

# Annual Financial Report

**Fiscal Year 2007**



Emporia State University  
Emporia, Kansas

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**Kansas Board of Regents**

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Dr. John O. Schwenn <i>Vice President for Academic Affairs</i>
Raymond A. Hauke <i>Vice President for Administration and Fiscal Affairs</i>
Dr. James E. Williams <i>Vice President for Student Affairs</i>

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**E**MPORIA STATE  
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MANAGEMENT'S  
DISCUSSION  
AND ANALYSIS



# EMPORIA STATE UNIVERSITY

## Management's Discussion and Analysis

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

### USING THIS ANNUAL REPORT

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

### STATEMENTS OF NET ASSETS

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

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

Net assets are divided into three categories:

1. **Invested in capital assets, net of debt**, indicates the University's equity in property, plant and equipment owned by the University.
2. **Restricted net assets** are further divided into two subcategories, nonexpendable and expendable. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted net assets are available for expenditure by the University but must be spent for purposes as determined by donors and/or external entities who 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, 2007, were \$78,834,037 an increase of \$1,308,884 (1.7%) compared to \$77,525,153 at June 30, 2006. Capital assets, net of depreciation, comprised 60.7%, or \$47,883,796 of the total assets in 2007 as compared to 59.1%, or \$45,789,682 of the total assets in 2006.

Total liabilities were \$21,400,552 at June 30, 2007, an increase of \$554,760 (2.7%) compared to \$20,845,792 at June 30, 2006. Noncurrent liabilities comprised 54.3%, or \$11,621,227 of total liabilities in 2007 as compared to 57.8%, or 12,049,920 of total liabilities in 2006.

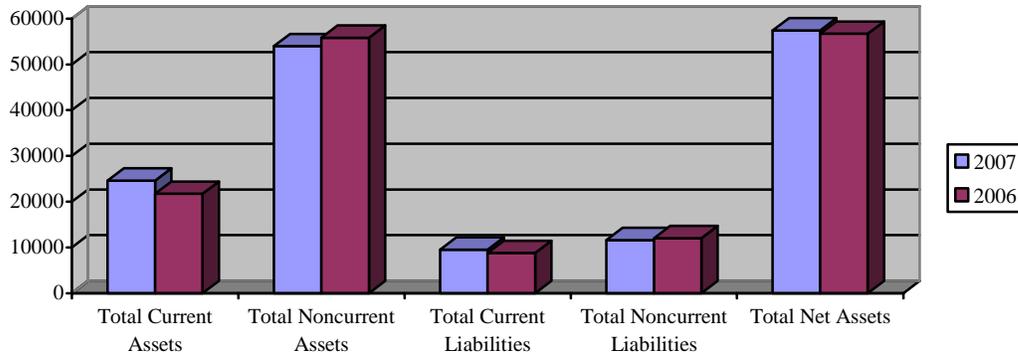
Total net assets at June 30, 2007, were \$57,433,485 a \$754,124 increase over the previous fiscal year amount of \$56,679,361, or a 1.3% increase in net assets. The breakout of net assets is shown below:

	<u>2007</u>	<u>2006</u>
Capital assets, net of related debt.....	\$ 35,859,753	\$ 33,369,332
Restricted net assets .....	9,604,127	12,864,085
Unrestricted net assets .....	<u>11,969,605</u>	<u>10,445,944</u>
Total Net Assets .....	<u>\$ 57,433,485</u>	<u>\$ 56,679,361</u>

# EMPORIA STATE UNIVERSITY

## Management's Discussion and Analysis

The composition of current and noncurrent assets and liabilities and net assets is displayed below for both the 2007 and 2006 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 \$36.7 million for the 2007 fiscal year. This was an increase of \$2.1 million or 6.0% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student tuition and fee revenues, after scholarship allowances, were \$21.2 million in 2007, compared to \$19.4 million in 2006, an overall increase of 9.6%. This increase is a direct result of an 8.5% tuition increase approved by the Kansas Board of Regents for fiscal year 2007. The goal of the tuition increase, which was the result of collaboration between University administration and University students, was to assist in providing flexible funding for the University and to enhance the students' academic experience. The tuition increase provided funding to assist the University base budget including certain items, which had previously been supported through temporary funds. The tuition increase also financed a portion of the staff/faculty salary increases and provided a 3% increase to non-salary expenditures across the campus.
- Grants and contracts (federal, state and local, and nongovernmental) overall increased over the previous year. Individual grants received by the University increased over the previous year in the areas of instruction, research and public service.
- Auxiliary enterprise revenues of the University increased for Parking services, Residential life and Student health services and decreased for Athletics and Assessment.
- Sales and services of educational departments increased by approximately \$154,900 over the previous year.
- Interest earnings on loans increased and other operating revenues decreased over the prior year.

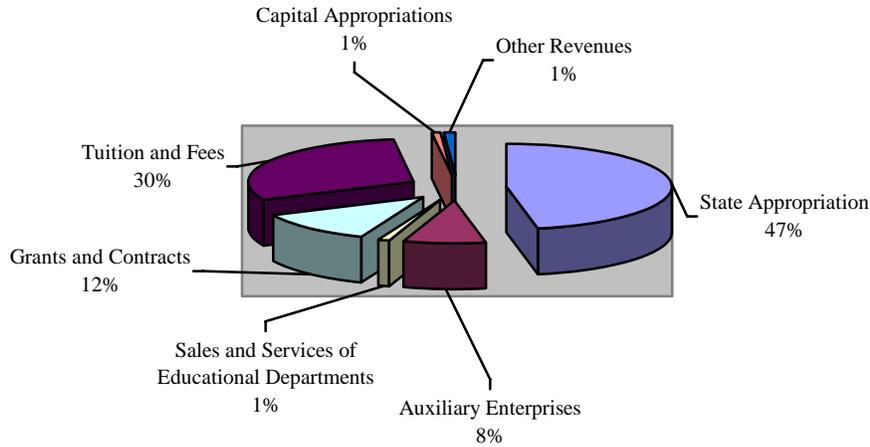
Total nonoperating revenues (expenses) increased 2.8% from the previous year from \$32.1 million to \$32.9 million. The following is a brief summary of the significant changes:

- State appropriations, the largest single source of revenue at the University, increased from \$32.7 million to \$33.5 million. This is approximately a 2.4% increase.
- Investment earnings increased from \$270,046 in 2006 to \$320,479 in 2007. An increase of \$50,433 resulted from additional earnings on bond proceeds and higher interest rates.
- Other revenue showed a decrease in funding for capital appropriations. Capital appropriations decreased from \$855,000 in 2006 to \$852,000 in 2007. Funding from the State for capital projects varies from year to year.

# EMPORIA STATE UNIVERSITY

## Management's Discussion and Analysis

In summary, total revenues, nonoperating revenues and other revenues increased by \$2.9 million, from \$68.4 million to \$71.3, an overall increase of 4.2%. The composition of these revenues is displayed in the following graph:

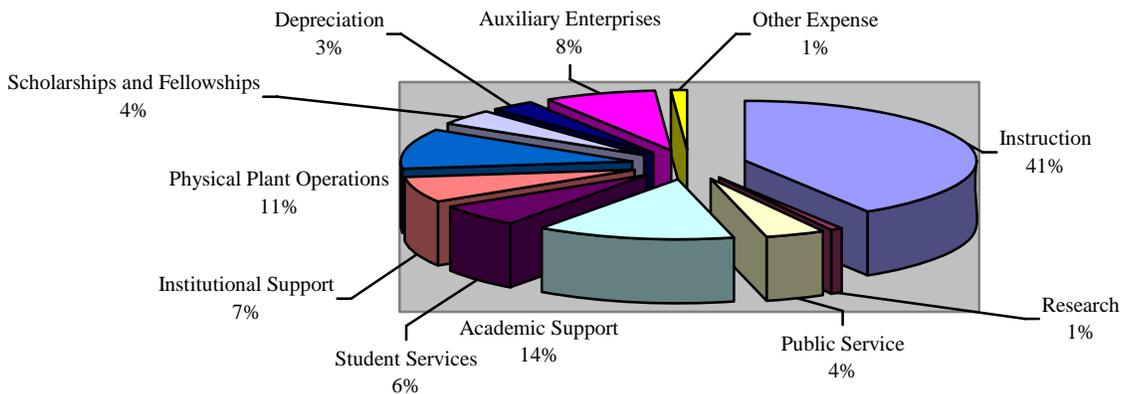


### Expenses

Operating expenses were \$69.7 million for the 2007 fiscal year. This was an increase over the previous year of \$3.6 million or 5.5%. The following is a brief summary of the significant changes:

- Expenses directly related to the University's mission for instruction and academic support increased \$2,895,459 or approximately 8.2% from 2006 to 2007. Additionally, scholarships increased approximately 9.6% from 2006 to 2007.
- Expenses for the operations and maintenance of plant increased approximately \$298,512 or approximately 4.0% from 2006 to 2007. Much of the increase can be attributed to increases in energy costs.
- Other areas that showed an increase in expenditures include public service, student services, residential life and student health services. These expenditures related 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 \$440,272 in 2006 to \$526,429 in 2007. Additional interest expense was paid on the bond issue that was issued in 2006.

The composition of total expenses, including operating and nonoperating is displayed below:



# EMPORIA STATE UNIVERSITY

## Management's Discussion and Analysis

### Extraordinary Items

The University did not have any special and extraordinary items in 2007 or 2006.

### 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, 2007, and June 30, 2006, the Foundation made payments to the University of \$1,051,887 and \$883,845, respectively.

### Net Assets

Net assets increased by \$754,124 compared to the previous fiscal year which generally indicates that the financial condition has improved over the year. There were many offsetting variances but the increase is primarily due to an increase in capital assets, net of depreciation.

### 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, 2007 and 2006 follow:

	June 30, 2007	June 30, 2006
Net Cash Provided (Used) by:		
Operating activities	\$ (30,360,749)	\$ (29,535,108)
Noncapital financing activities	33,513,852	32,248,595
Capital and related financing activities	(4,666,456)	(2,619,720)
Investing activities	4,373,412	(4,348,724)
Net Increase in Cash	2,860,059	984,483
Beginning Cash and Cash Equivalent Balances	16,091,369	15,106,886
Ending Cash and Cash Equivalent Balances	\$ 18,951,428	\$ 16,091,369

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

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

The overall net increase in cash is due primarily to the release of investments that were purchased with the issuance of bonds for the construction of the residence halls project and the increase in tuition and fees that provide funding to assist the University's base budget.

# EMPORIA STATE UNIVERSITY

## Management's Discussion and Analysis

### CAPITAL ASSETS

The University continued to invest in capital assets during the 2007 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 corridors, floors, teaching labs, ADA and life safety projects, lighting, utility projects and roofs. Additionally, major repairs to the residence halls were made.
- Major renovations from issuance of bonds in 2006 continued during Fiscal year 2007 on the Twin Towers residence hall buildings.
- A major roofing renovation to the Physical Education Building was started during fiscal year 2007.

### DEBT ADMINISTRATION

At June 30, 2007, the University had \$11.9 million in debt outstanding. In 2006, the University issued new debt in the amount of \$8.9 million to finance the renovation of the Twin Towers Residence Hall project. No additional debt was issued in 2007.

The University paid \$1,021,537 in principal and interest payments related to all outstanding revenue bonds in 2007.

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

### ECONOMIC OUTLOOK

The State of Kansas revenues are expected to experience moderate growth in state general fund collections for fiscal year 2008. Future increases in State funding are likely to be moderate. The State of Kansas provides approximately 47% of the total resources for the University during a fiscal year. Appropriations for fiscal year 2008 are currently set at \$34.8 million. The State's capital fund appropriation of \$825,000 is included in the \$34.8 million. This compares to \$34.3 million received for fiscal year 2007, an increase of 1.5%. The State's capital fund appropriation of \$852,000 is included in the \$34.3 million received in 2007.

The University is not aware of any additional currently known facts, decisions or conditions that are expected to have significant effect on the financial position or results of operations during fiscal year 2007 beyond those unknown variations having a global effect on virtually all types of business operations.

Overall, the financial position of the University continues to be strong. Enrollment for the academic 2007-2008 year is expected to be relatively consistent with the academic 2006-2007 year.

