in 2011.

EMPORIA STATE UNIVERSITY

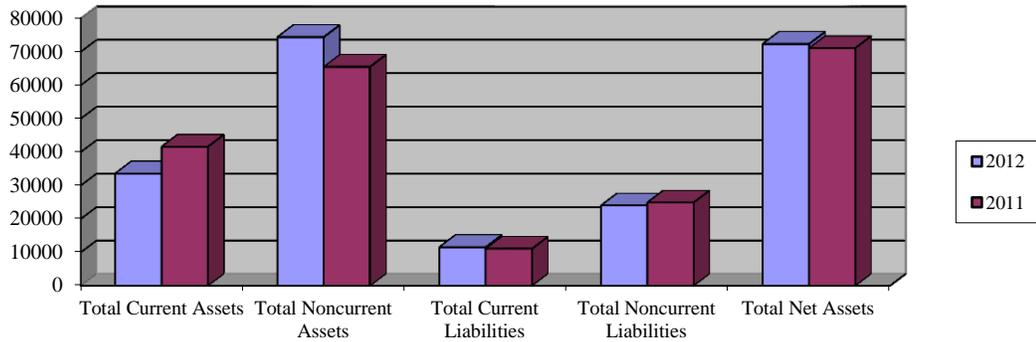
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2012 and 2011

Total net assets at June 30, 2012, were \$72,381,532 a \$1,246,678 increase over the previous fiscal year amount of \$71,134,854, or a 1.8% increase in net assets. The breakout of net assets is shown below:

	<u>2012</u>	<u>2011</u>
Capital assets, net of related debt	\$ 48,248,067	\$ 38,032,649
Restricted net assets	8,712,847	16,086,695
Unrestricted net assets	<u>15,420,618</u>	<u>17,015,510</u>
Total Net Assets	<u>\$ 72,381,532</u>	<u>\$ 71,134,854</u>

The composition of current and noncurrent assets and liabilities and net assets is displayed below for both the 2012 and 2011 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 \$41.8 million for the 2012 fiscal year. This was an decrease of \$913,782 or 2.1% under the previous fiscal year. The following is a brief summary of the significant changes:

- Student tuition and fee revenues, after scholarship allowances, were \$29.8 million in 2012, compared to \$29.6 million in 2011, an overall increase of 0.8%. This increase is a direct result of an overall 6.0% tuition and fees increase approved by the Kansas Board of Regents for fiscal year 2012. That increase offset decreases in other fees received for fiscal year 2012.
- Grants and contracts (federal, state and local, and nongovernmental) overall decreased 22.3% or \$1,324,408 over the previous year. Part of the decrease relates to a number of grants ending. The ARRA funds that were used to provide additional scholarship money for students also ended. Two major grants funded by the federal government are no longer available. While private grants increased, both the federal grants and contracts and state and local grants and contracts decreased during fiscal year 2012.
- Auxiliary enterprise revenues of the University increased for Parking services, and Residential Life while revenues decreased for Athletics, Assessment and Student health services.
- Sales and services of educational departments increased by approximately \$100,665 from the previous year.
- Interest earnings on loans increased over the prior year by approximately \$63,602.

EMPORIA STATE UNIVERSITY

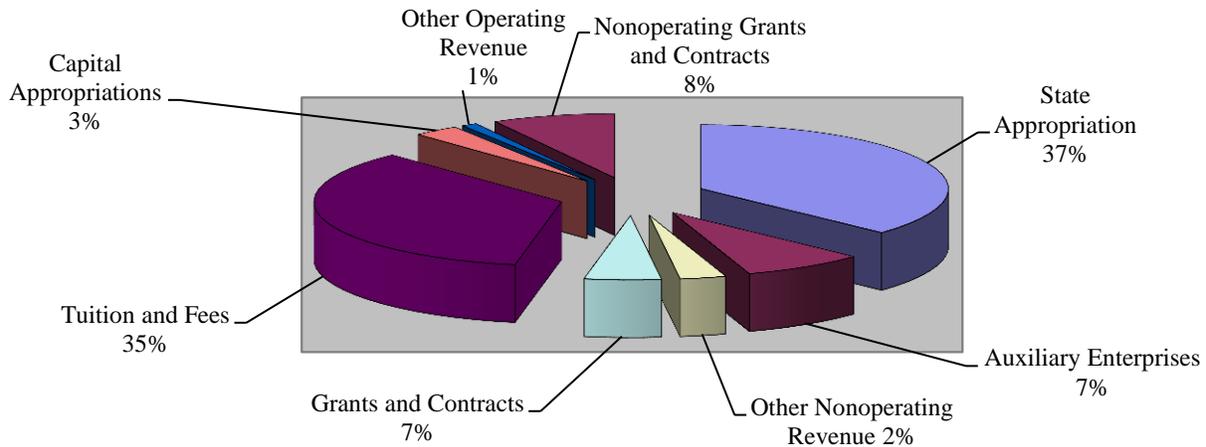
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2012 and 2011

Total nonoperating revenues (expenses) decreased 2.2% from the previous year from \$39.4 million to \$38.5 million. The following is a brief summary of the significant changes:

- State appropriations, the largest single source of revenue at the University, decreased from \$31.6 million to \$30.9 million. This resulted in a revenue decrease of \$636,135 or a 2.0% decrease.
- Investment earnings decreased 83.8% from \$199,066 in 2011 to \$32,343 in 2012. Much of the decrease resulted from the earnings rate on investments significantly decreasing.
- Other Federal grants and contracts decreased \$667,731 or 8.7% over the prior year. The eligibility requirements for students were increased and we had fewer students eligible to receive Pell awards..
- A transfer to the State of Kansas was made for the 27th payroll payment during 2012. The change was an increase of \$40,910 in 2012.
- A contribution of \$1,100,000 was given to the University by the ESU Memorial Union Corporation for the renovation project.
- Other revenue showed an overall increase from \$2,001,752 to \$2,674,985. This is a 33.6% increase over the prior year. Capital appropriations increased slightly from \$900,288 in 2011 to \$906,000 in 2012. The University received additional funding in 2011 from the Kansas Corporation Commission in the form of ARRA funding. This increase amounted to \$725,193 or a 69.7% increase over FY 2011.

In summary, total revenues, nonoperating revenues and other revenues decreased by \$1,558,290, from \$85,992,817 million to \$84,434,527, an overall decrease of 1.8%. The composition of these revenues is displayed in the following graph:



Expenses

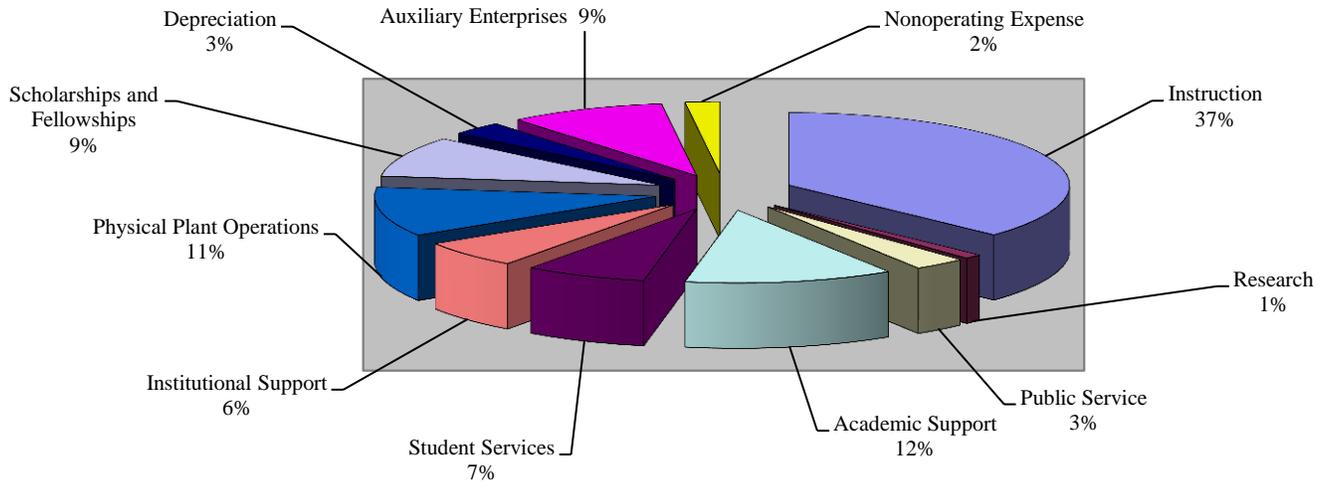
Operating and nonoperating expenses were \$83.2 million for the 2012 fiscal year. This was a decrease over the previous year of \$.9 million or 1.0%. The following is a brief summary of the significant changes:

- Expenses directly related to the University's mission for instruction and academic support combined increased \$265,055 or approximately 0.7% from 2011 to 2012. Scholarships decreased \$1,447,764 or approximately 16.2% from 2011 to 2012. The increase in scholarships relates to the decrease in Pell grant funding that was received and the decrease in AARA funds used for scholarships.
- Expenses for the operations and maintenance of plant increased \$560,418 or approximately 5.9% from 2011 to 2012. Several maintenance projects were completed during the year as part of receiving Federal Stimulus (ARRA) money.
- An area showing an increase in expenditures was institutional support. This increase in expenditures relates to the University's goal to enhance student recruitment and retention.
- The decrease in depreciation expense relates to equipment being fully depreciated and construction projects not capitalized yet.
- Nonoperating interest expense increased from \$875,590 in 2011 to \$907,189 in 2012 as we made a full year's interest payment on the revenue bonds for the Memorial Union renovation bond that was issued at the end of 2010.

EMPORIA STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2012 and 2011

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 2012 or 2011.

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, 2012, and June 30, 2011, the Foundation made payments to the University of \$1,300,833 and \$1,284,359 respectively.

Net Assets

Net assets increased by \$1,246,678 compared to the previous fiscal year which generally indicates that the financial condition has improved over the year. Much of the increase in net assets relates to the major construction being done on the ESU Memorial Union renovation project. Bonds were issued at the end of 2010 to help finance this project.

STATEMENTS OF CASH FLOWS

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

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

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

EMPORIA STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2012 and 2011

The following is a condensed Statement of Cash Flows for the years ended June 30, 2012 and 2011:

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Net Cash Provided (Used) by:		
Operating activities	\$ (36,248,316)	\$ (35,513,104)
Noncapital financing activities	39,240,075	40,088,695
Capital and related financing activities	(11,290,057)	(13,977,089)
Investing activities	<u>32,343</u>	<u>199,066</u>
Net Increase (Decrease) in Cash	(8,265,955)	(9,202,432)
Beginning Cash and Cash Equivalents Balances	<u>34,555,351</u>	<u>43,757,783</u>
Ending Cash and Cash Equivalent Balances	<u>\$ 26,289,396</u>	<u>\$ 34,555,351</u>

The overall net decrease in cash is due primarily to making payments on the major construction project of the ESU Memorial Union renovation project. Bonds were issued during 2010 to fund the project which resulted in the large increase in cash for 2010. As payments on the project have been made, the past two fiscal years shows the decrease in the amount of cash since the beginning of the project.

CAPITAL ASSETS

The University continued to invest in capital assets during the 2012 fiscal year. Detailed information regarding capital asset additions, retirements and depreciation is available in Note 5 of the financial statements.

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

- Throughout various buildings on campus, renovations and repairs were made to HVAC, utility tunnels and sidewalk repair.
- Science Hall window and roof replacement.
- Boiler project was completed.
- Renovation to the Student Memorial Union continued and neared completion during fiscal year 2012.

DEBT ADMINISTRATION

At June 30, 2012, the University had \$22.6 million in debt outstanding. No debt was issued in 2012. Debt was issued for the Memorial Union project in 2010 in the amount of \$14,765,000.

The University paid \$2,083,670 in principal and interest payments related to all outstanding revenue bonds in 2012.

The bonds have been assigned a rating of "A" by Standard & Poor's Ratings Services and a rating of "A1" by Moody's Investors Service. More detailed information about the University's noncurrent liabilities is available in Notes 8, 9, 10 and 11 to the financial statements.

EMPORIA STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2012 and 2011

ECONOMIC OUTLOOK

While revenue collections for the state have increased during 2012 compared to 2011, the receipts have not met revenue estimates and the State has requested a budget showing no increase and another budget showing a 10% decrease. The State of Kansas economy has been slow to recover from the recession and the revenue projections for 2013 are anticipated to be much lower based on the tax reductions passed by the Kansas Legislature and the Governor in 2012.

The State of Kansas provided approximately 36.6% of the total resources for the University during fiscal year 2012. This is down from the 36.7% provided during fiscal year 2011. A major factor underlying eventual State General Fund budgets for fiscal year 2013 are estimates of tax revenues which will occur during mid-April. The appropriation for fiscal year 2013 is set at \$31.1 million which is slightly more than the fiscal year 2012 appropriation.

The operating grant from the State for fiscal year 2013 and fiscal year 2014 is expected to be flat as the State continues to struggle with the small increases in tax receipts compared to budget estimates. The plans to maintain the University's budget while costs continue to increase will come from savings in both salary and non-salary expenditures. Most salary reductions will be achieved by holding vacancies open and freezing certain positions. The plan also includes internal reallocations and possibly a tuition increase. In managing our budget, the highest priority of the University continues to be to serve the needs of our students.

Additional reductions in the budget cannot be estimated at this time in light of reduced tax receipts. Nothing definitive has been recommended by the Governor at this time. Additional reductions would have a significant impact on the operations of the University.

Enrollment for the academic 2012-2013 year is expected to be relatively flat. Tuition rates have increased to make up for the relatively flat State funding. While enrollment is expected to remain fairly stable, the slight decrease in Kansas high school graduates may cause enrollment levels to decline.

