

Annual Financial Report

Fiscal Year 2010



EMPORIA STATE
UNIVERSITY™

Emporia State University
Emporia, Kansas

Fiscal Year 2010 Annual Financial Report

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Dan Lykins <i>Topeka</i>	Andy Tompkins <i>President and CEO</i>

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President

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Provost and Vice President for Academic Affairs and Student Life

Raymond A. Hauke
Vice President for Administration and Fiscal Affairs

Dr. James E. Williams
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University Officers Reporting

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Controller

Susan M. Menke and Pamela S. Norton
Assistant Controllers

MANAGEMENT'S
DISCUSSION
AND ANALYSIS



EMPORIA STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2010 and 2009

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, 2010, were \$105,300,357 an increase of \$18,714,464 (21.6%) compared to \$86,585,893 at June 30, 2009. Capital assets, net of depreciation, comprised 48.2%, or \$50,758,895 of the total assets in 2010 as compared to 57.5%, or \$49,791,758 of the total assets in 2009.

Total liabilities were \$36,094,613 at June 30, 2010, an increase of \$13,826,789 (62.1%) compared to \$22,267,824 at June 30, 2009. Noncurrent liabilities comprised 70.5%, or \$25,464,073 of total liabilities in 2010 as compared to 51.7%, or 11,511,956 of total liabilities in 2009.

EMPORIA STATE UNIVERSITY

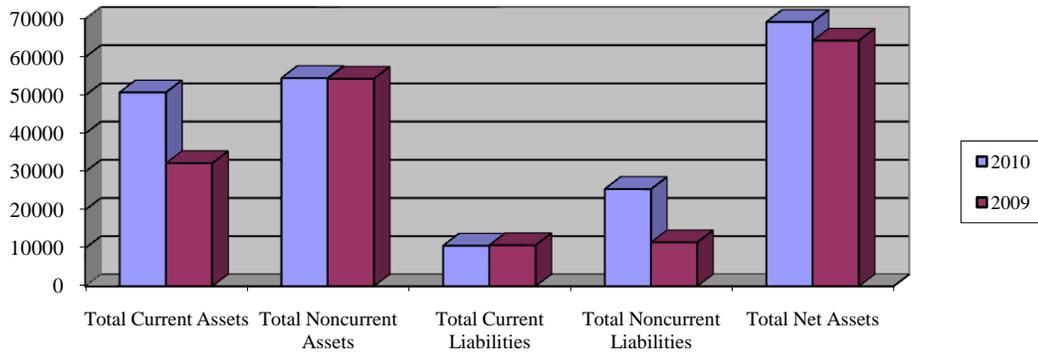
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2010 and 2009

Total net assets at June 30, 2010, were \$69,205,744 a \$4,887,675 increase over the previous fiscal year amount of \$64,318,069, or a 7.6% increase in net assets. The breakout of net assets is shown below:

	<u>2010</u>	<u>2009</u>
Capital assets, net of related debt	\$ 25,896,993	\$ 39,043,440
Restricted net assets	25,323,509	8,993,923
Unrestricted net assets	<u>17,985,242</u>	<u>16,280,706</u>
Total Net Assets	<u>\$ 69,205,744</u>	<u>\$ 64,318,069</u>

The composition of current and noncurrent assets and liabilities and net assets is displayed below for both the 2010 and 2009 fiscal year ends (in thousands):



STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

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

Revenues

Operating revenues were \$42.4 million for the 2010 fiscal year. This was an increase of \$3.1 million or 8.0% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student tuition and fee revenues, after scholarship allowances, were \$28.9 million in 2010, compared to \$26.9 million in 2009, an overall increase of 7.3%. This increase is a direct result of an overall 5.8% tuition and fees increase approved by the Kansas Board of Regents for fiscal year 2010. The goal of the tuition and fees increase, which involved collaboration between University administration and University students, was to recapture some of the State General Fund reduction imposed on the University by the Legislature. The tuition and fee increase provided funding to assist the University base budget as well as provided funding to the ESU Memorial Union renovation project.
- Grants and contracts (federal, state and local, and nongovernmental) overall increased 29.9% or (\$1,328,105) over the previous year. Overall research projects increased during the current year.
- Auxiliary enterprise revenues of the University increased for Residential Life, while revenues decreased for Athletics, Assessment, Parking services, and Student health services. Completion of the renovation of the residence halls during fiscal year 2009 and an increase in rates contributed to the increase in revenue.
- Sales and services of educational departments decreased by approximately \$18,341 from the previous year.
- Interest earnings on loans increased over the prior year as more loans were made to students during the year.

EMPORIA STATE UNIVERSITY

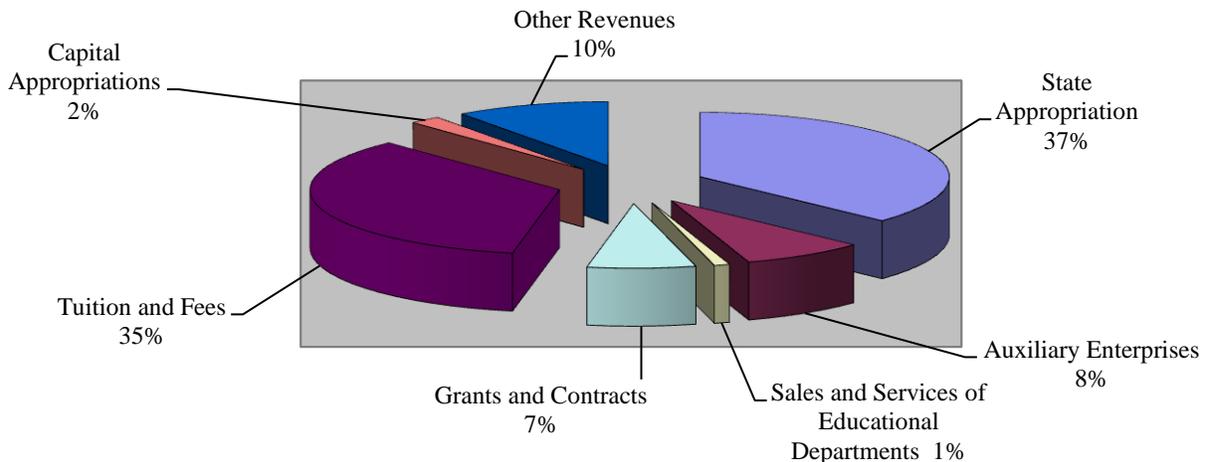
MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2010 and 2009

Total nonoperating revenues (expenses) increased 2.7% from the previous year from \$38.1 million to \$39.2 million. The following is a brief summary of the significant changes:

- State appropriations, the largest single source of revenue at the University, decreased from \$33.2 million to \$31.4 million. This resulted in revenue reduction of \$1.8 million or a 5.4% decrease.
- Investment earnings decreased 37.0% from \$441,022 in 2009 to \$277,753 in 2010. Much of the decrease resulted from the earnings rate on investments significantly decreasing. While the market value of the endowment investment increased slightly during the year, the amount was not enough to offset the significant decrease in interest earnings.
- Other Federal grants and contracts increased \$2,080,979 or 40.0% over the prior year. This is a result of an increase in the amount of financial aid money from the Pell program given to students.
- A transfer to the State of Kansas was made for death and disability during 2010 and was significantly less than the amount transferred in 2009 for budget cuts. The change was a decrease of 77.9% from \$584,575 in 2009 to \$128,956 in 2010.
- A gift of \$1.5 million was given to the University by the ESU Memorial Union Corporation for the renovation project.
- Other revenue showed an overall increase from \$2,128,000 to \$2,496,145. This is a 17.3% increase over the prior year. Capital appropriations decreased from \$2,128,000 in 2009 to \$1,733,480 in 2009. Most of the increase in other revenue can be attributed to the receipt of Federal stimulus funds (ARRA) specifically for capital expenditure.

In summary, total revenues, nonoperating revenues and other revenues increased by \$4,759,513, from \$80.6 million to \$85.4, an overall increase of 5.9%. The composition of these revenues is displayed in the following graph:



Expenses

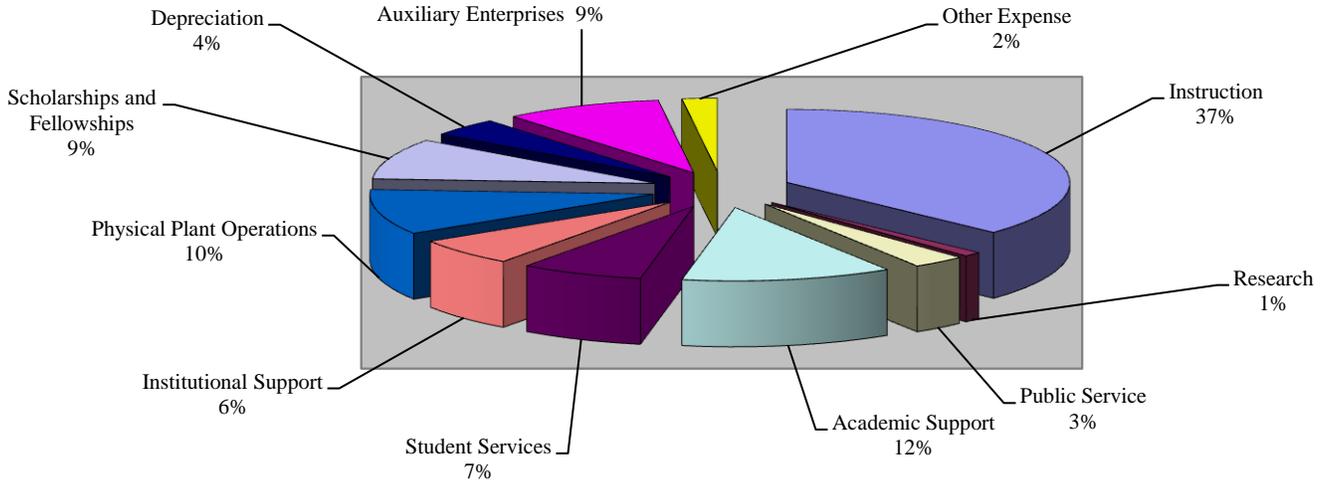
Operating and nonoperating expenses were \$81.0 million for the 2010 fiscal year. This was an increase over the previous year of \$2.6 million or 3.3%. The following is a brief summary of the significant changes:

- Expenses directly related to the University's mission for instruction and academic support combined decreased \$146,304 or approximately 0.4% from 2009 to 2010. Scholarships increased \$1,639,860 or approximately 26.1% from 2009 to 2010. The increase in scholarships relates to the increase in Pell grant funding that was received.
- Expenses for the operations and maintenance of plant increased \$567,934 or approximately 7.2% from 2009 to 2010. A number of maintenance projects were completed during the year as part of receiving Federal Stimulus (ARRA) money.
- Other areas that showed an increase in expenditures include research and student services. These expenditures relate to the University's goal to enhance the student's academic experience.
- The increase in depreciation expense relates to the capitalization of several construction projects.
- Nonoperating interest expense increased from \$475,822 in 2009 to \$515,929 in 2010 as a revenue bond was issued during the year.

EMPORIA STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2010 and 2009

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 2010 or 2009.

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, 2010, and June 30, 2009, the Foundation made payments to the University of \$1,338,412 and \$1,212,868 respectively.

Net Assets

Net assets increased by \$4,887,675 compared to the previous fiscal year which generally indicates that the financial condition has improved over the year. The increase in net assets is a result of the revenue bond issuance on June 23, 2010 with the money reserved for the ESU Memorial Union renovation 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. Condensed Statements of Cash Flows for the years ended June 30, 2010 and 2009 follow:

	June 30, 2010	June 30, 2009
Net Cash Provided (Used) by:		
Operating activities	\$ (33,805,287)	\$ (33,894,090)
Noncapital financing activities	39,117,950	38,385,102
Capital and related financing activities	12,167,841	(3,432,563)
Investing activities	1,153,513	479,460
Net Increase in Cash	18,634,017	1,537,909
Beginning Cash and Cash Equivalent Balances	25,123,766	23,585,857
Ending Cash and Cash Equivalent Balances	\$ 43,757,783	\$ 25,123,766

EMPORIA STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2010 and 2009

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

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

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

CAPITAL ASSETS

The University continued to invest in capital assets during the 2010 fiscal year. Detailed information regarding capital asset additions, retirements and depreciation is available in Note 6 of the financial statements.

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

- Throughout various buildings on campus, renovations and repairs were made to HVAC, utility tunnels, foundations, and electrical and plumbing systems.
- Various campus wide window and lighting fixture replacement.
- Renovation to the Student Memorial Union was initiated during fiscal year 2010.

DEBT ADMINISTRATION

At June 30, 2010, the University had \$24.8 million in debt outstanding. Additional debt issued in 2010 was \$14,765,000. No additional debt was issued in 2009.

The University paid \$1,076,025 in principal and interest payments related to all outstanding revenue bonds in 2010.

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

ECONOMIC OUTLOOK

Consistent with the national economy, the State of Kansas economy is in slow recovery. Revenue collections for the state continue to be sluggish as state revenue projections have not materialized as anticipated. Actual state tax revenues have continued to fall short of revenue projections during fiscal year 2010 and into fiscal year 2011. As a result of the economic downturn, the Governor requested all state agencies reduce State General Fund budgets and the University's budget was reduced by 12% in fiscal year 2010. Additional cuts to the University's budget have reduced the University's budget to the fiscal year 2006 funding level. This is the lowest level the University can sustain and still qualify for the State Fiscal Stabilization Funds from the American Recovery and Reinvestment Act of 2009 (ARRA). Future reductions are anticipated as the State of Kansas tries to balance the budget for fiscal year 2011 and a projected deficit for fiscal year 2012 is anticipated.

EMPORIA STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2010 and 2009

The State of Kansas provided approximately 38.0% of the total resources for the University during fiscal year 2010. This is down from the 41.5% provided during fiscal year 2009. A major factor underlying eventual State General Fund budgets for fiscal year 2011 are estimates of tax revenues which will occur during mid April. The appropriation for fiscal year 2011 is set at \$31.5 million which is only slightly more than the fiscal year 2010 appropriation.

The operating grant from the State for fiscal year 2011 and fiscal year 2012 is expected to be flat as the State struggles with the budget deficit. The plans to maintain the University's budget while costs continue to increase will come from savings in both salary and non-salary expenditures. Most salary reductions will be achieved by holding vacancies open and freezing certain positions. The plan also includes internal reallocations and possibly a tuition increase. In managing our budget, the highest priority of the University continues to be to serve the needs of our students.

Additional reductions in the budget continue to be a discussion point of the Governor, although nothing definitive has been decided by the Governor. Additional reductions would have a significant impact on the operations of the University.

Enrollment for the academic 2010-2011 year is expected to be relatively consistent with the academic 2009-2010 year. Tuition revenues have increased to make up for the decrease in State funding. While enrollment is expected to remain relatively stable the next several years, the slight decrease in Kansas high school graduates may cause enrollment levels to decline.