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FINANCIAL  
STATEMENTS  
AND NOTES



**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF NET ASSETS**  
**June 30, 2007 and 2006**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2007</b>	<b>2006</b>	<b>2007</b>	<b>2006</b>
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 12,601,185	\$ 10,793,775	\$ 121,392	\$ 463,463
Restricted cash and cash equivalents	6,350,243	5,297,594	0	0
Investments	0	0	1,045,000	494,000
Accounts receivable, net	1,671,833	1,275,857	227,473	185,503
Loans to students, net - current portion	2,509,366	2,592,840	7,483	4,641
Inventories	369,801	351,999	11,572	11,982
Prepaid expenses	1,354,372	1,416,237	21,347	1,665
Total Current Assets	<u>24,856,800</u>	<u>21,728,302</u>	<u>1,434,267</u>	<u>1,161,254</u>
<b>Noncurrent Assets</b>				
Investments	1,765,030	5,848,493	247,851	100,164
Loans to students, net	4,328,411	4,158,676	0	0
Capital assets, net	47,883,796	45,789,682	1,546,040	1,393,181
Total Noncurrent Assets	<u>53,977,237</u>	<u>55,796,851</u>	<u>1,793,891</u>	<u>1,493,345</u>
TOTAL ASSETS	<u>78,834,037</u>	<u>77,525,153</u>	<u>3,228,158</u>	<u>2,654,599</u>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued liabilities	4,581,839	4,032,739	193,604	218,299
Accrued compensated absences - current portion	1,148,267	1,089,314	32,370	43,721
Deferred revenue	2,083,499	2,167,563	15,120	30,355
Other liabilities	130,372	135,143	2,672	7,956
Capital leases payable - current portion	13,309	4,653	0	0
Revenue bonds payable - current portion	612,954	490,714	0	0
Due to ESU Foundation	133,395	133,112	0	0
Deposits held in custody for others	1,075,690	742,634	59,553	49,384
Total Current Liabilities	<u>9,779,325</u>	<u>8,795,872</u>	<u>303,319</u>	<u>349,715</u>
<b>Noncurrent Liabilities, Net of Current Portion</b>				
Accrued compensated absences	209,294	124,936	0	0
Capital leases payable	99,902	0	0	0
Revenue bonds payable	11,312,031	11,924,984	0	0
Total Noncurrent Liabilities	<u>11,621,227</u>	<u>12,049,920</u>	<u>0</u>	<u>0</u>
TOTAL LIABILITIES	<u>21,400,552</u>	<u>20,845,792</u>	<u>303,319</u>	<u>349,715</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	35,859,753	33,369,332	1,546,040	1,393,181
Restricted for				
Nonexpendable				
Scholarships and fellowships	294,163	324,799	0	0
Expendable				
Capital	259,531	3,318,051	10,000	58,330
Loans	7,735,366	7,740,155	0	0
Debt service	1,315,067	1,481,080	0	0
Other	0	0	247,851	100,164
Unrestricted	<u>11,969,605</u>	<u>10,445,944</u>	<u>1,120,948</u>	<u>753,209</u>
TOTAL NET ASSETS	<u>\$ 57,433,485</u>	<u>\$ 56,679,361</u>	<u>\$ 2,924,839</u>	<u>\$ 2,304,884</u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**Years Ended June 30, 2007 and 2006**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2007</b>	<b>2006</b>	<b>Memorial Union Corporation</b>	<b>2006</b>
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
<b>Operating Revenues</b>				
Tuition and fees (net of scholarship allowances of \$3,749,580 and \$3,094,245) \$	21,206,764	\$ 19,357,845	\$ 0	0
Federal grants and contracts	7,678,483	7,402,357	0	0
State and local grants and contracts	804,466	833,343	0	0
Nongovernmental grants and contracts	235,079	242,450	0	0
Sales and services of educational departments	1,172,761	1,017,769	0	0
Auxiliary enterprises				
Athletics	1,314,628	1,760,787	0	0
Assessment	21,234	25,107	0	0
Parking services	312,772	269,692	0	0
Residential life	3,041,736	2,843,778	0	0
Student health services	734,187	679,704	0	0
Student unions	0	0	3,070,804	2,710,371
Interest earned on loans to students	151,707	133,575	0	0
Other operating revenues	0	38,941	0	0
	<u>36,673,817</u>	<u>34,605,348</u>	<u>3,070,804</u>	<u>2,710,371</u>
Total Operating Revenues				
<b>Operating Expenses</b>				
Education and General				
Instruction	28,783,668	27,108,807	0	0
Research	337,743	383,822	0	0
Public service	2,686,476	2,457,916	0	0
Academic support	9,666,537	8,445,939	0	0
Student services	4,469,806	3,929,322	0	0
Institutional support	4,632,069	4,743,572	0	0
Operations and maintenance of plant	7,729,551	7,431,039	0	0
Scholarships and fellowships	2,649,810	2,417,960	0	0
Depreciation	2,520,291	2,386,242	138,175	127,863
Auxiliary Enterprises				
Athletics	3,078,836	3,994,827	0	0
Assessment	23,513	36,824	0	0
Parking services	174,619	161,467	0	0
Residential life	2,297,756	1,988,714	0	0
Student health services	669,867	599,984	0	0
Student unions	0	0	2,509,538	2,448,106
	<u>69,720,542</u>	<u>66,086,435</u>	<u>2,647,713</u>	<u>2,575,969</u>
Total Operating Expenses				
Operating Income (Loss)	<u>(33,046,725)</u>	<u>(31,481,087)</u>	<u>423,091</u>	<u>134,402</u>
<b>Nonoperating Revenues (Expenses)</b>				
State appropriations	33,487,384	32,711,999	0	0
Investment income	320,479	270,046	49,245	25,188
Interest expenses	(526,429)	(440,272)	0	(553)
Other nonoperating revenue (expenses)	(332,689)	(464,819)	147,687	95,213
Gain/(loss) on assets	0	(16,757)	(68)	0
Amortization of discount on bonds	1,700	0	0	0
Amortization of (premium) on bonds	(1,596)	(992)	0	(766)
	<u>32,948,849</u>	<u>32,059,205</u>	<u>196,864</u>	<u>119,082</u>
Net Nonoperating Revenues (Expenses)				

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**Years Ended June 30, 2007 and 2006**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2,007</b>	<b>2006</b>	<b>Memorial Union Corporation</b>	<b>2006</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Income (Loss) Before Other Revenues	\$ (97,876)	\$ 578,118	\$ 619,955	\$ 253,484
<b>Other Revenues</b>				
Capital appropriations	<u>852,000</u>	<u>855,000</u>	<u>0</u>	<u>0</u>
Increase in Net Assets	<u>754,124</u>	<u>1,433,118</u>	<u>619,955</u>	<u>253,484</u>
<b>Net Assets</b>				
Net Assets, Beginning of Year	<u>56,679,361</u>	<u>55,246,243</u>	<u>2,304,884</u>	<u>2,051,400</u>
Net Assets, End of Year	<u>\$ 57,433,485</u>	<u>\$ 56,679,361</u>	<u>\$ 2,924,839</u>	<u>\$ 2,304,884</u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2007 and 2006**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2007</b>	<b>2006</b>	<b>2007</b>	<b>2006</b>
<b>Cash Flows From Operating Activities</b>				
Tuition and fees	\$ 21,053,136	\$ 19,470,444	\$ 0	\$ 0
Grants and contracts	8,444,817	8,506,815	0	0
Sales and services of educational activities	1,077,230	975,929	0	0
Auxiliary enterprises				
Athletics	1,314,628	1,760,787	0	0
Assessment	21,462	25,457	0	0
Parking services	300,122	259,585	0	0
Residential life	3,109,219	2,826,018	0	0
Student health services	734,203	680,564	0	0
Student unions	0	0	3,026,241	2,689,974
Payments to suppliers	(12,541,013)	(11,384,079)	(2,572,613)	(2,479,699)
Payments to utilities	(2,064,072)	(1,897,053)	0	0
Compensation and benefits	(48,244,385)	(46,856,933)	0	0
Payments for scholarships and fellowships	(3,614,308)	(4,132,857)	0	0
Loans issued to students and employees	(1,566,257)	(1,676,637)	0	0
Collection of loans to students and employees	1,616,882	1,868,870	0	0
Other receipts (payments)	(2,413)	37,982	0	0
Net Cash Provided by (Used in) Operating Activities	<u>(30,360,749)</u>	<u>(29,535,108)</u>	<u>453,628</u>	<u>210,275</u>
<b>Cash Flows From Noncapital Financing Activities</b>				
State appropriations	33,487,384	32,711,999	0	0
Other	(445,966)	(443,541)	0	0
Deposits held in custody for others	333,056	(4,723)	0	0
Federal family education loan receipts	21,727,121	21,405,272	0	0
Federal family education loan disbursements	<u>(21,587,743)</u>	<u>(21,420,412)</u>	<u>0</u>	<u>0</u>
Net Cash Provided by Noncapital Financing Activities	<u>33,513,852</u>	<u>32,248,595</u>	<u>0</u>	<u>0</u>
<b>Cash Flows From Capital Financing Activities</b>				
Proceeds from sale of capital assets	0	0	1,000	0
Capital appropriations	852,000	855,000	0	0
Purchases of capital assets	(4,501,194)	(5,974,694)	(292,102)	(172,918)
Proceeds from issue of bonds	0	8,567,582	0	0
Principal paid on capital debt and leases	(486,062)	(473,129)	0	(21,461)
Interest paid on capital debt and leases	<u>(531,200)</u>	<u>(355,039)</u>	<u>0</u>	<u>(553)</u>
Net Cash Provided by (Used in) Capital Financing Activities	<u>(4,666,456)</u>	<u>2,619,720</u>	<u>(291,102)</u>	<u>(194,932)</u>
<b>Cash Flows From Investing Activities</b>				
Purchase of investments	(8,145)	(8,188,555)	0	0
Proceeds from sale of investments	4,061,078	3,569,785	(551,000)	(494,000)
Investment income	320,479	270,046	46,403	20,547
Net Cash Provided by (Used in) Investing Activities	<u>4,373,412</u>	<u>(4,348,724)</u>	<u>(504,597)</u>	<u>(473,453)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	2,860,059	984,483	(342,071)	(458,110)
Cash and Cash Equivalents, Beginning of Year	<u>16,091,369</u>	<u>15,106,886</u>	<u>463,463</u>	<u>921,573</u>
Cash and Cash Equivalents, End of Year	\$ <u>18,951,428</u>	\$ <u>16,091,369</u>	\$ <u>121,392</u>	\$ <u>463,463</u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2007 and 2006**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2007</b>	<b>2006</b>	<b>Memorial Union Corporation</b>	<b>2006</b>
	<u>2007</u>	<u>2006</u>	<u>2007</u>	<u>2006</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating income (loss)	\$ (33,046,725)	\$ (31,481,087)	\$ 423,091	\$ 134,402
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	2,520,291	2,386,242	138,175	127,863
Changes in assets and liabilities (Increase)/decrease in				
Accounts receivables, net	(395,976)	36,024	(41,970)	(17,761)
Loans to students, net	(86,261)	(51,387)	0	0
Inventories	(17,802)	1,613	410	3,116
Prepaid expenses	61,865	(326,941)	(19,682)	5,396
Increase/(decrease) in				
Accounts payable and accrued liabilities	549,100	(299,404)	(23,848)	16,060
Deferred revenue	(84,064)	60,066	0	0
Accrued compensated absences	143,311	54,004	0	0
Other liabilities	(4,771)	85,233	(22,548)	(58,801)
Due to ESU Foundation	283	529	0	0
Net Cash Provided by (Used in) Operating Activities	\$ <u>(30,360,749)</u>	\$ <u>(29,535,108)</u>	\$ <u>453,628</u>	\$ <u>210,275</u>
<b>Reconciliation of Cash and Cash Equivalents to the Statements of Net Assets</b>				
Cash and cash equivalents	\$ 12,601,185	\$ 10,793,775	\$ 121,392	\$ 463,463
Restricted cash and cash equivalents	<u>6,350,243</u>	<u>5,297,594</u>	<u>0</u>	<u>0</u>
Cash and Cash Equivalents, End of Year	\$ <u><u>18,951,428</u></u>	\$ <u><u>16,091,369</u></u>	\$ <u><u>121,392</u></u>	\$ <u><u>463,463</u></u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2007 and 2006**

**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 4,320 and a graduate enrollment of approximately 2,034.

**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 is a legally separate entity and the University does not appoint a voting majority of the Foundation’s governing body, the Foundation is considered a component unit of the University. Emporia State University has made the decision not to include the financial activity and balances of the Foundation within the financial statements of the University.

**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.

**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.

**Accounts Receivable.** Accounts receivable consist of tuition and fee charges 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.

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2007 and 2006**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

**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 and grants and contracts prior to the end of the fiscal year but related to the subsequent accounting period. Deferred revenues 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 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 – 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.

*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.

*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.

# EMPORIA STATE UNIVERSITY

## NOTES TO FINANCIAL STATEMENTS June 30, 2007 and 2006

### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

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

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

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

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

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

**Reclassifications.** Certain reclassifications have been made to the 2006 financial statements to conform to the 2007 financial statement presentation. These reclassifications had no effect on the change in net assets.

### 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, 2007 and 2006 were \$18,951,428 and \$16,091,369, 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.

**Investments.** The amount of Emporia State University's total investments is \$1,765,030 of which \$294,163 is administered by the Emporia State University Foundation, Inc. The Kansas Development Finance Authority invests \$1,304,643 of the total. The remaining \$166,224 is invested in the State of Kansas Municipal Investment Pool. These monies represent bond proceeds and funds used to meet bond reserve requirements.

# EMPORIA STATE UNIVERSITY

## NOTES TO FINANCIAL STATEMENTS June 30, 2007 and 2006

### NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS – CONTINUED

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 (KDFA) 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.

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.

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2007 and 2006**

**NOTE 2 – CASH, CASH EQUIVALENTS AND INVESTMENTS – CONTINUED**

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. The University has historically held its fixed income securities until maturity, thus limiting the University's interest rate risk exposure.

For revenue bond investments managed by K DFA, due to the tax-exempt status of the bonds, it is generally the practice of K DFA and University management to match reserve fund interest rates to the arbitrage yield on the bonds, and the term of the investments to the maturity of the bonds. For invested loan funds, K DFA generally invests to maximize the interest rate and sets a term of investment based on estimated expenditures, which is generally 3 – 5 years.

PMIB minimizes interest rate risk structuring the investment portfolio so that securities mature to meet cash requirement for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and by investing operating funds primarily in shorter-term securities.

Credit risk is the risk that an issuer or other counter party to an investment will not fulfill its obligations. The University holds investments that may have credit risk since the underlying securities may include securities other than those that take the form of U.S. Treasuries or obligations explicitly guaranteed by the U.S. Government. The investments are unrated and certain investments have an underlying collateral agreement.