FINANCIAL
STATEMENTS
AND NOTES

EMPORIA STATE
UNIVERSITY

EMPORIA STATE UNIVERSITY

STATEMENTS OF NET ASSETS
June 30, 2012 and 2011

	University Funds		Component Unit	
	2012	2011	2012	2011
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 14,985,766	\$ 19,030,752	\$ 800,744	\$ 767,508
Restricted cash and cash equivalents	11,303,630	15,524,599	0	0
Investments	0	0	0	1,100,000
Accounts receivable, net	2,235,490	2,099,507	101,440	178,604
Loans to students, net - current portion	3,716,922	3,625,659	0	2,251
Inventories	0	0	6,152	5,854
Prepaid expenses	1,390,437	1,358,536	2,447	1,312
Total Current Assets	<u>33,632,245</u>	<u>41,639,053</u>	<u>910,783</u>	<u>2,055,529</u>
Noncurrent Assets				
Investments	548,526	554,595	0	0
Loans to students, net	2,592,860	2,785,275	0	0
Other assets	399,177	421,987	0	0
Capital assets, net	70,868,066	61,764,679	1,331,620	1,518,661
Total Noncurrent Assets	<u>74,408,629</u>	<u>65,526,536</u>	<u>1,331,620</u>	<u>1,518,661</u>
TOTAL ASSETS	<u>108,040,874</u>	<u>107,165,589</u>	<u>2,242,403</u>	<u>3,574,190</u>
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	5,014,133	3,894,385	174,133	186,882
Accrued compensated absences - current portion	1,589,181	1,670,548	55,930	56,330
Deferred revenue	2,800,878	3,147,629	248,313	226,507
Other liabilities	227,645	236,186	9,328	6,826
Capital leases payable - current portion	0	7,030	0	0
Revenue bonds payable - current portion	1,120,000	1,105,000	0	0
Due to ESU Foundation	110,818	110,715	0	0
Deposits held in custody for others	718,710	921,575	47,757	37,941
Total Current Liabilities	<u>11,581,365</u>	<u>11,093,068</u>	<u>535,461</u>	<u>514,486</u>
Noncurrent Liabilities, Net of Current Portion				
Accrued compensated absences	411,977	361,665	0	0
Accrued other postemployment benefits	2,166,000	1,956,002	0	0
Revenue bonds payable	21,500,000	22,620,000	0	0
Total Noncurrent Liabilities	<u>24,077,977</u>	<u>24,937,667</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES	<u>35,659,342</u>	<u>36,030,735</u>	<u>535,461</u>	<u>514,486</u>
NET ASSETS				
Invested in capital assets, net of related debt	48,248,067	38,032,649	1,331,619	1,468,888
Restricted for				
Nonexpendable				
Scholarships and fellowships	321,301	327,370	0	0
Expendable				
Capital	329,069	7,551,351	0	10,000
Loans	7,098,979	7,236,427	0	0
Debt service	963,498	971,547	0	0
Other	0	0	62,629	1,100,000
Unrestricted	<u>15,420,618</u>	<u>17,015,510</u>	<u>312,694</u>	<u>480,816</u>
TOTAL NET ASSETS	<u>\$ 72,381,532</u>	<u>\$ 71,134,854</u>	<u>\$ 1,706,942</u>	<u>\$ 3,059,704</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, 2012 and 2011

	University Funds		Component Unit	
	2012	2011	2012	2011
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Operating Revenues				
Tuition and fees (net of scholarship allowances of \$4,183,608 and \$4,247,769) \$	29,809,516	\$ 29,579,831	\$ 0	\$ 0
Federal grants and contracts	3,157,551	4,207,334	0	0
State and local grants and contracts	1,136,012	1,552,921	0	0
Nongovernmental grants and contracts	334,560	192,276	0	0
Sales and services of educational departments	1,034,208	933,543	0	0
Auxiliary enterprises				
Athletics	2,193,336	2,237,445	0	0
Assessment	4,587	5,848	0	0
Parking services	245,996	229,361	0	0
Residential life	3,133,031	3,047,401	0	0
Student health services	654,061	694,282	0	0
Student unions	0	0	2,772,109	2,777,111
Interest earned on loans to students	139,550	75,948	0	0
	<u>41,842,408</u>	<u>42,756,190</u>	<u>2,772,109</u>	<u>2,777,111</u>
Total Operating Revenues				
Operating Expenses				
Education and General				
Instruction	30,586,425	30,475,335	0	0
Research	425,446	511,676	0	0
Public service	2,577,991	2,747,911	0	0
Academic support	9,798,667	9,644,702	0	0
Student services	5,969,725	5,968,618	0	0
Institutional support	5,410,844	4,850,426	0	0
Operations and maintenance of plant	9,215,796	8,703,766	0	0
Scholarships and fellowships	7,465,640	8,913,404	0	0
Depreciation	2,815,695	2,860,372	176,925	164,980
Auxiliary Enterprises				
Athletics	4,613,372	4,416,064	0	0
Assessment	3,929	9,164	0	0
Parking services	203,830	200,331	0	0
Residential life	2,041,022	2,154,199	0	0
Student health services	677,617	757,248	0	0
Student unions	0	0	2,801,853	2,785,228
	<u>81,805,999</u>	<u>82,213,216</u>	<u>2,978,778</u>	<u>2,950,208</u>
Total Operating Expenses				
Operating Income (Loss)	<u>(39,963,591)</u>	<u>(39,457,026)</u>	<u>(206,669)</u>	<u>(173,097)</u>
Nonoperating Revenues (Expenses)				
State appropriations	30,919,107	31,555,242	0	0
Investment income	32,343	199,066	8,071	23,473
Interest expense	(907,189)	(875,590)	0	0
Other Federal grants and contracts	6,983,920	7,651,651	0	0
Other nonoperating revenue (expenses), net	520,725	585,226	0	0
Contribution for facility renovation	1,100,000	650,000	(1,100,000)	(650,000)
Transfer to state	(70,407)	(111,317)	0	0
Gain/(loss) on assets	(20,405)	(247,084)	(54,164)	(35,603)
Amortization of bond costs/discount	(22,810)	(22,810)	0	0
	<u>38,535,284</u>	<u>39,384,384</u>	<u>(1,146,093)</u>	<u>(662,130)</u>
Net Nonoperating Revenues (Expenses)				

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, 2012 and 2011

	University Funds		Component Unit Memorial Union Corporation	
	2012	2011	2012	2011
Income (Loss) Before Other Revenues	\$ (1,428,307)	\$ (72,642)	\$ (1,352,762)	\$ (835,227)
Other Revenues				
Capital appropriations	906,000	900,288	0	0
Other Federal capital grants	1,765,054	1,039,861	0	0
Capital gift	10,000	0	0	0
Additions (reductions) to permanent endowments	(6,069)	61,603	0	0
Total Other Revenue	2,674,985	2,001,752	0	0
Increase in Net Assets	1,246,678	1,929,110	(1,352,762)	(835,227)
Net Assets, Beginning of Year	71,134,854	69,205,744	3,059,704	3,894,931
Net Assets, End of Year	\$ 72,381,532	\$ 71,134,854	\$ 1,706,942	\$ 3,059,704

The accompanying notes are an integral part of these statements.

EMPORIA STATE UNIVERSITY

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2012 and 2011

	University Funds		Component Unit	
	2012	2011	Memorial Union Corporation	2011
	2012	2011	2012	2011
Cash Flows From Operating Activities				
Tuition and fees	\$ 29,678,747	\$ 29,855,649	\$ 0	\$ 0
Grants and contracts	4,300,480	6,115,976	0	0
Sales and services of educational activities	1,004,121	917,835	0	0
Auxiliary enterprises				
Athletics	2,193,336	2,237,445	0	0
Assessment	4,587	5,848	0	0
Parking services	248,865	218,068	0	0
Residential life	3,131,652	3,033,374	0	0
Student health services	658,096	689,881	0	0
Student unions	0	0	2,871,079	2,966,466
Payments to suppliers	(12,552,600)	(12,223,334)	(2,804,117)	(2,797,031)
Payments to utilities	(1,856,906)	(1,985,321)	0	0
Compensation and benefits	(53,992,782)	(53,719,533)	0	0
Payments for scholarships and fellowships	(9,257,424)	(10,905,150)	0	0
Loans issued to students and employees	(959,399)	(1,020,283)	0	0
Collection of loans to students and employees	1,150,911	1,266,441	0	0
Net Cash Provided by				
(Used in) Operating Activities	<u>(36,248,316)</u>	<u>(35,513,104)</u>	<u>66,962</u>	<u>169,435</u>
Cash Flows From Noncapital Financing Activities				
State appropriations	30,919,107	31,555,242	0	0
Transfer to State for budget cuts	(70,407)	(111,317)	0	0
Other nonoperating revenues (expenses), net	510,320	338,142	0	0
Contribution for facility renovation	1,100,000	650,000	(1,100,000)	(650,000)
Deposits held in custody for others	(202,865)	4,977	0	0
Other Federal grants and contracts	6,983,920	7,651,651	0	0
Federal family education loan receipts	28,220,382	29,614,635	0	0
Federal family education loan disbursements	(28,220,382)	(29,614,635)	0	0
Net Cash Provided by (Used in)				
Noncapital Financing Activities	<u>39,240,075</u>	<u>40,088,695</u>	<u>(1,100,000)</u>	<u>(650,000)</u>
Cash Flows From Capital Financing Activities				
Proceeds from sale of capital assets	0	0	20,475	11,179
Capital appropriations	2,671,054	1,940,149	0	0
Purchases of capital assets	(11,933,351)	(13,963,720)	(64,523)	(327,702)
Principal paid on capital debt and leases	(1,112,030)	(1,129,872)	0	0
Interest paid on capital debt and leases	(915,730)	(823,646)	0	0
Net Cash (Used in)				
Capital Financing Activities	<u>(11,290,057)</u>	<u>(13,977,089)</u>	<u>(44,048)</u>	<u>(316,523)</u>
Cash Flows From Investing Activities				
Proceeds from sale of investments	0	0	1,100,000	460,000
Investment income	32,343	199,066	10,322	24,615
Net Cash Provided by				
Investing Activities	<u>32,343</u>	<u>199,066</u>	<u>1,110,322</u>	<u>484,615</u>
Net Increase (Decrease) in				
Cash and Cash Equivalents	(8,265,955)	(9,202,432)	33,236	(312,473)
Cash and Cash Equivalents, Beginning of Year	<u>34,555,351</u>	<u>43,757,783</u>	<u>767,508</u>	<u>1,079,981</u>
Cash and Cash Equivalents, End of Year	\$ <u><u>26,289,396</u></u>	\$ <u><u>34,555,351</u></u>	\$ <u><u>800,744</u></u>	\$ <u><u>767,508</u></u>

The accompanying notes are an integral part of these statements.

EMPORIA STATE UNIVERSITY

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2012 and 2011

	University Funds		Component Unit	
	2012	2011	Memorial Union Corporation	2011
	<u>2012</u>	<u>2011</u>	<u>2012</u>	<u>2011</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided by (Used in) Operating Activities				
Operating income (loss)	\$ (39,963,591)	\$ (39,457,026)	\$ (206,669)	\$ (173,097)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation and amortization expense	2,838,505	2,883,182	176,925	164,980
Changes in assets and liabilities (Increase)/decrease in				
Accounts receivables, net	(135,983)	(328,435)	77,164	(36,652)
Loans to students, net	101,152	207,274	0	0
Inventories	0	110,847	(298)	5,227
Prepaid expenses and other assets	(31,901)	10,037	(1,135)	34
Increase/(decrease) in				
Accounts payable and accrued liabilities	1,119,748	(401,690)	(15,205)	(18,913)
Deferred revenue	(346,751)	729,209	0	0
Accrued compensated absences	(31,055)	178,479	0	0
Accrued other postemployment benefits	209,998	526,451	0	0
Other liabilities	(8,541)	51,944	36,180	227,856
Due to ESU Foundation	103	(23,376)	0	0
Net Cash Provided by (Used in) Operating Activities	\$ <u>(36,248,316)</u>	\$ <u>(35,513,104)</u>	\$ <u>66,962</u>	\$ <u>169,435</u>
Reconciliation of Cash and Cash Equivalents to the Statements of Net Assets				
Cash and cash equivalents	\$ 14,985,766	\$ 19,030,752	\$ 800,744	\$ 767,508
Restricted cash and cash equivalents	<u>11,303,630</u>	<u>15,524,599</u>	<u>0</u>	<u>0</u>
Cash and Cash Equivalents, End of Year	\$ <u>26,289,396</u>	\$ <u>34,555,351</u>	\$ <u>800,744</u>	\$ <u>767,508</u>

The accompanying notes are an integral part of these statements.

EMPORIA STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS June 30, 2012 and 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

EMPORIA STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2012 and 2011

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 have decreased significantly; therefore, inventory items have been recorded as an expense as the items are purchased.

Prepaid Expenses. Prepaid expenses consist primarily of deferred summer school expenses as well as charges related to revenue bond issuances.

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, 2012 and 2011

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

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

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

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

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

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

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS

Cash and Cash Equivalents. The carrying amount of the University's deposits with the State Treasurer and other financial institutions at June 30, 2012 and 2011 were \$26,289,396 and \$34,555,351, 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, 2012 and 2011

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS – continued

Investments. The amount of Emporia State University's total investments is \$548,526 of which \$321,301 is administered by the Emporia State University Foundation, Inc. The Kansas Development Finance Authority invests \$227,225 of the total. The money with Kansas Development Finance Authority represents funds used to meet bond reserve requirements.

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

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

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

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

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

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

EMPORIA STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS

June 30, 2012 and 2011

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>2012</u>	<u>2011</u>
Student tuition and fees	\$ 1,821,983	\$ 1,585,567
Employees and students	50,762	51,002
Auxiliary enterprises	471,989	474,925
Federal, state, and private grants and contracts	498,445	528,634
Other operating activities	465,512	384,379
	<u>3,308,691</u>	<u>3,024,507</u>
Less allowance for doubtful accounts	<u>1,073,201</u>	<u>925,000</u>
Net Accounts Receivable	<u>\$ 2,235,490</u>	<u>\$ 2,099,507</u>

EMPORIA STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS
June 30, 2012 and 2011

NOTE 4 – LOANS TO STUDENTS

Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans to students at June 30, 2012 and 2011. The program provides for cancellation of a loan at rates of 10% to 30% per year up to a maximum of 100% if the participant complies with certain provisions. Historically, the federal government reimburses the University for amounts cancelled under these provisions. For 2012 and 2011, the University did not receive this reimbursement.

As the University determines that loans are uncollectible and not eligible for reimbursement by the federal government, the loans are written off and assigned to the U.S. Department of Education. The University has provided an allowance for uncollectible loans, which, in management's opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2012 and 2011, the allowance for uncollectible loans was estimated to be \$1,386,794 and \$1,397,934 respectively.

NOTE 5 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2012 follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Capital Assets				
(Not depreciated)				
Land and improvements	\$ 1,072,495	\$ 0	\$ 0	\$ 1,072,495
Construction in progress	15,379,421	9,705,293	1,088,698	23,996,016
(Depreciated)				
Buildings and improvements	79,583,484	2,932,975	0	82,516,459
Equipment and furnishings	11,156,018	321,493	513,322	10,964,189
Vehicles	954,920	68,424	14,504	1,008,840
Infrastructure	6,092,215	0	0	6,092,215
Total Capital Assets	<u>114,238,553</u>	<u>13,028,185</u>	<u>1,616,524</u>	<u>125,650,214</u>
Less Accumulated Depreciation				
Buildings and improvements	40,880,444	1,546,375	0	42,426,819
Equipment and furnishings	8,035,474	970,735	492,917	8,513,292
Vehicles	839,863	57,437	14,504	882,796
Infrastructure	2,718,093	241,148	0	2,959,241
Total Accumulated Depreciation	<u>52,473,874</u>	<u>2,815,695</u>	<u>507,421</u>	<u>54,782,148</u>
Capital Assets, Net	<u>\$ 61,764,679</u>	<u>\$ 10,212,490</u>	<u>\$ 1,109,103</u>	<u>\$ 70,868,066</u>

NOTE 6 – 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	\$ 912,339	\$ 5,698,072	\$ 5,900,142	\$ 710,269
Stafford and private loans	9,236	28,219,587	28,220,382	8,441
Total Deposits Held for Other	<u>\$ 921,575</u>	<u>\$ 33,917,659</u>	<u>\$ 34,120,524</u>	<u>\$ 718,710</u>

EMPORIA STATE UNIVERSITY

**NOTES TO FINANCIAL STATEMENTS
June 30, 2012 and 2011**

NOTE 7 – 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>2012</u>	<u>2011</u>
Tuition and fees	\$ 2,573,962	\$ 2,562,881
Grants and contracts	<u>226,916</u>	<u>584,748</u>
 Total Deferred Revenue	 <u>\$ 2,800,878</u>	 <u>\$ 3,147,629</u>

NOTE 8 – CHANGES IN NONCURRENT LIABILITIES

Noncurrent liability activity for the year ended June 30, 2012 follows:

	<u>Beginning Balance</u>		<u>Additions</u>		<u>Deductions</u>		<u>Ending Balance</u>		<u>Current Portion</u>
Revenue bonds payable	\$ 23,725,000	\$	0	\$	1,105,000	\$	22,620,000	\$	1,120,000
Lease obligations	7,030		0		7,030		0		0
Compensated absences	2,032,213		2,001,158		2,032,213		2,001,158		1,589,181
Postemployment benefits	<u>1,956,002</u>		<u>209,998</u>		<u>0</u>		<u>2,166,000</u>		<u>0</u>
 Total Noncurrent Liabilities	 <u>\$ 27,720,245</u>	 \$	 <u>2,211,156</u>	 \$	 <u>3,144,243</u>	 \$	 <u>26,787,158</u>	 \$	 <u>2,709,181</u>

NOTE 9 – LEASE OBLIGATIONS

Emporia State University is obligated for the purchase of certain equipment funded through the issuance of blanket financing agreements in the amount of \$7,030 as of June 30, 2011. Payment of \$7,030 including interest to liquidate this obligation was made during FY 2012.