FINANCIAL
STATEMENTS
AND NOTES



EMPORIA STATE UNIVERSITY

STATEMENTS OF NET ASSETS
June 30, 2010 and 2009

	University Funds		Component Unit	
	2010	Restated 2009	Memorial Union Corporation 2010	2009
ASSETS				
Current Assets				
Cash and cash equivalents	\$ 17,081,640	\$ 14,103,412	\$ 1,079,981	\$ 333,871
Restricted cash and cash equivalents	26,676,143	11,020,354	0	0
Investments	0	0	1,148,389	1,592,706
Accounts receivable, net	1,771,072	1,777,189	141,952	208,313
Loans to students, net - current portion	3,797,573	3,715,307	3,393	15,597
Inventories	110,847	116,351	11,081	14,271
Prepaid expenses	1,345,763	1,510,115	1,346	1,542
Total Current Assets	50,783,038	32,242,728	2,386,142	2,166,300
Noncurrent Assets				
Investments	492,992	1,368,752	411,611	1,042,294
Loans to students, net	2,820,635	3,182,655	0	0
Prepaid expenses and other assets	444,797	0	0	0
Capital assets, net	50,758,895	49,791,758	1,402,721	1,528,227
Total Noncurrent Assets	54,517,319	54,343,165	1,814,332	2,570,521
TOTAL ASSETS	105,300,357	86,585,893	4,200,474	4,736,821
LIABILITIES				
Current Liabilities				
Accounts payable and accrued liabilities	4,296,075	4,326,450	194,642	215,114
Accrued compensated absences - current portion	1,552,788	1,271,656	56,512	46,267
Deferred revenue	2,418,420	2,481,235	500	0
Other liabilities	184,242	119,503	9,243	7,504
Capital leases payable - current portion	23,326	23,513	0	0
Revenue bonds payable - current portion	1,105,000	627,902	0	0
Due to ESU Foundation	134,091	133,775	0	0
Deposits held in custody for others	916,598	1,771,834	44,646	68,611
Total Current Liabilities	10,630,540	10,755,868	305,543	337,496
Noncurrent Liabilities, Net of Current Portion				
Accrued compensated absences	300,946	458,606	0	0
Accrued other postemployment benefits	1,429,551	956,448	0	0
Capital leases payable	8,576	31,902	0	0
Revenue bonds payable	23,725,000	10,065,000	0	0
Total Noncurrent Liabilities	25,464,073	11,511,956	0	0
TOTAL LIABILITIES	36,094,613	22,267,824	305,543	337,496
NET ASSETS				
Invested in capital assets, net of related debt	25,896,993	39,043,440	1,402,721	1,528,227
Restricted for				
Nonexpendable				
Scholarships and fellowships	265,767	255,764	0	0
Expendable				
Capital	16,720,794	0	122,949	26,145
Loans	7,359,036	7,445,963	0	0
Debt service	977,912	1,292,196	0	0
Other	0	0	1,750,000	1,042,294
Unrestricted	17,985,242	16,280,706	619,261	1,802,659
TOTAL NET ASSETS	\$ 69,205,744	\$ 64,318,069	\$ 3,894,931	\$ 4,399,325

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, 2010 and 2009

	University Funds		Component Unit	
	2010	Restated 2009	Memorial Union Corporation 2010	2009
Operating Revenues				
Tuition and fees (net of scholarship allowances of \$3,812,321 and \$2,954,839) \$	28,880,944	\$ 26,928,530	\$ 0	0
Federal grants and contracts	3,717,765	2,862,925	0	0
State and local grants and contracts	1,757,695	1,342,031	0	0
Nongovernmental grants and contracts	291,136	233,535	0	0
Sales and services of educational departments	994,528	1,012,869	0	0
Auxiliary enterprises				
Athletics	2,220,228	2,335,993	0	0
Assessment	6,518	15,056	0	0
Parking services	262,752	311,591	0	0
Residential life	3,420,808	3,364,713	0	0
Student health services	694,144	736,674	0	0
Student unions	0	0	3,879,709	3,486,192
Interest earned on loans to students	163,527	126,139	0	0
Total Operating Revenues	42,410,045	39,270,056	3,879,709	3,486,192
Operating Expenses				
Education and General				
Instruction	30,213,537	30,519,384	0	0
Research	573,209	342,553	0	0
Public service	2,702,006	2,877,973	0	0
Academic support	9,387,017	9,227,474	0	0
Student services	5,538,001	5,148,059	0	0
Institutional support	4,780,043	4,830,690	0	0
Operations and maintenance of plant	8,465,242	7,897,308	0	0
Scholarships and fellowships	7,920,986	6,281,126	0	0
Depreciation	2,938,057	2,873,726	142,880	143,861
Auxiliary Enterprises				
Athletics	4,178,072	4,223,538	0	0
Assessment	12,800	22,296	0	0
Parking services	198,850	181,766	0	0
Residential life	2,077,221	2,246,645	0	0
Student health services	758,101	712,688	0	0
Student unions	0	0	2,762,906	2,777,254
Total Operating Expenses	79,743,142	77,385,226	2,905,786	2,921,115
Operating Income (Loss)	(37,333,097)	(38,115,170)	973,923	565,077
Nonoperating Revenues (Expenses)				
State appropriations	31,393,148	33,201,638	0	0
Investment income	277,753	441,022	40,340	71,612
Interest expense	(515,929)	(475,822)	0	0
Other Federal grants and contracts	7,289,765	5,208,786	0	0
Other nonoperating revenue (expenses)	(635,051)	357,841	0	0
Contribution for facility renovation	1,500,000	0	(1,500,000)	0
Transfer to state	(128,956)	(584,575)	0	0
Gain/(loss) on assets	0	0	(18,657)	1,896
Amortization of bond costs/discount	(10,383)	95	0	0
Net Nonoperating Revenues (Expenses)	39,170,347	38,148,985	(1,478,317)	73,508

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, 2010 and 2009

	University Funds		Component Unit	
	2010	Restated 2009	Memorial Union Corporation 2010	2009
Income (Loss) Before Other Revenues	\$ 1,837,250	\$ 33,815	\$ (504,394)	\$ 638,585
Other Revenues				
Capital appropriations	1,733,480	2,128,000	0	0
Other Federal capital grants	727,382	0	0	0
Capital gift	25,280	0	0	0
Additions to permanent endowments	10,003	0	0	0
Total Other Revenue	2,496,145	2,128,000	0	0
Increase in Net Assets	4,333,395	2,161,815	(504,394)	638,585
Net Assets				
Net Assets, Beginning of Year	64,318,069	62,851,727	4,399,325	3,760,740
Restatement	554,280	(695,473)	0	0
Net Assets, Beginning of Year	64,872,349	62,156,254	4,399,325	3,760,740
Net Assets, End of Year	\$ 69,205,744	\$ 64,318,069	\$ 3,894,931	\$ 4,399,325

The accompanying notes are an integral part of these statements.

EMPORIA STATE UNIVERSITY

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2010 and 2009

	University Funds		Component Unit	
	2010	Restated 2009	Memorial Union Corporation 2010	2009
Cash Flows From Operating Activities				
Tuition and fees	\$ 28,809,416	\$ 25,334,493	\$ 0	\$ 0
Grants and contracts	5,819,266	4,658,943	0	0
Sales and services of educational activities	923,316	1,090,291	0	0
Auxiliary enterprises				
Athletics	2,220,228	2,335,993	0	0
Assessment	8,923	14,404	0	0
Parking services	296,314	299,216	0	0
Residential life	3,423,330	3,376,617	0	0
Student health services	690,716	734,091	0	0
Student unions	0	0	3,946,070	3,465,328
Payments to suppliers	(12,848,895)	(12,675,623)	(2,791,473)	(2,742,604)
Payments to utilities	(1,970,849)	(2,147,589)	0	0
Compensation and benefits	(51,834,419)	(51,172,195)	0	0
Payments for scholarships and fellowships	(9,859,662)	(6,147,675)	0	0
Loans issued to students and employees	(846,426)	(955,309)	0	0
Collection of loans to students and employees	1,363,455	1,360,253	0	0
Net Cash Provided by (Used in) Operating Activities	<u>(33,805,287)</u>	<u>(33,894,090)</u>	<u>1,154,597</u>	<u>722,724</u>
Cash Flows From Noncapital Financing Activities				
State appropriations	31,393,148	33,201,638	0	0
Transfer to State for budget cuts	(128,956)	(584,575)	0	0
Other nonoperating revenues (expenses)	(635,051)	357,936	0	0
Contribution for facility renovation	1,500,000	0	(1,500,000)	0
Deposits held in custody for others	(300,956)	299,329	0	0
Other Federal grants and contracts	7,289,765	5,208,786	0	0
Federal family education loan receipts	25,280,695	26,707,293	0	0
Federal family education loan disbursements	(25,280,695)	(26,805,305)	0	0
Net Cash Provided by Noncapital Financing Activities	<u>39,117,950</u>	<u>38,385,102</u>	<u>(1,500,000)</u>	<u>0</u>
Cash Flows From Capital Financing Activities				
Proceeds from sale of capital assets	0	0	10,045	2,045
Capital appropriations	2,460,862	2,128,000	0	0
Proceeds from bond issue	14,790,767	0	0	0
Purchases of capital assets	(3,978,085)	(4,438,533)	(46,076)	(165,948)
Principal paid on capital debt and leases	(654,513)	(641,360)	0	0
Interest paid on capital debt and leases	(451,190)	(480,670)	0	0
Net Cash (Used in) Capital Financing Activities	<u>12,167,841</u>	<u>(3,432,563)</u>	<u>(36,031)</u>	<u>(163,903)</u>
Cash Flows From Investing Activities				
Purchase of investments	0	(963)	0	(780,000)
Proceeds from sale of investments	875,760	39,401	1,075,000	0
Investment income	277,753	441,022	52,544	71,324
Net Cash Provided by (Used in) Investing Activities	<u>1,153,513</u>	<u>479,460</u>	<u>1,127,544</u>	<u>(708,676)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	18,634,017	1,537,909	746,110	(149,855)
Cash and Cash Equivalents, Beginning of Year	<u>25,123,766</u>	<u>23,585,857</u>	<u>333,871</u>	<u>483,726</u>
Cash and Cash Equivalents, End of Year	<u>\$ 43,757,783</u>	<u>\$ 25,123,766</u>	<u>\$ 1,079,981</u>	<u>\$ 333,871</u>

The accompanying notes are an integral part of these statements.

EMPORIA STATE UNIVERSITY

STATEMENTS OF CASH FLOWS
Years Ended June 30, 2010 and 2009

	University Funds		Component Unit	
	2010	Restated 2009	Memorial Union Corporation 2010	2009
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided by (Used in) Operating Activities				
Operating income (loss)	\$ (37,333,097)	\$ (38,115,170)	973,923	\$ 565,077
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	2,948,440	2,873,726	142,880	143,861
Changes in assets and liabilities (Increase)/decrease in				
Accounts receivables, net	6,117	191,326	66,361	(20,864)
Loans to students, net	279,754	271,092	0	0
Inventories	5,504	55,655	3,190	(3,099)
Prepaid expenses and other assets	(280,445)	(79,855)	196	19,985
Increase/(decrease) in				
Accounts payable and accrued liabilities	(30,375)	137,005	(29,946)	17,962
Deferred revenue	(62,815)	359,420	0	0
Accrued compensated absences	123,472	15,880	0	0
Accrued other postemployment benefits	473,103	401,679	0	0
Other liabilities	64,739	(4,848)	(2,007)	(198)
Due to ESU Foundation	316	0	0	0
Net Cash Provided by (Used in) Operating Activities	<u>\$ (33,805,287)</u>	<u>\$ (33,894,090)</u>	<u>1,154,597</u>	<u>\$ 722,724</u>
Reconciliation of Cash and Cash Equivalents to the Statements of Net Assets				
Cash and cash equivalents	\$ 17,081,640	\$ 14,103,412	\$ 1,079,981	\$ 333,871
Restricted cash and cash equivalents	<u>26,676,143</u>	<u>11,020,354</u>	<u>0</u>	<u>0</u>
Cash and Cash Equivalents, End of Year	<u>\$ 43,757,783</u>	<u>\$ 25,123,766</u>	<u>\$ 1,079,981</u>	<u>\$ 333,871</u>

The accompanying notes are an integral part of these statements.

EMPORIA STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS June 30, 2010 and 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

The University is grouped into four major colleges/schools; the School of Business, the Teacher’s College, the College of Liberal Arts and Sciences, and the School of Library and Information Management. The University, located in Emporia, Kansas, has an undergraduate enrollment of approximately 4,066 and a graduate enrollment of approximately 2,196.

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, 2010 and 2009

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - continued

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

Inventories. Inventories are carried at cost.

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

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

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

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

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

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

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

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

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

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

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

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

EMPORIA STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS June 30, 2010 and 2009

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, 2010 and 2009 were \$43,757,783 and \$25,123,766, 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, 2010 and 2009

NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS – continued

Investments. The amount of Emporia State University's total investments is \$492,992 of which \$265,767 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, 2010 and 2009

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 KDFA, due to the tax-exempt status of the bonds, it is generally the practice of KDFA 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, KDFA 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, KDFA 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>2010</u>	<u>2009</u>
Student tuition and fees	\$ 1,254,400	\$ 1,010,072
Employees and students	57,941	56,254
Auxiliary enterprises	424,560	494,863
Federal, state, and private grants and contracts	437,389	627,943
Other operating activities	<u>361,388</u>	<u>266,238</u>
	2,535,678	2,455,370
Less allowance for doubtful accounts	<u>764,606</u>	<u>678,181</u>
Net Accounts Receivable	<u>\$ 1,771,072</u>	<u>\$ 1,777,189</u>

EMPORIA STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS

June 30, 2010 and 2009

NOTE 4 – INVENTORIES

Inventories consisted of the following at June 30:

	2010	2009
Physical plant	\$ 42,660	\$ 30,372
Office supplies	60,002	77,669
Technology and computing services	5,200	5,183
Health services	2,985	3,127
Total Inventories	\$ 110,847	\$ 116,351

NOTE 5 – LOANS TO STUDENTS

Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans to students at June 30, 2010 and 2009. 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 2010, 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, 2010 and 2009, the allowance for uncollectible loans was estimated to be \$1,447,152 and \$1,446,934 respectively.

NOTE 6 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2010 follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Capital Assets				
(Not depreciated)				
Land and improvements	\$ 1,047,215	\$ 25,280	\$ 0	\$ 1,072,495
Construction in progress	3,719,274	647,143	1,691,871	2,674,546
(Depreciated)				
Buildings and improvements	74,825,154	4,196,108	0	79,021,262
Equipment and furnishings	12,061,429	432,506	5,851	12,488,084
Vehicles	1,250,516	21,028	0	1,271,544
Infrastructure	5,451,524	275,000	0	5,726,524
Total Capital Assets	98,355,112	5,597,065	1,697,722	102,254,455
Less Accumulated Depreciation				
Buildings and improvements	37,743,070	1,564,759	0	39,307,829
Equipment and furnishings	7,547,177	1,052,459	5,851	8,593,785
Vehicles	1,013,680	97,278	0	1,110,958
Infrastructure	2,259,427	223,561	0	2,482,988
Total Accumulated Depreciation	48,563,354	2,938,057	5,851	51,495,560
Capital Assets, Net	\$ 49,791,758	\$ 2,659,008	\$ 1,691,871	\$ 50,758,895

EMPORIA STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2010 and 2009

NOTE 7 – DEPOSITS HELD IN CUSTODY FOR OTHERS

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Student organizations	\$ 1,209,213	\$ 5,748,233	\$ 6,049,217	\$ 908,229
Suspense payroll deposits	554,280	0	554,280	0
Stafford and private loans	8,341	25,280,723	25,280,695	8,369
Total Deposits Held for Others	<u>\$ 1,771,834</u>	<u>\$ 31,028,956</u>	<u>\$ 31,884,192</u>	<u>\$ 916,598</u>

NOTE 8 – DEFERRED REVENUE

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

	<u>2010</u>	<u>2009</u>
Tuition and fees	\$ 2,088,363	\$ 2,013,294
Grants and contracts	330,057	467,941
Total Deferred Revenue	<u>\$ 2,418,420</u>	<u>\$ 2,481,235</u>

NOTE 9 – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2010 follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Revenue bonds payable	\$ 10,692,902	\$ 14,768,098	\$ 631,000	\$ 24,830,000	\$ 1,105,000
Lease obligations	55,415	0	23,513	31,902	23,326
Compensated absences	1,730,262	1,853,734	1,730,262	1,853,734	1,552,788
Postemployment benefits	956,448	473,103	0	1,429,551	0
Total Long-Term Liabilities	<u>\$ 13,435,027</u>	<u>\$ 17,094,935</u>	<u>\$ 2,384,775</u>	<u>\$ 28,145,187</u>	<u>\$ 2,681,114</u>

NOTE 10 – REVENUE BONDS OUTSTANDING

Revenue bonds payable as of June 30, 2010 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%.	\$1,860,000
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%.	\$8,205,000

EMPORIA STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2010 and 2009

NOTE 10 – REVENUE BONDS OUTSTANDING – continued

Kansas Development Finance Authority Residence Hall Revenue Bonds - Series J, 2010 issued on June 23, 2010 in the original amount of \$14,765,000. Due in annual installments of \$565,000 to \$ 1,030,000 with final maturity on 4/1/2030. Interest ranges from 0.75% to 4.45%.	<u>\$14,765,000</u>
Total Revenue Bonds Outstanding	<u><u>\$24,830,000</u></u>

NOTE 11 – REVENUE BONDS MATURITY SCHEDULE

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

Year Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011	\$ 1,105,000	\$ 822,487	\$ 1,927,487
2012	1,105,000	915,670	2,020,670
2013	1,120,000	883,720	2,003,720
2014	1,150,000	850,715	2,000,715
2015	1,210,000	816,160	2,026,160
2016-2020	6,630,000	3,407,595	10,037,595
2021-2025	7,100,000	2,048,923	9,148,923
2026-2030	<u>5,410,000</u>	<u>664,435</u>	<u>6,074,435</u>
Total Principal and Interest	<u>\$ 24,830,000</u>	<u>\$ 10,409,705</u>	<u>\$ 35,239,705</u>

NOTE 12 – LEASE OBLIGATIONS

Emporia State University is obligated for the purchase of certain equipment funded through the issuance of blanket financing agreements in the amount of \$31,902 and \$55,415 as of June 30, 2010 and 2009, respectively. Payment including interest to liquidate this obligation is scheduled as follows:

Year Ending June 30,	<u>Total</u>
2011	\$ 23,326
2012	<u>8,576</u>
Total Capital Lease Payments	<u><u>\$ 31,902</u></u>

NOTE 13 – RETIREMENT PLANS

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

This defined benefit program is funded through contributions by the University and individual employees. For the years ended June 30, 2010 and 2009, active KPERs members were required by statute to contribute 4% and the University to contribute 6.97% of the employees’ covered payroll. The Kansas Legislature establishes and may amend active plan members’ and the University’s contribution rates. The University contributed \$766,616 and \$689,347 during fiscal years 2010 and 2009, respectively, and individual employees contributed \$420,469 and \$409,257 respectively.