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the University will not be able to recover the value of the investments that are in the possession of an outside party. Custodial credit risk should not be confused with market risk, which is the risk that the market value of a security may decline. The University's investment securities are exposed to custodial credit risk if the securities are uninsured and unregistered and held by the counterparty, or by its trust department or agent but not in the University's name.

The University does not have a formal investment policy that addresses custodial credit risk. However, the University's custodial credit risk is estimated to be minimal based on the expressed investment policies of PMIB, K DFA and the Foundation.

Concentration of credit risk is the risk of loss attributed to the magnitude of the University's investment in a single issuer that exceeds 5 percent or more of its total investments. Investments issued or explicitly guaranteed by the U.S. Government and investments in mutual funds, external investment pools and other pooled investments are excluded from this requirement. The University does not have a formal policy regarding the concentration of credit risk. However, management has evaluated the financial stability of the financial institutions involved and believes the credit risk is minimal.

**NOTE 3 – ACCOUNTS RECEIVABLE**

Accounts receivable, net of estimated uncollectible amounts, consisted of the following at June 30:

	<u>2007</u>	<u>2006</u>
Student tuition and fees	\$ 957,825	\$ 563,361
Employees and students	85,357	75,023
Auxiliary enterprises and other operating activities	552,622	635,596
Federal, state, and private grants and contracts	496,862	390,764
Other	<u>264,485</u>	<u>108,583</u>
	2,357,151	1,773,327
Less allowance for doubtful accounts	<u>685,318</u>	<u>497,470</u>
Net Accounts Receivable	<u>\$ 1,671,833</u>	<u>\$ 1,275,857</u>

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2007 and 2006**

**NOTE 4 – INVENTORIES**

Inventories consisted of the following at June 30:

	2007	2006
Physical plant	\$ 34,171	\$ 39,004
Office supplies	319,134	301,632
Technology and computing services	6,174	6,280
Health services	10,322	5,083
Total Inventories	\$ 369,801	\$ 351,999

**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, 2007 and 2006. The program provides for cancellation of a loan at rates of 10% to 30% per year up to a maximum of 100% if the participant complies with certain provisions. The federal government reimburses the University for amounts cancelled under these provisions.

As the University determines that loans are uncollectible and not eligible for reimbursement by the federal government, the loans are written off and assigned to the U.S. Department of Education. The University has provided an allowance for uncollectible loans, which, in management's opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2007 and 2006, the allowance for uncollectible loans was estimated to be \$1,113,126 and \$1,099,084 respectively.

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2007 follows:

	Beginning Balance	Additions	Retirements	Ending Balance
<b>Capital Assets (Not being depreciated)</b>				
Land and improvements	\$ 1,047,215	\$ 0	0	\$ 1,047,215
Construction in progress	4,983,171	3,159,913	0	8,143,084
<b>Capital Assets (Being depreciated)</b>				
Buildings and improvements	65,367,425	0	0	65,367,425
Equipment and furnishings	9,068,148	1,347,008	0	10,415,157
Vehicles	1,008,863	107,483	0	1,116,346
Infrastructure	4,776,008	0	0	4,776,008
Total Capital Assets	86,250,830	4,614,404	0	90,865,235
<b>Less Accumulated Depreciation</b>				
Buildings and improvements	33,456,886	1,337,480	0	34,794,366
Equipment and furnishings	4,541,767	927,744	0	5,469,511
Vehicles	789,699	64,027	0	853,726
Infrastructure	1,672,796	191,040	0	1,863,836
Total Accumulated Depreciation	40,461,148	2,520,291	0	42,981,439
<b>Capital Assets, Net</b>	\$ 45,789,682	\$ 2,094,113	\$ 0	\$ 47,883,796

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2007 and 2006**

**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:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
<b>Student organizations</b>	\$ 723,889	\$ 11,964,925	\$ 11,999,406	\$ 689,408
<b>Stafford loan</b>	18,745	21,727,121	21,587,743	158,123
<b>Total Deposits Held for Others</b>	<b>\$ 742,634</b>	<b>\$ 33,692,046</b>	<b>\$ 33,587,149</b>	<b>\$ 847,531</b>

**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>2007</u>	<u>2006</u>
Tuition and fees	\$ 1,651,835	\$ 1,568,784
Grants and contracts	<u>431,664</u>	<u>598,779</u>
Total Deferred Revenue	<u>\$ 2,083,499</u>	<u>\$ 2,167,563</u>

**NOTE 9 – LONG-TERM LIABILITIES**

Long-term liability activity for the year ended June 30, 2007 follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>	<b>Current Portion</b>
<b>Revenue bonds payable</b>	\$ 12,415,698	\$ 27,479	\$ 518,193	\$ 11,924,984	\$ 612,954
<b>Lease obligations</b>	4,653	113,211	4,653	113,211	13,309
<b>Compensated absences</b>	1,214,250	1,291,578	1,148,267	1,357,561	1,148,267
<b>Total Long-Term Liabilities</b>	<b>\$ 13,634,601</b>	<b>\$ 1,432,268</b>	<b>\$ 1,671,113</b>	<b>\$ 13,395,756</b>	<b>\$ 1,774,530</b>

**NOTE 10 – REVENUE BONDS OUTSTANDING**

Revenue bonds payable as of June 30, 2007 consist of the following:

Men's Dorm #3 Revenue Bonds—Series 1969A issued on April 1, 1969 in the original amount of \$1,100,000. Due in annual installments of \$30,000 to \$ 50,000 with final maturity on 4/1/2009. Interest rate is 3.0%.	\$80,000
Kansas Development Finance Authority Memorial Union Improvement Revenue Bonds—Series E, 1989 issued on November 1, 1989 in the original amount of \$1,401,332. Due in annual installments of \$131,000 with final maturity on 11/1/2009. Interest ranges from 6.0% to 7.25%.	\$358,049
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%.	\$2,220,000

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2007 and 2006**

**NOTE 10 – REVENUE BONDS OUTSTANDING – CONTINUED**

Kansas Development Finance Authority Residence Hall Refunding Revenue Bonds—Series G-3, 2001 issued on May 14, 2001 in the original amount of \$1,585,000. Due in annual installments of \$195,000 to \$ 335,000 with final maturity on 4/1/2008. Interest ranges from 4.25% to 5.0%. \$335,000

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%. \$8,930,000

Kansas Development Finance Authority Central Morse Hall Energy Conservation Bonds—Series J, 1996 issued on November 1, 1996 in the original amount of \$20,769. Due in annual installments of \$1,935 to \$2,193 with final maturity on 6/30/2008. \$1,935

\$ 11,924,984

**NOTE 11 – REVENUE BONDS MATURITY SCHEDULE**

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

Year Ending June 30:	Principal	Interest	Total
2008	612,953	485,156	1,098,109
2009	619,129	462,640	1,081,769
2010	627,902	445,025	1,072,927
2011	510,000	427,150	937,150
2012	540,000	408,185	948,185
2013-2019	4,365,000	2,204,990	6,569,990
2020-2025	3,965,000	769,310	4,734,310
2026	685,000	30,140	715,140
Total Principal and Interest	\$ 11,924,984	\$ 5,232,596	\$ 17,157,580

**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 \$113,211 and \$4,653 as of June 30, 2007 and 2006, respectively. Payment to liquidate this obligation is scheduled as follows:

<u>Year ending June 30:</u>	<u>Total</u>
2008	\$ 26,030
2009	26,030
2010	26,030
2011	26,030
2012	<u>9,091</u>
	<u>\$113,211</u>

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2007 and 2006**

**NOTE 13 – OPERATING EXPENSES BY NATURAL CLASSIFICATION**

The University’s operating expenses by natural classification for the years ended June 30, 2007 and June 30, 2006 follows:

	Compensation and Benefits	Contractual Services	Supplies and Materials	Utilities	Scholarships and fellowships	Other Operating expense	Depreciation	FY 2007 Total	FY 2006 Total
<b>Educational and General:</b>									
Instruction	\$ 25,748,536	\$ 1,462,851	\$ 648,836	\$ 0	\$ 388,257	\$ 535,188	\$ 0	\$ 28,783,668	\$ 27,108,807
Research	215,970	17,992	40,334	0	24,719	38,728	0	337,743	383,822
Public service	1,630,605	460,159	210,090	0	248,943	136,679	0	2,686,476	2,457,916
Academic support	6,049,711	2,857,712	546,381	0	5,529	207,204	0	9,666,537	8,445,939
Student services	3,125,296	892,305	295,276	0	65,356	91,573	0	4,469,806	3,929,322
Institutional support	3,648,964	837,371	84,821	0	5,862	55,051	0	4,632,069	4,743,572
Physical plant operations	4,707,551	400,695	911,624	1,695,855	0	13,826	0	7,729,551	7,431,039
Scholarships & fellowships	0	0	0	0	2,649,810	0	0	2,649,810	2,417,960
Depreciation	0	0	0	0	0	0	2,520,291	2,520,291	2,386,242
<b>Auxiliary Enterprises:</b>									
Athletics	1,807,948	924,724	136,158	0	200,261	9,745	0	3,078,836	3,994,827
Other	3,622	16,065	3,397	0	0	429	0	23,513	36,824
Parking	125,375	18,106	16,166	0	0	14,972	0	174,619	161,467
Residential life	1,451,519	173,029	225,810	396,116	25,571	25,711	0	2,297,756	1,988,714
Student health services	513,218	71,967	75,220	0	0	9,462	0	669,867	599,984
<b>Total Operating Expenses</b>									
FY 2007	\$ 49,028,315	\$ 8,132,976	\$ 3,194,113	\$ 2,091,971	\$ 3,614,308	\$ 1,138,568	\$ 2,520,291	\$ 69,720,542	
<b>Total Operating Expenses</b>									
FY 2006	\$ 45,819,064	\$ 8,023,569	\$ 3,829,157	\$ 1,867,375	\$ 4,132,857	\$ 28,171	\$ 2,386,242		\$ 66,086,435

**NOTE 14 – 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, 2007 and 2006, active KPERs members were required by statute to contribute 4% and the University to contribute 5.77% of the employees’ covered payroll. The Kansas Legislature establishes and may amend active plan members’ and the University’s contribution rates. The University contributed \$521,132 and \$520,828 during fiscal years 2007 and 2006, respectively, and individual employees contributed \$351,265 and \$349,056 respectively.

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

For the years ended June 30, 2007 and 2006, 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 \$2,046,036 and \$1,963,228 during fiscal years 2007 and 2006, respectively, and individual employees contributed \$1,320,553 and \$1,275,077, 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.

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2007 and 2006**

**NOTE 15 – POSTEMPLOYMENT BENEFITS**

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

**NOTE 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 also 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.

**E**MPORIA STATE  
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# 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, 2007

<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, 2007</u>
<i>1989 KDFA Bonds - Series E</i> Memorial Union bond reserve	6.00% Federal Home Loan Mortgage Company - yield 5.065%	March 2006	September 2009	\$ 120,000.00	\$ 124,339.49	\$ 123,538.50
<i>2001 KDFA Bonds - Series G-3</i> Residence hall bond reserve	5.71% Bayerische Landesbank Gironzentrale, New York Branch	June 2001	March 2014	158,500.00	158,500.00	158,500.00
24 <i>2001 KDFA Bonds - Series B</i> Recreation facility bond reserve	5.68% Trinity Plus Funding	February 2001	March 2021	227,225.00	227,225.00	227,225.00
<i>2005 KDFA Bonds - Series F</i> Residence hall bond reserve	4% U.S. Treasury Note - yield 4.347%	October 2005	April 2010	575,000.00	569,441.43	561,947.50
<i>2005 KDFA Bonds - Series F</i> Residence hall bond project	4.05% FSA Capital Management Services	October 2005	November 2007	225,137.04	<u>225,137.04</u>	<u>225,137.04</u>
Total other securities					<u>1,304,642.96</u>	<u>1,296,348.04</u>
<i>1969 Revenue Bonds - Series A</i> Twin Towers bond and interest sinking	Municipal Investment Pool				<u>166,223.89</u>	<u>166,223.89</u>
Total investments					<u>\$ 1,470,866.85</u>	<u>\$ 1,462,571.93</u>

Emporia State University

Schedule A-2

SCHEDULE OF BONDED INDEBTEDNESS

June 30, 2007

Year ended June 30,	Dormitory Revenue Bonds Men's Dorm #3 Series 1969 (A)		KDFA Union Renovation Revenue Bonds Series E, 1989		KDFA Student Recreation Facility Revenue Bonds Series B, 2001	
	Principal	Interest	Principal	Accreted Value	Principal	Interest
2008	\$ 50,000.00	\$ 2,400.00	\$ 131,000.00	\$ (19,981.43)	\$ 115,000.00	\$ 109,300.00
2009	30,000.00	900.00	131,000.00	(11,871.22)	120,000.00	104,297.50
2010	0.00	0.00	131,000.00	(3,098.16)	125,000.00	98,957.50
2011	0.00	0.00	0.00	0.00	130,000.00	93,270.00
2012	0.00	0.00	0.00	0.00	140,000.00	87,225.00
2013	0.00	0.00	0.00	0.00	145,000.00	80,575.00
2014	0.00	0.00	0.00	0.00	150,000.00	73,470.00
2015	0.00	0.00	0.00	0.00	160,000.00	65,970.00
2016	0.00	0.00	0.00	0.00	165,000.00	57,970.00
2017	0.00	0.00	0.00	0.00	175,000.00	49,720.00
2018	0.00	0.00	0.00	0.00	185,000.00	40,970.00
2019	0.00	0.00	0.00	0.00	195,000.00	31,720.00
2020	0.00	0.00	0.00	0.00	200,000.00	21,580.00
2021	0.00	0.00	0.00	0.00	215,000.00	11,180.00
2022	0.00	0.00	0.00	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.00	0.00	0.00
2024	0.00	0.00	0.00	0.00	0.00	0.00
2025	0.00	0.00	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00	0.00	0.00
	<u>\$ 80,000.00</u>	<u>\$ 3,300.00</u>	<u>\$ 393,000.00</u>	<u>\$ (34,950.81)</u>	<u>\$ 2,220,000.00</u>	<u>\$ 926,205.00</u>