NOTE 10 – REVENUE BONDS OUTSTANDING

Revenue bonds payable as of June 30, 2012 consist of the following:

Kansas Development Finance Authority Student Recreation Facility Revenue Bonds - Series B, 2001 issued on January 15, 2001 in the amount of \$2,805,000. Due in annual installments of \$95,000 to \$215,000 with final maturity on 3/1/2021. Interest ranges from 3.65% to 5.2%.	\$1,590,000
Kansas Development Finance Authority Residence Hall Revenue Bonds - Series F, 2005 issued on October 5, 2005 in the original amount of \$8,930,000. Due in annual installments of \$350,000 to \$ 685,000 with final maturity on 4/1/2024. Interest ranges from 3.25% to 4.35%.	\$7,425,000
Kansas Development Finance Authority Residence Hall Revenue Bonds - Series J, 2010 issued on June 23, 2010 in the original amount of \$14,765,000. Due in annual installments of \$565,000 to \$ 1,030,000 with final maturity on 4/1/2030. Interest ranges from 0.75% to 4.45%.	<u>\$13,605,000</u>
 Total Revenue Bonds Outstanding	 <u>\$22,620,000</u>

EMPORIA STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS
June 30, 2012 and 2011

NOTE 11 – REVENUE BONDS MATURITY SCHEDULE

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

Year Ending June 30,	Principal	Interest	Total
2013	\$ 1,120,000	\$ 883,720	\$ 2,003,720
2014	1,150,000	850,715	2,000,715
2015	1,210,000	816,160	2,026,160
2016	1,225,000	776,060	2,001,060
2017	1,280,000	731,510	2,011,510
2018-2022	6,935,000	2,887,986	9,822,986
2023-2027	6,745,000	1,461,284	8,206,284
2028-2030	2,955,000	264,113	3,219,113
Total Principal and Interest	\$ <u>22,620,000</u>	\$ <u>8,671,548</u>	\$ <u>31,291,548</u>

NOTE 12 – COMMITMENTS AND CONTINGENT LIABILITIES

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

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

NOTE 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, 2012, active KPERs members who were participating prior to July 1, 2009 were required by statute to contribute 4% and the University to contribute 8.77% of the employees' covered payroll. KPERs dates effective July 1, 2009 and greater are now considered a Tier 2 KPERs member. They are required to contribute 6% and the University match is 8.77%. The Kansas Legislature establishes and may amend active plan members' and the University's contribution rates. The University contributed \$348,188 during fiscal years 2012 and individual employees contributed \$159,125. On KPERs Tier 2, the University contributed \$428,375 and the employees contributed \$195,384.

Certain classified employees, due to their job types, participate in the Kansas Police and Fireman's Fund (KP&F). Benefit provisions are established by State statute and provide retirement, disability, and death benefits to benefit eligible employees. KP&F issues an annual financial report that includes financial statements and required supplementary information. The report is available upon request from KP&F. For the year ended June 30, 2012, active KP&F members were required by statute to contribute 7% and the University to contribute 14.44% of the employee's covered payroll. The Kansas Legislature establishes and may amend active plan members' and the University's contribution rates. The University contributed \$42,895 and individual employees contributed \$20,794.

EMPORIA STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS
June 30, 2012 and 2011

NOTE 13 – RETIREMENT PLANS – continued

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, 2012, 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 \$2,349,529 during fiscal years 2012 and individual employees contributed \$1,211,108.

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 – 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 dependents as for active employees and their dependents. The health insurance benefit plan is a single employer defined benefit plan administered by Kansas Health Policy Authority. The benefit is available for selection at retirement and is extended to retirees and their dependents for life. Non-Medicare participants are subsidized by the University, thus resulting in a liability to the University. At the State level, the accounting for the health insurance for retirees is included in the State's Self-Insurance Health fund, with the subsidy provided from the Self-Insurance Health fund.

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

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.

Amortization of unfunded actuarial accrued liability (UAAL)	\$ 262,000
Normal cost (with interest)	251,000
Annual Required Contribution (ARC)	<u>513,000</u>
Interest on net OPEB obligation	73,000
Adjustment to the ARC	(108,000)
Contributions made	<u>(216,000)</u>
Increase in net OPEB obligation	262,000
Net OPEB obligation July 1, 2011	<u>1,904,000</u>
Net OPEB obligation July 1, 2012	<u><u>\$ 2,166,000</u></u>

EMPORIA STATE UNIVERSITY

**NOTES TO FINANCIAL STATEMENTS
June 30, 2012 and 2011**

NOTE 14 – 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	\$ 555,000	\$ 0	0%	\$ 555,000
2009	\$ 402,000	\$ 0	0%	\$ 957,000
2010	\$ 473,000	\$ 0	0%	\$ 1,430,000
2011	\$ 552,000	\$ 78,000	14%	\$ 1,431,000
2012	\$ 478,000	\$ 216,000	45%	\$ 1,693,000

Funded Status and Funding Progress. As of June 30, 2012, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,801,804. The University’s policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of \$4,801,804. The covered payroll (annual payroll of active employees covered by the plan) was \$42,310,906 and the ratio of the UAAL to the covered payroll was 10 percent.

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

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

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%
06/30/2010	\$ 0	\$ 4,153,000	\$ 4,153,000	0%	\$ 41,796,000	10%
06/30/2011	\$ 0	\$ 5,184,000	\$ 5,184,000	0%	\$ 42,311,000	12%
06/30/2012	\$ 0	\$ 4,780,000	\$ 4,780,000	0%	\$ 56,317,000	8%

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.

EMPORIA STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2012 and 2011

NOTE 15 – OPERATING EXPENSES BY NATURAL CLASSIFICATION

The University's operating expenses by natural classification for the years ended June 30, 2012 and June 30, 2011 follows:

	Compensation		Supplies	Scholarships		Other	Depreciation	Fiscal Year	Fiscal Year
	and	Contractual	and	and	Operating	2012		2011	
	Benefits	Services	Materials	Utilities	Fellowships	Expense		Total	Total
Educational and General									
Instruction	\$27,535,314	\$1,360,901	\$533,817	\$0	\$410,736	\$745,657	\$0	\$30,586,425	\$30,475,335
Research	252,912	33,837	58,634	0	39,757	40,306	0	425,446	511,676
Public service	1,786,403	482,680	124,160	0	146,610	38,138	0	2,577,991	2,747,911
Academic support	6,893,067	2,212,138	287,056	0	4,565	401,841	0	9,798,667	9,644,702
Student services	4,130,579	1,335,417	361,374	0	15,803	126,552	0	5,969,725	5,968,618
Institutional support	4,068,097	1,217,994	71,029	0	0	53,724	0	5,410,844	4,850,426
Physical plant operation	5,170,322	465,660	507,391	1,602,880	0	1,469,543	0	9,215,796	8,703,766
Scholarships & fellows	0	0	0	0	7,465,640	0	0	7,465,640	8,913,404
Depreciation	0	0	0	0	0	0	2,815,695	2,815,695	2,860,372
Auxiliary Enterprises									
Athletics	2,266,812	1,101,409	47,541	0	1,174,213	23,397	0	4,613,372	4,416,064
Other	1,880	0	1,949	0	100	0	0	3,929	9,164
Parking	171,278	25,656	5,035	0	0	1,861	0	203,830	200,331
Residential life	1,343,396	190,902	207,800	251,291	0	47,633	0	2,041,022	2,154,199
Student health services	580,928	55,226	41,049	0	0	414	0	677,617	757,248
Total Operating Expenses									
FY 2012	\$54,200,988	\$8,481,820	\$2,246,835	\$1,854,171	\$9,257,424	\$2,949,066	\$2,815,695	\$81,805,999	
Total Operating Expenses									
FY 2011	\$53,734,694	\$7,708,166	\$2,541,984	\$1,980,031	\$10,905,150	\$2,482,819	\$2,860,372		\$82,213,216

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
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Emporia State University

Schedule A-1

SCHEDULE OF INVESTMENTS
June 30, 2012

<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, 2012</u>
2001 K DFA Bonds - Series B Recreation facility bond reserve	5.68% Trinity Plus Funding	February 2001	March 2021	\$ 227,225.00	\$ <u>227,225.00</u>	\$ <u>227,225.00</u>
Total investments					\$ <u>227,225.00</u>	\$ <u>227,225.00</u>

Emporia State University

Schedule A-2

SCHEDULE OF BONDED INDEBTEDNESS
June 30, 2012

Year ended June 30,	KDFA Memorial Union Renovation Revenue Bonds Series J, 2010		KDFA Student Recreation Facility Revenue Bonds Series B, 2001		KDFA Residence Hall Revenue Bonds Series F, 2005		ESU Total	ESU Total
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2013	\$ 575,000.00	\$ 496,185.00	\$ 145,000.00	\$ 80,575.00	\$ 400,000.00	\$ 306,960.00	\$ 1,120,000.00	\$ 883,720.00
2014	585,000.00	484,685.00	150,000.00	73,470.00	415,000.00	292,560.00	1,150,000.00	850,715.00
2015	600,000.00	472,985.00	160,000.00	65,970.00	450,000.00	277,205.00	1,210,000.00	816,160.00
2016	610,000.00	457,985.00	165,000.00	57,970.00	450,000.00	260,105.00	1,225,000.00	776,060.00
2017	630,000.00	439,685.00	175,000.00	49,720.00	475,000.00	242,105.00	1,280,000.00	731,510.00
2018	650,000.00	420,785.00	185,000.00	40,970.00	490,000.00	222,630.00	1,325,000.00	684,385.00
2019	670,000.00	399,985.00	195,000.00	31,720.00	510,000.00	203,030.00	1,375,000.00	634,735.00
2020	695,000.00	377,205.00	200,000.00	21,580.00	530,000.00	182,120.00	1,425,000.00	580,905.00
2021	715,000.00	352,880.00	215,000.00	11,180.00	555,000.00	160,125.00	1,485,000.00	524,185.00
2022	745,000.00	326,961.26	0.00	0.00	580,000.00	136,815.00	1,325,000.00	463,776.26
2023	770,000.00	299,023.76	0.00	0.00	600,000.00	112,165.00	1,370,000.00	411,188.76
2024	800,000.00	268,223.76	0.00	0.00	630,000.00	86,365.00	1,430,000.00	354,588.76
2025	835,000.00	236,223.76	0.00	0.00	655,000.00	58,960.00	1,490,000.00	295,183.76
2026	865,000.00	202,823.76	0.00	0.00	685,000.00	30,140.00	1,550,000.00	232,963.76
2027	905,000.00	167,358.76	0.00	0.00	0.00	0.00	905,000.00	167,358.76
2028	940,000.00	129,348.76	0.00	0.00	0.00	0.00	940,000.00	129,348.76
2029	985,000.00	88,928.76	0.00	0.00	0.00	0.00	985,000.00	88,928.76
2030	1,030,000.00	45,835.00	0.00	0.00	0.00	0.00	1,030,000.00	45,835.00
	<u>\$ 13,605,000.00</u>	<u>\$ 5,667,107.58</u>	<u>\$ 1,590,000.00</u>	<u>\$ 433,155.00</u>	<u>\$ 7,425,000.00</u>	<u>\$ 2,571,285.00</u>	<u>\$ 22,620,000.00</u>	<u>\$ 8,671,547.58</u>

Emporia State University

Schedule B-1

STATEMENT OF CURRENT REVENUES
Year ended June 30, 2012

	Unrestricted			Restricted	Total (Memorandum Only)	
	General Use	Designated	June 30, 2012		June 30, 2011	
Tuition and fees						
Tuition, fall semester	\$ 11,081,248.54	\$ 0.00	\$ 0.00	\$ 11,081,248.54	\$ 11,164,180.71	
Tuition, spring semester	10,143,381.39	0.00	0.00	10,143,381.39	10,627,791.63	
Tuition, summer session	1,995,873.18	0.00	0.00	1,995,873.18	2,159,397.60	
Tuition, SLIM Regional Program	2,379,263.00	0.00	0.00	2,379,263.00	1,556,704.00	
Tuition, prior years	42,502.14	0.00	0.00	42,502.14	54,575.73	
Tuition, special equipment	148,495.00	0.00	0.00	148,495.00	148,495.00	
Tuition, special library	148,495.00	0.00	0.00	148,495.00	148,495.00	
Distance education	0.00	2,232,369.23	0.00	2,232,369.23	2,366,984.31	
School of nursing	0.00	357,504.00	0.00	357,504.00	337,009.00	
Intensive English	0.00	642,956.00	0.00	642,956.00	767,302.00	
Camps, workshops and registrations	0.00	184,528.18	0.00	184,528.18	211,233.25	
University student activity fees	0.00	3,653,706.01	0.00	3,653,706.01	3,700,964.54	
Commencement fees	0.00	21,355.32	0.00	21,355.32	22,920.00	
Library fines	0.00	12,456.98	0.00	12,456.98	14,423.38	
Application fees	0.00	204,681.91	0.00	204,681.91	344,157.40	
Processing fees	0.00	77,486.50	0.00	77,486.50	59,801.00	
Transcript fees	0.00	87,388.00	0.00	87,388.00	92,739.00	
Metro Learning Center fees	0.00	37,664.00	0.00	37,664.00	93,797.00	
Lab and usage fees	0.00	636,038.00	0.00	636,038.00	584,661.20	
Other fees	0.00	223,196.44	0.00	223,196.44	228,396.10	
Total tuition and fees	25,939,258.25	8,371,330.57	0.00	34,310,588.82	34,684,027.85	
State appropriations						
Other operating expenditures	30,911,399.00	0.00	7,708.00	30,919,107.00	31,555,242.00	

Emporia State University

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STATEMENT OF CURRENT REVENUES

Year ended June 30, 2012

	Unrestricted			Total (Memorandum Only)	
	General Use	Designated	Restricted	June 30, 2012	June 30, 2011
Federal grants and contracts					
Received directly by the University					
Instruction	\$ 0.00	\$ 0.00	\$ 427,308.88	\$ 427,308.88	\$ 511,674.63
Research	0.00	0.00	233,698.87	233,698.87	356,257.09
Public service	0.00	0.00	886,271.81	886,271.81	1,539,679.87
Work/study program	0.00	0.00	427,814.00	427,814.00	427,814.00
Supplemental educational opportunity grants	0.00	0.00	297,060.00	297,060.00	199,365.00
Pell grants	0.00	583.50	6,686,860.23	6,687,443.73	7,015,729.78
Processed through other state agencies					
Instruction	0.00	0.00	718,711.01	718,711.01	569,561.21
Institutional support	0.00	0.00	(29,415.05)	(29,415.05)	30,341.33
Academic support	0.00	0.00	0.00	0.00	49,873.80
Student services	0.00	0.00	23,482.95	23,482.95	23,852.86
Public service	0.00	0.00	187,825.08	187,825.08	116,470.58
Research	0.00	0.00	8,298.65	8,298.65	34,138.89
Scholarships and fellowships	0.00	0.00	477.79	477.79	1,148,812.78
Total federal grants and contracts	0.00	583.50	9,868,394.22	9,868,977.72	12,023,571.82
State grants and contracts					
Received directly by the University					
Instruction	0.00	0.00	211,678.00	211,678.00	549,613.00
Research	0.00	0.00	0.00	0.00	17,428.50
Work/study program	0.00	0.00	0.00	0.00	37,898.00
Kansas supplemental grant program	0.00	0.00	568,697.00	568,697.00	562,754.00
Scholarships and fellowships	0.00	0.00	237,292.00	237,292.00	338,184.40