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

EMPORIA STATE UNIVERSITY

NOTES TO FINANCIAL STATEMENTS
June 30, 2010 and 2009

NOTE 13 – RETIREMENT PLANS – continued

For the years ended June 30, 2010 and 2009, 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 \$2,288,799 and \$2,316,649 during fiscal years 2010 and 2009, respectively, and individual employees contributed \$1,446,678 and \$1,464,363, respectively.

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

Funding Policy. The University provides health insurance benefits to retirees and their dependents in accordance with Kansas law (K.S.A. 75-6511). Kansas statute, which may be amended by the state legislature, established that participating retirees contribute to the employee group health fund benefits plan, including administrative costs.

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

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

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

Annual required contribution-amortized liability	\$ 213,763
Normal cost (with interest)	<u>276,825</u>
Annual OPEB cost (expense)	490,588
Interest on net OPEB obligation	36,823
Adjustment to the ARC	(54,308)
Contributions made	<u>0</u>
Increase in net OPEB obligation	473,103
Net OPEB obligation July 1, 2009	<u>956,448</u>
Net OPEB obligation July 1, 2010	<u>\$ 1,429,551</u>

EMPORIA STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
June 30, 2010 and 2009

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	\$ 554,769	\$ 0	0%	\$ 554,769
2009	\$ 401,679	\$ 0	0%	\$ 956,448
2010	\$ 473,103	\$ 0	0%	\$ 1,429,551

Funded Status and Funding Progress. As of June 30, 2010, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,153,065. 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 \$4,153,065. The covered payroll (annual payroll of active employees covered by the plan) was \$41,795,974 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	\$ 4,153,065	\$ 4,153,065	0%	\$ 41,795,974	10%

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, 2010 and 2009

NOTE 15 – OPERATING EXPENSES BY NATURAL CLASSIFICATION

The University's operating expenses by natural classification for the years ended June 30, 2010 and June 30, 2009 follows:

	Compensation and Benefits	Contractual Services	Supplies and Materials	Utilities	Scholarships and Fellowships	Other Operating Expense	Depreciation	Fiscal Year 2010 Total	Fiscal Year 2009 Total
Educational and General									
Instruction	\$26,915,469	\$1,640,325	\$729,466	\$0	\$370,796	\$557,481	\$0	\$30,213,537	\$30,519,384
Research	224,392	41,329	83,400	0	44,077	180,011	0	573,209	342,553
Public service	1,790,046	479,470	94,615	0	241,345	96,530	0	2,702,006	2,877,973
Academic support	6,508,214	2,120,712	484,113	0	5,820	268,158	0	9,387,017	9,227,474
Student services	4,073,321	987,547	290,702	0	120,066	66,365	0	5,538,001	5,148,059
Institutional support	3,635,782	1,041,935	38,308	0	9,000	55,018	0	4,780,043	4,830,690
Physical plant operations	5,132,937	336,479	454,228	1,629,493	0	912,105	0	8,465,242	7,897,308
Scholarships & fellowships	0	0	0	0	7,920,986	0	0	7,920,986	6,281,126
Depreciation	0	0	0	0	0	0	2,938,057	2,938,057	2,873,726
Auxiliary Enterprises									
Athletics	2,005,006	968,174	57,420	0	1,147,472	0	0	4,178,072	4,223,538
Other	5,281	6,098	1,321	0	100	0	0	12,800	22,296
Parking	167,784	16,890	14,176	0	0	0	0	198,850	181,766
Residential life	1,349,375	151,640	206,557	360,782	0	8,867	0	2,077,221	2,246,645
Student health services	633,835	64,081	58,566	0	0	1,619	0	758,101	712,688
Total Operating Expenses									
FY 2010	<u>\$52,441,442</u>	<u>\$7,854,680</u>	<u>\$2,512,872</u>	<u>\$1,990,275</u>	<u>\$9,859,662</u>	<u>\$2,146,154</u>	<u>\$2,938,057</u>	<u>\$79,743,142</u>	
Total Operating Expenses									
FY 2009	<u>\$51,562,239</u>	<u>\$8,699,618</u>	<u>\$2,519,341</u>	<u>\$2,118,535</u>	<u>\$7,985,730</u>	<u>\$1,626,037</u>	<u>\$2,873,726</u>		<u>\$77,385,226</u>

NOTE 16 – COMMITMENTS AND CONTINGENT LIABILITIES

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

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

NOTE 17 – PRIOR PERIOD ADJUSTMENT

Prior period adjustments were made on the June 30, 2010 statements to correct beginning balances for deposits held in custody for others in the amount of \$554,280 for 2010. The June 30, 2009 balances were restated to correct reflect beginning balances for construction in progress and accumulated depreciation. The restatement resulted in a decrease to change in net assets of \$695,473.

SUPPLEMENTAL FINANCIAL INFORMATION

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



Emporia State University

Schedule A-1

SCHEDULE OF INVESTMENTS
June 30, 2010

<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, 2010</u>
2001 K DFA Bonds - Series B Recreation facility bond reserve	5.68% Trinity Plus Funding	February 2001	March 2021	\$ 227,225.00	\$ <u>227,225.00</u>	\$ <u>227,225.00</u>
Total investments					\$ <u><u>227,225.00</u></u>	\$ <u><u>227,225.00</u></u>

Emporia State University

SCHEDULE OF BONDED INDEBTEDNESS
June 30, 2010

Year ended <u>June 30,</u>	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
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2011	\$ 595,000.00	\$ 395,337.24	\$ 130,000.00	\$ 93,270.00	\$ 380,000.00	\$ 333,880.00	\$ 1,105,000.00	\$ 822,487.24
2012	565,000.00	507,485.00	140,000.00	87,225.00	400,000.00	320,960.00	1,105,000.00	915,670.00
2013	575,000.00	496,185.00	145,000.00	80,575.00	400,000.00	306,960.00	1,120,000.00	883,720.00
2014	585,000.00	484,685.00	150,000.00	73,470.00	415,000.00	292,560.00	1,150,000.00	850,715.00
2015	600,000.00	472,985.00	160,000.00	65,970.00	450,000.00	277,205.00	1,210,000.00	816,160.00
2016	610,000.00	457,985.00	165,000.00	57,970.00	450,000.00	260,105.00	1,225,000.00	776,060.00
2017	630,000.00	439,685.00	175,000.00	49,720.00	475,000.00	242,105.00	1,280,000.00	731,510.00
2018	650,000.00	420,785.00	185,000.00	40,970.00	490,000.00	222,630.00	1,325,000.00	684,385.00
2019	670,000.00	399,985.00	195,000.00	31,720.00	510,000.00	203,030.00	1,375,000.00	634,735.00
2020	695,000.00	377,205.00	200,000.00	21,580.00	530,000.00	182,120.00	1,425,000.00	580,905.00
2021	715,000.00	352,880.00	215,000.00	11,180.00	555,000.00	160,125.00	1,485,000.00	524,185.00
2022	745,000.00	326,961.26	0.00	0.00	580,000.00	136,815.00	1,325,000.00	463,776.26
2023	770,000.00	299,023.76	0.00	0.00	600,000.00	112,165.00	1,370,000.00	411,188.76
2024	800,000.00	268,223.76	0.00	0.00	630,000.00	86,365.00	1,430,000.00	354,588.76
2025	835,000.00	236,223.76	0.00	0.00	655,000.00	58,960.00	1,490,000.00	295,183.76
2026	865,000.00	202,823.76	0.00	0.00	685,000.00	30,140.00	1,550,000.00	232,963.76
2027	905,000.00	167,358.76	0.00	0.00	0.00	0.00	905,000.00	167,358.76
2028	940,000.00	129,348.76	0.00	0.00	0.00	0.00	940,000.00	129,348.76
2029	985,000.00	88,928.76	0.00	0.00	0.00	0.00	985,000.00	88,928.76
2030	1,030,000.00	45,835.00	0.00	0.00	0.00	0.00	1,030,000.00	45,835.00
	<u>\$ 14,765,000.00</u>	<u>\$ 6,569,929.82</u>	<u>\$ 1,860,000.00</u>	<u>\$ 613,650.00</u>	<u>\$ 8,205,000.00</u>	<u>\$ 3,226,125.00</u>	<u>\$ 24,830,000.00</u>	<u>\$ 10,409,704.82</u>

Emporia State University

Schedule B-1

STATEMENT OF CURRENT FUNDS OPERATING REVENUES
Year ended June 30, 2010

	Unrestricted			Total (Memorandum Only)	
	General Use	Designated	Restricted	June 30, 2010	June 30, 2009
Tuition and fees					
Tuition, fall semester	\$ 9,187,520.51	\$ 1,641,204.00	\$ 0.00	\$ 10,828,724.51	\$ 10,635,933.82
Tuition, spring semester	8,777,339.39	1,424,789.75	0.00	10,202,129.14	9,957,321.69
Tuition, summer session	2,118,410.25	2,471.00	0.00	2,120,881.25	2,064,501.03
Tuition, SLIM Regional Program	1,296,869.00	0.00	0.00	1,296,869.00	1,122,315.00
Tuition, prior years	36,517.84	0.00	0.00	36,517.84	22,471.12
Tuition, special equipment	151,289.00	0.00	0.00	151,289.00	151,289.00
Tuition, special library	151,289.00	0.00	0.00	151,289.00	151,289.00
Lifelong learning	0.00	2,282,993.99	0.00	2,282,993.99	2,005,036.79
School of nursing	0.00	317,328.00	0.00	317,328.00	305,070.00
Intensive English	0.00	623,521.00	0.00	623,521.00	424,577.00
Camps, workshops and registrations	180.00	229,711.49	5,105.00	234,996.49	253,376.95
University student activity fees	0.00	3,515,313.09	0.00	3,515,313.09	3,151,137.91
Commencement fees	0.00	22,254.68	0.00	22,254.68	25,244.27
Library fines	0.00	16,308.80	0.00	16,308.80	17,824.47
Application fees	0.00	172,209.12	0.00	172,209.12	159,393.86
Processing fees	0.00	92,664.30	0.00	92,664.30	46,674.70
Transcript fees	0.00	94,727.50	0.00	94,727.50	101,492.50
Metro Learning Center fees	0.00	107,954.00	0.00	107,954.00	81,750.00
Lab and usage fees	0.00	552,807.80	0.00	552,807.80	525,282.00
Other fees	0.00	213,688.25	0.00	213,688.25	213,866.81
Total tuition and fees	21,719,414.99	11,309,946.77	5,105.00	33,034,466.76	31,415,847.92
State appropriations					
Other operating expenditures	31,352,716.00	40,432.00	0.00	31,393,148.00	33,202,522.89

Emporia State University

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STATEMENT OF CURRENT FUNDS OPERATING REVENUES
Year ended June 30, 2010

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2010	June 30, 2009
Federal grants and contracts					
Received directly by the University					
Instruction	\$ 0.00	\$ 0.00	\$ 504,597.54	\$ 504,597.54	\$ 706,501.29
Research	0.00	0.00	135,852.21	135,852.21	41,341.79
Public service	0.00	0.00	1,276,045.69	1,276,045.69	1,167,028.80
Technology	0.00	0.00	0.00	0.00	173,933.20
Work/study program	0.00	0.00	427,814.00	427,814.00	427,814.00
Supplemental educational opportunity grants	0.00	0.00	199,365.00	199,365.00	199,365.00
Pell grants	0.00	0.00	7,078,931.48	7,078,931.48	4,633,163.22
Processed through other state agencies					
Instruction	0.00	0.00	808,162.93	808,162.93	652,152.76
Academic support	0.00	0.00	95,060.63	95,060.63	0.00
Student services	0.00	0.00	26,998.41	26,998.41	0.00
Public service	0.00	0.00	67,671.07	67,671.07	8,643.14
Research	0.00	0.00	131,343.82	131,343.82	90,878.16
Student services	0.00	0.00	0.00	0.00	19,958.97
Scholarships and fellowships	0.00	0.00	315,000.00	315,000.00	0.00
LEAP	0.00	0.00	0.00	0.00	32,173.00
Total federal grants and contracts	0.00	0.00	11,066,842.78	11,066,842.78	8,152,953.33
State grants and contracts					
Received directly by the University					
Instruction	0.00	0.00	614,161.00	614,161.00	499,919.00
Research	0.00	0.00	20,857.54	20,857.54	0.00
Work/study program	0.00	0.00	37,125.00	37,125.00	38,824.00
Kansas supplemental grant program	0.00	0.00	591,241.00	591,241.00	527,219.00
Scholarships and fellowships	0.00	0.00	357,928.00	357,928.00	401,218.00

Emporia State University

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STATEMENT OF CURRENT FUNDS OPERATING REVENUES
Year ended June 30, 2010

				Total (Memorandum Only)	
	Unrestricted		Restricted	June 30, 2010	June 30, 2009
	General Use	Designated			
State grants and contracts-continued					
Processed through other state agencies					
Research	\$ 0.00	\$ 0.00	\$ 24,022.51	\$ 24,022.51	\$ 7,398.95
Total state grants and contracts	0.00	0.00	1,645,335.05	1,645,335.05	1,474,578.95
Private gifts, grants and contracts					
Received directly by the University					
Instruction	0.00	64,253.64	13,114.84	77,368.48	71,723.48
Academic support	0.00	115,851.14	0.00	115,851.14	0.00
Student services	0.00	5,405.19	4,950.00	10,355.19	0.00
Research	0.00	0.00	56,672.12	56,672.12	95,059.12
Public service	0.00	25,000.00	40,845.87	65,845.87	18,221.83
Other	0.00	0.00	0.00	0.00	55,111.56
Total private gifts, grants and contracts	0.00	210,509.97	115,582.83	326,092.80	240,115.99
Sales and services of educational activities					
Physical plant operations	0.00	61,932.25	0.00	61,932.25	80,683.62
Division sales					
Service charges	0.00	313,745.23	38,665.75	352,410.98	451,734.48
Admission to events	0.00	49,869.80	0.00	49,869.80	47,585.59
Childcare and preschool fees	0.00	343,887.79	0.00	343,887.79	298,082.65
Commodities	0.00	70,263.60	0.00	70,263.60	77,135.54
Rents	0.00	25,157.20	0.00	25,157.20	48,999.54
Miscellaneous	0.00	2,702.14	0.00	2,702.14	39,799.64
Total sales and services of educational activities	0.00	867,558.01	38,665.75	906,223.76	1,044,021.06