**Emporia State University**

**Schedule A-2**

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SCHEDULE OF BONDED INDEBTEDNESS

June 30, 2007

Year ended June 30,	KDFA Residence Hall Refunding Revenue Bonds Series G-3, 2001		KDFA Residence Hall Revenue Bonds Series F, 2005		KDFA Energy Conservation Bonds Residence Halls		ESU Total Principal and Accreted Value		ESU Total Interest
	Principal	Interest	Principal	Interest	Principal	Interest	Principal and Accreted Value	Interest	
2008	\$ 335,000.00	\$ 15,912.50	\$ 0.00	\$ 357,442.50	\$ 1,936.00	\$ 100.62	\$ 612,954.57	\$ 485,155.62	
2009	0.00	0.00	350,000.00	357,442.50	0.00	0.00	619,128.78	462,640.00	
2010	0.00	0.00	375,000.00	346,067.50	0.00	0.00	627,901.84	445,025.00	
2011	0.00	0.00	380,000.00	333,880.00	0.00	0.00	510,000.00	427,150.00	
2012	0.00	0.00	400,000.00	320,960.00	0.00	0.00	540,000.00	408,185.00	
2013	0.00	0.00	400,000.00	306,960.00	0.00	0.00	545,000.00	387,535.00	
2014	0.00	0.00	415,000.00	292,560.00	0.00	0.00	565,000.00	366,030.00	
2015	0.00	0.00	450,000.00	277,205.00	0.00	0.00	610,000.00	343,175.00	
2016	0.00	0.00	450,000.00	260,105.00	0.00	0.00	615,000.00	318,075.00	
2017	0.00	0.00	475,000.00	242,105.00	0.00	0.00	650,000.00	291,825.00	
2018	0.00	0.00	490,000.00	222,630.00	0.00	0.00	675,000.00	263,600.00	
2019	0.00	0.00	510,000.00	203,030.00	0.00	0.00	705,000.00	234,750.00	
2020	0.00	0.00	530,000.00	182,120.00	0.00	0.00	730,000.00	203,700.00	
2021	0.00	0.00	555,000.00	160,125.00	0.00	0.00	770,000.00	171,305.00	
2022	0.00	0.00	580,000.00	136,815.00	0.00	0.00	580,000.00	136,815.00	
2023	0.00	0.00	600,000.00	112,165.00	0.00	0.00	600,000.00	112,165.00	
2024	0.00	0.00	630,000.00	86,365.00	0.00	0.00	630,000.00	86,365.00	
2025	0.00	0.00	655,000.00	58,960.00	0.00	0.00	655,000.00	58,960.00	
2026	0.00	0.00	685,000.00	30,140.00	0.00	0.00	685,000.00	30,140.00	
	<u>\$ 335,000.00</u>	<u>\$ 15,912.50</u>	<u>\$ 8,930,000.00</u>	<u>\$ 4,287,077.50</u>	<u>\$ 1,936.00</u>	<u>\$ 100.62</u>	<u>\$ 11,924,985.19</u>	<u>\$ 5,232,595.62</u>	

**Emporia State University**

**Schedule B-1**

STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2007

	Unrestricted			Total (Memorandum Only)	
	General Use	Designated	Restricted	June 30, 2007	June 30, 2006
<b>Tuition and fees</b>					
Tuition, fall semester	\$ 7,492,028.69	\$ 955,048.00	\$ 0.00	\$ 8,447,076.69	\$ 6,782,164.83
Tuition, spring semester	7,062,643.83	819,979.00	0.00	7,882,622.83	6,416,634.66
Tuition, summer session	1,915,134.56	24,622.00	0.00	1,939,756.56	1,649,529.13
Tuition, SLIM Regional Program	789,461.50	0.00	0.00	789,461.50	869,717.50
Tuition, prior years	38,427.67	0.00	0.00	38,427.67	36,575.13
Tuition, special equipment	148,332.00	0.00	0.00	148,332.00	145,066.00
Tuition, special library	148,332.00	0.00	0.00	148,332.00	145,066.00
Lifelong learning	0.00	1,546,118.88	0.00	1,546,118.88	1,451,193.65
School of nursing	0.00	256,074.00	0.00	256,074.00	245,728.50
Intensive English	0.00	787,309.56	0.00	787,309.56	434,448.40
Camps, workshops and registrations	0.00	404,693.47	8,670.00	413,363.47	249,006.50
University student activity fees	0.00	2,842,310.34	0.00	2,842,310.34	1,981,464.16
Commencement fees	0.00	22,230.00	0.00	22,230.00	19,893.00
Library fines	0.00	17,269.40	0.00	17,269.40	25,158.61
Application fees	0.00	146,551.20	0.00	146,551.20	192,384.06
Processing fees	0.00	84,585.75	0.00	84,585.75	74,422.00
Transcript fees	0.00	99,290.80	0.00	99,290.80	98,784.00
Metro Learning Center fees	0.00	54,886.00	0.00	54,886.00	0.00
Lab and usage fees	0.00	121,958.00	0.00	121,958.00	2,570.00
Other fees	0.00	124,007.55	0.00	124,007.55	124,165.84
	<u>17,594,360.25</u>	<u>8,306,933.95</u>	<u>8,670.00</u>	<u>25,909,964.20</u>	<u>20,943,971.97</u>
<b>State appropriations</b>					
Other operating expenditures	<u>33,487,383.29</u>	<u>0.00</u>	<u>0.00</u>	<u>33,487,383.29</u>	<u>32,711,703.50</u>

**Emporia State University**

**Schedule B-1**  
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STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2007

				<b>Total (Memorandum Only)</b>	
	<b>Unrestricted</b>		<b>Restricted</b>	<b>June 30, 2007</b>	<b>June 30, 2006</b>
	<b>General Use</b>	<b>Designated</b>			
<b>Federal grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	\$ 0.00	\$ 0.00	\$ 824,231.47	\$ 824,231.47	\$ 670,280.57
Research	0.00	0.00	80,164.60	80,164.60	25,917.55
Public service	0.00	0.00	971,748.38	971,748.38	916,572.27
Technology	0.00	0.00	302,643.10	302,643.10	762,096.21
Work/study program	0.00	0.00	427,814.00	427,814.00	427,814.00
Supplemental educational opportunity grants	0.00	0.00	200,564.24	200,564.24	201,265.00
Pell grants	0.00	392.00	3,819,179.50	3,819,571.50	3,901,514.22
Pell grants administrative allowance	0.00	0.00	0.00	0.00	7,450.00
<b>Processed through other state agencies</b>					
Instruction	0.00	0.00	520,448.46	520,448.46	288,534.74
Public service	0.00	0.00	7,841.58	7,841.58	6,521.31
Research	0.00	0.00	111,469.13	111,469.13	156,250.00
Student services	0.00	0.00	15,929.16	15,929.16	17,374.86
LEAP	0.00	0.00	35,342.00	35,342.00	25,964.00
Disaster assistance	0.00	0.00	0.00	0.00	0.00
<b>Total federal grants and contracts</b>	<b>0.00</b>	<b>392.00</b>	<b>7,317,375.62</b>	<b>7,317,767.62</b>	<b>7,407,554.73</b>
<b>State grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	0.00	0.00	101,400.00	101,400.00	50,151.10
Research	0.00	0.00	11,128.32	11,128.32	43,259.33
Public service	0.00	0.00	3,438.00	3,438.00	34,821.00
Technology		3,000.00	0.00	3,000.00	
Work/study program	0.00	0.00	38,150.00	38,150.00	38,003.00
Kansas supplemental grant program	0.00	0.00	466,175.00	466,175.00	439,161.00
Scholarships and fellowships	0.00	0.00	218,650.00	218,650.00	155,250.00

**Emporia State University**

STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2007

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2007	June 30, 2006
<b>State grants and contracts-continued</b>					
<b>Processed through other state agencies</b>					
Instruction	\$ 0.00	\$ 0.00	\$ 27,000.00	\$ 27,000.00	\$ 0.00
Research	0.00	0.00	7,505.57	7,505.57	
Public service		0.00	29,323.00	29,323.00	58,646.00
Libraries	0.00	0.00	0.00	0.00	4,047.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>4,047.00</u>
Total state grants and contracts	<u>0.00</u>	<u>3,000.00</u>	<u>902,769.89</u>	<u>905,769.89</u>	<u>823,338.43</u>
<b>Private gifts, grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	0.00	24,906.30	4,475.40	29,381.70	41,305.30
Research	0.00	0.00	20,051.00	20,051.00	5,780.00
Public service	0.00	27,734.94	126,862.00	154,596.94	184,970.50
Other	0.00	12,749.03	4,500.00	17,249.03	66,860.84
	<u>0.00</u>	<u>65,390.27</u>	<u>155,888.40</u>	<u>221,278.67</u>	<u>298,916.64</u>
Total private gifts, grants and contracts	<u>0.00</u>	<u>65,390.27</u>	<u>155,888.40</u>	<u>221,278.67</u>	<u>298,916.64</u>
<b>Endowment income</b>					
State Normal School permanent fund interest	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>13,493.05</u>
<b>Sales and services of educational activities</b>					
Physical plant operations	0.00	81,118.26	0.00	81,118.26	127,259.12
Division sales					
Service charges	0.00	233,495.72	106,603.31	340,099.03	574,475.06
Admission to events	0.00	55,603.36	0.00	55,603.36	63,323.80
Childcare and preschool fees	0.00	237,539.84	0.00	237,539.84	269,502.59

**Emporia State University**

STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2007

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2007	June 30, 2006
<b>Sales and services of educational activities-continued</b>					
Commodities	\$ 0.00	\$ 67,271.22	\$ 0.00	\$ 67,271.22	\$ 86,529.50
Rents	0.00	45,087.62	0.00	45,087.62	32,481.93
Private instruction	0.00	0.00	0.00	0.00	16,961.80
Miscellaneous	0.00	47,094.88	0.00	47,094.88	53,316.58
	<u>0.00</u>	<u>767,210.90</u>	<u>106,603.31</u>	<u>873,814.21</u>	<u>1,223,850.38</u>
Total sales and services of educational activities					
<b>Sales and services of auxiliary enterprises</b>					
Residence halls and apartments	0.00	3,109,218.95	0.00	3,109,218.95	2,825,437.58
Other auxiliary enterprises	0.00	1,055,787.97	0.00	1,055,787.97	965,604.77
	<u>0.00</u>	<u>4,165,006.92</u>	<u>0.00</u>	<u>4,165,006.92</u>	<u>3,791,042.35</u>
Total sales and services of auxiliary enterprises					
<b>Other sources</b>					
Payroll funding from non-university sources	0.00	2,067,380.50	0.00	2,067,380.50	2,387,011.27
Recovery of expenditures	0.00	254,453.81	2,040.80	256,494.61	199,982.98
Sales taxes	0.00	0.00	15,237.18	15,237.18	22,537.27
	<u>0.00</u>	<u>2,321,834.31</u>	<u>17,277.98</u>	<u>2,339,112.29</u>	<u>2,609,531.52</u>
Total other sources					
Total current funds operating revenues	\$ <u>51,081,743.54</u>	\$ <u>15,629,768.35</u>	\$ <u>8,508,585.20</u>	\$ <u>75,220,097.09</u>	\$ <u>69,823,402.57</u>

Emporia State University

Schedule B-2

STATEMENT OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>EDUCATIONAL AND GENERAL</b>							
<i>Instruction</i>							
School of business	\$ 3,201,928.05	\$ 101,130.67	\$ 88,277.48	\$ 3,391,336.20	\$ 3,335,508.63	\$ 32,614.06	\$ 23,213.51
Teachers college	6,531,959.90	661,211.77	209,613.11	7,402,784.78	7,189,548.20	178,385.63	34,850.95
College of liberal arts and sciences	11,316,266.08	590,987.04	300,438.87	12,207,691.99	11,224,014.20	824,695.90	158,981.89
School of library and information management	1,127,889.37	180,573.83	28,401.74	1,336,864.94	1,293,507.24	42,314.45	1,043.25
Center for Innovation	1,916.85	1,687.54	0.00	3,604.39	0.00	3,604.39	0.00
Office of lifelong learning	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Office of TCS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Special university programs	237,881.75	231,861.35	34,852.49	504,595.59	68,887.66	435,707.93	0.00
Federal instructional programs	568,057.65	831,814.19	17,929.19	1,417,801.03	0.00	0.00	1,417,801.03
State instructional programs	29,164.82	42,094.78	4,178.51	75,438.11	0.00	0.00	75,438.11
Preparatory and remedial education	7,599.03	1,770.28	0.00	9,369.31	9,369.31	0.00	0.00
Summer session	1,341,858.78	12,513.38	0.00	1,354,372.16	1,354,372.16	0.00	0.00
Social instruction	494.87	13,305.79	0.00	13,800.66	0.00	13,800.66	0.00
<i>Total instruction</i>	24,365,017.15	2,668,950.62	683,691.39	27,717,659.16	24,475,207.40	1,531,123.02	1,711,328.74
<i>Research</i>	221,605.16	112,505.06	31,214.69	365,324.91	126,874.11	12,064.54	226,386.26
<i>Public service</i>	1,621,123.76	987,801.29	68,498.34	2,677,423.39	911,937.47	344,512.44	1,420,973.48
<i>Academic support</i>	6,013,744.16	3,442,448.91	1,474,849.85	10,931,042.92	8,458,201.29	2,400,400.93	72,440.70
<i>Student services</i>	4,896,202.32	3,243,180.10	75,156.83	8,214,539.25	4,428,881.87	3,628,591.51	157,065.87
<i>Institutional support</i>	3,605,215.53	2,703,175.61	63,306.40	6,371,697.54	4,013,270.95	1,990,362.49	368,064.10
<i>Physical plant operations</i>	4,683,548.19	2,525,319.23	44,424.80	7,253,292.22	6,816,198.68	413,038.09	24,055.45
<i>Scholarships and fellowships</i>	0.00	5,388,343.49	0.00	5,388,343.49	591,724.62	61,890.63	4,734,728.24
<i>Total educational and general</i>	45,406,456.27	21,071,724.31	2,441,142.30	68,919,322.88	49,822,296.39	10,381,983.65	8,715,042.84
<b>AUXILIARY ENTERPRISES</b>	2,057,730.70	1,018,383.13	82,428.46	3,158,542.29	0.00	3,146,745.92	11,796.37
Total current funds operating expenditures	\$ 47,464,186.97	\$ 22,090,107.44	\$ 2,523,570.76	\$ 72,077,865.17	\$ 49,822,296.39	\$ 13,528,729.57	\$ 8,726,839.21