Emporia State University

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STATEMENT OF CURRENT REVENUES
Year ended June 30, 2012

				<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>2012</u>	<u>2011</u>
Processed through other state agencies					
Student services	\$ 0.00	\$ 0.00	\$ 36,224.00	\$ 36,224.00	\$ 0.00
Total state grants and contracts	<u>0.00</u>	<u>0.00</u>	<u>1,053,891.00</u>	<u>1,053,891.00</u>	<u>1,505,877.90</u>
Private gifts, grants and contracts					
Received directly by the University					
Instruction	0.00	32,595.54	75,541.56	108,137.10	66,283.19
Academic support	0.00	42,401.72	0.00	42,401.72	39,856.21
Student services	0.00	1,435.05	18,534.98	19,970.03	10,139.99
Research	0.00	0.00	1,533.69	1,533.69	1,138.95
Public service	0.00	18,685.00	1,850.00	20,535.00	54,025.99
Total private gifts, grants and contracts	<u>0.00</u>	<u>95,117.31</u>	<u>97,460.23</u>	<u>192,577.54</u>	<u>171,444.33</u>
Sales and services of educational activities					
Physical plant operations	0.00	76,018.19	0.00	76,018.19	66,295.50
Division sales					
Service charges	0.00	351,225.58	0.00	351,225.58	260,914.31
Admission to events	0.00	39,694.17	0.00	39,694.17	43,527.00
Childcare and preschool fees	0.00	380,343.94	0.00	380,343.94	391,879.17
Commodities	0.00	77,450.25	0.00	77,450.25	69,512.61
Rents	0.00	36,139.53	0.00	36,139.53	29,694.21
Miscellaneous	0.00	56,084.61	0.00	56,084.61	37,524.94
Total sales and services of educational activities	<u>0.00</u>	<u>1,016,956.27</u>	<u>0.00</u>	<u>1,016,956.27</u>	<u>899,347.74</u>

Emporia State University

STATEMENT OF CURRENT REVENUES
Year ended June 30, 2012

				<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>2012</u>	<u>2011</u>
Sales and services of auxiliary enterprises					
Residence halls and apartments	\$ 0.00	\$ 3,131,652.40	\$ 0.00	\$ 3,131,652.40	\$ 3,034,279.12
Other auxiliary enterprises	<u>0.00</u>	<u>911,548.18</u>	<u>0.00</u>	<u>911,548.18</u>	<u>913,797.35</u>
Total sales and services of auxiliary enterprises	<u>0.00</u>	<u>4,043,200.58</u>	<u>0.00</u>	<u>4,043,200.58</u>	<u>3,948,076.47</u>
Other sources					
Payroll funding from non-university sources	0.00	3,094,078.43	0.00	3,094,078.43	2,991,049.02
Recovery of expenditures	69.95	546,029.51	1,285.73	547,385.19	392,861.89
Investment income	5,365.83	8,310.06	110.70	13,786.59	88,627.95
Sales taxes	<u>0.00</u>	<u>0.00</u>	<u>20,790.53</u>	<u>20,790.53</u>	<u>18,079.27</u>
Total other sources	<u>5,435.78</u>	<u>3,648,418.00</u>	<u>22,186.96</u>	<u>3,676,040.74</u>	<u>3,490,618.13</u>
 Total current funds operating revenues	 <u>\$ 56,856,093.03</u>	 <u>\$ 17,175,606.23</u>	 <u>\$ 11,049,640.41</u>	 <u>\$ 85,081,339.67</u>	 <u>\$ 88,278,206.24</u>

Emporia State University

Schedule B-2

STATEMENT OF CURRENT EXPENDITURES
Year ended June 30, 2012

	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	\$ 3,443,935.80	\$ 118,938.09	\$ 49,503.51	\$ 3,612,377.40	\$ 3,566,569.62	\$ 40,720.98	\$ 5,086.80
Teachers college	7,761,820.73	667,794.35	359,213.33	8,788,828.41	8,252,049.79	512,967.86	23,810.76
College of liberal arts and sciences	11,960,661.26	626,604.61	387,326.91	12,974,592.78	11,837,426.33	1,006,070.54	131,095.91
School of library and information management	1,021,643.23	285,037.95	104,569.85	1,411,251.03	1,352,021.06	46,549.44	12,680.53
Special university programs	222,084.45	26,646.44	11,878.59	260,609.48	30,143.67	230,465.81	0.00
Federal instructional programs	597,441.25	612,787.59	23,037.67	1,233,266.51	0.00	0.00	1,233,266.51
State instructional programs	25,451.84	6,452.31	230.99	32,135.14	0.00	0.00	32,135.14
Summer session	1,389,937.30	500.00	0.00	1,390,437.30	1,385,539.11	4,898.19	0.00
<i>Total instruction</i>	26,422,975.86	2,344,761.34	935,760.85	29,703,498.05	26,423,749.58	1,841,672.82	1,438,075.65
<i>Research</i>	254,998.03	133,188.85	110,145.35	498,332.23	175,114.42	55,431.80	267,786.01
<i>Public service</i>	1,798,806.19	774,233.23	39,262.71	2,612,302.13	882,076.42	314,655.05	1,415,570.66
<i>Academic support</i>	6,856,260.85	2,629,429.08	512,362.22	9,998,052.15	8,533,237.01	1,393,132.60	71,682.54
<i>Student services</i>	6,279,098.83	3,372,915.26	147,258.01	9,799,272.10	5,903,355.29	3,700,004.23	195,912.58
<i>Institutional support</i>	4,138,831.79	1,327,936.89	138,151.03	5,604,919.71	4,647,524.86	926,589.68	30,805.17
<i>Physical plant operations</i>	5,161,866.21	2,642,360.81	94,206.45	7,898,433.47	7,370,633.27	502,780.44	25,019.76
<i>Scholarships and fellowships</i>	0.00	12,181,578.15	0.00	12,181,578.15	452,156.00	3,934,511.85	7,794,910.30
<i>Total educational and general</i>	50,912,837.76	25,406,403.61	1,977,146.62	78,296,387.99	54,387,846.85	12,668,778.47	11,239,762.67
AUXILIARY ENTERPRISES	2,095,721.82	846,556.61	13,121.01	2,955,399.44	0.00	2,955,399.44	0.00
Total current funds operating expenditures	\$ 53,008,559.58	\$ 26,252,960.22	\$ 1,990,267.63	\$ 81,251,787.43	\$ 54,387,846.85	\$ 15,624,177.91	\$ 11,239,762.67

Emporia State University

Schedule B-2a

STATEMENT OF CURRENT EXPENDITURES
Year ended June 30, 2012

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
INSTRUCTION							
General Instruction							
<i>School of Business</i>							
Dean support	\$ 7,837.09	\$ 0.00	\$ 0.00	\$ 7,837.09	\$ 7,837.09	\$ 0.00	\$ 0.00
MBA program	29,226.87	4,913.39	931.36	35,071.62	34,768.62	303.00	0.00
Accounting and information systems	1,480,389.21	34,579.20	8,692.13	1,523,660.54	1,516,917.56	6,742.98	0.00
Computer lab	100,852.60	9,163.61	25,762.00	135,778.21	132,154.41	0.00	3,623.80
Business administration and education	1,825,630.03	70,281.89	14,118.02	1,910,029.94	1,874,891.94	33,675.00	1,463.00
<i>Total School of Business</i>	<u>3,443,935.80</u>	<u>118,938.09</u>	<u>49,503.51</u>	<u>3,612,377.40</u>	<u>3,566,569.62</u>	<u>40,720.98</u>	<u>5,086.80</u>
<i>Teachers College</i>							
Dean support	0.00	9,730.00	4,611.00	14,341.00	13,639.00	702.00	0.00
One room school	0.00	95.38	0.00	95.38	95.38	0.00	0.00
Alternative teacher cert - BCCC	144,141.58	28,051.12	1,383.79	173,576.49	170,576.49	3,000.00	0.00
Alternative teacher cert - KCK	177,340.27	13,469.93	1,743.45	192,553.65	187,470.77	5,082.88	0.00
Jones Institute for Educational Excellence	3,713.40	0.00	0.00	3,713.40	1,043.81	0.00	2,669.59
USD 253 Resource Center contract	0.00	19,074.00	740.00	19,814.00	19,814.00	0.00	0.00
Counselor education and rehabilitation	986,734.99	46,476.71	25,854.50	1,059,066.20	1,028,299.38	19,018.05	11,748.77
Multicultural fund	0.00	624.40	0.00	624.40	624.40	0.00	0.00
School counselor resource center	0.00	5,108.52	1,328.20	6,436.72	6,436.72	0.00	0.00
Community counseling services	0.00	3,824.09	0.00	3,824.09	0.00	3,824.09	0.00
Computer lab	0.00	0.00	10,701.69	10,701.69	10,701.69	0.00	0.00
Reading lab	7,498.60	1,780.18	1,338.25	10,617.03	10,617.03	0.00	0.00
Professional education services	247,296.81	42,822.24	8,719.99	298,839.04	290,077.62	5,761.72	2,999.70
Psych, Art Thrpy, Rehab, MHC	775,166.86	54,939.77	13,815.66	843,922.29	833,365.39	7,892.50	2,664.40
Health, physical education and recreation	1,466,551.73	106,837.33	113,263.47	1,686,652.53	1,616,933.02	69,719.51	0.00
Early childhood and elementary teacher education	2,200,557.81	108,664.85	40,607.40	2,349,830.06	2,184,238.40	164,070.96	1,520.70
JCCC Elementary ed program	107,315.43	5,465.92	3,331.12	116,112.47	0.00	116,112.47	0.00
School leadership/middle and secondary teacher education	857,752.11	29,565.35	21,437.98	908,755.44	905,496.60	3,258.84	0.00
Alternate route licensing program	111,167.84	16,459.29	45,722.23	173,349.36	172,462.86	886.50	0.00
Professional development school	0.00	126,284.53	1,500.37	127,784.90	68,679.90	59,105.00	0.00
Instructional design/technology	676,583.30	48,520.74	63,114.23	788,218.27	731,477.33	54,533.34	2,207.60
<i>Total Teachers College</i>	<u>7,761,820.73</u>	<u>667,794.35</u>	<u>359,213.33</u>	<u>8,788,828.41</u>	<u>8,252,049.79</u>	<u>512,967.86</u>	<u>23,810.76</u>
<i>College of Liberal Arts and Sciences</i>							
Dean support	0.00	5,549.35	0.00	5,549.35	5,549.35	0.00	0.00
Ethnic and gender studies	16,487.48	6,967.77	0.00	23,455.25	19,455.25	4,000.00	0.00
Center for Great Plains Studies	24,927.75	6,462.27	786.96	32,176.98	27,554.52	4,321.58	300.88
Art	823,537.18	71,005.81	37,732.74	932,275.73	864,289.40	64,538.93	3,447.40
Engraving arts	56,626.33	3,178.00	0.00	59,804.33	59,804.33	0.00	0.00
Biological sciences	1,460,865.37	112,975.61	41,105.93	1,614,946.91	1,546,273.73	55,832.36	12,840.82

Emporia State University

STATEMENT OF CURRENT EXPENDITURES

Year ended June 30, 2012

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds			
					Unrestricted		Restricted	
					General Use	Designated		
<i>College of Liberal Arts and Sciences - continued</i>								
Newman Department of Nursing	\$ 719,065.54	\$ 26,801.25	\$ 18,386.58	\$ 764,253.37	\$ 24,307.28	\$ 678,268.09	\$ 61,678.00	
Mathematics, computer science and economics	1,395,532.45	56,498.21	84,212.12	1,536,242.78	1,506,087.27	23,592.41	6,563.10	
Mathematics laboratory	23,925.18	2,359.00	0.00	26,284.18	24,130.93	0.00	2,153.25	
Center for economic education	1,182.57	2,870.36	0.00	4,052.93	0.00	4,052.93	0.00	
Music	1,104,245.61	68,628.74	36,795.40	1,209,669.75	1,152,179.76	48,154.31	9,335.68	
Physical sciences	1,359,326.56	76,100.95	59,514.51	1,494,942.02	1,469,271.17	16,531.00	9,139.85	
Hamilton Quarry	0.00	746.68	770.00	1,516.68	1,516.68	0.00	0.00	
Social sciences	1,224,462.33	60,888.11	15,818.00	1,301,168.44	1,267,366.20	28,567.74	5,234.50	
Communication and theatre	1,274,557.96	29,836.67	49,268.30	1,353,662.93	1,341,545.93	771.01	11,345.99	
English/Modern Languages/ Journalism	1,792,217.50	71,499.94	30,061.01	1,893,778.45	1,818,088.95	71,593.23	4,096.27	
Writing center	47,500.27	1,770.17	912.06	50,182.50	48,221.37	0.00	1,961.13	
Sociology, anthropology, crime delinquency studies	636,201.18	22,465.72	11,963.30	670,630.20	661,784.21	5,846.95	2,999.04	
<i>Total College of Liberal Arts and Sciences</i>	<u>11,960,661.26</u>	<u>626,604.61</u>	<u>387,326.91</u>	<u>12,974,592.78</u>	<u>11,837,426.33</u>	<u>1,006,070.54</u>	<u>131,095.91</u>	
<i>School of Library and Information Management</i>								
SLIM on campus support	826,100.17	75,846.28	11,522.94	913,469.39	868,919.95	44,549.44	0.00	
SLIM on campus dean	0.00	12,680.53	0.00	12,680.53	0.00	0.00	12,680.53	
SLIM regional programs support	158,194.42	57,324.24	92,986.96	308,505.62	306,505.62	2,000.00	0.00	
SLIM Colorado programs	0.00	45,072.14	0.00	45,072.14	45,072.14	0.00	0.00	
SLIM Oregon programs	26,809.40	52,213.20	0.00	79,022.60	79,022.60	0.00	0.00	
SLIM Utah programs	10,539.24	41,901.56	59.95	52,500.75	52,500.75	0.00	0.00	
<i>Total School of Library and Information Management</i>	<u>1,021,643.23</u>	<u>285,037.95</u>	<u>104,569.85</u>	<u>1,411,251.03</u>	<u>1,352,021.06</u>	<u>46,549.44</u>	<u>12,680.53</u>	
<i>Special University Programs</i>								
Provost/vice president for academic affairs	0.00	5,249.50	11,878.59	17,128.09	17,128.09	0.00	0.00	
Trio programs	4,887.99	8,659.42	0.00	13,547.41	0.00	13,547.41	0.00	
University honors program	7,053.73	8,440.26	0.00	15,493.99	13,015.58	2,478.41	0.00	
International education	210,142.73	4,297.26	0.00	214,439.99	0.00	214,439.99	0.00	
<i>Total Special University Programs</i>	<u>222,084.45</u>	<u>26,646.44</u>	<u>11,878.59</u>	<u>260,609.48</u>	<u>30,143.67</u>	<u>230,465.81</u>	<u>0.00</u>	
<i>Federal Instructional Programs</i>								
Course development	0.00	18.86	0.00	18.86	0.00	0.00	18.86	
Reading 1st Stage VI	26,903.05	32,117.56	0.00	59,020.61	0.00	0.00	59,020.61	
KSDE Math grant	98,706.66	64,349.67	0.00	163,056.33	0.00	0.00	163,056.33	
KSDE E=MC2 project	113,157.52	103,336.19	17,197.53	233,691.24	0.00	0.00	233,691.24	