Emporia State University

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STATEMENT OF CURRENT FUNDS OPERATING REVENUES
Year ended June 30, 2010

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2010	June 30, 2009
Sales and services of auxiliary enterprises					
Residence halls and apartments	\$ 0.00	\$ 3,423,329.63	\$ 0.00	\$ 3,423,329.63	\$ 3,381,247.94
Other auxiliary enterprises	0.00	995,952.50	0.00	995,952.50	1,047,711.18
Total sales and services of auxiliary enterprises	0.00	4,419,282.13	0.00	4,419,282.13	4,428,959.12
Other sources					
Payroll funding from non-university sources	0.00	3,018,497.61	0.00	3,018,497.61	3,098,322.08
Recovery of expenditures	0.00	547,814.30	2,897.50	550,711.80	575,301.83
Investment income	79,810.73	115,994.54	3,307.34	199,112.61	0.00
Sales taxes	0.00	0.00	20,793.84	20,793.84	18,997.45
Total other sources	79,810.73	3,682,306.45	26,998.68	3,789,115.86	3,692,621.36
Total current funds operating revenues	\$ 53,151,941.72	\$ 20,530,035.33	\$ 12,898,530.09	\$ 86,580,507.14	\$ 83,651,620.62

Emporia State University

Schedule B-2

STATEMENT OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	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	\$ 3,662,538.34	\$ 64,129.67	\$ 63,773.69	\$ 3,790,441.70	\$ 3,654,292.60	\$ 41,020.57	\$ 95,128.53
Teachers college	7,390,265.34	839,318.06	155,152.33	8,384,735.73	7,942,771.20	278,531.76	163,432.77
College of liberal arts and sciences	11,393,158.38	663,937.42	348,295.00	12,405,390.80	10,940,902.73	1,192,765.76	271,722.31
School of library and information management	903,654.13	224,144.21	11,499.41	1,139,297.75	981,009.11	40,786.80	117,501.84
Special university programs	304,054.89	171,242.67	2,120.00	477,417.56	12,317.69	465,099.87	0.00
Federal instructional programs	571,012.80	843,224.50	17,801.44	1,432,038.74	0.00	0.00	1,432,038.74
State instructional programs	105,216.45	19,492.92	0.00	124,709.37	0.00	0.00	124,709.37
Summer session	1,344,462.74	1,300.00	0.00	1,345,762.74	1,345,762.74	0.00	0.00
<i>Total instruction</i>	25,674,363.07	2,826,789.45	598,641.87	29,099,794.39	24,877,056.07	2,018,204.76	2,204,533.56
<i>Research</i>	218,570.00	201,867.71	254,135.45	674,573.16	128,244.15	51,618.37	494,710.64
<i>Public service</i>	1,773,201.37	893,604.42	16,266.83	2,683,072.62	867,906.16	387,761.37	1,427,405.09
<i>Academic support</i>	6,281,586.15	2,542,938.79	370,455.37	9,194,980.31	7,753,619.18	1,205,833.79	235,527.34
<i>Student services</i>	6,045,297.53	4,109,856.45	53,674.52	10,208,828.50	5,777,169.96	4,247,172.34	184,486.20
<i>Institutional support</i>	3,569,230.98	1,069,480.34	46,761.62	4,685,472.94	4,348,010.09	300,976.54	36,486.31
<i>Physical plant operations</i>	5,074,690.53	2,610,824.86	62,324.61	7,747,840.00	7,280,937.26	449,348.33	17,554.41
<i>Scholarships and fellowships</i>	0.00	10,315,797.41	0.00	10,315,797.41	672,763.78	2,380,547.63	7,262,486.00
<i>Total educational and general</i>	48,636,939.63	24,571,159.43	1,402,260.27	74,610,359.33	51,705,706.65	11,041,463.13	11,863,189.55
AUXILIARY ENTERPRISES	2,143,394.51	908,336.87	40,086.36	3,091,817.74	0.00	3,091,817.74	0.00
Total current funds operating expenditures	\$ 50,780,334.14	\$ 25,479,496.30	\$ 1,442,346.63	\$ 77,702,177.07	\$ 51,705,706.65	\$ 14,133,280.87	\$ 11,863,189.55

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	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	\$ 12,049.56	\$ 7.80	\$ 0.00	\$ 12,057.36	\$ 12,057.36	\$ 0.00	\$ 0.00
MBA program	26,948.67	2,547.47	0.00	29,496.14	29,496.14	0.00	0.00
Accounting and information systems	1,510,466.02	21,423.08	1,114.00	1,533,003.10	1,521,607.63	9,211.97	2,183.50
Computer lab	97,736.81	13,703.20	62,067.58	173,507.59	103,128.36	896.80	69,482.43
Business administration and education	2,015,337.28	26,448.12	592.11	2,042,377.51	1,988,003.11	30,911.80	23,462.60
<i>Total School of Business</i>	<u>3,662,538.34</u>	<u>64,129.67</u>	<u>63,773.69</u>	<u>3,790,441.70</u>	<u>3,654,292.60</u>	<u>41,020.57</u>	<u>95,128.53</u>
<i>Teachers College</i>							
Dean support	0.00	20,234.74	0.00	20,234.74	19,949.24	285.50	0.00
One room school	0.00	15.00	0.00	15.00	15.00	0.00	0.00
Alternative teacher cert - BCCC	134,747.02	5,699.98	0.00	140,447.00	140,447.00	0.00	0.00
Alternative teacher cert - KCK	165,902.79	11,297.64	0.00	177,200.43	177,200.43	0.00	0.00
Jones Institute for Educational Excellence	15,176.75	749.92	0.00	15,926.67	0.00	0.00	15,926.67
Computer labs	0.00	2,358.00	0.00	2,358.00	2,358.00	0.00	0.00
USD 253 Resource Center contract	0.00	17,974.00	0.00	17,974.00	17,974.00	0.00	0.00
Counselor education and rehabilitation	899,971.82	45,682.16	8,733.21	954,387.19	871,486.89	16,166.32	66,733.98
Multicultural fund	0.00	1,134.07	0.00	1,134.07	1,134.07	0.00	0.00
School district reimbursements	0.00	529.26	4,334.85	4,864.11	4,864.11	0.00	0.00
School counselor resource center	0.00	6,018.82	0.00	6,018.82	6,018.82	0.00	0.00
Community counseling services	0.00	2,786.39	231.00	3,017.39	180.00	2,837.39	0.00
Reading laboratory	7,868.62	1,815.74	0.00	9,684.36	9,684.36	0.00	0.00
Professional education services	131,712.26	35,820.85	19,530.16	187,063.27	181,288.68	2,775.32	2,999.27
Psych, Art Thrpy, Rehab, MHC	1,351,888.75	119,571.25	19,687.86	1,491,147.86	1,420,093.62	59,294.87	11,759.37
Health, physical education and recreation	1,388,321.04	139,258.60	46,801.29	1,574,380.93	1,469,158.50	78,136.77	27,085.66
Early childhood and elementary teacher education	1,743,418.38	85,493.54	13,361.30	1,842,273.22	1,802,073.55	36,303.09	3,896.58
School leadership/middle and secondary teacher education	831,806.16	41,984.58	20,687.43	894,478.17	871,705.52	6,255.88	16,516.77
Alternate route licensing program	113,179.87	30,394.92	0.00	143,574.79	143,363.79	211.00	0.00
Professional development school	0.00	168,497.69	1,154.61	169,652.30	110,625.92	59,026.38	0.00
Instructional design/technology	606,271.88	102,000.91	20,630.62	728,903.41	693,149.70	17,239.24	18,514.47
<i>Total Teachers College</i>	<u>7,390,265.34</u>	<u>839,318.06</u>	<u>155,152.33</u>	<u>8,384,735.73</u>	<u>7,942,771.20</u>	<u>278,531.76</u>	<u>163,432.77</u>

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>College of Liberal Arts and Sciences</i>							
Dean support	\$ 3,534.85	\$ 410.90	\$ 0.00	\$ 3,945.75	\$ 3,945.75	\$ 0.00	\$ 0.00
Ethnic and gender studies	1,976.24	5,094.17	0.00	7,070.41	7,070.41	0.00	0.00
Center for Great Plains Studies	23,462.02	11,376.54	2,679.09	37,517.65	32,958.29	4,048.23	511.13
Art	770,600.89	77,595.27	18,000.14	866,196.30	785,571.87	64,976.21	15,648.22
Engraving arts	53,269.11	1,560.00	0.00	54,829.11	32,682.47	22,146.64	0.00
Biological sciences	1,275,836.80	115,882.19	25,747.09	1,417,466.08	1,338,367.13	50,861.11	28,237.84
Newman Department of Nursing	718,260.58	25,317.27	52,088.57	795,666.42	4,199.54	729,274.85	62,192.03
Modern languages and literatures	919.59	0.00	0.00	919.59	919.59	0.00	0.00
Mathematics, computer science and economics	1,332,846.31	61,344.72	13,962.70	1,408,153.73	1,368,875.30	10,161.79	29,116.64
Mathematics laboratory	25,001.91	2,359.00	0.00	27,360.91	27,360.91	0.00	0.00
Center for economic education	1,174.53	3,124.62	0.00	4,299.15	0.00	4,299.15	0.00
Music	1,104,009.15	69,896.77	6,888.57	1,180,794.49	1,136,686.89	25,391.60	18,716.00
Physical sciences	1,367,009.37	127,398.03	171,004.94	1,665,412.34	1,428,266.57	203,828.96	33,316.81
Hamilton Quarry	0.00	0.00	770.00	770.00	770.00	0.00	0.00
Social sciences	1,156,770.96	43,528.57	8,864.37	1,209,163.90	1,165,602.22	17,953.36	25,608.32
Communication and theatre	1,199,431.74	24,960.63	18,349.22	1,242,741.59	1,215,517.20	935.79	26,288.60
English/Modern Languages/ Journalism	1,703,025.98	70,333.11	23,770.14	1,797,129.23	1,722,249.40	54,814.12	20,065.71
Writing center	38,140.50	2,451.04	0.00	40,591.54	38,630.40	0.00	1,961.14
Sociology, anthropology, crime delinquency studies	617,887.85	21,304.59	6,170.17	645,362.61	631,228.79	4,073.95	10,059.87
<i>Total College of Liberal Arts and Sciences</i>	<u>11,393,158.38</u>	<u>663,937.42</u>	<u>348,295.00</u>	<u>12,405,390.80</u>	<u>10,940,902.73</u>	<u>1,192,765.76</u>	<u>271,722.31</u>
<i>School of Library and Information Management</i>							
SLIM on campus support	658,326.80	72,618.90	11,499.41	742,445.11	686,542.21	40,565.74	15,337.16
SLIM on campus dean	29,684.51	72,480.17	0.00	102,164.68	0.00	0.00	102,164.68
SLIM regional programs support	159,240.31	12,637.16	0.00	171,877.47	171,656.41	221.06	0.00
SLIM Colorado programs	17,612.01	15,223.40	0.00	32,835.41	32,835.41	0.00	0.00
SLIM Oregon programs	28,309.70	35,939.54	0.00	64,249.24	64,249.24	0.00	0.00
SLIM Utah programs	10,480.80	15,245.04	0.00	25,725.84	25,725.84	0.00	0.00
<i>Total School of Library and Information Management</i>	<u>903,654.13</u>	<u>224,144.21</u>	<u>11,499.41</u>	<u>1,139,297.75</u>	<u>981,009.11</u>	<u>40,786.80</u>	<u>117,501.84</u>