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>INSTRUCTION</b>							
<b>General Instruction</b>							
<i>School of Business</i>							
Dean support	\$ 7,259.27	\$ 0.00	\$ 0.00	\$ 7,259.27	\$ 7,259.27	\$ 0.00	\$ 0.00
MBA program	15,588.82	8,309.39	0.00	23,898.21	23,898.21	0.00	0.00
Center for insurance education	0.00	875.34	0.00	875.34	0.00	875.34	0.00
Accounting and information systems	1,508,886.77	37,293.11	1,696.80	1,547,876.68	1,542,449.76	1,503.79	3,923.13
Computer lab	94,712.71	17,287.42	75,145.49	187,145.62	182,651.62	0.00	4,494.00
Business administration and education	1,575,480.48	37,365.41	11,435.19	1,624,281.08	1,579,249.77	30,234.93	14,796.38
<i>Total School of Business</i>	<u>3,201,928.05</u>	<u>101,130.67</u>	<u>88,277.48</u>	<u>3,391,336.20</u>	<u>3,335,508.63</u>	<u>32,614.06</u>	<u>23,213.51</u>
<i>Teachers College</i>							
Alternative teacher cert - BCCC	0.00	7,635.87	0.00	7,635.87	7,635.87	0.00	0.00
Alternative teacher cert - KCK	0.00	4,073.81	4,213.56	8,287.37	8,287.37	0.00	0.00
Jones Institute for Educational Excellence	20,156.05	0.00	0.00	20,156.05	0.00	0.00	20,156.05
USD 253 Resource Center contract	0.00	21,437.50	0.00	21,437.50	21,437.50	0.00	0.00
Counselor education and rehabilitation	617,332.38	33,186.91	9,033.25	659,552.54	656,786.69	2,765.85	0.00
Multicultural fund	0.00	742.77	0.00	742.77	742.77	0.00	0.00
School district reimbursements	0.00	110.08	0.00	110.08	110.08	0.00	0.00
School counselor resource center	0.00	6,260.34	0.00	6,260.34	6,260.34	0.00	0.00
Professional education services	130,859.20	45,776.73	0.00	176,635.93	168,267.97	2,367.96	6,000.00
Psychology and special education	1,305,227.56	95,334.11	20,326.35	1,420,888.02	1,408,026.28	8,458.34	4,403.40
Health, physical education and recreation	1,138,689.28	94,434.13	77,955.97	1,311,079.38	1,248,882.82	62,196.56	0.00
Early childhood and elementary teacher education	1,936,307.59	75,822.30	17,567.81	2,029,697.70	1,991,757.68	36,648.52	1,291.50
School leadership/middle and secondary teacher education	813,890.12	57,694.91	19,858.87	891,443.90	887,847.26	3,596.64	0.00
Professional development school	0.00	165,432.44	0.00	165,432.44	114,076.30	51,356.14	0.00
Instructional design/technology	569,497.72	53,269.87	60,657.30	683,424.89	669,429.27	10,995.62	3,000.00
<i>Total Teachers College</i>	<u>6,531,959.90</u>	<u>661,211.77</u>	<u>209,613.11</u>	<u>7,402,784.78</u>	<u>7,189,548.20</u>	<u>178,385.63</u>	<u>34,850.95</u>

**Emporia State University**

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	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	\$ 1,310.73	\$ 1,059.33	\$ 0.00	\$ 2,370.06	\$ 2,370.06	\$ 0.00	\$ 0.00
Ethnic and gender studies	4,145.63	2,245.50	0.00	6,391.13	3,391.13	0.00	3,000.00
Center for Great Plains Studies	21,544.53	3,468.32	0.00	25,012.85	23,370.99	1,641.86	0.00
Art	849,135.05	78,352.31	5,069.83	932,557.19	876,656.17	52,384.35	3,516.67
Engraving arts	15,754.89	1,273.51	0.00	17,028.40	11,120.32	5,908.08	0.00
Biological sciences	1,224,749.60	96,275.67	9,033.95	1,330,059.22	1,301,268.69	20,614.03	8,176.50
Newman Department of Nursing	593,966.07	14,606.18	155,844.00	764,416.25	104,118.30	558,896.66	101,401.29
Modern languages and literatures	665,865.24	36,184.28	0.00	702,049.52	676,727.91	24,241.61	1,080.00
English as a second language	0.00	1,866.41	0.00	1,866.41	1,866.41	0.00	0.00
Mathematics, computer science and economics	1,275,867.13	46,876.29	34,263.51	1,357,006.93	1,347,051.90	9,734.53	220.50
Mathematics laboratory	22,841.27	2,251.88	0.00	25,093.15	22,991.65	0.00	2,101.50
Center for economic education	1,178.52	3,374.66	0.00	4,553.18	0.00	4,553.18	0.00
Music	1,150,979.73	54,899.42	11,725.34	1,217,604.49	1,185,157.52	25,288.97	7,158.00
Physical sciences	1,382,357.75	78,673.73	45,109.26	1,506,140.74	1,481,859.28	14,634.03	9,647.43
Hamilton Quarry	0.00	0.00	740.00	740.00	740.00	0.00	0.00
Social sciences	1,074,367.86	46,488.52	7,013.57	1,127,869.95	1,110,259.45	13,245.50	4,365.00
Communication and theatre	1,312,356.15	43,691.84	7,142.06	1,363,190.05	1,350,106.07	1,035.98	12,048.00
English	1,122,937.86	53,017.85	2,270.11	1,178,225.82	1,087,361.23	88,083.59	2,781.00
Writing lab	21,769.30	1,258.91	0.00	23,028.21	21,726.21	0.00	1,302.00
Sociology and anthropology	575,138.77	25,122.43	22,227.24	622,488.44	615,870.91	4,433.53	2,184.00
<i>Total College of Liberal Arts and Sciences</i>	<u>11,316,266.08</u>	<u>590,987.04</u>	<u>300,438.87</u>	<u>12,207,691.99</u>	<u>11,224,014.20</u>	<u>824,695.90</u>	<u>158,981.89</u>
<i>School of Library and Informatin Management</i>							
SLIM on campus support	952,903.34	79,053.85	24,492.35	1,056,449.54	1,018,219.42	37,186.87	1,043.25
SLIM legal information management	0.00	450.00	0.00	450.00	450.00	0.00	0.00
SLIM regional programs support	128,570.26	9,146.32	0.00	137,716.58	133,740.06	3,976.52	0.00

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		
					General Use	Designated	Restricted
<i>School of Library and Information Management-</i> continued							
SLIM Colorado programs	\$ 12,369.54	\$ 27,572.31	\$ 1,923.39	\$ 41,865.24	\$ 40,714.18	\$ 1,151.06	\$ 0.00
SLIM Oregon programs	21,221.22	51,332.75	0.00	72,553.97	72,553.97	0.00	0.00
SLIM Utah programs	12,825.01	13,018.60	1,986.00	27,829.61	27,829.61	0.00	0.00
<i>Total School of Library and Information Management</i>	1,127,889.37	180,573.83	28,401.74	1,336,864.94	1,293,507.24	42,314.45	1,043.25
<i>Center for Innovation</i>							
Center for Innovation	1,916.85	1,687.54	0.00	3,604.39	0.00	3,604.39	0.00
<i>Special University Programs</i>							
Central operations	0.00	18,581.56	32,716.43	51,297.99	51,297.99	0.00	0.00
University honors program	8,325.65	9,159.77	0.00	17,485.42	17,485.42	0.00	0.00
International education	229,451.85	204,120.02	2,136.06	435,707.93	0.00	435,707.93	0.00
Research and Grants Center	104.25	0.00	0.00	104.25	104.25	0.00	0.00
<i>Total Special University Programs</i>	237,881.75	231,861.35	34,852.49	504,595.59	68,887.66	435,707.93	0.00
<i>Federal Instructional Programs</i>							
Reading 1st Stage III - Clark	110,097.15	288,943.71	15,089.21	414,130.07	0.00	0.00	414,130.07
KS Title I Reading - Clark	24,219.00	81,447.73	0.00	105,666.73	0.00	0.00	105,666.73
KS Reading First Special Ed	76,525.96	20,766.78	1,436.98	98,729.72	0.00	0.00	98,729.72
Project ESU: Next Level	2,989.71	7,260.29	0.00	10,250.00	0.00	0.00	10,250.00
Altoona Midway KBOR - Rice	0.00	214.00	0.00	214.00	0.00	0.00	214.00
Project Achievement	101,960.33	119,301.11	0.00	221,261.44	0.00	0.00	221,261.44
Project Best	114,995.14	121,137.90	524.00	236,657.04	0.00	0.00	236,657.04
Project Excellence	107,567.37	119,753.13	879.00	228,199.50	0.00	0.00	228,199.50
NSF Presidential Award - B Yanik	0.00	213.76	0.00	213.76	0.00	0.00	213.76
KSGC 05-06 - Backhus	8,437.96	100.00	0.00	8,537.96	0.00	0.00	8,537.96

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Instructional Programs- continued</i>							
KS Space Grant Consort - Phys Sci	\$ 1,032.76	\$ 3,750.00	\$ 0.00	\$ 4,782.76	\$ 0.00	\$ 0.00	\$ 4,782.76
Space Grant Augmentation	3,500.04	0.00	0.00	3,500.04	0.00	0.00	3,500.04
Phy Sci-Math Mod Wkshp - Davies	14,363.32	35,276.62	0.00	49,639.94	0.00	0.00	49,639.94
Emporia Diversity Initiative - Agada	2,368.91	33,649.16	0.00	36,018.07	0.00	0.00	36,018.07
<i>Total Federal Instructional Programs</i>	<i>568,057.65</i>	<i>831,814.19</i>	<i>17,929.19</i>	<i>1,417,801.03</i>	<i>0.00</i>	<i>0.00</i>	<i>1,417,801.03</i>
<i>State Instructional Programs</i>							
SBRR training - L Clark	19,229.96	36,652.28	4,178.51	60,060.75	0.00	0.00	60,060.75
Caseload Mgmt Training - C Eitzbach	9,191.91	0.00	0.00	9,191.91	0.00	0.00	9,191.91
KSGC Grant 01-02 - Backhus	742.95	1,374.00	0.00	2,116.95	0.00	0.00	2,116.95
Space Science Educ Workshop - KSGC	0.00	3,535.50	0.00	3,535.50	0.00	0.00	3,535.50
Task Partner Grant - Toadvine	0.00	533.00	0.00	533.00	0.00	0.00	533.00
<i>Total State Instructional Programs</i>	<i>29,164.82</i>	<i>42,094.78</i>	<i>4,178.51</i>	<i>75,438.11</i>	<i>0.00</i>	<i>0.00</i>	<i>75,438.11</i>
<b>Total General Instruction</b>	<b>23,015,064.47</b>	<b>2,641,361.17</b>	<b>683,691.39</b>	<b>26,340,117.03</b>	<b>23,111,465.93</b>	<b>1,517,322.36</b>	<b>1,711,328.74</b>
<b>Preparatory/Adult Basic Education</b>							
Reading laboratory	7,599.03	1,770.28	0.00	9,369.31	9,369.31	0.00	0.00
<b>Summer Session</b>							
Accounting and information systems	93,328.94	0.00	0.00	93,328.94	93,328.94	0.00	0.00
Business administration and education	97,570.57	0.00	0.00	97,570.57	97,570.57	0.00	0.00
Counselor education and rehabilitation	59,507.70	5,560.18	0.00	65,067.88	65,067.88	0.00	0.00
Psychology and special education	151,876.61	0.00	0.00	151,876.61	151,876.61	0.00	0.00
Health, physical education and recreation	155,267.35	0.00	0.00	155,267.35	155,267.35	0.00	0.00
Early childhood and elementary teacher education	119,758.49	0.00	0.00	119,758.49	119,758.49	0.00	0.00
School leadership/middle and secondary teacher education	138,698.33	0.00	0.00	138,698.33	138,698.33	0.00	0.00
Instructional design/technology	54,143.65	0.00	0.00	54,143.65	54,143.65	0.00	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2007