Emporia State University

STATEMENT OF CURRENT EXPENDITURES
Year ended June 30, 2012

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Instructional Programs - continued</i>							
KSDE E=MC2 project	\$ 0.00	\$ 2,662.92	\$ 661.29	\$ 3,324.21	\$ 0.00	\$ 0.00	\$ 3,324.21
Project ESTRELLAS	143,950.86	120,680.37	4,199.58	268,830.81	0.00	0.00	268,830.81
Project KORE	11,573.97	0.00	0.00	11,573.97	0.00	0.00	11,573.97
KS Space Grant Consort - Phys Sci	12,172.40	5,195.00	0.00	17,367.40	0.00	0.00	17,367.40
R/G-In-Migrant/ELL reading	133,093.87	61,122.88	0.00	194,216.75	0.00	0.00	194,216.75
Mini cultrual documentary	16,025.55	21,380.35	0.00	37,405.90	0.00	0.00	37,405.90
K-12 Earth science Eisenhower	0.00	93.51	0.00	93.51	0.00	0.00	93.51
Reading recovery I3	8,959.53	37,032.18	544.92	46,536.63	0.00	0.00	46,536.63
Modeling instruction institute	9,091.71	69,505.41	0.00	78,597.12	0.00	0.00	78,597.12
Teaching with primary sources	4,844.46	15,826.95	0.00	20,671.41	0.00	0.00	20,671.41
Unpacking science	18,961.67	79,465.74	434.35	98,861.76	0.00	0.00	98,861.76
Total Federal Instructional Programs	597,441.25	612,787.59	23,037.67	1,233,266.51	0.00	0.00	1,233,266.51
<i>State Instructional Programs</i>							
Kauffman residential institution	10,906.45	6,431.10	0.00	17,337.55	0.00	0.00	17,337.55
KCK-ESU Partnership	0.00	21.21	230.99	252.20	0.00	0.00	252.20
Special education tchr partnrshps	14,545.39	0.00	0.00	14,545.39	0.00	0.00	14,545.39
Total State Instructional Programs	25,451.84	6,452.31	230.99	32,135.14	0.00	0.00	32,135.14
Total General Instruction	25,033,038.56	2,344,261.34	935,760.85	28,313,060.75	25,038,210.47	1,836,774.63	1,438,075.65
Summer Session							
Accounting and information systems	53,386.42	0.00	0.00	53,386.42	53,386.42	0.00	0.00
Business administration and education	115,475.52	0.00	0.00	115,475.52	115,475.52	0.00	0.00
Special educ and school counseling	86,628.14	0.00	0.00	86,628.14	86,628.14	0.00	0.00
Psych, Art Ther, Rehab and MHC	105,089.37	0.00	0.00	105,089.37	105,089.37	0.00	0.00
Health, physical education and recreation	176,652.51	0.00	0.00	176,652.51	176,652.51	0.00	0.00
Early childhood and elementary teacher education	155,012.37	0.00	0.00	155,012.37	155,012.37	0.00	0.00
JCCC Elementary ed program	4,898.19	0.00	0.00	4,898.19	0.00	4,898.19	0.00
School leadership/middle and secondary teacher education	109,080.90	0.00	0.00	109,080.90	109,080.90	0.00	0.00
Alternate route licensing program	2,409.40	0.00	0.00	2,409.40	2,409.40	0.00	0.00
Instructional design/technology	56,741.77	0.00	0.00	56,741.77	56,741.77	0.00	0.00
Art	15,778.12	0.00	0.00	15,778.12	15,778.12	0.00	0.00
Biological sciences	51,606.56	0.00	0.00	51,606.56	51,606.56	0.00	0.00
Mathematics, computer science and economics	45,417.42	0.00	0.00	45,417.42	45,417.42	0.00	0.00
Music	19,615.01	0.00	0.00	19,615.01	19,615.01	0.00	0.00
Physical sciences	65,363.41	0.00	0.00	65,363.41	65,363.41	0.00	0.00
Social sciences	50,119.26	0.00	0.00	50,119.26	50,119.26	0.00	0.00
Communication and theatre	12,794.70	0.00	0.00	12,794.70	12,794.70	0.00	0.00

Emporia State University

STATEMENT OF CURRENT EXPENDITURES
Year ended June 30, 2012

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
Summer Session - continued							
English/Modern Languages/ Journalism	\$ 80,085.92	\$ 0.00	\$ 0.00	\$ 80,085.92	\$ 80,085.92	\$ 0.00	\$ 0.00
Sociology, anthropology, crime delinquency studies	46,058.85	500.00	0.00	46,558.85	46,558.85	0.00	0.00
SLIM on campus support	91,309.00	0.00	0.00	91,309.00	91,309.00	0.00	0.00
SLIM Colorado programs	12,430.21	0.00	0.00	12,430.21	12,430.21	0.00	0.00
SLIM Oregon Program	19,421.85	0.00	0.00	19,421.85	19,421.85	0.00	0.00
SLIM Utah programs	14,562.40	0.00	0.00	14,562.40	14,562.40	0.00	0.00
Total Summer Session	1,389,937.30	500.00	0.00	1,390,437.30	1,385,539.11	4,898.19	0.00
TOTAL INSTRUCTION	26,422,975.86	2,344,761.34	935,760.85	29,703,498.05	26,423,749.58	1,841,672.82	1,438,075.65
Research							
<i>Research and Grants Center</i>	11,800.37	16,402.19	1,195.98	29,398.54	19,778.37	9,620.17	0.00
<i>Graduate Student Research Grants</i>							
Counselor education and rehabilitation	7,160.60	0.00	0.00	7,160.60	7,160.60	0.00	0.00
Early childhood and elementary teacher education	0.00	1,486.00	1,485.00	2,971.00	0.00	0.00	2,971.00
School leadership/middle and secondary teacher education	7,160.60	0.00	0.00	7,160.60	7,160.60	0.00	0.00
Business administration and education	26,792.16	0.00	0.00	26,792.16	26,792.16	0.00	0.00
Biological sciences	63,806.11	34,921.27	46,492.35	145,219.73	69,709.92	35,509.81	40,000.00
Liberal arts and sciences	7,836.60	0.00	0.00	7,836.60	7,836.60	0.00	0.00
Music	7,836.60	0.00	3,000.00	10,836.60	7,836.60	3,000.00	0.00
Physical sciences	133.00	3,827.48	0.00	3,960.48	133.00	3,827.48	0.00
Social sciences	7,526.76	3,474.34	0.00	11,001.10	7,526.76	3,474.34	0.00
SLIM regional support	21,179.81	0.00	0.00	21,179.81	21,179.81	0.00	0.00
<i>Total Graduate Student Research Grants</i>	149,432.24	43,709.09	50,977.35	244,118.68	155,336.05	45,811.63	42,971.00
<i>Federal Research Programs</i>							
Do it yourself modeling	11,073.81	8,220.20	0.00	19,294.01	0.00	0.00	19,294.01
Corps of engineers	0.00	25.50	0.00	25.50	0.00	0.00	25.50
Henslow sparrow study	18,435.63	1,144.95	0.00	19,580.58	0.00	0.00	19,580.58
Statemap project	0.00	0.00	1,727.70	1,727.70	0.00	0.00	1,727.70
Geologic mapping in kansas	7,435.85	410.29	3,047.86	10,894.00	0.00	0.00	10,894.00
Cure management-bonded composite	8,115.06	0.00	0.00	8,115.06	0.00	0.00	8,115.06
Zebra mussels	9,970.28	4,923.27	0.00	14,893.55	0.00	0.00	14,893.55
Geomyces destructans	5,819.57	14,425.20	660.00	20,904.77	0.00	0.00	20,904.77
Faculty Scholarship award	1,306.80	0.00	0.00	1,306.80	0.00	0.00	1,306.80
KINBRE undergrad support	1,889.51	24,820.47	1,734.96	28,444.94	0.00	0.00	28,444.94
KINBRE undergrad support	0.00	5,458.87	0.00	5,458.87	0.00	0.00	5,458.87

Emporia State University

STATEMENT OF CURRENT EXPENDITURES
Year ended June 30, 2012

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Research Programs -continued</i>							
KINBRE undergrad support	\$ 0.00	\$ 2,412.06	\$ 0.00	\$ 2,412.06	\$ 0.00	\$ 0.00	\$ 2,412.06
KINBRE equipment awards	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00
KINBRE faculty mentor award	8,359.93	0.00	0.00	8,359.93	0.00	0.00	8,359.93
KINBRE summer scholars	0.00	5,057.25	0.00	5,057.25	0.00	0.00	5,057.25
ARRA scholars	0.00	293.60	0.00	293.60	0.00	0.00	293.60
Institutional core facility support	0.00	0.00	40,000.00	40,000.00	0.00	0.00	40,000.00
Undergrad faculty scholar award	0.00	741.50	0.00	741.50	0.00	0.00	741.50
Sec metabolite production	17,542.46	0.00	0.00	17,542.46	0.00	0.00	17,542.46
<i>Total Federal Research Programs</i>	<u>89,948.90</u>	<u>67,933.16</u>	<u>57,170.52</u>	<u>215,052.58</u>	<u>0.00</u>	<u>0.00</u>	<u>215,052.58</u>
<i>State Grants</i>							
KDWP soybean research	0.00	67.89	0.00	67.89	0.00	0.00	67.89
Survey of rare herpetofauna	0.00	1,231.92	0.00	1,231.92	0.00	0.00	1,231.92
Bird monitoring	3,816.52	3,411.19	0.00	7,227.71	0.00	0.00	7,227.71
Wisconsin groundwater study	0.00	433.41	801.50	1,234.91	0.00	0.00	1,234.91
<i>Total State Grants</i>	<u>3,816.52</u>	<u>5,144.41</u>	<u>801.50</u>	<u>9,762.43</u>	<u>0.00</u>	<u>0.00</u>	<u>9,762.43</u>
TOTAL RESEARCH	<u>254,998.03</u>	<u>133,188.85</u>	<u>110,145.35</u>	<u>498,332.23</u>	<u>175,114.42</u>	<u>55,431.80</u>	<u>267,786.01</u>
PUBLIC SERVICE							
<i>University Public Service Programs</i>							
Center for Great Plains Studies	1,562.87	3,347.14	0.00	4,910.01	0.00	0.00	4,910.01
Small Business Dev Center	143,348.53	17,842.73	891.16	162,082.42	2,222.41	0.00	159,860.01
Business administration and education	1,390.59	5,796.42	0.00	7,187.01	0.00	7,187.01	0.00
Science and math education center	1,179.00	3,717.98	0.00	4,896.98	0.00	0.00	4,896.98
Music	10,770.06	7,061.24	0.00	17,831.30	0.00	17,831.30	0.00
Jones Institute for Educational Excellence	286,858.30	133,579.51	16,182.51	436,620.32	220,739.21	191,506.99	24,374.12
Reading recovery	155,734.48	107,363.98	0.00	263,098.46	214,962.00	48,136.46	0.00
Future teachers academy	36,478.60	20,189.01	0.00	56,667.61	48,752.94	7,914.67	0.00
National board certification	45,390.46	42,757.66	4,983.45	93,131.57	80,297.06	12,834.51	0.00
Center for innovative school leadership	118,817.36	88,258.34	0.00	207,075.70	203,460.86	3,614.84	0.00
Family literacy program	32,438.87	2.50	0.00	32,441.37	405.77	4,804.57	27,231.03
Research and grants center	0.00	104.20	0.00	104.20	0.00	0.00	104.20
Trio programs	17,035.60	139.73	0.00	17,175.33	7,681.53	139.73	9,354.07
Science and math education center	63,148.66	5,376.43	1,150.00	69,675.09	66,632.39	639.32	2,403.38
Small Business Dev Center	55,125.25	1,297.76	0.00	56,423.01	36,506.56	19,916.45	0.00
SLIM on campus support	0.00	129.20	0.00	129.20	0.00	129.20	0.00
<i>Total University Public Service Programs</i>	<u>969,278.63</u>	<u>436,963.83</u>	<u>23,207.12</u>	<u>1,429,449.58</u>	<u>881,660.73</u>	<u>314,655.05</u>	<u>233,133.80</u>

Emporia State University

STATEMENT OF CURRENT EXPENDITURES
Year ended June 30, 2012

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Public Service Programs</i>							
College access challenge	\$ 4,470.06	\$ 23,214.35	\$ 0.00	\$ 27,684.41	\$ 0.00	\$ 0.00	\$ 27,684.41
UB Project Success	10,914.91	0.00	0.00	10,914.91	0.00	0.00	10,914.91
UB Project Success	168,465.05	65,539.27	0.00	234,004.32	0.00	0.00	234,004.32
UB Project Focus	250,760.33	149,695.23	8,667.36	409,122.92	0.00	0.00	409,122.92
Project Success	0.00	6,020.31	0.00	6,020.31	0.00	0.00	6,020.31
Project Challenge student support	202,881.21	48,468.94	2,787.56	254,137.71	0.00	0.00	254,137.71
Talent Search Program - TRIO	19,622.15	10,957.80	4,314.47	34,894.42	0.00	0.00	34,894.42
Talent Search Program - TRIO	147,595.40	33,373.50	286.20	181,255.10	0.00	0.00	181,255.10
<i>Total Federal Public Service Programs</i>	<u>804,709.11</u>	<u>337,269.40</u>	<u>16,055.59</u>	<u>1,158,034.10</u>	<u>0.00</u>	<u>0.00</u>	<u>1,158,034.10</u>
<i>Total Community Service</i>	<u>1,773,987.74</u>	<u>774,233.23</u>	<u>39,262.71</u>	<u>2,587,483.68</u>	<u>881,660.73</u>	<u>314,655.05</u>	<u>1,391,167.90</u>
<i>Cooperative Extension Service</i>							
Student financial aid	24,818.45	0.00	0.00	24,818.45	415.69	0.00	24,402.76
TOTAL PUBLIC SERVICE	<u>1,798,806.19</u>	<u>774,233.23</u>	<u>39,262.71</u>	<u>2,612,302.13</u>	<u>882,076.42</u>	<u>314,655.05</u>	<u>1,415,570.66</u>
ACADEMIC SUPPORT							
<i>Libraries</i>							
Teachers college resource center	12,215.37	4,387.98	985.32	17,588.67	14,139.81	449.17	2,999.69
University libraries and archives	1,260,207.17	484,564.37	50,908.20	1,795,679.74	1,708,087.00	42,095.95	45,496.79
Library electronic database	0.00	222,027.00	0.00	222,027.00	222,027.00	0.00	0.00
Visual resource library	505.61	489.00	1,448.00	2,442.61	2,442.61	0.00	0.00
Model library	0.00	111,571.55	9,556.09	121,127.64	121,127.64	0.00	0.00
Library enhancements	0.00	39,655.32	39,234.68	78,890.00	78,890.00	0.00	0.00
<i>Total Libraries</i>	<u>1,272,928.15</u>	<u>862,695.22</u>	<u>102,132.29</u>	<u>2,237,755.66</u>	<u>2,146,714.06</u>	<u>42,545.12</u>	<u>48,496.48</u>
<i>Museums and Galleries</i>							
National Teachers Hall of Fame	39,125.46	0.00	0.00	39,125.46	0.00	39,125.46	0.00
Eppink art gallery	6,510.39	5,740.48	0.00	12,250.87	11,103.82	142.92	1,004.13
Schmidt natural history museum	517.94	836.00	0.00	1,353.94	1,353.94	0.00	0.00
Natural areas	8,854.83	3,183.74	0.00	12,038.57	11,158.83	879.74	0.00
Peterson Planetarium	197.40	804.00	626.47	1,627.87	1,627.87	0.00	0.00
Geology museum	1,167.49	688.00	582.42	2,437.91	2,437.91	0.00	0.00
<i>Total Museums and Galleries</i>	<u>56,373.51</u>	<u>11,252.22</u>	<u>1,208.89</u>	<u>68,834.62</u>	<u>27,682.37</u>	<u>40,148.12</u>	<u>1,004.13</u>
<i>Computing Support</i>							
Technology and computing services	2,630,460.18	557,954.33	275,988.03	3,464,402.54	3,170,312.98	285,116.67	8,972.89
Ancillary support	0.00	16,693.00	0.00	16,693.00	16,693.00	0.00	0.00
Banner project	0.00	573,720.82	9,498.75	583,219.57	233,693.06	349,526.51	0.00
<i>Total Computing Support</i>	<u>2,630,460.18</u>	<u>1,148,368.15</u>	<u>285,486.78</u>	<u>4,064,315.11</u>	<u>3,420,699.04</u>	<u>634,643.18</u>	<u>8,972.89</u>