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Special University Programs</i>							
Provost/vice president for academic affairs	\$ 0.00	\$ 32.00	\$ 0.00	\$ 32.00	\$ 32.00	\$ 0.00	\$ 0.00
University honors program	6,052.57	6,298.62	0.00	12,351.19	12,285.69	65.50	0.00
International education	298,002.32	164,912.05	2,120.00	465,034.37	0.00	465,034.37	0.00
<i>Total Special University Programs</i>	<u>304,054.89</u>	<u>171,242.67</u>	<u>2,120.00</u>	<u>477,417.56</u>	<u>12,317.69</u>	<u>465,099.87</u>	<u>0.00</u>
<i>Federal Instructional Programs</i>							
Course development	0.00	11.86	0.00	11.86	0.00	0.00	11.86
Reading 1st Stage III - Clark	65,819.39	105,308.88	500.00	171,628.27	0.00	0.00	171,628.27
Reading 1st Stage VI	34,862.79	108,838.68	0.00	143,701.47	0.00	0.00	143,701.47
KS Title I Reading - Clark	2,611.03	4.90	0.00	2,615.93	0.00	0.00	2,615.93
KSDE Math grant	19,151.84	76,595.06	1,522.29	97,269.19	0.00	0.00	97,269.19
KSDE E=MC2 project	0.00	38,774.15	0.00	38,774.15	0.00	0.00	38,774.15
Project ESTRELLAS	150,229.14	136,522.74	0.00	286,751.88	0.00	0.00	286,751.88
R/G-Secondary reading	5,298.70	430.88	0.00	5,729.58	0.00	0.00	5,729.58
R/G - MTSS: 4th grade reading	30,261.67	58,152.71	0.00	88,414.38	0.00	0.00	88,414.38
R/G - Multi tiered systems	19,409.68	80,300.54	0.00	99,710.22	0.00	0.00	99,710.22
KS Space Grant Consort - Phys Sci	16,291.79	7,076.90	0.00	23,368.69	0.00	0.00	23,368.69
R/G-In-Migrant/ELL reading	199,367.30	97,610.99	1,233.00	298,211.29	0.00	0.00	298,211.29
Modeling Physics Concepts	0.00	2,036.71	0.00	2,036.71	0.00	0.00	2,036.71
Alternative energy investigations	0.00	8,710.19	2,402.15	11,112.34	0.00	0.00	11,112.34
K-8 Space science education	0.00	12,770.00	0.00	12,770.00	0.00	0.00	12,770.00
K-12 Earth science Eisenhower	0.00	3,465.00	0.00	3,465.00	0.00	0.00	3,465.00
Modeling instruction institute	7,901.50	42,595.28	12,144.00	62,640.78	0.00	0.00	62,640.78
Teaching with primary sources	3,444.69	2,654.50	0.00	6,099.19	0.00	0.00	6,099.19
Unpacking science	16,363.28	61,364.53	0.00	77,727.81	0.00	0.00	77,727.81
<i>Total Federal Instructional Programs</i>	<u>571,012.80</u>	<u>843,224.50</u>	<u>17,801.44</u>	<u>1,432,038.74</u>	<u>0.00</u>	<u>0.00</u>	<u>1,432,038.74</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>State Instructional Programs</i>							
Kauffman residential institution	\$ 0.00	\$ 2,156.00	\$ 0.00	\$ 2,156.00	\$ 0.00	\$ 0.00	\$ 2,156.00
Special education tchr partnrshps	105,216.45	17,336.92	0.00	122,553.37	0.00	0.00	122,553.37
<i>Total State Instructional Programs</i>	105,216.45	19,492.92	0.00	124,709.37	0.00	0.00	124,709.37
Total General Instruction	24,329,900.33	2,825,489.45	598,641.87	27,754,031.65	23,531,293.33	2,018,204.76	2,204,533.56
Summer Session							
Accounting and information systems	47,710.44	0.00	0.00	47,710.44	47,710.44	0.00	0.00
Business administration and education	68,352.96	0.00	0.00	68,352.96	68,352.96	0.00	0.00
Special educ and school counseling	101,151.56	0.00	0.00	101,151.56	101,151.56	0.00	0.00
Psych, Art Ther, Rehab and MHC	140,932.96	0.00	0.00	140,932.96	140,932.96	0.00	0.00
Health, physical education and recreation	144,314.66	0.00	0.00	144,314.66	144,314.66	0.00	0.00
Alternative teacher cert - BCCC	98.51	0.00	0.00	98.51	98.51	0.00	0.00
Early childhood and elementary teacher education	119,587.01	0.00	0.00	119,587.01	119,587.01	0.00	0.00
School leadership/middle and secondary teacher education	102,509.23	0.00	0.00	102,509.23	102,509.23	0.00	0.00
Alternate route licensing program	7,642.18	0.00	0.00	7,642.18	7,642.18	0.00	0.00
Instructional design/technology	100,193.76	0.00	0.00	100,193.76	100,193.76	0.00	0.00
Art	14,751.10	0.00	0.00	14,751.10	14,751.10	0.00	0.00
Biological sciences	56,553.57	0.00	0.00	56,553.57	56,553.57	0.00	0.00
Mathematics, computer science and economics	57,617.38	0.00	0.00	57,617.38	57,617.38	0.00	0.00
Music	14,666.23	0.00	0.00	14,666.23	14,666.23	0.00	0.00
Physical sciences	43,335.10	0.00	0.00	43,335.10	43,335.10	0.00	0.00
Social sciences	49,805.17	800.00	0.00	50,605.17	50,605.17	0.00	0.00
Communication and theatre	16,909.22	0.00	0.00	16,909.22	16,909.22	0.00	0.00
English/Modern Languages/ Journalism	79,517.02	0.00	0.00	79,517.02	79,517.02	0.00	0.00
Sociology, anthropology, crime delinquency studies	42,861.77	500.00	0.00	43,361.77	43,361.77	0.00	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
Summer Session-continued							
SLIM on campus support	\$ 94,982.93	\$ 0.00	\$ 0.00	\$ 94,982.93	\$ 94,982.93	\$ 0.00	\$ 0.00
SLIM regional programs support	9,299.16	0.00	0.00	9,299.16	9,299.16	0.00	0.00
SLIM Colorado programs	5,232.49	0.00	0.00	5,232.49	5,232.49	0.00	0.00
SLIM Oregon Program	19,444.81	0.00	0.00	19,444.81	19,444.81	0.00	0.00
SLIM Utah programs	6,993.52	0.00	0.00	6,993.52	6,993.52	0.00	0.00
Total Summer Session	1,344,462.74	1,300.00	0.00	1,345,762.74	1,345,762.74	0.00	0.00
TOTAL INSTRUCTION	25,674,363.07	2,826,789.45	598,641.87	29,099,794.39	24,877,056.07	2,018,204.76	2,204,533.56
Research							
<i>Research and Grants Center</i>	7,868.60	17,758.51	0.00	25,627.11	7,868.60	17,758.51	0.00
<i>Graduate Student Research Grants</i>							
Dean - school of business	3,577.10	0.00	0.00	3,577.10	3,577.10	0.00	0.00
Dean - teachers college	3,576.42	0.00	0.00	3,576.42	3,576.42	0.00	0.00
Accounting and information systems	8,430.52	337.52	0.00	8,768.04	7,715.20	1,052.84	0.00
Business administration and education	24,729.67	0.00	0.00	24,729.67	24,729.67	0.00	0.00
Biological sciences	60,083.79	28,578.21	2,540.78	91,202.78	65,627.65	25,575.13	0.00
Liberal arts and sciences	7,715.20	0.00	0.00	7,715.20	7,715.20	0.00	0.00
Health, physical education and recreation	0.00	1,481.11	2,014.11	3,495.22	0.00	3,495.22	0.00
Music	7,434.31	0.00	0.00	7,434.31	7,434.31	0.00	0.00
Physical sciences	0.00	1,084.97	0.00	1,084.97	0.00	1,084.97	0.00
Sociology, anthropology and crime delinquency studies	0.00	2,543.70	0.00	2,543.70	0.00	2,543.70	0.00
SLIM on campus support	0.00	108.00	0.00	108.00	0.00	108.00	0.00
<i>Total Graduate Student Research Grants</i>	115,547.01	34,133.51	4,554.89	154,235.41	120,375.55	33,859.86	0.00
<i>Federal Research Programs</i>							
Do it yourself modeling	0.00	4,612.52	0.00	4,612.52	0.00	0.00	4,612.52
Corps of engineers	0.00	407.94	0.00	407.94	0.00	0.00	407.94
Henslow sparrow study	8,127.16	7,386.35	0.00	15,513.51	0.00	0.00	15,513.51

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Research Programs - continued</i>							
Habitat use by bat species	\$ 7,598.52	\$ 10,648.82	\$ 0.00	\$ 18,247.34	\$ 0.00	\$ 0.00	\$ 18,247.34
Statemap project	5,621.27	1,913.73	0.00	7,535.00	0.00	0.00	7,535.00
Statemap project	0.00	352.00	0.00	352.00	0.00	0.00	352.00
Equipment for biosciences program	0.00	0.00	190,000.00	190,000.00	0.00	0.00	190,000.00
KINBRE undergrad support	1,586.26	23,243.03	2,598.77	27,428.06	0.00	0.00	27,428.06
KINBRE faculty mentor award	6,550.81	4,180.55	1,120.28	11,851.64	0.00	0.00	11,851.64
KINBRE faculty mentor award	0.00	172.50	0.00	172.50	0.00	0.00	172.50
KINBRE summer scholars	0.00	17,527.48	0.00	17,527.48	0.00	0.00	17,527.48
KINBRE recruitment pkg	0.00	0.00	78.03	78.03	0.00	0.00	78.03
KINBRE recruitment pkg	0.00	11,919.16	28,080.84	40,000.00	0.00	0.00	40,000.00
KINBRE recruitment pkg	4,658.46	17,558.80	19,971.74	42,189.00	0.00	0.00	42,189.00
ARRA scholars	0.00	8,241.49	0.00	8,241.49	0.00	0.00	8,241.49
ARRA small equipmnet and support	0.00	213.55	810.20	1,023.75	0.00	0.00	1,023.75
Sec metabolite production	31,932.63	23,022.28	2,050.80	57,005.71	0.00	0.00	57,005.71
Faculty scholarship award	0.00	0.00	610.00	610.00	0.00	0.00	610.00
<i>Total Federal Research Programs</i>	<u>66,075.11</u>	<u>131,400.20</u>	<u>245,320.66</u>	<u>442,795.97</u>	<u>0.00</u>	<u>0.00</u>	<u>442,795.97</u>
<i>State Grants</i>							
KDWP soybean research	0.00	622.47	0.00	622.47	0.00	0.00	622.47
Effects of mink on muskrats	0.00	2,000.42	0.00	2,000.42	0.00	0.00	2,000.42
Antibacteria methionine inhib	4,328.46	4,534.62	0.00	8,863.08	0.00	0.00	8,863.08
GIS image processing	0.00	0.00	170.75	170.75	0.00	0.00	170.75
GIS image processing	0.00	0.00	1,526.80	1,526.80	0.00	0.00	1,526.80
GIS image processing	3,848.01	13.42	67.77	3,929.20	0.00	0.00	3,929.20
Geological mapping in Kansas	0.00	0.00	1,852.44	1,852.44	0.00	0.00	1,852.44
Faculty scholarship award	0.00	154.91	0.00	154.91	0.00	0.00	154.91
Eagle Creek WRAPS	2,495.45	1,043.43	642.14	4,181.02	0.00	0.00	4,181.02
Wisconsin groundwater study	0.00	580.89	0.00	580.89	0.00	0.00	580.89
Sabbatical study	0.00	4,200.00	0.00	4,200.00	0.00	0.00	4,200.00
Scott City public water study	7,484.50	3,426.73	0.00	10,911.23	0.00	0.00	10,911.23
Modified polymers/detect pharmaceut	0.00	74.88	0.00	74.88	0.00	0.00	74.88

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>State Grants - continued</i>							
Eval of patch - burn management	\$ 10,922.86	\$ 1,923.72	\$ 0.00	\$ 12,846.58	\$ 0.00	\$ 0.00	\$ 12,846.58
<i>Total State Grants</i>	29,079.28	18,575.49	4,259.90	51,914.67	0.00	0.00	51,914.67
TOTAL RESEARCH	218,570.00	201,867.71	254,135.45	674,573.16	128,244.15	51,618.37	494,710.64
PUBLIC SERVICE							
<i>University Public Service Programs</i>							
Dean of graduate studies	0.00	1,491.36	341.62	1,832.98	0.00	0.00	1,832.98
Trio programs	11,629.78	0.00	0.00	11,629.78	153.91	0.00	11,475.87
Center for Great Plains	490.80	1,183.84	0.00	1,674.64	0.00	0.00	1,674.64
Small Business Dev Center	32,579.03	347.95	1,158.00	34,084.98	0.00	34,084.98	0.00
Business administration and education	3,090.70	4,104.94	0.00	7,195.64	0.00	7,195.64	0.00
Jones Institute for Educational Excellence	307,877.31	105,807.99	4,450.55	418,135.85	211,638.80	204,499.66	1,997.39
Reading recovery	157,483.61	160,863.90	0.00	318,347.51	215,035.00	103,312.51	0.00
Future teachers academy	41,937.72	11,989.25	0.00	53,926.97	50,453.15	3,473.82	0.00
National board certification	38,448.58	40,148.27	0.00	78,596.85	78,596.85	0.00	0.00
Center for innovative school leadership	156,691.42	90,824.36	3,149.42	250,665.20	250,665.20	0.00	0.00
Family literacy program	32,083.32	528.22	0.00	32,611.54	769.36	4,922.99	26,919.19
Biological sciences	0.00	261.79	0.00	261.79	0.00	261.79	0.00
Music	17,571.98	11,686.70	0.00	29,258.68	0.00	29,258.68	0.00
SLIM on campus support	0.00	750.00	0.00	750.00	0.00	750.00	0.00
<i>Total University Public Service Programs</i>	799,884.25	429,988.57	9,099.59	1,238,972.41	807,312.27	387,760.07	43,900.07
<i>Federal Public Service Programs</i>							
UB - summer food service	0.00	539.00	0.00	539.00	0.00	0.00	539.00
College access challenge	1,735.89	9,879.91	0.00	11,615.80	0.00	0.00	11,615.80
UB Project Success	161,949.94	77,354.12	6,370.83	245,674.89	0.00	0.00	245,674.89
Project Challenge 05-06	200,033.56	137,415.41	796.41	338,245.38	0.00	0.00	338,245.38
Talent Search Program - TRIO	163,309.42	56,890.43	0.00	220,199.85	0.00	0.00	220,199.85
Upward Bound Project Focus	262,125.01	141,340.71	0.00	403,465.72	0.00	0.00	403,465.72
Faces from the land project	517.84	1,082.16	0.00	1,600.00	0.00	0.00	1,600.00
<i>Total Federal Public Service Programs</i>	789,671.66	424,501.74	7,167.24	1,221,340.64	0.00	0.00	1,221,340.64

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>State Public Service Programs</i>							
Spring 09 lecture series	\$ 6,636.07	\$ 14,427.34	\$ 0.00	\$ 21,063.41	\$ 0.00	\$ 0.00	\$ 21,063.41
Expansion of ESU SBDC	35,130.25	7,363.75	0.00	42,494.00	0.00	0.00	42,494.00
Continuation of ESU SBDC	32,717.18	0.00	0.00	32,717.18	0.00	0.00	32,717.18
Continuation of ESU SBDC	20,956.53	447.93	0.00	21,404.46	0.00	0.00	21,404.46
Si Se Puede Hacer Ciencias	481.77	4,122.24	0.00	4,604.01	0.00	0.00	4,604.01
USD 253 3M project	6,126.03	0.00	0.00	6,126.03	0.00	0.00	6,126.03
Women Count grant	0.00	1,140.98	0.00	1,140.98	0.00	0.00	1,140.98
Women Count conference	0.00	6,896.57	0.00	6,896.57	0.00	0.00	6,896.57
<i>Total State Public Service Programs</i>	<u>102,047.83</u>	<u>34,398.81</u>	<u>0.00</u>	<u>136,446.64</u>	<u>0.00</u>	<u>0.00</u>	<u>136,446.64</u>
<i>Total Community Service</i>	<u>1,691,603.74</u>	<u>888,889.12</u>	<u>16,266.83</u>	<u>2,596,759.69</u>	<u>807,312.27</u>	<u>387,760.07</u>	<u>1,401,687.35</u>
<i>Cooperative Extension Service</i>							
Student financial aid	26,060.71	0.00	0.00	26,060.71	342.97	0.00	25,717.74
Science and math education center	55,536.92	4,715.30	0.00	60,252.22	60,250.92	1.30	0.00
<i>Total Cooperative Extension Services</i>	<u>81,597.63</u>	<u>4,715.30</u>	<u>0.00</u>	<u>86,312.93</u>	<u>60,593.89</u>	<u>1.30</u>	<u>25,717.74</u>
TOTAL PUBLIC SERVICE	<u>1,773,201.37</u>	<u>893,604.42</u>	<u>16,266.83</u>	<u>2,683,072.62</u>	<u>867,906.16</u>	<u>387,761.37</u>	<u>1,427,405.09</u>
ACADEMIC SUPPORT							
<i>Libraries</i>							
Teachers college resource center	11,666.69	3,768.55	3,825.53	19,260.77	15,738.23	890.79	2,631.75
Visual resource library	611.60	707.03	0.00	1,318.63	1,318.63	0.00	0.00
University libraries and archives	1,255,819.75	584,305.53	34,415.78	1,874,541.06	1,749,120.81	45,758.51	79,661.74
Library electronic database	0.00	225,943.00	0.00	225,943.00	225,943.00	0.00	0.00
Model library	0.00	113,531.00	0.00	113,531.00	113,531.00	0.00	0.00
Library enhancements	0.00	46,956.14	29,123.86	76,080.00	76,080.00	0.00	0.00
<i>Total Libraries</i>	<u>1,268,098.04</u>	<u>975,211.25</u>	<u>67,365.17</u>	<u>2,310,674.46</u>	<u>2,181,731.67</u>	<u>46,649.30</u>	<u>82,293.49</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Museums and Galleries</i>							
National Teachers Hall of Fame	\$ 66,437.69	\$ 1,693.00	\$ 0.00	\$ 68,130.69	\$ 0.00	\$ 68,130.69	\$ 0.00
Eppink art gallery	4,039.22	6,689.70	0.00	10,728.92	9,318.34	732.70	677.88
Schmidt natural history museum	191.02	513.00	0.00	704.02	704.02	0.00	0.00
Natural areas	8,023.40	3,240.25	0.00	11,263.65	10,325.77	937.88	0.00
Peterson Planetarium	986.33	4,318.50	0.00	5,304.83	5,290.33	14.50	0.00
Geology museum	1,103.71	167.54	520.46	1,791.71	1,791.71	0.00	0.00
<i>Total Museums and Galleries</i>	<u>80,781.37</u>	<u>16,621.99</u>	<u>520.46</u>	<u>97,923.82</u>	<u>27,430.17</u>	<u>69,815.77</u>	<u>677.88</u>
<i>Computing Support</i>							
Technology and computing services	2,456,676.41	490,024.59	120,748.80	3,067,449.80	2,781,366.74	171,032.57	115,050.49
Banner project	0.00	545,951.49	15,206.80	561,158.29	178,564.78	382,593.51	0.00
<i>Total Computing Support</i>	<u>2,456,676.41</u>	<u>1,035,976.08</u>	<u>135,955.60</u>	<u>3,628,608.09</u>	<u>2,959,931.52</u>	<u>553,626.08</u>	<u>115,050.49</u>
<i>Academic Administration</i>							
Provost/vice president for academic affairs	0.00	34,168.00	0.00	34,168.00	34,168.00	0.00	0.00
Student advising center	152,327.48	10,817.24	6,481.60	169,626.32	169,528.07	98.25	0.00
Teaching enhancement center	41,165.40	0.00	0.00	41,165.40	41,165.40	0.00	0.00
Dean - school of business	302,977.10	27,931.31	4,710.46	335,618.87	268,168.22	64,682.49	2,768.16
School of business - advising center	66,148.45	2,602.81	0.00	68,751.26	68,751.26	0.00	0.00
Dean - teachers college	390,875.38	31,158.62	46,223.27	468,257.27	464,192.51	2,315.68	1,749.08
TC word processing center	47,371.86	32,404.30	54,957.43	134,733.59	23,292.20	105,440.91	6,000.48
Assoc dean - teachers college	0.00	7,629.64	0.00	7,629.64	7,629.64	0.00	0.00
Dean - college of liberal arts and sciences	234,867.90	30,416.68	0.00	265,284.58	265,016.31	268.27	0.00
Publications board	0.00	6,223.68	0.00	6,223.68	6,223.68	0.00	0.00
Publications - The Naturalist	0.00	7,885.00	0.00	7,885.00	7,885.00	0.00	0.00
SLIM on campus - dean	140,021.72	1,021.06	0.00	141,042.78	121,389.03	0.00	19,653.75
SLIM regional programs - dean	183,857.94	28,854.11	3,008.16	215,720.21	211,385.00	0.00	4,335.21
SLIM Colorado programs	61,349.93	0.00	0.00	61,349.93	61,349.93	0.00	0.00
SLIM Oregon programs	78,069.83	0.00	0.00	78,069.83	78,069.83	0.00	0.00
SLIM Utah programs	27,921.03	0.00	0.00	27,921.03	27,921.03	0.00	0.00
Dean of graduate studies	348,487.36	51,771.48	5,656.48	405,915.32	390,352.55	15,562.77	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Academic Administration - continued</i>							
Research and grants center	\$ 29,821.90	\$ 51,995.67	\$ 2,310.13	\$ 84,127.70	\$ 0.00	\$ 84,127.70	\$ 0.00
Distance education	265,149.30	26,538.68	37,170.63	328,858.61	217,679.13	111,179.48	0.00
Butler County operations	0.00	200.00	0.00	200.00	0.00	200.00	0.00
Metro Learning Center	1,430.64	117,293.00	3,276.00	121,999.64	1,430.64	120,569.00	0.00
<i>Total Academic Administration</i>	<u>2,371,843.22</u>	<u>468,911.28</u>	<u>163,794.16</u>	<u>3,004,548.66</u>	<u>2,465,597.43</u>	<u>504,444.55</u>	<u>34,506.68</u>
<i>Course and Curriculum Development</i>							
Assessment	104,187.11	42,241.08	1,824.98	148,253.17	113,956.28	31,298.09	2,998.80
<i>Academic Personnel Development</i>							
Academic affairs support	0.00	3,977.11	995.00	4,972.11	4,972.11	0.00	0.00
TOTAL ACADEMIC SUPPORT	<u>6,281,586.15</u>	<u>2,542,938.79</u>	<u>370,455.37</u>	<u>9,194,980.31</u>	<u>7,753,619.18</u>	<u>1,205,833.79</u>	<u>235,527.34</u>
STUDENT SERVICES							
<i>Student Services Administration</i>							
Vice president for strategic partnerships and student life	53,786.58	47,612.87	0.00	101,399.45	0.00	101,399.45	0.00
Student orientation	0.00	5,016.40	0.00	5,016.40	5,016.40	0.00	0.00
<i>Total Student Services Administration</i>	<u>53,786.58</u>	<u>52,629.27</u>	<u>0.00</u>	<u>106,415.85</u>	<u>5,016.40</u>	<u>101,399.45</u>	<u>0.00</u>
<i>Social and Cultural Activities</i>							
Disability services accommodations	0.00	58,681.89	0.00	58,681.89	58,681.89	0.00	0.00
Trio programs	10,140.51	0.00	0.00	10,140.51	7,395.97	2,744.54	0.00
Activity fees	0.00	2,370,066.34	0.00	2,370,066.34	0.00	2,370,066.34	0.00
International education	174,361.69	81,135.01	1,293.36	256,790.06	140,225.96	116,564.10	0.00
Associated student government	24,338.95	85,315.31	0.00	109,654.26	0.00	109,654.26	0.00
Union activities council	9,410.19	90,997.89	0.00	100,408.08	0.00	100,408.08	0.00