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	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>Summer Session-continued</b>							
Art	\$ 17,322.23	\$ 0.00	\$ 0.00	\$ 17,322.23	\$ 17,322.23	\$ 0.00	\$ 0.00
Biological sciences	32,456.54	0.00	0.00	32,456.54	32,456.54	0.00	0.00
Modern languages and literatures	18,689.90	0.00	0.00	18,689.90	18,689.90	0.00	0.00
Mathematics, computer science and economics	47,173.05	0.00	0.00	47,173.05	47,173.05	0.00	0.00
Music	28,229.49	5,703.20	0.00	33,932.69	33,932.69	0.00	0.00
Physical sciences	60,024.56	0.00	0.00	60,024.56	60,024.56	0.00	0.00
Social sciences	35,437.47	750.00	0.00	36,187.47	36,187.47	0.00	0.00
Communication and theatre	34,148.60	0.00	0.00	34,148.60	34,148.60	0.00	0.00
English	45,257.89	0.00	0.00	45,257.89	45,257.89	0.00	0.00
Sociology and anthropology	38,058.99	500.00	0.00	38,558.99	38,558.99	0.00	0.00
SLIM on campus support	51,501.14	0.00	0.00	51,501.14	51,501.14	0.00	0.00
SLIM regional programs support	26,152.88	0.00	0.00	26,152.88	26,152.88	0.00	0.00
SLIM Colorado programs	8,927.98	0.00	0.00	8,927.98	8,927.98	0.00	0.00
SLIM Oregon Program	19,647.30	0.00	0.00	19,647.30	19,647.30	0.00	0.00
SLIM Utah programs	8,679.12	0.00	0.00	8,679.12	8,679.12	0.00	0.00
<b>Total Summer Session</b>	<b>1,341,858.78</b>	<b>12,513.38</b>	<b>0.00</b>	<b>1,354,372.16</b>	<b>1,354,372.16</b>	<b>0.00</b>	<b>0.00</b>
<b>Instruction/Non-Degree</b>							
Trio programs	494.87	13,305.79	0.00	13,800.66	0.00	13,800.66	0.00
<b>TOTAL INSTRUCTION</b>	<b>24,365,017.15</b>	<b>2,668,950.62</b>	<b>683,691.39</b>	<b>27,717,659.16</b>	<b>24,475,207.40</b>	<b>1,531,123.02</b>	<b>1,711,328.74</b>
<b>Research</b>							
<i>Research and Grants Center</i>	14,789.14	6,119.12	0.00	20,908.26	14,789.14	6,119.12	0.00
<i>Graduate Student Research Grants</i>							
Dean support	3,430.40	0.00	0.00	3,430.40	3,430.40	0.00	0.00
MBA program	6,860.80	0.00	0.00	6,860.80	6,860.80	0.00	0.00
Accounting and information systems	11,074.15	0.00	0.00	11,074.15	11,074.15	0.00	0.00

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Graduate Student Research Grants- continued</i>							
Business administration and education	\$ 40,947.95	\$ 0.00	\$ 0.00	\$ 40,947.95	\$ 40,947.95	\$ 0.00	\$ 0.00
Counselor education and rehabilitation	13,721.53	0.00	0.00	13,721.53	13,721.53	0.00	0.00
Instructional design/technology	1,556.34	0.00	0.00	1,556.34	1,556.34	0.00	0.00
Biological sciences	8,832.11	2,382.09	0.00	11,214.20	9,764.90	1,449.30	0.00
Modern languages and literatures	6,517.71	0.00	0.00	6,517.71	6,517.71	0.00	0.00
Music	7,382.80	0.00	0.00	7,382.80	7,382.80	0.00	0.00
Physical sciences	0.00	144.00	0.00	144.00	0.00	144.00	0.00
Social sciences	0.00	3,202.12	0.00	3,202.12	1,500.00	1,702.12	0.00
Communication and theatre	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	0.00
English chair	2,428.39	0.00	0.00	2,428.39	2,428.39	0.00	0.00
Sociology and anthropology	6,900.00	150.00	0.00	7,050.00	6,900.00	150.00	0.00
<i>Total Graduate Student Research Grants</i>	<u>109,652.18</u>	<u>8,378.21</u>	<u>0.00</u>	<u>118,030.39</u>	<u>112,084.97</u>	<u>5,945.42</u>	<u>0.00</u>
<i>Federal Research Programs</i>							
USDA CSREES - S Crupper	10,025.81	3,484.89	0.00	13,510.70	0.00	0.00	13,510.70
Corps of Engineers - S Crupper	5,890.90	0.00	0.00	5,890.90	0.00	0.00	5,890.90
NIH - S Crupper	22,991.52	17,208.16	759.50	40,959.18	0.00	0.00	40,959.18
KBRIN summer school	0.00	120.29	0.00	120.29	0.00	0.00	120.29
KINBRE undergrad res support	0.00	40.46	0.00	40.46	0.00	0.00	40.46
KBRIN summer school - Burnett	0.00	8,500.00	0.00	8,500.00	0.00	0.00	8,500.00
KBRIN undergrad support - Burnett	10,751.82	29,617.84	1,780.96	42,150.62	0.00	0.00	42,150.62
High Res Char-Earths Shallow Subsur	3,515.67	1,998.45	2,162.40	7,676.52	0.00	0.00	7,676.52
NASA EPSCOR - Backhus	1,842.22	164.78	0.00	2,007.00	0.00	0.00	2,007.00
Dev of Plume Buster software	341.27	0.00	0.00	341.27	0.00	0.00	341.27
KINBRE recruitment pkg - McGregor	0.00	9,908.28	25,018.11	34,926.39	0.00	0.00	34,926.39
Synthesis - cancer therapeutic agents	15,645.72	2,659.00	0.00	18,304.72	0.00	0.00	18,304.72
<i>Total Federal Research Programs</i>	<u>71,004.93</u>	<u>73,702.15</u>	<u>29,720.97</u>	<u>174,428.05</u>	<u>0.00</u>	<u>0.00</u>	<u>174,428.05</u>

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>State Grants</i>							
KSDA sericea Iespedeza - J Mary	\$ 0.00	\$ 75.68	\$ 0.00	\$ 75.68	\$ 0.00	\$ 0.00	\$ 75.68
KDWP soybean research - S Crupper	11,853.10	12,050.78	1,083.00	24,986.88	0.00	0.00	24,986.88
Aerial photo project - R Sleezer	0.00	0.00	410.72	410.72	0.00	0.00	410.72
GIS image processing - R Sleezer	2,062.66	1,000.00	0.00	3,062.66	0.00	0.00	3,062.66
NASA Epscor 2002 - Backhus	710.27	61.95	0.00	772.22	0.00	0.00	772.22
Hamilton Quarry map - KSG Grant	0.00	56.88	0.00	56.88	0.00	0.00	56.88
KGS Project - K Thompson	0.00	2,382.25	0.00	2,382.25	0.00	0.00	2,382.25
Kansas view	655.56	1,538.66	0.00	2,194.22	0.00	0.00	2,194.22
High Plains Bedrock data fund	2,128.71	0.00	0.00	2,128.71	0.00	0.00	2,128.71
Faculty scholar award - Trump	0.00	3,638.90	0.00	3,638.90	0.00	0.00	3,638.90
Wisconsin groundwater study	8,748.61	3,500.48	0.00	12,249.09	0.00	0.00	12,249.09
<i>Total State Grants</i>	<u>26,158.91</u>	<u>24,305.58</u>	<u>1,493.72</u>	<u>51,958.21</u>	<u>0.00</u>	<u>0.00</u>	<u>51,958.21</u>
<b>TOTAL RESEARCH</b>	<u>221,605.16</u>	<u>112,505.06</u>	<u>31,214.69</u>	<u>365,324.91</u>	<u>126,874.11</u>	<u>12,064.54</u>	<u>226,386.26</u>
<b>PUBLIC SERVICE</b>							
<i>University Public Service Programs</i>							
Central operations	0.00	560.00	0.00	560.00	560.00	0.00	0.00
Trio programs	20,349.89	0.00	0.00	20,349.89	322.13	0.00	20,027.76
Center for Business and Econ Development	0.00	147.05	0.00	147.05	0.00	147.05	0.00
Business administration and education	3,324.31	1,592.20	0.00	4,916.51	0.00	4,916.51	0.00
Jones Institute for Educational Excellence	263,937.87	78,667.45	4,863.10	347,468.42	211,871.14	133,857.28	1,740.00
Reading recovery	91,240.45	190,692.99	14,658.71	296,592.15	242,889.00	53,703.15	0.00
Future teachers academy	32,101.03	21,565.38	1,318.70	54,985.11	54,985.11	0.00	0.00
National board certification	18,975.60	70,487.29	1,318.00	90,780.89	90,780.89	0.00	0.00
Center for innovative school leadership	182,026.25	66,405.37	0.00	248,431.62	248,431.62	0.00	0.00
America Reads/Counts Programs	31,852.71	349.25	0.00	32,201.96	428.76	5,115.20	26,658.00
ECKCCRA	0.00	906.81	2,598.32	3,505.13	0.00	3,505.13	0.00
School leadership/middle and secondary teacher education	0.00	3,070.46	0.00	3,070.46	0.00	3,070.46	0.00
Biology	0.00	180.13	0.00	180.13	0.00	180.13	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>PUBLIC SERVICE - continued</b>							
Modern languages and literatures	\$ 0.00	\$ 20.18	\$ 0.00	\$ 20.18	\$ 0.00	\$ 20.18	\$ 0.00
Music	23,918.25	11,418.07	0.00	35,336.32	0.00	35,336.32	0.00
Physical science chair	0.00	1,299.94	0.00	1,299.94	0.00	1,299.94	0.00
SLIM on campus support	0.00	734.84	0.00	734.84	0.00	734.84	0.00
Elderhostel	21,460.64	36,458.07	0.00	57,918.71	0.00	57,918.71	0.00
Center for Innovator	0.00	24.24	0.00	24.24	0.00	24.24	0.00
<i>Total University Public Service Programs</i>	<u>689,187.00</u>	<u>484,579.72</u>	<u>24,756.83</u>	<u>1,198,523.55</u>	<u>850,268.65</u>	<u>299,829.14</u>	<u>48,425.76</u>
<i>Federal Public Service Programs</i>							
Up/Bound - summer food service	0.00	6,013.77	0.00	6,013.77	0.00	0.00	6,013.77
Project Focus UB-05-06	219,925.63	167,749.52	25,878.10	413,553.25	0.00	0.00	413,553.25
UB Project Success	127,240.92	78,372.34	3,621.62	209,234.88	0.00	0.00	209,234.88
Project Challenge 05-06	192,471.27	68,250.07	615.00	261,336.34	0.00	0.00	261,336.34
Talent Search Program - TRIO	66,891.86	35,754.52	9,652.98	112,299.36	0.00	0.00	112,299.36
Upward Bound Project Focus	17,947.57	57,406.41	0.00	75,353.98	0.00	0.00	75,353.98
Operation Math - J Morrow	0.00	147.90	700.00	847.90	0.00	0.00	847.90
Tech Training - KSL	0.00	49.88	0.00	49.88	0.00	0.00	49.88
<i>Total Federal Public Service Programs</i>	<u>624,477.25</u>	<u>413,744.41</u>	<u>40,467.70</u>	<u>1,078,689.36</u>	<u>0.00</u>	<u>0.00</u>	<u>1,078,689.36</u>
<i>State Public Service Programs</i>							
KHF grant	4,346.30	8,456.78	2,742.82	15,545.90	0.00	0.00	15,545.90
ECKCCRRRA FY 07 - Hogan	80,894.22	20,753.86	0.00	101,648.08	0.00	0.00	101,648.08
ESU SBDC CY 2006	30,911.78	0.00	0.00	30,911.78	0.00	0.00	30,911.78
Expansion of ESU SBDC FY 07	8,565.90	6,949.76	0.00	15,515.66	0.00	0.00	15,515.66
Continuation of ESU SBDC	28,036.18	0.00	0.00	28,036.18	0.00	0.00	28,036.18
Chase Co Tourism - W Smitl	0.00	0.00	530.99	530.99	0.00	0.00	530.99

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		
					General Use	Designated	Restricted
<i>State Public Service Programs - continued</i>							
HIV prevention assessment - L. Clark	\$ 7,385.56	\$ 699.87	\$ 0.00	\$ 8,085.43	\$ 0.00	\$ 0.00	\$ 8,085.43
SEKESC Spec Ed Study - P McKnab	0.00	40.42	0.00	40.42	0.00	0.00	40.42
Expanding Your Horizons/Master It	2,296.03	14,026.93	0.00	16,322.96	0.00	0.00	16,322.96
USD 253 - 3M Project	27,177.91	0.00	0.00	27,177.91	0.00	0.00	27,177.91
Women Count - B Yanik	0.00	37.50	0.00	37.50	0.00	0.00	37.50
WWII Oral History Proj - Sacher	0.00	3,252.00	0.00	3,252.00	0.00	0.00	3,252.00
Teacher education and licensure	0.00	1,868.30	0.00	1,868.30	0.00	0.00	1,868.30
NEH Grant-ESU Archives - H Wade	3,867.61	942.90	0.00	4,810.51	0.00	0.00	4,810.51
Library and archives - Kan-Ed Grant	0.00	1,049.24	0.00	1,049.24	0.00	0.00	1,049.24
<i>Total State Public Service Programs</i>	<u>193,481.49</u>	<u>58,077.56</u>	<u>3,273.81</u>	<u>254,832.86</u>	<u>0.00</u>	<u>0.00</u>	<u>254,832.86</u>
<i>Total Community Service</i>	<u>1,507,145.74</u>	<u>956,401.69</u>	<u>68,498.34</u>	<u>2,532,045.77</u>	<u>850,268.65</u>	<u>299,829.14</u>	<u>1,381,947.98</u>
<i>Cooperative Extension Service</i>							
Central operations	0.00	14.95	0.00	14.95	14.95	0.00	0.00
Student financial aid	39,749.38	0.00	0.00	39,749.38	723.88	0.00	39,025.50
School of business - institute for business and economic development	20,185.65	282.83	0.00	20,468.48	0.00	20,468.48	0.00
Science and math education center	54,042.99	8,080.22	0.00	62,123.21	60,929.99	1,193.22	0.00
SLIM on campus dean	0.00	23,021.60	0.00	23,021.60	0.00	23,021.60	0.00
<i>Total Cooperative Extension Services</i>	<u>113,978.02</u>	<u>31,399.60</u>	<u>0.00</u>	<u>145,377.62</u>	<u>61,668.82</u>	<u>44,683.30</u>	<u>39,025.50</u>
<b>TOTAL PUBLIC SERVICE</b>	<u><b>1,621,123.76</b></u>	<u><b>987,801.29</b></u>	<u><b>68,498.34</b></u>	<u><b>2,677,423.39</b></u>	<u><b>911,937.47</b></u>	<u><b>344,512.44</b></u>	<u><b>1,420,973.48</b></u>