Emporia State University

STATEMENT OF CURRENT EXPENDITURES

Year ended June 30, 2012

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Academic Administration</i>							
Provost/vice president for academic affairs	\$ 0.00	\$ 38,491.00	\$ 0.00	\$ 38,491.00	\$ 38,491.00	\$ 0.00	\$ 0.00
Student advising center	280,531.99	18,864.38	5,216.77	304,613.14	277,271.60	25,316.94	2,024.60
Teaching enhancement center	42,661.59	0.00	0.00	42,661.59	42,661.59	0.00	0.00
Dean - school of business	432,881.94	45,420.78	2,370.38	480,673.10	446,867.00	31,619.40	2,186.70
School of business - advising center	120,972.69	4,542.00	694.39	126,209.08	126,209.08	0.00	0.00
Dean - teachers college	393,777.54	40,963.65	11,077.24	445,818.43	438,988.43	5,535.00	1,295.00
Assoc dean - teachers college	0.00	6,136.28	0.00	6,136.28	6,136.28	0.00	0.00
Dean - college of liberal arts and sciences	255,907.48	25,238.38	0.00	281,145.86	279,039.06	292.47	1,814.33
Publications board	0.00	4,986.94	0.00	4,986.94	4,986.94	0.00	0.00
Publications - The Naturalist	0.00	4,292.13	0.00	4,292.13	4,292.13	0.00	0.00
Interdisciplinary studies	36,067.84	3,510.29	582.79	40,160.92	40,160.92	0.00	0.00
SLIM on campus - dean	205,517.99	0.00	0.00	205,517.99	180,563.09	22,063.49	2,891.41
SLIM regional programs - dean	204,751.41	18,289.31	0.00	223,040.72	223,040.72	0.00	0.00
SLIM Colorado programs	30,398.91	0.00	0.00	30,398.91	30,398.91	0.00	0.00
SLIM Oregon programs	69,920.88	0.00	0.00	69,920.88	69,920.88	0.00	0.00
SLIM Utah programs	43,488.99	0.00	0.00	43,488.99	43,488.99	0.00	0.00
Dean of graduate studies	437,107.85	63,097.67	28,193.59	528,399.11	399,402.33	128,996.78	0.00
Research and grants center	27,583.11	60,622.61	389.00	88,594.72	0.00	88,594.72	0.00
Distance education	81,818.72	87,074.21	43,664.63	212,557.56	27,664.00	184,893.56	0.00
Metro Learning Center	117,893.42	50,100.16	25,435.46	193,429.04	22,521.50	170,907.54	0.00
Total Academic Administration	2,781,282.35	471,629.79	117,624.25	3,370,536.39	2,702,104.45	658,219.90	10,212.04
<i>Course and Curriculum Development</i>							
Assessment	115,216.66	130,376.06	5,910.01	251,502.73	230,929.45	17,576.28	2,997.00
<i>Academic Personnel Development</i>							
Academic affairs support	0.00	5,107.64	0.00	5,107.64	5,107.64	0.00	0.00
TOTAL ACADEMIC SUPPORT	6,856,260.85	2,629,429.08	512,362.22	9,998,052.15	8,533,237.01	1,393,132.60	71,682.54
STUDENT SERVICES							
<i>Student Services Administration</i>							
Vice president for strategic partnerships and student life	40,730.53	100,438.42	(1,914.00)	139,254.95	0.00	139,254.95	0.00
Student orientation	0.00	5,038.00	0.00	5,038.00	5,038.00	0.00	0.00
Student life and learning assessment	48,602.49	15,614.96	2,364.92	66,582.37	65,453.73	1,128.64	0.00
Total Student Services Administration	89,333.02	121,091.38	450.92	210,875.32	70,491.73	140,383.59	0.00
<i>Social and Cultural Activities</i>							
Disability services accommodations	0.00	110,376.68	589.00	110,965.68	110,965.68	0.00	0.00
Trio programs	7,160.60	2,426.48	0.00	9,587.08	7,160.60	2,426.48	0.00
Activity fees	0.00	1,456,387.58	0.00	1,456,387.58	0.00	1,456,387.58	0.00

Emporia State University

STATEMENT OF CURRENT EXPENDITURES
Year ended June 30, 2012

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	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Social and Cultural Activities - continued</i>							
International education	\$ 353,222.38	\$ 204,858.47	\$ 8,722.35	\$ 566,803.20	\$ 182,658.78	\$ 384,144.42	\$ 0.00
Associated student government	24,375.58	80,208.14	0.00	104,583.72	0.00	104,583.72	0.00
Union activities council	13,048.31	71,272.05	239.00	84,559.36	0.00	84,559.36	0.00
Student publications - Sunflower	25,458.05	7,920.15	0.00	33,378.20	0.00	33,378.20	0.00
Student publications - Bulletin	77,715.14	8,045.41	0.00	85,760.55	4.16	85,466.39	290.00
Multicultural center	41,945.57	19,147.85	2,522.93	63,616.35	57,635.23	1,796.05	4,185.07
Diversity education activities	0.00	2,607.30	0.00	2,607.30	2,607.30	0.00	0.00
Gender program	0.00	1,266.62	1,344.68	2,611.30	2,611.30	0.00	0.00
Student success/retention programs	3,989.10	5,931.00	0.00	9,920.10	7,589.21	0.00	2,330.89
Center for Student Involvement	9,347.59	9,880.13	728.00	19,955.72	19,955.72	0.00	0.00
Disability services	70,931.43	4,585.06	762.39	76,278.88	72,112.27	548.85	3,617.76
Drug and alcohol program	56,050.30	462.97	587.00	57,100.27	57,100.27	0.00	0.00
Recreation services	220,020.50	25,299.26	6,576.47	251,896.23	3,044.77	225,027.80	23,823.66
Equal opportunity fund	8,676.49	25,200.00	0.00	33,876.49	0.00	33,876.49	0.00
Student health services	30,759.30	679.23	664.23	32,102.76	31,438.53	0.00	664.23
Music organizations	9,901.77	35,317.97	0.00	45,219.74	0.00	45,219.74	0.00
English	0.00	4,417.08	0.00	4,417.08	0.00	4,417.08	0.00
Communication and theatre - debate	3,553.17	37,663.62	0.00	41,216.79	17,428.00	23,788.79	0.00
Communication and theatre - theatre	87,945.94	91,654.73	1,704.91	181,305.58	101,551.47	79,754.11	0.00
<i>Total Social and Cultural Activities</i>	<u>1,044,101.22</u>	<u>2,205,607.78</u>	<u>24,440.96</u>	<u>3,274,149.96</u>	<u>673,863.29</u>	<u>2,565,375.06</u>	<u>34,911.61</u>
<i>Counseling and Career Guidance</i>							
Student life and counseling center	263,527.04	13,703.90	4,166.92	281,397.86	257,711.36	13,557.38	10,129.12
Biofeedback program	0.00	1,425.95	677.39	2,103.34	2,103.34	0.00	0.00
Career services	284,200.95	53,472.61	3,843.56	341,517.12	321,114.79	17,801.23	2,601.10
School of business - advising center	0.00	3,036.81	0.00	3,036.81	0.00	3,036.81	0.00
<i>Total Counseling and Career Guidance</i>	<u>547,727.99</u>	<u>71,639.27</u>	<u>8,687.87</u>	<u>628,055.13</u>	<u>580,929.49</u>	<u>34,395.42</u>	<u>12,730.22</u>
<i>Financial Aid Administration</i>							
Student financial aid	527,182.23	49,904.94	8,170.51	585,257.68	493,444.03	39,471.47	52,342.18
<i>Student Auxiliary Services</i>							
Center for early childhood education	386,134.00	62,488.15	8,341.40	456,963.55	27,423.20	415,048.84	14,491.51
<i>Student Services Fed Grant/CECE</i>							
CECE food program	0.00	26,323.10	0.00	26,323.10	0.00	0.00	26,323.10
<i>Total Student Auxiliary Services</i>	<u>386,134.00</u>	<u>88,811.25</u>	<u>8,341.40</u>	<u>483,286.65</u>	<u>27,423.20</u>	<u>415,048.84</u>	<u>40,814.61</u>

Emporia State University

STATEMENT OF CURRENT EXPENDITURES
Year ended June 30, 2012

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Intercollegiate Athletics</i>							
Men's athletics	\$ 0.00	\$ 18,616.43	\$ 0.00	\$ 18,616.43	\$ 18,616.43	\$ 0.00	\$ 0.00
Women's athletics	0.00	23,106.93	0.00	23,106.93	23,106.93	0.00	0.00
Athletic administration	43,191.60	133,695.84	23,397.00	200,284.44	70,628.73	129,655.71	0.00
Sports camps	14,820.30	662.50	0.00	15,482.80	0.00	15,482.80	0.00
Intercollegiate athletics	2,003,671.59	0.00	0.00	2,003,671.59	1,979,140.76	0.00	24,530.83
<i>Total Intercollegiate Athletics</i>	2,061,683.49	176,081.70	23,397.00	2,261,162.19	2,091,492.85	145,138.51	24,530.83
<i>Student Admissions, Enrollment and Records</i>							
Enrollment management	230,017.37	212,848.35	3,104.32	445,970.04	406,275.13	39,694.91	0.00
Admissions office	732,191.10	411,052.81	61,405.93	1,204,649.84	920,182.23	263,519.78	20,947.83
Office of institutional research	153,194.06	6,352.57	2,104.73	161,651.36	161,651.36	0.00	0.00
Registration office	507,534.35	29,525.21	7,154.37	544,213.93	477,601.98	56,976.65	9,635.30
<i>Total Student Admissions, Enrollment and Records</i>	1,622,936.88	659,778.94	73,769.35	2,356,485.17	1,965,710.70	360,191.34	30,583.13
TOTAL STUDENT SERVICES	6,279,098.83	3,372,915.26	147,258.01	9,799,272.10	5,903,355.29	3,700,004.23	195,912.58
INSTITUTIONAL SUPPORT							
<i>Executive Management</i>							
President's office	660,089.10	112,761.23	3,967.49	776,817.82	620,523.58	156,294.24	0.00
Legal counsel	114,716.78	2,511.28	480.60	117,708.66	58,619.81	59,088.85	0.00
Governmental relations	6,579.75	3,953.58	0.00	10,533.33	10,533.33	0.00	0.00
Classified Assembly	0.00	427.83	0.00	427.83	427.83	0.00	0.00
Faculty senate	2,360.66	1,441.09	1,037.50	4,839.25	4,839.25	0.00	0.00
Provost/vice president for academic affairs	287,536.54	23,372.57	2,738.16	313,647.27	307,293.30	6,353.97	0.00
Internal audit	72,721.57	3,846.58	1,110.18	77,678.33	77,678.33	0.00	0.00
Vice President for admin and fiscal affairs	235,786.15	6,975.43	3,462.03	246,223.61	246,223.61	0.00	0.00
Associate Vice President for student affairs	160,637.62	22,126.16	827.99	183,591.77	183,220.88	370.89	0.00
<i>Total Executive Management</i>	1,540,428.17	177,415.75	13,623.95	1,731,467.87	1,509,359.92	222,107.95	0.00
<i>Financial Management and Operations</i>							
Fiscal affairs	740,234.79	153,074.79	20,127.76	913,437.34	777,853.17	132,845.24	2,738.93
Budget office	423,812.56	3,594.93	2,891.98	430,299.47	430,299.47	0.00	0.00
Payroll	134,718.44	86,226.88	0.00	220,945.32	220,945.32	0.00	0.00
<i>Total Financial Management and Operations</i>	1,298,765.79	242,896.60	23,019.74	1,564,682.13	1,429,097.96	132,845.24	2,738.93

Emporia State University

STATEMENT OF CURRENT EXPENDITURES
Year ended June 30, 2012

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>General Administration and Logistical Services</i>							
Human resources	\$ 269,439.31	\$ 32,564.30	\$ 1,298.31	\$ 303,301.92	\$ 300,512.51	\$ 1,312.19	\$ 1,477.22
President's office	0.00	96.00	0.00	96.00	96.00	0.00	0.00
Vice president for administration and fiscal affairs	0.00	4,132.97	0.00	4,132.97	4,132.97	0.00	0.00
Marketing and media relations	163,827.99	53,852.42	72,351.80	290,032.21	126,328.39	157,575.17	6,128.65
Professional development	13,021.86	48,439.87	0.00	61,461.73	61,461.73	0.00	0.00
Affirmative action	0.00	301.13	0.00	301.13	301.13	0.00	0.00
Tuition assistance	0.00	42,663.00	0.00	42,663.00	42,663.00	0.00	0.00
Unclassified staff recruitment	0.00	86,214.79	0.00	86,214.79	86,214.79	0.00	0.00
Accreditation	0.00	27,334.80	0.00	27,334.80	27,334.80	0.00	0.00
Mail center	83,344.41	5,650.47	0.00	88,994.88	87,241.41	1,753.47	0.00
<i>Total General Administration and Logistical Services</i>	<u>529,633.57</u>	<u>301,249.75</u>	<u>73,650.11</u>	<u>904,533.43</u>	<u>736,286.73</u>	<u>160,640.83</u>	<u>7,605.87</u>
<i>Public Relations and Development</i>							
Media relations	89,432.15	14,313.21	861.80	104,607.16	103,105.39	802.14	699.63
University photography	79,030.79	7,129.99	12,779.82	98,940.60	85,347.22	10,593.39	2,999.99
Marketing	368,542.84	491,371.39	13,062.41	872,976.64	490,997.99	381,978.65	0.00
Publications	0.00	54,835.26	0.00	54,835.26	54,835.26	0.00	0.00
Alumni relations	211,934.30	21,103.46	1,153.20	234,190.96	232,289.64	0.00	1,901.32
ESU Foundation	21,064.18	0.00	0.00	21,064.18	6,204.75	0.00	14,859.43
Registration office	0.00	17,621.48	0.00	17,621.48	0.00	17,621.48	0.00
<i>Total Public relations and development</i>	<u>770,004.26</u>	<u>606,374.79</u>	<u>27,857.23</u>	<u>1,404,236.28</u>	<u>972,780.25</u>	<u>410,995.66</u>	<u>20,460.37</u>
TOTAL							
INSTITUTIONAL SUPPORT	<u>4,138,831.79</u>	<u>1,327,936.89</u>	<u>138,151.03</u>	<u>5,604,919.71</u>	<u>4,647,524.86</u>	<u>926,589.68</u>	<u>30,805.17</u>
PHYSICAL PLANT OPERATIONS							
<i>Operation and Maintenance of Plant</i>							
President's residence	47,518.23	7,315.57	2,597.00	57,430.80	57,430.80	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	187,404.36	0.00	187,404.36	0.00	187,404.36	0.00
Central power plant	204,305.57	1,813,805.84	1,458.54	2,019,569.95	1,828,720.97	190,848.98	0.00
Building maintenance - carpentry	322,786.53	35,481.40	0.00	358,267.93	358,267.93	0.00	0.00
Building maintenance - electric	316,756.20	61,367.74	0.00	378,123.94	362,018.45	16,105.49	0.00
Building maintenance - plumbing	56,677.34	22,228.89	0.00	78,906.23	78,906.23	0.00	0.00
Building maintenance - painting	174,649.98	8,790.99	0.00	183,440.97	183,440.97	0.00	0.00
Building maintenance-HVAC	385,065.75	64,621.19	0.00	449,686.94	449,686.94	0.00	0.00
Building maintenance - welding	42,172.37	15,149.47	1,574.61	58,896.45	58,896.45	0.00	0.00
Building maintenance - construction	143,390.71	10,888.22	117.74	154,396.67	154,396.67	0.00	0.00
Building maintenance - landscape	500,964.35	59,880.97	21,911.53	582,756.85	579,758.96	0.00	2,997.89