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Social and Cultural Activities - continued</i>							
Student publications - Sunflower	\$ 27,596.94	\$ 1,485.84	\$ 1,453.90	\$ 30,536.68	\$ 0.00	\$ 30,536.68	\$ 0.00
Student publications - Bulletin	63,774.54	14,861.70	0.00	78,636.24	0.00	78,636.24	0.00
Multicultural center	81,999.79	7,198.13	0.00	89,197.92	84,079.98	1,048.86	4,069.08
Diversity education activities	0.00	4,885.08	0.00	4,885.08	4,885.08	0.00	0.00
Gender program	0.00	1,625.52	800.00	2,425.52	2,352.52	73.00	0.00
Student success/retention programs	8,862.10	21,961.88	0.00	30,823.98	28,498.53	0.00	2,325.45
Center for Student Involvement	229,331.49	3,646.45	0.00	232,977.94	232,977.94	0.00	0.00
Disability services	62,992.97	6,483.65	0.00	69,476.62	64,275.11	2,201.80	2,999.71
Drug and alcohol program	53,121.94	128.37	635.00	53,885.31	53,885.31	0.00	0.00
Recreation services	215,944.44	26,797.11	3,701.50	246,443.05	2,979.75	228,944.72	14,518.58
Music organizations	8,444.78	40,574.66	0.00	49,019.44	0.00	49,019.44	0.00
English	0.00	2,150.00	0.00	2,150.00	0.00	2,150.00	0.00
Communication and theatre - debate	21,537.24	56,985.02	(260.00)	78,262.26	40,193.04	38,069.22	0.00
Communication and theatre - theatre	91,732.08	99,970.40	3,635.20	195,337.68	103,751.59	91,586.09	0.00
<i>Total Social and Cultural Activities</i>	<u>1,083,589.65</u>	<u>2,974,950.25</u>	<u>11,258.96</u>	<u>4,069,798.86</u>	<u>824,182.67</u>	<u>3,221,703.37</u>	<u>23,912.82</u>
<i>Counseling and Career Guidance</i>							
Student life and counseling center	252,924.50	13,465.37	3,070.40	269,460.27	247,718.35	11,381.14	10,360.78
Biofeedback program	0.00	2,117.38	0.00	2,117.38	2,117.38	0.00	0.00
Career services	272,665.70	48,114.37	7,397.71	328,177.78	311,770.23	14,248.60	2,158.95
School of business - advising center	0.00	3,187.05	0.00	3,187.05	0.00	3,187.05	0.00
<i>Total Counseling and Career Guidance</i>	<u>525,590.20</u>	<u>66,884.17</u>	<u>10,468.11</u>	<u>602,942.48</u>	<u>561,605.96</u>	<u>28,816.79</u>	<u>12,519.73</u>
<i>Financial Aid Administration</i>							
Student financial aid	494,840.19	59,617.25	819.00	555,276.44	469,415.50	33,258.68	52,602.26
<i>Student Auxiliary Services</i>							
Center for early childhood education	359,315.30	34,873.10	11,772.92	405,961.32	25,995.38	373,176.00	6,789.94

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Student Services</i>							
<i>Fed Grant/CECE</i>							
CECE food program	\$ 0.00	\$ 25,642.06	\$ 0.00	\$ 25,642.06	\$ 0.00	\$ 0.00	\$ 25,642.06
<i>Total Student Auxiliary Services</i>	359,315.30	60,515.16	11,772.92	431,603.38	25,995.38	373,176.00	32,432.00
<i>Intercollegiate Athletics</i>							
Men's athletics	0.00	30,123.50	0.00	30,123.50	28,379.46	1,744.04	0.00
Women's athletics	0.00	35,656.69	0.00	35,656.69	32,600.66	3,056.03	0.00
Athletic administration	306,879.91	82,960.81	0.00	389,840.72	53,979.88	335,860.84	0.00
Sports camps	14,228.19	0.00	0.00	14,228.19	0.00	14,228.19	0.00
Intercollegiate athletics	1,709,419.80	275.00	0.00	1,709,694.80	1,669,786.11	0.00	39,908.69
<i>Total Intercollegiate Athletics</i>	2,030,527.90	149,016.00	0.00	2,179,543.90	1,784,746.11	354,889.10	39,908.69
<i>Student Admissions, Enrollment and Records</i>							
Enrollment management	222,802.89	282,783.72	0.00	505,586.61	471,436.40	34,150.21	0.00
Admissions office	622,793.46	426,080.47	13,362.33	1,062,236.26	987,302.37	63,701.80	11,232.09
Office of institutional research	187,585.92	5,340.83	0.00	192,926.75	192,926.75	0.00	0.00
Registration office	464,465.44	32,039.33	5,993.20	502,497.97	454,542.42	36,076.94	11,878.61
<i>Total Student Admissions, Enrollment and Records</i>	1,497,647.71	746,244.35	19,355.53	2,263,247.59	2,106,207.94	133,928.95	23,110.70
TOTAL STUDENT SERVICES	6,045,297.53	4,109,856.45	53,674.52	10,208,828.50	5,777,169.96	4,247,172.34	184,486.20
INSTITUTIONAL SUPPORT							
<i>Executive Management</i>							
President's office	313,375.90	70,764.60	1,120.28	385,260.78	372,893.65	12,367.13	0.00
Legal counsel	107,935.39	3,220.15	0.00	111,155.54	111,155.61	(0.07)	0.00
Governmental relations	4,657.03	4,718.56	0.00	9,375.59	9,375.59	0.00	0.00
Classified Assembly	0.00	197.91	0.00	197.91	197.91	0.00	0.00
Faculty senate	2,453.87	2,296.55	0.00	4,750.42	4,750.42	0.00	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Executive Management- continued</i>							
Provost/vice president for academic affairs	\$ 255,977.55	\$ 25,986.24	\$ 0.00	\$ 281,963.79	\$ 274,776.27	\$ 7,187.52	\$ 0.00
Internal audit	69,918.21	1,291.02	0.00	71,209.23	71,209.23	0.00	0.00
Vice president for strategic partnerships and student life	154,067.93	22,761.23	1,564.25	178,393.41	178,248.41	145.00	0.00
<i>Total Executive Management</i>	<u>908,385.88</u>	<u>131,236.26</u>	<u>2,684.53</u>	<u>1,042,306.67</u>	<u>1,022,607.09</u>	<u>19,699.58</u>	<u>0.00</u>
<i>Financial Management and Operations</i>							
Fiscal affairs	828,505.70	233,228.74	7,834.34	1,069,568.78	983,597.84	82,065.50	3,905.44
Budget office	258,273.69	3,924.82	0.00	262,198.51	262,198.51	0.00	0.00
Payroll	124,444.31	81,505.51	0.00	205,949.82	205,911.33	38.49	0.00
<i>Total Financial Management and Operations</i>	<u>1,211,223.70</u>	<u>318,659.07</u>	<u>7,834.34</u>	<u>1,537,717.11</u>	<u>1,451,707.68</u>	<u>82,103.99</u>	<u>3,905.44</u>
<i>General Administration and Logistical Services</i>							
Human resources	236,638.33	21,500.95	0.00	258,139.28	258,139.28	0.00	0.00
Professional development	2,393.40	19,618.99	0.00	22,012.39	22,012.39	0.00	0.00
Affirmative action	10,175.93	189.15	0.00	10,365.08	10,365.08	0.00	0.00
Tuition assistance	0.00	46,646.00	0.00	46,646.00	46,646.00	0.00	0.00
Unclassified staff recruitment	0.00	58,714.98	0.00	58,714.98	58,559.98	0.00	155.00
Vice president for administration and fiscal affairs	224,120.62	12,154.88	699.20	236,974.70	236,974.70	0.00	0.00
Mail center	78,099.65	15,302.44	9,277.00	102,679.09	90,769.54	11,909.55	0.00
<i>Total General Administration and Logistical Services</i>	<u>551,427.93</u>	<u>174,127.39</u>	<u>9,976.20</u>	<u>735,531.52</u>	<u>723,466.97</u>	<u>11,909.55</u>	<u>155.00</u>

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES
Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Community Relations</i>							
Media relations	\$ 181,493.50	\$ 20,312.38	\$ 2,223.00	\$ 204,028.88	\$ 200,582.14	\$ 32.97	\$ 3,413.77
University photography	80,480.68	6,224.69	14,268.11	100,973.48	86,937.47	11,081.63	2,954.38
Marketing	243,480.50	333,612.09	9,775.44	586,868.03	429,470.78	156,895.62	501.63
Publications	92,459.08	40,505.50	0.00	132,964.58	132,964.58	0.00	0.00
Alumni relations	117,565.44	25,357.76	0.00	142,923.20	139,923.51	0.00	2,999.69
ESU Foundation	182,714.27	0.00	0.00	182,714.27	160,157.87	0.00	22,556.40
Registration office	0.00	19,253.20	0.00	19,253.20	0.00	19,253.20	0.00
University wide	0.00	192.00	0.00	192.00	192.00	0.00	0.00
<i>Total Community Relations</i>	<u>898,193.47</u>	<u>445,457.62</u>	<u>26,266.55</u>	<u>1,369,917.64</u>	<u>1,150,228.35</u>	<u>187,263.42</u>	<u>32,425.87</u>
TOTAL							
INSTITUTIONAL SUPPORT	<u>3,569,230.98</u>	<u>1,069,480.34</u>	<u>46,761.62</u>	<u>4,685,472.94</u>	<u>4,348,010.09</u>	<u>300,976.54</u>	<u>36,486.31</u>
PHYSICAL PLANT OPERATIONS							
<i>Operation and Maintenance of Plant</i>							
President's residence	43,405.58	1,396.28	2,024.10	46,825.96	46,825.96	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	178,227.14	0.00	178,227.14	0.00	178,227.14	0.00
Central power plant	223,999.19	1,883,896.32	0.00	2,107,895.51	1,897,662.68	210,232.83	0.00
Building maintenance - carpentry	267,297.92	27,840.04	1,992.76	297,130.72	299,364.00	(2,233.28)	0.00
Building maintenance - electric	311,752.73	58,930.30	0.00	370,683.03	353,801.39	16,881.64	0.00
Building maintenance - plumbing	58,484.99	15,859.30	0.00	74,344.29	74,344.29	0.00	0.00
Building maintenance - painting	234,161.59	14,626.04	0.00	248,787.63	248,787.63	0.00	0.00
Building maintenance-HVAC	363,721.59	47,503.76	0.00	411,225.35	411,225.35	0.00	0.00
Building maintenance - welding	35,921.28	11,742.68	0.00	47,663.96	47,663.96	0.00	0.00
Building maintenance - construction	134,858.46	9,198.44	1,889.00	145,945.90	145,945.90	0.00	0.00
Building maintenance - landscape	504,341.66	71,195.18	3,004.96	578,541.80	576,171.03	0.00	2,370.77
Physical plant administration	418,043.59	64,847.46	19,146.50	502,037.55	488,348.51	13,689.04	0.00
Architectural and engineering services	54,869.06	30,831.19	0.00	85,700.25	85,700.25	0.00	0.00
Automotive service	86,252.74	44,909.11	3,661.88	134,823.73	134,823.73	0.00	0.00
Freight and delivery	82,762.06	10,792.34	0.00	93,554.40	92,501.58	1,052.82	0.00