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		
					General Use	Designated	Restricted
<b>ACADEMIC SUPPORT</b>							
<i>Libraries</i>							
Teachers college resource cente	\$ 26,595.91	\$ 7,320.70	\$ 1,857.00	\$ 35,773.61	\$ 33,588.20	\$ 1,044.99	\$ 1,140.42
Visual resource library	0.00	215.71	200.00	415.71	415.71	0.00	0.00
University libraries and archive	1,156,763.29	539,478.67	221,704.11	1,917,946.07	1,827,147.59	42,494.96	48,303.52
Library electronic databas	0.00	171,678.00	0.00	171,678.00	171,678.00	0.00	0.00
Model library	0.00	87,773.42	21,355.58	109,129.00	109,129.00	0.00	0.00
Library enhancement	0.00	2,500.00	147,869.00	150,369.00	150,369.00	0.00	0.00
<i>Total Libraries</i>	<u>1,183,359.20</u>	<u>808,966.50</u>	<u>392,985.69</u>	<u>2,385,311.39</u>	<u>2,292,327.50</u>	<u>43,539.95</u>	<u>49,443.94</u>
<i>Academic Support State Grants/Libraries</i>							
ILDP FY 2006 - T Summery	0.00	37.76	0.00	37.76	0.00	0.00	37.76
<i>Museums and Galleries</i>							
Central operations	0.00	544.95	0.00	544.95	544.95	0.00	0.00
National Teachers Hall of Fame	71,049.57	0.00	0.00	71,049.57	0.00	71,049.57	0.00
Eppink art gallery	6,008.05	6,762.48	0.00	12,770.53	9,952.52	1,192.01	1,626.00
Schmidt natural history museum	704.80	542.00	0.00	1,246.80	1,093.80	0.00	153.00
Natural areas	9,835.44	2,889.23	0.00	12,724.67	12,339.44	232.23	153.00
Peterson Planetarium	304.86	773.00	0.00	1,077.86	1,077.86	0.00	0.00
Geology museum	1,076.01	370.00	292.00	1,738.01	1,738.01	0.00	0.00
<i>Total Museums and Galleries</i>	<u>88,978.73</u>	<u>11,881.66</u>	<u>292.00</u>	<u>101,152.39</u>	<u>26,746.58</u>	<u>72,473.81</u>	<u>1,932.00</u>
<i>Computing Support</i>							
Central operations	0.00	2,250.00	7,326.67	9,576.67	9,576.67	0.00	0.00
Technology and computing services	2,107,861.84	776,980.33	195,475.11	3,080,317.28	2,718,539.42	357,517.86	4,260.00
Banner project	97,233.88	1,150,053.13	677,372.33	1,924,659.34	1,130,913.66	793,745.68	0.00
<i>Total Computing Support</i>	<u>2,205,095.72</u>	<u>1,929,283.46</u>	<u>880,174.11</u>	<u>5,014,553.29</u>	<u>3,859,029.75</u>	<u>1,151,263.54</u>	<u>4,260.00</u>

**Emporia State University**

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Academic Support Fed Grant/Computing Support</i>							
Expanding Distance Learning - Vieweg	\$ 0.00	\$ 600.00	\$ 0.00	\$ 600.00	\$ 0.00	\$ 0.00	\$ 600.00
<i>Academic Administration</i>							
Vice president for academic affairs	0.00	26,754.27	0.00	26,754.27	26,754.27	0.00	0.00
Student advising center	151,361.39	12,550.96	9,288.30	173,200.65	167,148.73	3,396.92	2,655.00
Teaching enhancement center	37,494.44	0.00	0.00	37,494.44	37,494.44	0.00	0.00
Dean - school of business	382,695.57	39,937.12	594.15	423,226.84	406,450.90	16,775.94	0.00
School of business - advising center	94,044.24	5,159.54	0.00	99,203.78	98,819.18	384.60	0.00
Dean - teachers college	300,479.35	23,604.66	1,706.45	325,790.46	324,335.46	0.00	1,455.00
TC word processing center	41,189.51	31,606.67	49,599.00	122,395.18	22,708.60	92,921.58	6,765.00
Assoc dean - teachers college	0.00	2,964.91	0.00	2,964.91	2,964.91	0.00	0.00
Dean - college of liberal arts and sciences	293,265.91	14,792.37	0.00	308,058.28	294,874.71	10,447.57	2,736.00
Publications board	0.00	5,676.33	0.00	5,676.33	5,676.33	0.00	0.00
Publications - Naturalist	0.00	2,197.93	0.00	2,197.93	2,197.93	0.00	0.00
SLIM on campus - dean	91,349.50	7,194.42	0.00	98,543.92	98,543.92	0.00	0.00
SLIM regional programs - dean	190,675.34	39,307.05	541.41	230,523.80	230,523.80	0.00	0.00
SLIM Colorado programs	56,119.33	0.00	0.00	56,119.33	56,119.33	0.00	0.00
SLIM Oregon programs	82,170.15	0.00	0.00	82,170.15	82,170.15	0.00	0.00
SLIM Utah programs	23,423.19	0.00	0.00	23,423.19	23,423.19	0.00	0.00
Dean of graduate studies	247,054.95	53,406.75	7,480.69	307,942.39	270,917.42	37,024.97	0.00
Research and grants center	53,385.24	57,898.29	0.00	111,283.53	0.00	111,283.53	0.00
Central operations	0.00	34,184.95	0.00	34,184.95	34,184.95	0.00	0.00
Off-site and distance education	361,123.55	122,465.73	123,286.77	606,876.05	0.00	606,876.05	0.00
Off-campus locations	0.00	46,368.31	3,459.50	49,827.81	0.00	49,827.81	0.00
Metro Learning Center	35,008.54	134,271.77	3,938.00	173,218.31	0.00	173,218.31	0.00
<i>Total Academic Administration</i>	<u>2,440,840.20</u>	<u>660,342.03</u>	<u>199,894.27</u>	<u>3,301,076.50</u>	<u>2,185,308.22</u>	<u>1,102,157.28</u>	<u>13,611.00</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Course and Curriculum Development</i>							
Assessment	\$ 95,470.31	\$ 26,785.44	\$ 1,503.78	\$ 123,759.53	\$ 90,237.18	\$ 30,966.35	\$ 2,556.00
<i>Academic Personnel Development</i>							
Academic affairs support	0.00	4,552.06	0.00	4,552.06	4,552.06	0.00	0.00
<b>TOTAL ACADEMIC SUPPORT</b>	<b>6,013,744.16</b>	<b>3,442,448.91</b>	<b>1,474,849.85</b>	<b>10,931,042.92</b>	<b>8,458,201.29</b>	<b>2,400,400.93</b>	<b>72,440.70</b>
<b>STUDENT SERVICES</b>							
<i>Student Services Administration</i>							
Vice president for student affairs	0.00	20,592.92	0.00	20,592.92	0.00	20,592.92	0.00
Student orientation	0.00	4,100.11	0.00	4,100.11	4,100.11	0.00	0.00
<i>Total Student Services Administration</i>	0.00	24,693.03	0.00	24,693.03	4,100.11	20,592.92	0.00
<i>Social and Cultural Activities</i>							
Residential life	0.00	20,530.00	0.00	20,530.00	0.00	20,530.00	0.00
Central operations	0.00	526.00	0.00	526.00	526.00	0.00	0.00
Vice president for student affairs	23,784.51	12,216.00	0.00	36,000.51	0.00	36,000.51	0.00
Disability services accommodations	0.00	2,924.75	2,899.75	5,824.50	5,824.50	0.00	0.00
Trio programs	10,946.06	7,389.90	0.00	18,335.96	14,250.70	4,085.26	0.00
Activity fees	0.00	1,779,447.23	0.00	1,779,447.23	0.00	1,779,447.23	0.00
International education	161,560.43	138,145.01	0.00	299,705.44	187,286.46	112,418.98	0.00
Associated student government	20,067.71	70,625.01	0.00	90,692.72	0.00	90,692.72	0.00
Union activities council	7,614.66	74,751.85	0.00	82,366.51	0.00	82,366.51	0.00
Student publications - Sunflower	17,399.32	0.00	0.00	17,399.32	0.00	17,399.32	0.00
Student publications - Bulletin	107,422.85	983.18	0.00	108,406.03	99.42	102,153.11	6,153.50
Multicultural center	52,320.53	3,637.50	0.00	55,958.03	52,900.38	78.95	2,978.70
Student success/retention programs	18,204.40	8,411.03	0.00	26,615.43	23,777.25	0.00	2,838.18
Center for Student Involvement	49,311.41	24,030.97	0.00	73,342.38	52,432.95	20,909.43	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Social and Cultural Activities- continued</i>							
Disability services	\$ 66,028.62	\$ 5,524.64	\$ 1,881.42	\$ 73,434.68	\$ 68,105.71	\$ 1,886.47	\$ 3,442.50
Drug and alcohol program	19,937.95	1,919.66	0.00	21,857.61	21,857.61	0.00	0.00
Women's programs and center	0.00	2,575.06	0.00	2,575.06	1,561.63	1,013.43	0.00
Recreation services	195,118.37	36,486.89	14,595.10	246,200.36	3,078.75	233,118.11	10,003.50
Student health services	0.00	2,213.12	0.00	2,213.12	2,213.12	0.00	0.00
Music organizations	9,830.56	48,205.71	0.00	58,036.27	0.00	58,036.27	0.00
Communication and theatre - debate	0.00	48,731.77	4,284.90	53,016.67	15,364.54	37,652.13	0.00
Communication and theatre - theatre	20,533.36	117,684.36	6,600.44	144,818.16	38,202.17	106,615.99	0.00
<i>Total Social and Cultural Activities</i>	<u>780,080.74</u>	<u>2,406,959.64</u>	<u>30,261.61</u>	<u>3,217,301.99</u>	<u>487,481.19</u>	<u>2,704,404.42</u>	<u>25,416.38</u>
<i>Counseling and Career Guidance</i>							
Central operations	0.00	69.25	0.00	69.25	69.25	0.00	0.00
Student life and counseling center	281,264.86	12,459.28	2,773.03	296,497.17	271,967.99	13,570.09	10,959.09
Biofeedback program	0.00	3,365.65	0.00	3,365.65	3,365.65	0.00	0.00
Career services	219,704.86	76,010.08	530.14	296,245.08	247,799.17	45,649.86	2,796.05
School of business - advising center	0.00	2,848.29	0.00	2,848.29	0.00	2,848.29	0.00
Center for innovation	0.00	998.27	0.00	998.27	0.00	998.27	0.00
<i>Total Counseling and Career Guidance</i>	<u>500,969.72</u>	<u>95,750.82</u>	<u>3,303.17</u>	<u>600,023.71</u>	<u>523,202.06</u>	<u>63,066.51</u>	<u>13,755.14</u>
<i>Financial Aid Administration</i>							
Central operations	0.00	4,529.26	0.00	4,529.26	4,529.26	0.00	0.00
Student financial aid	498,154.47	41,820.39	7,267.44	547,242.30	465,027.47	31,897.71	50,317.12
<i>Total Financial Aid Administration</i>	<u>498,154.47</u>	<u>46,349.65</u>	<u>7,267.44</u>	<u>551,771.56</u>	<u>469,556.73</u>	<u>31,897.71</u>	<u>50,317.12</u>
<i>Student Auxiliary Services</i>							
Center for early childhood education	312,408.57	38,949.14	0.00	351,357.71	78,764.58	272,048.63	544.50