Emporia State University

STATEMENT OF CURRENT EXPENDITURES
Year ended June 30, 2012

	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>								
Physical plant administration	\$ 439,326.35	\$ 128,014.53	\$ 43,478.56	\$ 610,819.44	\$ 515,925.92	\$ 94,893.52	\$ 0.00	
Architectural and engineering services	57,535.30	45,752.64	0.00	103,287.94	103,287.94	0.00	0.00	
Automotive service	89,520.75	41,943.73	3,078.16	134,542.64	132,044.99	0.00	2,497.65	
Freight and delivery	56,518.93	8,265.27	1,277.12	66,061.32	66,082.30	(20.98)	0.00	
Albert Taylor Hall	107,467.49	8,875.21	1,017.98	117,360.68	109,516.39	7,844.29	0.00	
Central stores	89,879.64	6,024.19	0.00	95,903.83	95,903.83	0.00	0.00	
Police and safety	669,783.82	11,990.22	10,846.00	692,620.04	687,106.49	34.50	5,479.05	
Hazardous waste	13,652.84	8,255.70	0.00	21,908.54	21,553.29	0.00	355.25	
Building services	1,443,894.06	65,395.68	6,849.21	1,516,138.95	1,496,778.75	5,670.28	13,689.92	
TOTAL PHYSICAL PLANT OPERATIONS	5,161,866.21	2,642,360.81	94,206.45	7,898,433.47	7,370,633.27	502,780.44	25,019.76	
SCHOLARSHIPS AND FELLOWSHIPS								
Central operations	0.00	605,378.15	0.00	605,378.15	0.00	605,416.85	(38.70)	
International education	0.00	46,100.00	0.00	46,100.00	0.00	46,100.00	0.00	
Student financial support	0.00	7,041,402.00	0.00	7,041,402.00	53,522.00	0.00	6,987,880.00	
Student financial support	0.00	4,459,178.00	0.00	4,459,178.00	398,634.00	3,253,475.00	807,069.00	
Music	0.00	29,520.00	0.00	29,520.00	0.00	29,520.00	0.00	
TOTAL SCHOLARSHIPS AND FELLOWSHIPS	0.00	12,181,578.15	0.00	12,181,578.15	452,156.00	3,934,511.85	7,794,910.30	
TOTAL EDUCATION AND GENERAL EXPENDITURES	50,912,837.76	25,406,403.61	1,977,146.62	78,296,387.99	54,387,846.85	12,668,778.47	11,239,762.67	
AUXILIARY ENTERPRISES								
Residence halls	1,341,800.43	715,629.93	0.00	2,057,430.36	0.00	2,057,430.36	0.00	
Other	753,921.39	130,926.68	13,121.01	897,969.08	0.00	897,969.08	0.00	
TOTAL AUXILIARY ENTERPRISES	2,095,721.82	846,556.61	13,121.01	2,955,399.44	0.00	2,955,399.44	0.00	
TOTAL CURRENT FUNDS EXPENDITURES	\$ 53,008,559.58	\$ 26,252,960.22	\$ 1,990,267.63	\$ 81,251,787.43	\$ 54,387,846.85	\$ 15,624,177.91	\$ 11,239,762.67	

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, 2012

	<u>Residential Life</u>	<u>Morse Hall</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
Fund balances, July 1, 2011	\$ 268,424.49	\$ 146,642.68	54,813.20	\$ 179,794.03	\$ 43,320.11	\$ 692,994.51
Operating revenues						
Rental income	35,381.51	935,611.51	195,034.97	286,347.10	1,408,911.48	2,861,286.57
Contract board	159,826.46	0.00	0.00	0.00	0.00	159,826.46
Washing/drying income	59,764.22	0.00	0.00	0.00	0.00	59,764.22
Interest	1,395.41	0.00	0.00	0.00	0.00	1,395.41
Processing fees	42,919.42	0.00	0.00	0.00	0.00	42,919.42
Miscellaneous income	3,568.79	726.50	742.03	245.00	1,178.00	6,460.32
Total operating revenues	<u>302,855.81</u>	<u>936,338.01</u>	<u>195,777.00</u>	<u>286,592.10</u>	<u>1,410,089.48</u>	<u>3,131,652.40</u>
Transfers in						
Transfer from renewal and replacement	7.37	0.00	0.00	0.00	0.00	7.37
Transfer from auxiliary funds	275,919.06	0.00	0.00	0.00	0.00	275,919.06
Total transfers in	<u>275,926.43</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>275,926.43</u>
Total available	<u>847,206.73</u>	<u>1,082,980.69</u>	<u>250,590.20</u>	<u>466,386.13</u>	<u>1,453,409.59</u>	<u>4,100,573.34</u>
Operating expenditures						
Salaries and wages	229,365.77	406,660.79	159,911.49	197,132.00	348,730.38	1,341,800.43
Other operating expenses	131,283.73	211,123.95	67,810.03	63,870.04	241,542.18	715,629.93
Total operating expenditures	<u>360,649.50</u>	<u>617,784.74</u>	<u>227,721.52</u>	<u>261,002.04</u>	<u>590,272.56</u>	<u>2,057,430.36</u>

Emporia State University

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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, 2012

	<u>Residential Life</u>	<u>Morse Hall</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
Transfers out						
Current funds	\$ 148,151.00	\$ 10,000.00	0.00	\$ 10,000.00	\$ 10,000.00	\$ 178,151.00
Transfer to auxiliary funds	206.06	275,000.00	0.00	713.00	0.00	275,919.06
Retirement of indebtedness	0.00	0.00	0.00	0.00	720,041.37	720,041.37
Total transfers out	<u>148,357.06</u>	<u>285,000.00</u>	<u>0.00</u>	<u>10,713.00</u>	<u>730,041.37</u>	<u>1,174,111.43</u>
Total operating expenditures and transfers out	<u>509,006.56</u>	<u>902,784.74</u>	<u>227,721.52</u>	<u>271,715.04</u>	<u>1,320,313.93</u>	<u>3,231,541.79</u>
Fund balances, June 30, 2012	\$ <u>338,200.17</u>	\$ <u>180,195.95</u>	\$ <u>22,868.68</u>	\$ <u>194,671.09</u>	\$ <u>133,095.66</u>	\$ <u>869,031.55</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, 2012

	<u>Parking Services</u>	<u>Student Health Services</u>	<u>Bureau of Educational Measurements</u>	<u>Total</u>
Fund balances, July 1, 2011	\$ 62,125.35	\$ 75,173.02	\$ 24,224.41	\$ 161,522.78
Operating revenues				
Parking permits and fines	248,864.68	0.00	0.00	248,864.68
Student fees	0.00	639,828.25	0.00	639,828.25
Sale of commodities	0.00	9,991.25	4,587.00	14,578.25
Reimbursements and miscellaneous	0.00	8,277.00	0.00	8,277.00
Total operating revenues	<u>248,864.68</u>	<u>658,096.50</u>	<u>4,587.00</u>	<u>911,548.18</u>
Transfers in and adjustments				
Transfer in from workstudy and general use funds	3,103.10	0.00	0.00	3,103.10
Prior year encumbrance adjustment	1,295.09	0.00	0.00	1,295.09
Total transfers in and adjustments	<u>4,398.19</u>	<u>0.00</u>	<u>0.00</u>	<u>4,398.19</u>
Total available	<u>315,388.22</u>	<u>733,269.52</u>	<u>28,811.41</u>	<u>1,077,469.15</u>
Operating expenditures				
Salaries and wages	171,252.90	580,319.42	2,349.07	753,921.39
Contractual services and commodities	33,003.10	95,874.58	1,949.00	130,826.68
Capital outlay	12,706.63	414.38	0.00	13,121.01
Scholarships	0.00	0.00	100.00	100.00
Total operating expenditures	<u>216,962.63</u>	<u>676,608.38</u>	<u>4,398.07</u>	<u>897,969.08</u>
Transfers out				
Transfer to plant funds	9,709.06	0.00	0.00	9,709.06
Total operating expenditures and transfers out	<u>226,671.69</u>	<u>676,608.38</u>	<u>4,398.07</u>	<u>907,678.14</u>
Fund balances, June 30, 2012	\$ <u>88,716.53</u>	\$ <u>56,661.14</u>	\$ <u>24,413.34</u>	\$ <u>169,791.01</u>

Emporia State University

Schedule C-1

PLANT FUNDS - RENEWAL AND REPLACEMENT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2012

Fund balances, July 1, 2011	\$	702,835.18
Additions		
Revenues		
Interest on account balances		<u>552.79</u>
Total available		703,387.97
Deductions		
Nonmandatory transfers		
Transfer to housing funds		<u>7.37</u>
Fund balances, June 30, 2012	\$	<u><u>703,380.60</u></u>
Ending fund balances detail		
Residence hall renovation depreciation and replacement fund	\$	688,085.25
Twin Towers maintenance and equipment reserve		15,253.81
Housing system maintenance and equipment reserve		<u>41.54</u>
Fund balances, June 30, 2012	\$	<u><u>703,380.60</u></u>

Emporia State University

Schedule C-2

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2012

Fund balances, July 1, 2011 \$ 2,378,893.50

Revenues

Student fees for Memorial Union renovation bonds	\$ 111,625.83	
Student fees for student recreation facility bonds	421,298.41	
Student fees for student union improvement bonds	1,209,908.72	
Interest income	<u>14,961.44</u>	
 Total revenues		\$ 1,757,794.40

Mandatory and nonmandatory transfers in

Mandatory transfer from housing funds	720,041.37	
Nonmandatory transfer from plant funds	3,042.38	
Intra-fund transfers		
Other intra-fund transfers	<u>1,289,527.06</u>	
 Total mandatory and nonmandatory transfers in		<u>2,012,610.81</u>

Total additions 3,770,405.21

Total available 6,149,298.71

Expenditures

	<u>Principal</u>	<u>Interest and Fiscal Agency Fees</u>	<u>Total</u>
Retirement of debt			
Residence hall bond - 2005 K DFA bonds	\$ 400,000.00	\$ 320,960.00	\$ 720,960.00
Recreational facility - 2001 K DFA bonds	140,000.00	87,225.00	227,225.00
Student Union Improvement - 2010 K DFA bonds	<u>565,000.00</u>	<u>507,485.02</u>	<u>1,072,485.02</u>
 Total retirement of debt	<u>\$ 1,105,000.00</u>	<u>\$ 915,670.02</u>	<u>\$ 2,020,670.02</u>

Total expenditures 2,020,670.02

Emporia State University

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PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2012

Mandatory and nonmandatory transfers out

Nonmandatory transfer to restricted use funds	\$ 208,354.28	
Nonmandatory transfer to plant funds	550,000.00	
Intra-fund transfers		
Other intra-fund transfers	<u>1,289,527.06</u>	
Total mandatory and nonmandatory transfers out		\$ <u>2,047,881.34</u>
Total deductions		\$ <u>4,068,551.36</u>
Fund balances, June 30, 2012		\$ <u><u>2,080,747.35</u></u>

Ending fund balances detail	<u>Cash</u>	<u>Other Investments</u>	<u>Totals</u>
<i>1990 K DFA Bonds - Series C</i>			
Parking system surplus fund	\$ 475,814.30	\$ 0.00	\$ 475,814.30
<i>2001 K DFA Bonds - Series B</i>			
Student Recreation Facility project revenue fund	627,197.08	0.00	627,197.08
Student Recreation Facility principal and interest sinking fund	248.12	0.00	248.12
Student Recreation Facility bond reserve fund	0.00	227,225.00	227,225.00
<i>2005 K DFA Bonds - Series F</i>			
Residence hall principal and interest sinking fund	225.56	0.00	225.56
Residence hall bond reserve fund	735,246.02	0.00	735,246.02
<i>2010 K DFA Bonds - Series J</i>			
Student Union improvement fund	14,237.82	0.00	14,237.82
Student Union principal and interest fund	<u>553.45</u>	<u>0.00</u>	<u>553.45</u>
Fund balances, June 30, 2012	\$ <u><u>1,853,522.35</u></u>	\$ <u><u>227,225.00</u></u>	\$ <u><u>2,080,747.35</u></u>

Emporia State University

Schedule C-3

UNEXPENDED PLANT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2012

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Fund balances, July 1, 2011	\$ 161,642.55	\$ 596,063.10	\$ 893,757.92	\$ 1,651,463.57
Revenues				
Rehabilitation/repair projects - institutions of higher education	0.00	906,000.00	0.00	906,000.00
Interest	0.00	0.00	3,042.38	3,042.38
Other gifts and reimbursements	10,000.00	0.00	100,000.00	110,000.00
Contribution for facility renovation	0.00	0.00	1,100,000.00	1,100,000.00
Federal grant pass through other state agencies	795,272.95	0.00	0.00	795,272.95
Federal grants - HEFS	0.00	998,718.08	0.00	998,718.08
Total revenues	<u>805,272.95</u>	<u>1,904,718.08</u>	<u>1,203,042.38</u>	<u>3,913,033.41</u>
Transfers in (out)				
Transfer in from designated funds	4,113,786.66	0.00	0.00	4,113,786.66
Transfer in from retirement of indebtedness funds	0.00	0.00	550,000.00	550,000.00
Transfer out to renewal and replacement funds	0.00	0.00	(3,042.38)	(3,042.38)
Total transfers in and adjustments	<u>4,113,786.66</u>	<u>0.00</u>	<u>546,957.62</u>	<u>4,660,744.28</u>
Total available	<u>5,080,702.16</u>	<u>2,500,781.18</u>	<u>2,643,757.92</u>	<u>10,225,241.26</u>
Expenditures				
Additions to plant, land, and buildings and major repairs and additions	<u>1,369,005.73</u>	<u>2,286,312.22</u>	<u>3,193,768.02</u>	<u>6,849,085.97</u>
Total deductions	<u>1,369,005.73</u>	<u>2,286,312.22</u>	<u>3,193,768.02</u>	<u>6,849,085.97</u>
Fund balances (deficit), June 30, 2012	\$ <u>3,711,696.43</u>	\$ <u>214,468.96</u>	\$ <u>(550,010.10)</u>	\$ <u>3,376,155.29</u>

Emporia State University

Schedule C-3
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UNEXPENDED PLANT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2012

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Ending fund balances (deficit) detail				
Rehabilitation and repairs projects				
Teaching labs	\$ 0.00	\$ 24,137.63	\$ 0.00	\$ 24,137.63
Campus sidewalk repair	0.00	60,418.76	0.00	60,418.76
Various elevator improvements	0.00	2,416.15	0.00	2,416.15
Plumb Hall basement waterproofing	0.00	370.78	0.00	370.78
Campus HVAC repairs	0.00	19,381.86	0.00	19,381.86
Corridor improvements	0.00	34,596.25	0.00	34,596.25
Security safeguards	0.00	16,157.89	0.00	16,157.89
Campus asbestos abatement	0.00	403.15	0.00	403.15
Utility tunnel	0.00	45,894.89	0.00	45,894.89
Science Hall window replacement	0.00	10,691.60	0.00	10,691.60
Deferred maintenance projects				
Visser Hall HVAC	7,196.56	0.00	0.00	7,196.56
Infrastructure maintenance projects				
Utility tunnel	13,786.59	0.00	0.00	13,786.59
KCC AARA				
Broiler update project	(69,145.47)	0.00	0.00	(69,145.47)
Lighting update project	(36,363.39)	0.00	0.00	(36,363.39)
Student union project				
Memorial Union project - bonds	0.00	0.00	1,234.12	1,234.12
Memorial Union project	0.00	0.00	(552,521.76)	(552,521.76)
Residence hall projects				
Morse hall	345.50	0.00	0.00	345.50
Apartments	2,911.69	0.00	0.00	2,911.69
Singular Hall renovation	3,792,964.95	0.00	0.00	3,792,964.95
Twin towers renovation	0.00	0.00	1,277.54	1,277.54
Fund balances (deficit), June 30, 2012	\$ 3,711,696.43	\$ 214,468.96	\$ (550,010.10)	\$ 3,376,155.29