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2010

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Operation and Maintenance of Plant - continued</i>							
Albert Taylor Hall	\$ 96,563.94	\$ 7,555.39	\$ 10,129.00	\$ 114,248.33	\$ 99,873.13	\$ 14,375.20	\$ 0.00
Central stores	85,741.93	4,943.69	0.00	90,685.62	90,685.62	0.00	0.00
Police and safety	646,364.95	13,324.73	12,899.58	672,589.26	651,472.92	10,579.98	10,536.36
Hazardous waste	13,723.03	11,910.34	0.00	25,633.37	25,633.37	0.00	0.00
Building services	1,412,424.24	70,386.13	7,576.83	1,490,387.20	1,479,196.96	6,542.96	4,647.28
TOTAL PHYSICAL PLANT OPERATIONS	5,074,690.53	2,610,824.86	62,324.61	7,747,840.00	7,280,937.26	449,348.33	17,554.41
SCHOLARSHIPS AND FELLOWSHIPS							
Central operations	0.00	898,690.93	0.00	898,690.93	606,308.68	292,382.25	0.00
International education	0.00	39,300.00	0.00	39,300.00	0.00	39,300.00	0.00
Student financial report	0.00	7,328,941.10	0.00	7,328,941.10	66,455.10	0.00	7,262,486.00
Student financial support	0.00	2,019,547.00	0.00	2,019,547.00	0.00	2,019,547.00	0.00
Music	0.00	29,318.38	0.00	29,318.38	0.00	29,318.38	0.00
TOTAL SCHOLARSHIPS AND FELLOWSHIPS	0.00	10,315,797.41	0.00	10,315,797.41	672,763.78	2,380,547.63	7,262,486.00
TOTAL EDUCATION AND GENERAL EXPENDITURES	48,636,939.63	24,571,159.43	1,402,260.27	74,610,359.33	51,705,706.65	11,041,463.13	11,863,189.55
AUXILIARY ENTERPRISES							
Residence halls	1,343,922.35	757,719.01	16,214.42	2,117,855.78	0.00	2,117,855.78	0.00
Other	799,472.16	150,617.86	23,871.94	973,961.96	0.00	973,961.96	0.00
TOTAL AUXILIARY ENTERPRISES	2,143,394.51	908,336.87	40,086.36	3,091,817.74	0.00	3,091,817.74	0.00
TOTAL CURRENT FUNDS EXPENDITURES	\$ 50,780,334.14	\$ 25,479,496.30	\$ 1,442,346.63	\$ 77,702,177.07	\$ 51,705,706.65	\$ 14,133,280.87	\$ 11,863,189.55

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, 2010

	<u>Morse Hall Complex</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
Fund balances, July 1, 2009	\$ 432,594.42	\$ 165,793.81	\$ 31,423.06	\$ 121,089.96	\$ 750,901.25
Operating revenues					
Rental income	1,308,688.64	187,144.94	326,519.33	1,318,504.90	3,140,857.81
Contract board	169,458.35	0.00	0.00	0.00	169,458.35
Washing/drying income	31,778.00	0.00	0.00	0.00	31,778.00
Interest	24,719.33	0.00	0.00	0.00	24,719.33
Processing fees	47,930.00	0.00	0.00	0.00	47,930.00
Miscellaneous income	3,618.94	1,483.83	904.25	2,579.12	8,586.14
Total operating revenues	<u>1,586,193.26</u>	<u>188,628.77</u>	<u>327,423.58</u>	<u>1,321,084.02</u>	<u>3,423,329.63</u>
Transfers in and adjustments					
Transfer from renewal and replacement	<u>880.37</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>880.37</u>
Total available	<u>2,019,668.05</u>	<u>354,422.58</u>	<u>358,846.64</u>	<u>1,442,173.98</u>	<u>4,175,111.25</u>
Operating expenditures					
Salaries and wages	702,418.27	141,938.10	155,517.51	344,048.47	1,343,922.35
Other operating expenses	319,078.06	71,898.91	111,038.09	251,063.35	753,078.41
Capital outlay	<u>16,214.42</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>16,214.42</u>
Total operating expenditures	<u>1,037,710.75</u>	<u>213,837.01</u>	<u>266,555.60</u>	<u>595,111.82</u>	<u>2,113,215.18</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, 2010

	<u>Morse Hall Complex</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
Transfers out					
Current funds	\$ 132,536.75	\$ 0.00	\$ 0.00	\$ 20,000.00	\$ 152,536.75
Sales tax	0.00	71.60	0.00	0.00	71.60
To Topeka - D & D	2,137.72	406.07	758.21	1,267.00	4,569.00
Plant funds	141,794.00	25,000.00	0.00	0.00	166,794.00
Renewal and replacement	250,000.00	0.00	0.00	0.00	250,000.00
Retirement of indebtedness	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>514,969.65</u>	<u>514,969.65</u>
Total transfers out	<u>526,468.47</u>	<u>25,477.67</u>	<u>758.21</u>	<u>536,236.65</u>	<u>1,088,941.00</u>
Total operating expenditures and transfers out	<u>1,564,179.22</u>	<u>239,314.68</u>	<u>267,313.81</u>	<u>1,131,348.47</u>	<u>3,202,156.18</u>
Fund balances, June 30, 2010	\$ <u>455,488.83</u>	\$ <u>115,107.90</u>	\$ <u>91,532.83</u>	\$ <u>310,825.51</u>	\$ <u>972,955.07</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, 2010

	<u>Parking Services</u>	<u>Student Health Services</u>	<u>Bureau of Educational Measurements</u>	<u>Total</u>
Fund balances, July 1, 2009	\$ 306,686.39	\$ 195,238.88	\$ 30,856.85	\$ 532,782.12
Operating revenues				
Parking permits and fines	296,292.32	0.00	0.00	296,292.32
Student fees	0.00	642,748.72	0.00	642,748.72
Sale of commodities	0.00	38,424.23	8,923.00	47,347.23
Federal grants	0.00	1,000.00	0.00	1,000.00
Reimbursements and miscellaneous	21.40	8,542.83	0.00	8,564.23
Total operating revenues	296,313.72	690,715.78	8,923.00	995,952.50
Transfers in				
Transfer in from workstudy funds	11,255.44	0.00	0.00	11,255.44
Total available	614,255.55	885,954.66	39,779.85	1,539,990.06
Operating expenditures				
Salaries and wages	166,506.94	628,037.32	4,927.90	799,472.16
Contractual services and commodities	29,777.41	111,157.48	7,418.97	148,353.86
Scholarships	0.00	50.00	100.00	150.00
Capital outlay	11,803.15	12,068.79	0.00	23,871.94
Total operating expenditures	208,087.50	751,313.59	12,446.87	971,847.96

Emporia State University

OTHER AUXILIARY ENTERPRISE FUNDS
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES
Year ended June 30, 2010

	<u>Parking Services</u>	<u>Student Health Services</u>	<u>Bureau of Educational Measurements</u>	<u>Total</u>
Transfers out				
To Topeka - D & D	\$ 391.00	\$ 1,711.00	\$ 12.00	\$ 2,114.00
Transfer to plant funds	<u>182,301.95</u>	<u>0.00</u>	<u>0.00</u>	<u>182,301.95</u>
 Total operating expenditures and transfers out	<u>390,780.45</u>	<u>753,024.59</u>	<u>12,458.87</u>	<u>1,156,263.91</u>
 Fund balances, June 30, 2010	<u>\$ 223,475.10</u>	<u>\$ 132,930.07</u>	<u>\$ 27,320.98</u>	<u>\$ 383,726.15</u>

Emporia State University

Schedule C-1

PLANT FUNDS - RENEWAL AND REPLACEMENT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

Fund balances, July 1, 2009		\$	505,448.14
Additions			
Revenues			
Interest on account balances	\$		6,940.19
Nonmandatory transfers			
Transfer from housing funds		<u>250,000.00</u>	
Total additions			<u>256,940.19</u>
Total available			762,388.33
Deductions			
Nonmandatory transfers			
Transfer to housing funds		880.37	
Nonmandatory transfers to plant funds		<u>162,000.00</u>	<u>162,880.37</u>
Fund balances, June 30, 2010		\$	<u><u>599,507.96</u></u>
 Ending fund balances detail			
Residence hall renovation depreciation and replacement fund		\$	584,212.61
Twin Towers maintenance and equipment reserve			15,253.81
Housing system maintenance and equipment reserve			<u>41.54</u>
Fund balances, June 30, 2010		\$	<u><u>599,507.96</u></u>

Emporia State University

Schedule C-2

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

Fund balances, July 1, 2009			\$	2,576,924.52
Revenues				
Student fees for Memorial Union renovation bonds		\$		123,386.85
Student fees for student recreation facility bonds				471,668.31
Bond issuance				14,765,000.00
Bond premium				25,767.20
Interest income				90,322.07
Amortization of (premium) on investments purchases				(907.73)
Amortization of discount on investments purchases				1,929.53
Total revenues			\$	15,477,166.23
Mandatory and nonmandatory transfers in				
Mandatory transfer from housing funds				514,969.65
Nonmandatory transfer from plant funds				196,410.08
Intra-fund transfers				
Residual equity transfers				304,456.14
Other intra-fund transfers				375,239.56
Total mandatory and nonmandatory transfers in				1,391,075.43
Total additions				16,868,241.66
Total available				19,445,166.18
Expenditures				
	<u>Principal</u>	<u>Interest and Fiscal Agency Fees</u>	<u>Total</u>	
Retirement of debt				
Residence hall bond - 2005 K DFA bonds	\$ 375,000.00	\$ 346,067.50	\$ 721,067.50	
Recreational facility - 2001 K DFA bonds	125,000.00	98,957.50	223,957.50	
Memorial Union refurbishing - 1989 K DFA bonds	131,000.00	550.00	131,550.00	
Total retirement of debt	\$ 631,000.00	\$ 445,575.00	\$ 1,076,575.00	
Total expenditures				1,076,575.00

Emporia State University

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

Mandatory and nonmandatory transfers out

Nonmandatory transfer to restricted use funds	\$	217,125.64		
Nonmandatory transfer to plant funds		394,081.93		
Transfer to bond project fund		14,500,000.00		
Cost of bond issuance		481,969.66		
Intra-fund transfers				
Residual equity transfers		304,456.14		
Other intra-fund transfers		375,239.56		
Total mandatory and nonmandatory transfers out		<u>16,272,872.93</u>	\$	<u>16,272,872.93</u>
 Total deductions				\$ <u>17,349,447.93</u>
 Fund balances, June 30, 2010				\$ <u><u>2,095,718.25</u></u>

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Ending fund balances detail	<u>Cash</u>	<u>Other Investments</u>	<u>Totals</u>
<i>1989 K DFA Bonds - Series E</i>			
Memorial Union refurbishing fee	\$ 628.55	\$ 0.00	\$ 628.55
<i>1990 K DFA Bonds - Series C</i>			
Parking system surplus fund	472,883.20	0.00	472,883.20
<i>2001 K DFA Bonds - Series B</i>			
Student Recreation Facility project revenue fund	639,087.26	0.00	639,087.26
Student Recreation Facility principal and interest sinking fund	2,441.90	0.00	2,441.90
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	12,998.70	0.00	12,998.70
Residence hall bond reserve fund	735,246.02	0.00	735,246.02
<i>2010 K DFA Bonds - Series J</i>			
Student Union cost of issue fund	<u>5,207.62</u>	<u>0.00</u>	<u>5,207.62</u>
 Fund balances, June 30, 2010	\$ <u><u>1,868,493.25</u></u>	\$ <u><u>227,225.00</u></u>	\$ <u><u>2,095,718.25</u></u>

Emporia State University

Schedule C-3

UNEXPENDED PLANT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Fund balances (deficit), July 1, 2009	\$ 16,808.43	\$ 1,297,510.67	\$ 5,690.98	\$ 1,320,010.08
Revenues				
Rehabilitation/repair projects - institutions of higher education	0.00	906,000.00	0.00	906,000.00
Infrastructure maintenance	0.00	827,480.00	0.00	827,480.00
Bond proceeds	0.00	0.00	1,500,000.00	1,500,000.00
Federal grants - HEFS	0.00	727,381.73	0.00	727,381.73
Total revenues	0.00	2,460,861.73	1,500,000.00	3,960,861.73
Transfers in (out)				
Transfer in from designated funds	182,301.95	0.00	1,229,005.93	1,411,307.88
Transfer in from designated funds	0.00	0.00	4,000,000.00	4,000,000.00
Transfer from housing	130,000.00	0.00	0.00	130,000.00
Transfer in from renewal and replacement funds	162,000.00	0.00	0.00	162,000.00
Residual equity transfer	0.00	0.00	(4,196,410.08)	(4,196,410.08)
Total transfers in and adjustments	474,301.95	0.00	1,032,595.85	1,506,897.80
Total available	491,110.38	3,758,372.40	2,538,286.83	6,787,769.61
Expenditures				
Additions to plant, land, and buildings and major repairs and additions	475,365.03	2,470,438.71	14,999,431.83	17,945,235.57
Total deductions	475,365.03	2,470,438.71	14,999,431.83	17,945,235.57
Fund balances, June 30, 2010	\$ 15,745.35	\$ 1,287,933.69	\$ (12,461,145.00)	\$ (11,157,465.96)

Emporia State University

UNEXPENDED PLANT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Ending fund balances (deficit) detail				
Rehabilitation and repairs projects				
Campus mechanical repairs	\$ 18.70	\$ 0.00	\$ 0.00	\$ 18.70
Teaching labs	0.00	197,413.65	0.00	197,413.65
Campus roof repair	0.00	45,694.73	0.00	45,694.73
Campus sidewalk repair	0.00	49,774.55	0.00	49,774.55
Campus floor covering replacement	0.00	38,866.62	0.00	38,866.62
Various elevator improvements	0.00	46,256.20	0.00	46,256.20
Various window replacements	0.00	113,190.95	0.00	113,190.95
Campus signage	0.00	14,518.33	0.00	14,518.33
Plumb Hall basement waterproofing	0.00	45,370.78	0.00	45,370.78
Welch East Stadium	0.00	108,397.47	0.00	108,397.47
Fire alarm inspection	0.00	24,333.37	0.00	24,333.37
Campus HVAC repairs	0.00	42,285.32	0.00	42,285.32
Infrastructure master plan	0.00	9,750.00	0.00	9,750.00
Bruekelman SH roof replacement	0.00	347,826.00	0.00	347,826.00
Asbestos abatement	0.00	83,272.45	0.00	83,272.45
Corridor improvements	0.00	37,649.18	0.00	37,649.18
Campus resurfacing and repair streets	0.00	49,650.72	0.00	49,650.72
Security safeguards	0.00	37,191.59	0.00	37,191.59
Roosevelt Hall HVAC	0.00	(39,837.07)	0.00	(39,837.07)
White Library electrical	0.00	35,036.34	0.00	35,036.34
Utility tunnel	0.00	530,623.63	0.00	530,623.63
White Library stack enclosed exit	0.00	19,015.11	0.00	19,015.11

Emporia State University

UNEXPENDED PLANT FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Ending fund balances (deficit) detail (continued)				
Deferred maintenance projects				
White Library HVAC	\$ 78.40	\$ 0.00	\$ 0.00	\$ 78.40
Roosevelt Hall HVAC	(15,750.51)	0.00	0.00	(15,750.51)
HPER roof	(0.02)	0.00	0.00	(0.02)
Cremer Hall elevator	(13,537.84)	0.00	0.00	(13,537.84)
King Hall elevator	(17,832.18)	0.00	0.00	(17,832.18)
Infrastructure maintenance projects				
White Library HVAC	(0.03)	0.00	0.00	(0.03)
White Library electrical	0.03	0.00	0.00	0.03
Utility tunnel	37,987.05	0.00	0.00	37,987.05
Roosevelt Hall HVAC	(8.62)	0.00	0.00	(8.62)
Roosevelt Hall plumbing	15,754.30	0.00	0.00	15,754.30
HEFS maintenance projects				
Bruekelman fume hoods	0.00	(259,844.50)	0.00	(259,844.50)
Campus wide lighting fixture replacement	0.00	(131,470.00)	0.00	(131,470.00)
Campus wide window replacement	0.00	(114,944.00)	0.00	(114,944.00)
Campus wide network wiring project	0.00	(42,087.73)	0.00	(42,087.73)
Student union project				
Memorial Union project - bonds	0.00	0.00	(12,611,088.77)	(12,611,088.77)
Memorial Union project	0.00	0.00	(16,515.99)	(16,515.99)
Memorial Union project	0.00	0.00	162,709.22	162,709.22
Residence hall projects				
Morse hall	4,893.72	0.00	0.00	4,893.72
Apartments	2,911.69	0.00	0.00	2,911.69
Singular Hall renovation	1,230.66	0.00	0.00	1,230.66
Twin towers renovation	0.00	0.00	3,750.54	3,750.54
Fund balances, June 30, 2010	\$ 15,745.35	\$ 1,287,933.69	\$ (12,461,145.00)	\$ (11,157,465.96)