Emporia State University

Schedule D-1

AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2012

Account Name	Balances June 30, 2011	Receipts	Expenditures	Balances June 30, 2012
Acapella Choir	\$ 6,487.83	\$ 4,247.00	\$ 2,316.31	\$ 8,418.52
Alpha Kappa Delta	857.05	2,899.30	2,910.37	845.98
Alpha Rho Theta	864.81	0.00	0.00	864.81
Alternative Spring Break	0.00	10,335.52	10,211.45	124.07
Amer Chem Society-Student Affairs	207.57	0.00	0.00	207.57
American College of Sports Medicine	76.87	0.00	0.00	76.87
American Criminal Justice Association	0.00	150.00	0.00	150.00
Anime/Obsession	133.32	0.00	0.00	133.32
Anthropology Club	12.88	0.00	0.00	12.88
Arabic Language and Studies Club	145.76	0.00	0.00	145.76
Asc. For Computing Machinery	552.51	0.00	0.00	552.51
ASG - Administrative Account	311.65	5,853.32	5,614.07	550.90
Assignment Fund	2,359.79	16,432.31	15,408.26	3,383.84
Athletic Admin General - Local	0.00	316,424.23	316,424.23	0.00
Athletic Admin. Winning Edge	1,180.33	11,145.15	11,378.16	947.32
Athletic Buses - Local	(59,852.91)	25,958.63	25,053.83	(58,948.11)
Athletic Compliance - Local	0.00	1,432.49	1,432.49	0.00
Athletic Development - Local	0.00	9,820.84	9,820.84	0.00
Athletic Director - Local	0.00	7,026.71	7,026.71	0.00
Athletic Hall Of Honor - Local	0.00	1,590.67	1,590.67	0.00
Athletic Income - Local	(113,924.23)	1,695,761.55	1,880,290.95	(298,453.63)
Athletic Student Management - Local	4,065.00	2,000.00	1,287.11	4,777.89
Athletic Training - Local	0.00	146,749.17	146,749.17	0.00
Athletic Vehicle - Local	5,090.86	14,230.39	19,321.25	0.00
Athletics Marketing-Promotion-Local	747.02	15,135.16	14,601.71	1,280.47
Baseball - Local	0.00	125,554.29	125,554.29	0.00
Baseball Winning Edge	12,355.32	78,455.97	58,257.62	32,553.67
Basketball - Men - Local	0.00	270,179.16	270,179.16	0.00
Basketball - Women - Local	0.00	257,004.49	257,004.49	0.00
Basketball Men's Winning Edge	197.00	35,758.04	34,000.00	1,955.04
Basketball Women's Winning Edge	417.00	102,939.28	100,855.51	2,500.77
Beta Beta Beta	333.52	0.00	0.00	333.52
Beta Gamma Sigma	245.05	1,219.00	1,228.00	236.05
Biology Club	405.80	369.35	0.00	775.15

Emporia State University

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2012

Account Name	Balances June 30, 2011	Receipts	Expenditures	Balances June 30, 2012
Biology Graduate Student Org	\$ 344.11	\$ 220.32	\$ 339.24	\$ 225.19
Black Student Union	993.19	806.00	780.23	1,018.96
Black Womens Network	533.82	280.00	600.11	213.71
Caduceus	91.91	231.25	237.66	85.50
CECE Fund Raising	7,353.91	8,052.01	14,137.26	1,268.66
CECE Snack Fund	4,840.12	2,768.99	4,569.28	3,039.83
Change Check Fund	1,000.00	0.00	0.00	1,000.00
Circle K Club	673.76	0.00	80.20	593.56
College Music Educators Natl Conference	391.64	954.00	1,126.70	218.94
Computer Information Systems	341.99	140.00	115.84	366.15
Concessions - Local	(947.83)	5,094.10	3,717.79	428.48
Contract Board Collections	(28,457.98)	0.00	0.00	(28,457.98)
Crosscountry/Track - Men - Local	0.00	66,626.35	66,626.35	0.00
Crosscountry/Track - Women - Local	0.00	72,488.93	72,488.93	0.00
C-S-Morse Complex Government	19.25	0.00	0.00	19.25
Donor/Fan Relations - Local	9,443.52	29,132.22	30,217.19	8,358.55
Educational Theatre Company	1,370.53	460.00	45.69	1,784.84
Emergency Student Loans-Interest	81,058.57	1,760.06	0.00	82,818.63
Emergency Student Loans-Principal	54,721.99	52,915.21	51,250.00	56,387.20
Emp State Credit U - Coaches	0.33	16,000.00	16,000.00	0.33
Emporia Glass Guild	12,632.46	9,766.50	4,444.53	17,954.43
Emporia State Apartments	131.39	0.00	0.00	131.39
Emporia State Spanish Club	139.27	0.00	0.00	139.27
Emporia Students United -E-Unit	75.00	0.00	0.00	75.00
Environmental Club	426.68	30.00	86.84	369.84
ESU Athletic Training Club	941.44	446.74	651.18	737.00
ESU Bowling Club	569.05	0.00	0.00	569.05
ESU French Club	240.09	0.00	0.00	240.09
ESU NSTA - Student Chapter	181.74	0.00	0.00	181.74
ESU Recreation Majors Club	103.07	150.00	0.00	253.07
ESU SPURS	73.41	307.00	190.00	190.41

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2012

Account Name	Balances June 30, 2011	Receipts	Expenditures	Balances June 30, 2012
ESU Stingers - Local	\$ 0.00	\$ 4,126.64	\$ 4,126.64	\$ 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
ESULA-Empowered Stdnt Univ Libr/Archives	1,043.21	0.00	342.30	700.91
ESUOSIA	790,715.53	42,907.31	40,693.95	792,928.89
Event Programming	95.97	0.00	88.50	7.47
Fencing Club	474.79	0.00	0.00	474.79
Football - Local	0.00	677,509.10	677,509.10	0.00
Football Winning Edge	5,468.59	116,000.00	116,000.00	5,468.59
Gamers Guild	381.53	225.00	5.40	601.13
GAMMA	194.00	297.00	30.00	461.00
German Club	658.86	260.45	255.39	663.92
Graduate Student Advisory Council	257.72	0.00	0.00	257.72
Greek Week	3,313.06	6,177.03	7,562.34	1,927.75
Harmonious Voices of Praise	541.02	442.49	310.00	673.51
Hispanic-American Leadership	125.28	5,436.78	5,049.35	512.71
House Capital Improvements	29.18	0.00	0.00	29.18
HPER Club	296.18	3,897.25	1,637.37	2,556.06
Hutchinson Pavilion Skybox - W.E.	20,000.00	60,000.00	65,000.00	15,000.00
Interfraternity Council	2,881.62	4,653.00	4,327.85	3,206.77
International Club	84.20	0.00	0.00	84.20
ITSA-Instructional Tech Stdnt Assoc	60.00	0.00	0.00	60.00
Kappa Delta Pi	34.28	0.00	0.00	34.28
Kappa Kappa Psi	19.73	0.00	0.00	19.73
Ks Student Ntnl Ed Asc-KSNE	1,915.52	978.17	530.48	2,363.21
Lambda Pi Eta Honor Society	654.65	233.39	0.00	888.04
MBA Association - Local	0.00	291.97	0.00	291.97
MENTO-Mental Health Student Org	280.89	85.00	218.87	147.02
Merchandise Reimbursement - Local	32.57	4,828.24	4,860.81	0.00
MIAA Conference Champs - Local	3,290.47	1,520.00	2,529.77	2,280.70
MIAA/NCAA Track Champs - Local	5,391.55	15,938.57	16,429.97	4,900.15
Morse Complex	944.02	39.13	916.69	66.46

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2012

Account Name	Balances June 30, 2011	Receipts	Expenditures	Balances June 30, 2012
Multisport and Cycling Club - Local	\$ 101.00	\$ 2,506.00	\$ 1,663.36	\$ 943.64
Muslim Student Association	261.55	0.00	0.00	261.55
National Teachers Hall Of Fame	(34,118.51)	45.00	0.00	(34,073.51)
NCAA Regional Champs - Local	7,593.87	30,095.00	27,906.79	9,782.08
Newman - Ks Asc Of Nursing Students	323.57	4,408.41	3,156.11	1,575.87
Order Of Omega	830.29	695.00	1,271.07	254.22
Panhellenic Association	2,406.06	11,174.18	9,871.31	3,708.93
Pharmacy Club	435.59	0.00	0.00	435.59
Phi Alpha Theta	308.99	250.00	200.00	358.99
Phi Beta Lambda	331.07	1,734.50	1,773.90	291.67
Phi Eta Sigma	363.14	7,322.00	5,492.71	2,192.43
Phi Theta Kappa	(0.10)	0.10	0.00	0.00
Pi Delta Phi	77.78	0.00	0.00	77.78
Pi Gamma Mu	25.85	0.00	0.00	25.85
Pi Omega Pi	0.22	41.07	0.00	41.29
Pre-Law Organization	132.18	122.20	183.30	71.08
PRIDE	399.36	1,156.66	1,044.41	511.61
Psi Chi	385.00	0.00	375.00	10.00
Psychology Club	200.21	0.00	200.21	0.00
Public Affairs Club	26.34	0.00	0.00	26.34
Quivira	34.76	0.00	0.00	34.76
RA Council	293.72	0.00	0.00	293.72
Returned Checks	(615.00)	0.00	0.00	(615.00)
Sakura Of ESU	37.53	0.00	0.00	37.53
Salary Reimbursement Program	4,991.31	3,872.25	5,194.43	3,669.13
Saudi's Club	750.44	3,750.00	4,486.61	13.83
Scoreboard Fund	(27,037.92)	3,000.00	0.00	(24,037.92)
Seminar - Athletic Training - Local	218.88	496.55	0.00	715.43
Service Center - Local	0.00	681.29	681.29	0.00
Service Charge Clearing Account	(1,101.36)	1,726.22	624.86	0.00
Sigma Alpha Lambda	151.18	1,049.91	1,009.22	191.87
Sigma Delta Pi	108.08	210.00	182.00	136.08

Emporia State University

AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2012

Account Name	Balances June 30, 2011	Receipts	Expenditures	Balances June 30, 2012
Sigma Tau Delta	\$ 1.02	\$ 1,433.83	\$ 1,345.09	\$ 89.76
Soccer - Women - Local	0.00	82,305.03	82,305.03	0.00
Soccer Club	447.94	0.00	21.75	426.19
Soccer Women's Winning Edge	235.55	11,960.07	12,000.00	195.62
Society for Public Historians-Local	160.00	0.00	0.00	160.00
Society of Physics Students	363.46	103.00	0.00	466.46
Society of Prof Journalists	983.28	0.00	0.00	983.28
Sociology Club - SOCIUS	777.86	280.00	1,057.20	0.66
Softball - Local	0.00	138,689.80	138,689.80	0.00
Softball Winning Edge	7,891.04	32,146.10	40,000.00	37.14
Special Libraries Association	250.81	0.00	0.00	250.81
Spirit Squad - Local	0.00	4,934.35	4,934.35	0.00
Spirit Squad Winning Edge	1,389.79	750.00	1,434.96	704.83
Sport Camp - Athletics Admin- Local	6.30	0.00	0.00	6.30
Sport Camp - Basketball - Men	300.00	300.00	300.00	300.00
Sport Camp - Football - Local	10,993.12	8,106.00	16,955.40	2,143.72
Sport Camp - Softball - Local	477.84	0.00	345.00	132.84
Sport Camp - Tennis - Local	8,784.23	7,798.75	9,450.52	7,132.46
Sport Camp - Volleyball - Local	4,865.77	7,030.00	6,734.02	5,161.75
Sport Camp-Basketball-Women - Local	20.00	0.00	0.00	20.00
Sport Camp-Crosscountry/Track-Local	7,127.20	2,850.00	7,753.21	2,223.99
Sports Camp - Soccer - Local	75.37	1,015.00	44.10	1,046.27
Sports Information - Local	0.00	23,230.62	23,230.62	0.00
STAAR	9.63	0.00	0.00	9.63
Staff Programming Fund	23.11	0.00	0.00	23.11
Std Soc Ind-Org Psych-SSIOP	1,253.44	1,261.51	1,990.34	524.61
Stdnt Advisory Council-Honors Program	29.78	149.25	52.81	126.22
Stingers Winning Edge	1,892.83	2,243.49	3,304.15	832.17
STT RHD	0.07	0.00	0.00	0.07
Student Affairs Loan Fund	4,800.09	104.00	0.00	4,904.09
Student Affairs Programming	3,133.38	0.00	25.00	3,108.38
Student Art Therapy Organiza	3,363.50	5,035.03	4,454.76	3,943.77
Student Athlete Development - Local	0.00	1,444.75	1,444.75	0.00

Emporia State University

AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2012

Account Name	Balances June 30, 2011	Receipts	Expenditures	Balances June 30, 2012
Student Chapter of ALA	\$ 257.92	\$ 564.00	\$ 528.60	\$ 293.32
Student Management Fund	200.00	0.00	0.00	200.00
Student Publications-Bulletin-Local	15,659.48	227,870.85	238,268.27	5,262.06
Student Publication-Sunflower-Local	35,866.35	108,063.27	112,759.43	31,170.19
Tau Beta Sigma	52.97	0.00	0.00	52.97
Tennis - Men - Local	0.00	18,667.13	18,667.13	0.00
Tennis - Women - Local	0.00	31,448.14	31,448.14	0.00
Tennis Men's Winning Edge	387.69	1,866.53	2,000.00	254.22
Tennis Women's Winnin Edge	67.92	1,480.00	1,516.39	31.53
Title IV Holding Acct-Conversion	0.00	11,324.84	11,324.84	0.00
Tomlinson Memorial Fund	9,944.80	0.00	0.00	9,944.80
Towers Complex	(61.75)	61.75	0.00	0.00
Towers Complex Government	380.09	0.00	706.88	(326.79)
Track/CC Mens Winning Edge	26,079.96	25,434.44	6,432.59	45,081.81
Track/CC Womens Winning Edge	34,767.27	19,198.29	2,290.55	51,675.01
Tuition Wire Transfer Fund-Local	(52,090.09)	407,771.78	433,311.78	(77,630.09)
UAC Leadership Training	608.52	0.00	177.60	430.92
University Democrats	53.14	179.28	195.98	36.44
Up 'til Dawn	125.25	525.00	454.10	196.15
Upward Bound Proj Focus-Local	301.70	0.00	0.00	301.70
Upward Bound Student Account	6.63	0.00	200.00	(193.37)
Volleyball - Local	0.00	108,181.20	108,181.20	0.00
Volleyball Winning Edge	28,170.44	11,540.36	29,440.87	10,269.93
Winning Edge Taxable Revenue - Local	554.26	27.70	578.95	3.01
WTT RHD	477.16	0.00	267.14	210.02
Xi Phi	68.86	0.00	0.00	68.86
Total of Student Organiztions and Local Agency Accounts	\$ 972,051.79	\$ 5,754,859.70	\$ 5,956,586.33	\$ 770,325.16

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