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Emporia State University

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

Account Name	Balances June 30, 2009	Receipts	Expenditures	Balances June 30, 2010
Acapella Choir	\$ 10,316.28	\$ 172,658.51	\$ 179,425.17	\$ 3,549.62
Alpha Kappa Delta	1,007.47	2,957.49	3,450.50	514.46
Alpha Rho Theta	864.81	0.00	0.00	864.81
Amer Chem Society-Student Af	207.57	0.00	0.00	207.57
American College of Sports Medicine	76.87	0.00	0.00	76.87
Anime/Obsession	350.00	0.00	216.68	133.32
Anthropology Club	138.32	0.00	0.00	138.32
Arabic Language and Studies Club	0.00	145.76	0.00	145.76
Asc. For Computing Machinery	552.51	0.00	0.00	552.51
ASG - Administrative Account	745.75	3,661.30	3,574.93	832.12
Assignment Fund	3,257.79	26,134.43	26,359.43	3,032.79
Athletic Admin General - Local	0.00	387,538.72	387,538.72	0.00
Athletic Admin. Winning Edge	72,000.00	3,051.57	59,498.67	15,552.90
Athletic Buses - Local	(61,231.71)	46,620.14	59,532.75	(74,144.32)
Athletic Compliance - Local	0.00	444.33	444.33	0.00
Athletic Development - Local	0.00	7,863.21	7,863.21	0.00
Athletic Director - Local	0.00	5,635.22	5,635.22	0.00
Athletic Hall Of Honor - Local	0.00	1,804.26	1,804.26	0.00
Athletic Income - Local	(28,635.23)	1,732,673.52	1,847,014.88	(142,976.59)
Athletic Student Management - Local	0.00	760.00	385.00	375.00
Athletic Training - Local	0.00	141,826.78	141,826.78	0.00
Athletic Vehicle - Local	(1,632.89)	15,366.78	13,733.89	0.00
Athletics Marketing-Promotion-Local	2,400.01	16,895.50	19,155.51	140.00
Band Fund	5.30	0.00	0.00	5.30
Baseball - Local	0.00	158,633.67	158,633.67	0.00
Baseball Winning Edge	16,566.55	75,020.00	89,241.47	2,345.08
Basketball - Men - Local	0.00	205,601.27	205,601.27	0.00
Basketball - Women - Local	0.00	292,794.11	292,794.11	0.00
Basketball Men's Winning Edge	137.00	20,197.00	20,334.00	0.00
Basketball Women's Winning Edge	0.00	98,189.01	98,189.01	0.00
Beta Beta Beta	333.52	0.00	0.00	333.52
Beta Gamma Sigma	278.09	1,388.00	1,351.00	315.09
Biology Club	282.63	0.00	0.00	282.63
Biology Graduate Student Org	262.52	119.00	35.00	346.52
Black Student Union	953.75	4,915.12	4,602.05	1,266.82
Black Womens Network	677.33	772.60	959.99	489.94

Emporia State University

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

Account Name	Balances June 30, 2009	Receipts	Expenditures	Balances June 30, 2010
Caduceus	\$ 418.35	\$ 187.00	\$ 308.00	\$ 297.35
CECE Fund Raising	11,469.61	774.95	0.00	12,244.56
CECE Snack Fund	5,495.46	4,835.91	4,345.21	5,986.16
Change Check Fund	1,000.00	0.00	0.00	1,000.00
Circle K Club	523.76	0.00	0.00	523.76
College Music Edcatrs Natl Con	167.27	920.00	994.25	93.02
Computer Information Systems	341.06	110.00	173.52	277.54
Concessions - Local	581.62	5,428.35	6,009.97	0.00
Contract Board Collections	(28,457.98)	0.00	0.00	(28,457.98)
Council For Exceptional Chil	72.57	0.00	0.00	72.57
Crosscountry/Track - Men - Local	0.00	81,988.87	81,988.87	0.00
Crosscountry/Track - Women - Local	0.00	82,089.51	82,089.51	0.00
C-S-Morse Complex Government	568.26	0.00	188.48	379.78
Dance/Cheer Fundraiser - Local	9.16	9,951.18	9,960.34	0.00
Donor/Fan Relations - Local	12,596.43	23,174.52	26,187.57	9,583.38
Educational Theatre Company	769.90	463.60	85.63	1,147.87
Emergency Student Loans-Interest	77,741.41	1,972.65	0.00	79,714.06
Emergency Student Loans-Principal	59,655.64	74,700.44	74,907.90	59,448.18
Emp State Credit U - Coaches	0.33	14,000.00	14,000.00	0.33
Emporia Glass Guild	10,724.60	9,153.50	9,835.68	10,042.42
Emporia State Apartments Cou	248.15	0.00	116.76	131.39
Emporia State Spanish Club	146.87	0.00	127.12	19.75
Environmental Club	0.00	614.00	355.01	258.99
ESU - Jazz Ensemble	37.35	0.00	0.00	37.35
ESU Athletic Training Club	587.68	472.42	388.20	671.90
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	82.77	446.10	425.80	103.07
ESU SPURS	232.07	0.00	0.00	232.07
ESU Stingers - Local	0.00	4,006.17	4,006.17	0.00
ESU Telephone Directory	280.00	0.00	0.00	280.00
ESU Travel Advance-Interest	581.08	0.00	0.00	581.08
ESU Travel Advance-Principal	14,039.97	55,741.32	58,071.25	11,710.04

Emporia State University

AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

Account Name	Balances June 30, 2009	Receipts	Expenditures	Balances June 30, 2010
ESULA-Empowered Stdnt Univ Libr/Arc	\$ 1,130.66	\$ 1,320.00	\$ 1,304.58	\$ 1,146.08
ESUOSIA	755,020.27	36,956.59	6,998.90	784,977.96
ESUSIAINT	19,517.71	0.00	19,517.71	0.00
Event Programming	6,062.98	0.00	5,934.91	128.07
Fencing Club	474.79	0.00	0.00	474.79
Football - Local	0.00	597,773.55	597,773.55	0.00
Football Winning Edge	21,851.61	90,000.00	88,183.02	23,668.59
Gamers Guild	346.53	35.00	0.00	381.53
GAMMA	194.00	0.00	0.00	194.00
German Club	662.60	0.00	39.22	623.38
Grad Resident Research Scholarship	(250.00)	250.00	0.00	0.00
Graduate Student Advisory Council	277.22	0.00	19.50	257.72
Greek Week	3,919.89	6,966.68	7,560.90	3,325.67
Harmonious Voices of Praise	1,243.30	1,074.85	1,528.24	789.91
Hispanic-American Leadership	93.63	0.00	93.63	0.00
House Capital Improvements-R	3,337.51	0.00	975.52	2,361.99
HPER Club	731.28	1,165.65	724.05	1,172.88
Hutchinson Pavilion Skybox - W.E.	50,000.00	40,000.00	55,000.00	35,000.00
Interfraternity Council	5,011.06	5,230.00	7,065.14	3,175.92
International Club	42.82	104.50	63.12	84.20
ITSA-Instructional Tech Stdnt Assoc	60.00	0.00	0.00	60.00
KAEYC	247.73	0.00	0.00	247.73
Kappa Delta Pi	34.28	0.00	0.00	34.28
Kappa Kappa Psi	19.73	0.00	0.00	19.73
Ks Student Ntnl Ed Asc-KSNE	1,543.73	852.14	518.72	1,877.15
Lambda Pi Eta Honor Society	300.23	94.00	0.00	394.23
MENTO-Mental Health Student Org	253.39	27.50	0.00	280.89
Merchandise Reimbursement - Local	30.83	3,974.69	4,025.33	(19.81)
MIAA Conference Champs - Local	2,204.29	8,175.54	5,203.50	5,176.33
MIAA/NCAA Track Champs - Local	32,452.42	34,108.19	40,360.82	26,199.79
Morse Complex	1,807.06	7,000.00	4,683.61	4,123.45
Musac	14.86	0.00	0.00	14.86
Muslim Student Association	0.00	521.52	0.00	521.52

Emporia State University

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

Account Name	Balances June 30, 2009	Receipts	Expenditures	Balances June 30, 2010
National Teachers Hall Of Fame	\$ (41,596.01)	\$ 4,117.50	\$ 0.00	\$ (37,478.51)
Natural Disaster Recovery-Donations	132.86	0.00	0.00	132.86
NCAA Regional Champs - Local	21,568.00	68,125.93	76,333.63	13,360.30
Newman - Ks Asc Of Nursing Std	63.29	7,890.84	7,908.65	45.48
Non-Instit Scholarship-Fall	(250.00)	250.00	0.00	0.00
Non-Trad Student Organ(NTSO)	56.69	0.00	56.69	0.00
Order Of Omega	113.42	1,598.17	1,591.30	120.29
Panhellenic Association	4,895.22	8,624.00	9,643.39	3,875.83
People United for Self Help	76.07	0.00	76.07	0.00
Pharmacy Club	435.59	0.00	0.00	435.59
Phi Alpha Theta	278.99	0.00	0.00	278.99
Phi Beta Lambda	149.08	3,429.02	3,496.80	81.30
Phi Eta Sigma	1,178.55	2,428.00	3,030.41	576.14
Phi Theta Kappa	1,138.85	0.00	0.00	1,138.85
Pi Delta Phi	77.78	0.00	0.00	77.78
Pi Gamma Mu	25.85	0.00	0.00	25.85
Pi Kappa Delta Debaters Fund	26.50	0.00	0.00	26.50
Pi Omega Pi	279.22	0.00	143.00	136.22
Pre-Law Organization	14.68	0.00	0.00	14.68
Presidential Academic Award	500.00	0.00	500.00	0.00
PRIDE	458.04	1,065.20	1,059.65	463.59
Psi Chi	385.00	0.00	0.00	385.00
Psychology Club	50.21	150.00	0.00	200.21
Public Affairs Club	26.34	0.00	0.00	26.34
Quivira	34.76	0.00	0.00	34.76
RA Council	2,730.95	389.00	2,232.19	887.76
Returned Checks	(615.00)	0.00	0.00	(615.00)
Rho Lambda	81.57	0.00	(72.09)	153.66
Sakura Of ESU	37.53	0.00	0.00	37.53
Salary Reimbursement Program	3,825.94	6,413.99	5,248.62	4,991.31
Saudi's Club	718.96	2,081.00	2,576.99	222.97
Scoreboard Fund	(31,537.92)	2,500.00	0.00	(29,037.92)

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AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

Account Name	Balances June 30, 2009	Receipts	Expenditures	Balances June 30, 2010
Seminar - Athletic Training - Local	\$ 562.68	\$ 37.00	\$ 225.80	\$ 373.88
Service Center - Local	0.00	361.35	361.35	0.00
Service Charge Clearing Acco	(4,450.19)	5,201.66	751.47	0.00
Sigma Alpha Lambda	0.00	385.00	0.00	385.00
Sigma Delta Pi	83.71	545.00	558.63	70.08
Sigma Tau Delta	0.00	175.98	75.86	100.12
Soccer - Women - Local	0.00	69,577.82	69,577.82	0.00
Soccer Club	491.64	0.00	43.70	447.94
Soccer Women's Winning Edge	10,151.92	2,903.00	11,395.83	1,659.09
Society for Public Historians-Local	90.00	70.00	0.00	160.00
Society of Physics Students	363.46	0.00	0.00	363.46
Society of Prof Journalists	983.28	0.00	0.00	983.28
Sociology Club - SOCIUS	1,006.22	231.65	572.51	665.36
Softball - Local	0.00	133,926.89	133,926.89	0.00
Softball Winning Edge	0.00	87,878.19	60,814.90	27,063.29
Special Libraries Association	250.81	0.00	0.00	250.81
Spirit Squad - Local	0.00	16,226.89	16,226.89	0.00
Spirit Squad Winning Edge	2,483.05	320.00	2,803.05	0.00
Sport Camp - Athletics Admin- Local	3,313.70	0.00	600.00	2,713.70
Sport Camp - Football - Local	15,309.20	17,568.00	28,361.43	4,515.77
Sport Camp - Softball - Local	152.84	0.00	0.00	152.84
Sport Camp - Tennis - Local	10,525.50	11,256.75	11,238.84	10,543.41
Sport Camp - Volleyball - Local	4,805.43	4,650.00	5,115.83	4,339.60
Sport Camp-Basketball-Women - Local	20.00	0.00	0.00	20.00
Sport Camp-Crosscountry/Track-Local	1,310.47	8,770.00	7,072.65	3,007.82
Sports Camp - Soccer - Local	75.37	0.00	0.00	75.37
Sports Information - Local	0.00	15,545.46	15,545.36	0.10
STAAR	9.63	0.00	0.00	9.63
Staff Programming Fund	2,672.90	0.00	2,612.84	60.06
Std Soc Ind-Org Psych-SSIOP	1,319.16	1,759.79	1,768.83	1,310.12
Stdnt Advisory Council-Honors Prog	65.75	265.56	305.75	25.56
Stingers Winning Edge	2,482.80	1,065.00	3,547.80	0.00
STT RHD	0.07	0.00	0.00	0.07

Emporia State University

AGENCY FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
Year ended June 30, 2010

Account Name	Balances June 30, 2009	Receipts	Expenditures	Balances June 30, 2010
Student Affairs Loan Fund	\$ 4,625.09	\$ 100.00	\$ 25.00	\$ 4,700.09
Student Affairs Programming	3,133.38	0.00	0.00	3,133.38
Student Art Therapy Organiza	2,807.75	3,614.40	3,622.32	2,799.83
Student Athlete Development - Local	0.00	499.74	499.74	0.00
Student Management Fund	200.00	0.00	0.00	200.00
Student Publications-Bulletin-Local	64,804.61	107,084.96	147,330.49	24,559.08
Student Publication-Sunflower-Local	56,478.69	48,900.27	83,106.40	22,272.56
Tau Beta Sigma	36.47	0.00	0.00	36.47
Teachers Of Tomorrow	158.63	0.00	158.63	0.00
Tennis - Men - Local	0.00	18,943.76	18,943.76	0.00
Tennis - Women - Local	0.00	32,723.21	32,723.21	0.00
Tennis Men's Winning Edge	0.00	3,428.30	2,309.12	1,119.18
Tennis Women's Winnin Edge	0.00	2,555.00	1,802.67	752.33
Title IV Holding Acct-Conversion	9,101.52	28,797.07	37,898.59	0.00
Tomlinson Memorial Fund	9,844.80	100.00	0.00	9,944.80
Towers Complex	344.51	0.00	406.26	(61.75)
Towers Complex Government	5,121.34	3,500.00	7,243.36	1,377.98
Track/CC Mens Winning Edge	147.23	10,835.00	10,982.23	0.00
Track/CC Womens Winning Edge	33,000.85	335.00	9,568.58	23,767.27
Trusler Advertising - Local	759.66	1,500.00	2,259.66	0.00
Tuition Wire Transfer Fund-Local	(35,365.09)	379,216.08	379,216.08	(35,365.09)
UAC Leadership Training	612.81	75.00	6.29	681.52
University Democrats	42.64	0.00	36.00	6.64
Up 'til Dawn	(64.00)	1,989.25	1,800.00	125.25
Upward Bound Proj Focus-Local	301.70	0.00	0.00	301.70
Upward Bound Student Account	6.63	0.00	0.00	6.63
Volleyball - Local	0.00	93,145.29	93,145.29	0.00
Volleyball Winning Edge	11,546.52	27,250.00	13,209.83	25,586.69
Winning Edge Taxable Revenue - Loca	27.18	2,384.57	2,384.57	27.18
WTT RHD	0.99	0.00	0.00	0.99
Xi Phi	165.30	0.00	96.44	68.86
Total of Student Organiztions and Local Agency Accounts	\$ 1,286,734.54	\$ 5,885,088.73	\$ 6,187,444.56	\$ 984,378.71