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Student Services Fed Grant/CECE</i>							
CECE food program	\$ 0.00	\$ 15,603.40	\$ 0.00	\$ 15,603.40	\$ 0.00	\$ 0.00	\$ 15,603.40
<i>Total Student Auxiliary Services</i>	312,408.57	54,552.54	0.00	366,961.11	78,764.58	272,048.63	16,147.90
<i>Intercollegiate Athletics</i>							
Men's athletics	0.00	46,800.97	6,998.81	53,799.78	53,799.78	0.00	0.00
Women's athletics	0.00	38,475.73	0.00	38,475.73	38,475.73	0.00	0.00
Athletic administration	195,568.45	113,109.54	2,746.07	311,424.06	91,165.67	220,258.39	0.00
Sports camps	6,839.09	5,000.00	0.00	11,839.09	0.00	11,839.09	0.00
Intercollegiate athletics	1,563,266.02	2.82	0.00	1,563,268.84	1,543,606.84	0.00	19,662.00
5 <i>Total Intercollegiate Athletics</i>	1,765,673.56	203,389.06	9,744.88	1,978,807.50	1,727,048.02	232,097.48	19,662.00
<i>Student Admissions, Enrollment and Records</i>							
Central operations	0.00	840.00	1,178.75	2,018.75	2,018.75	0.00	0.00
Admissions office	593,602.73	374,983.15	17,175.81	985,761.69	753,947.24	210,910.12	20,904.33
Office of institutional research	61,955.46	4,900.09	3,568.73	70,424.28	70,424.28	0.00	0.00
Registration office	383,357.07	30,762.12	2,656.44	416,775.63	312,338.91	93,573.72	10,863.00
<i>Total Student Admissions, Enrollment and Records</i>	1,038,915.26	411,485.36	24,579.73	1,474,980.35	1,138,729.18	304,483.84	31,767.33
<b>TOTAL STUDENT SERVICES</b>	<b>4,896,202.32</b>	<b>3,243,180.10</b>	<b>75,156.83</b>	<b>8,214,539.25</b>	<b>4,428,881.87</b>	<b>3,628,591.51</b>	<b>157,065.87</b>
<b>INSTITUTIONAL SUPPORT</b>							
<i>Executive Management</i>							
President's office	383,640.93	114,750.49	3,675.46	502,066.88	491,247.66	10,819.22	0.00
Legal counsel	72,172.22	3,924.30	0.00	76,096.52	76,096.52	0.00	0.00
Governmental relations	24,265.56	3,942.61	0.00	28,208.17	28,208.17	0.00	0.00
Vice president for academic affairs	319,616.27	24,965.77	0.00	344,582.04	336,663.76	6,628.28	1,290.00
Faculty senate	1,560.74	1,297.10	0.00	2,857.84	2,857.84	0.00	0.00

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Executive Management- continued</i>							
Vice president for student affairs	\$ 189,344.42	\$ 16,437.56	\$ 1,636.14	\$ 207,418.12	\$ 205,987.86	\$ 1,430.26	\$ 0.00
Internal audit	49,683.16	2,895.95	0.00	52,579.11	52,579.11	0.00	0.00
Vice president for administration and fiscal affairs	158,081.32	10,226.38	0.00	168,307.70	168,079.85	227.85	0.00
Classified assembly	0.00	137.97	0.00	137.97	137.97	0.00	0.00
<i>Total Executive Management</i>	<u>1,198,364.62</u>	<u>178,578.13</u>	<u>5,311.60</u>	<u>1,382,254.35</u>	<u>1,361,858.74</u>	<u>19,105.61</u>	<u>1,290.00</u>
<i>Financial Management and Operations</i>							
Central operations	0.00	4,305.00	0.00	4,305.00	4,305.00	0.00	0.00
Fiscal affairs	729,958.14	165,574.54	21,842.61	917,375.29	780,094.21	132,059.05	5,222.03
Budget office	339,826.21	4,146.55	1,264.86	345,237.62	345,237.62	0.00	0.00
Payroll	112,042.61	87,435.66	576.03	200,054.30	198,650.05	1,404.25	0.00
Student financial support	0.00	1,774,875.95	0.00	1,774,875.95	0.00	1,774,875.95	0.00
State, county and city sales tax	0.00	16,244.01	0.00	16,244.01	0.00	0.00	16,244.01
Fiscal affairs	0.00	20,372.00	0.00	20,372.00	0.00	0.00	20,372.00
Payroll clearing	0.00	858.84	0.00	858.84	0.00	858.84	0.00
<i>Total Financial Management and Operations</i>	<u>1,181,826.96</u>	<u>2,073,812.55</u>	<u>23,683.50</u>	<u>3,279,323.01</u>	<u>1,328,286.88</u>	<u>1,909,198.09</u>	<u>41,838.04</u>
<i>General Administration and Logistical Services</i>							
Human resources	193,672.81	10,062.36	7,360.61	211,095.78	207,100.17	2,375.61	1,620.00
Affirmative action	0.00	204.50	0.00	204.50	204.50	0.00	0.00
Professional development	12,258.16	43,182.65	0.00	55,440.81	55,440.81	0.00	0.00
Tuition assistance	0.00	22,565.00	0.00	22,565.00	0.00	22,565.00	0.00
Unclassified staff recruitment	0.00	72,473.22	0.00	72,473.22	72,473.22	0.00	0.00
Vice president for administration and fiscal affairs	0.00	3,740.44	0.00	3,740.44	3,740.44	0.00	0.00
Mail center	65,722.77	14,878.29	1,067.91	81,668.97	79,089.90	2,579.07	0.00
<i>Total General Administration and Logistical Services</i>	<u>271,653.74</u>	<u>167,106.46</u>	<u>8,428.52</u>	<u>447,188.72</u>	<u>418,049.04</u>	<u>27,519.68</u>	<u>1,620.00</u>

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Institutional Support Program</i>							
Title III 03-07 - Vieweg	\$ 295,152.37	\$ 0.00	\$ 6,238.50	\$ 301,390.87	\$ 0.00	\$ 0.00	\$ 301,390.87
<i>Community Relations</i>							
Central operations	0.00	25,423.13	0.00	25,423.13	25,423.13	0.00	0.00
Public affairs	284,262.89	88,847.14	5,223.14	378,333.17	374,105.36	900.81	3,327.00
Academic initiatives	86,831.27	8,216.69	0.00	95,047.96	94,431.27	616.69	0.00
University photography	69,818.59	11,958.13	11,570.34	93,347.06	75,204.09	13,303.97	4,839.00
Marketing	0.00	28,962.80	0.00	28,962.80	28,962.80	0.00	0.00
Publications	0.00	75,535.00	0.00	75,535.00	75,535.00	0.00	0.00
Alumni relations	126,883.07	24,440.78	0.00	151,323.85	148,328.45	0.00	2,995.40
ESU Foundation	90,422.02	577.16	2,850.80	93,849.98	83,086.19	0.00	10,763.79
Registration	0.00	19,717.64	0.00	19,717.64	0.00	19,717.64	0.00
<i>Total Community Relations</i>	<u>658,217.84</u>	<u>283,678.47</u>	<u>19,644.28</u>	<u>961,540.59</u>	<u>905,076.29</u>	<u>34,539.11</u>	<u>21,925.19</u>
<b>TOTAL</b>							
<b>INSTITUTIONAL SUPPORT</b>	<u><b>3,605,215.53</b></u>	<u><b>2,703,175.61</b></u>	<u><b>63,306.40</b></u>	<u><b>6,371,697.54</b></u>	<u><b>4,013,270.95</b></u>	<u><b>1,990,362.49</b></u>	<u><b>368,064.10</b></u>
<b>PHYSICAL PLANT OPERATIONS</b>							
<i>Operation and Maintenance of Plant</i>							
Central operations	0.00	76.40	0.00	76.40	76.40	0.00	0.00
President's residence	31,837.07	3,429.73	0.00	35,266.80	35,266.80	0.00	0.00
General area facilities	0.00	30,909.00	0.00	30,909.00	30,909.00	0.00	0.00
Metro Learning Center	0.00	134,450.53	0.00	134,450.53	0.00	134,450.53	0.00
Central power plant	200,636.85	1,783,026.85	0.00	1,983,663.70	1,765,939.11	217,724.59	0.00
Building maintenance - carpentry	234,985.73	32,616.37	0.00	267,602.10	267,590.85	11.25	0.00
Building maintenance - electric	269,906.77	56,157.98	0.00	326,064.75	314,548.72	11,516.03	0.00
Building maintenance - plumbing	45,158.63	12,115.84	0.00	57,274.47	57,274.47	0.00	0.00
Building maintenance - painting	193,382.00	9,134.98	0.00	202,516.98	202,516.98	0.00	0.00
Building maintenance-HVAC	318,630.24	60,639.27	2,136.38	381,405.89	381,405.89	0.00	0.00
Building maintenance - welding	32,617.55	16,061.55	417.93	49,097.03	49,097.03	0.00	0.00
Building maintenance - construction	122,857.20	9,618.54	0.00	132,475.74	132,471.24	4.50	0.00

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	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>							
Building maintenance - landscap	\$ 489,149.95	\$ 72,871.47	\$ 1,332.03	\$ 563,353.45	\$ 563,336.20	\$ 17.25	\$ 0.00
Physical plant administration	402,817.63	64,514.01	20,190.78	487,522.42	473,586.40	11,384.52	2,551.50
Architectural and engineering services	49,654.38	44,555.28	870.00	95,079.66	95,079.66	0.00	0.00
Automotive service	76,938.67	41,855.08	2,996.55	121,790.30	121,241.93	206.37	342.00
Freight and delivery	64,869.52	1,272.18	0.00	66,141.70	66,141.70	0.00	0.00
Albert Taylor Hall	98,894.73	9,846.41	0.00	108,741.14	96,417.65	9,413.49	2,910.00
Central stores	78,561.73	45,813.17	0.00	124,374.90	120,480.10	365.30	3,529.50
Key distribution	0.00	86.06	0.00	86.06	86.06	0.00	0.00
Police and safety	612,630.23	13,305.77	3,233.10	629,169.10	617,713.17	4,934.95	6,520.98
Hazardous waste	16,497.07	11,068.51	3,697.16	31,262.74	30,236.74	0.00	1,026.00
Custodial services	1,343,522.24	71,894.25	9,550.87	1,424,967.36	1,394,782.58	23,009.31	7,175.47
<b>TOTAL PHYSICAL PLANT OPERATIONS</b>	<b>4,683,548.19</b>	<b>2,525,319.23</b>	<b>44,424.80</b>	<b>7,253,292.22</b>	<b>6,816,198.68</b>	<b>413,038.09</b>	<b>24,055.45</b>
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>							
Central operations	0.00	525,269.76	0.00	525,269.76	525,269.76	0.00	0.00
International education	0.00	21,319.00	0.00	21,319.00	0.00	21,319.00	0.00
Student financial report	0.00	723,788.00	0.00	723,788.00	0.00	4,371.00	719,417.00
Student financial support	0.00	4,081,766.10	0.00	4,081,766.10	66,454.86	0.00	4,015,311.24
Music	0.00	36,200.63	0.00	36,200.63	0.00	36,200.63	0.00
<b>TOTAL SCHOLARSHIPS AND FELLOWSHIPS</b>	<b>0.00</b>	<b>5,388,343.49</b>	<b>0.00</b>	<b>5,388,343.49</b>	<b>591,724.62</b>	<b>61,890.63</b>	<b>4,734,728.24</b>
<b>TOTAL EDUCATION AND GENERAL EXPENDITURES</b>	<b>45,406,456.27</b>	<b>21,071,724.31</b>	<b>2,441,142.30</b>	<b>68,919,322.88</b>	<b>49,822,296.39</b>	<b>10,381,983.65</b>	<b>8,715,042.84</b>

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2007

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>AUXILIARY ENTERPRISES</b>							
Residence halls	\$ 1,385,432.95	\$ 813,703.64	\$ 58,707.99	\$ 2,257,844.58	\$ 0.00	\$ 2,257,844.58	\$ 0.00
Other	672,297.75	204,679.49	23,720.47	900,697.71	0.00	888,901.34	11,796.37
<b>TOTAL AUXILIARY ENTERPRISE:</b>	<b>2,057,730.70</b>	<b>1,018,383.13</b>	<b>82,428.46</b>	<b>3,158,542.29</b>	<b>0.00</b>	<b>3,146,745.92</b>	<b>11,796.37</b>
<b>TOTAL CURRENT FUNDS EXPENDITURES</b>	<b>\$ 47,464,186.97</b>	<b>\$ 22,090,107.44</b>	<b>\$ 2,523,570.76</b>	<b>\$ 72,077,865.17</b>	<b>\$ 49,822,296.39</b>	<b>\$ 13,528,729.57</b>	<b>\$ 8,726,839.21</b>

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, 2007

	<u>Morse Hall Complex</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
Fund balances, July 1, 2006	\$ 211,065.72	\$ 82,271.20	\$ 100,697.47	\$ 55,310.71	\$ 449,345.10
Restatement	134,496.48	0.00	0.00	0.00	134,496.48
Fund balances, July 1, 2006, as restated	<u>345,562.20</u>	<u>82,271.20</u>	<u>100,697.47</u>	<u>55,310.71</u>	<u>583,841.58</u>
<b>Operating revenues</b>					
Rental income	1,314,129.89	233,785.86	647,382.04	567,381.12	2,762,678.91
Contract board	173,542.23	0.00	0.00	0.00	173,542.23
Washing/drying income	40,902.50	0.00	0.00	0.00	40,902.50
Interest	52,244.08	0.00	0.00	0.00	52,244.08
Processing fees	15,165.00	0.00	0.00	0.00	15,165.00
Miscellaneous income	62,223.66	46.82	1,470.00	945.75	64,686.23
Total operating revenues	<u>1,658,207.36</u>	<u>233,832.68</u>	<u>648,852.04</u>	<u>568,326.87</u>	<u>3,109,218.95</u>
<b>Transfers in and adjustments</b>					
Transfer from auxiliary enterprises	51,000.00	20,000.00	0.00	57,000.00	128,000.00
Prior year encumbrance adjustments	2,034.00	0.00	1,679.29	4,537.27	8,250.56
Total transfers in and adjustments	<u>53,034.00</u>	<u>20,000.00</u>	<u>1,679.29</u>	<u>61,537.27</u>	<u>136,250.56</u>
Total available	<u>2,056,803.56</u>	<u>336,103.88</u>	<u>751,228.80</u>	<u>685,174.85</u>	<u>3,829,311.09</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, 2007

	<u>Morse Hall Complex</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
<b>Operating expenditures</b>					
Salaries and wages	\$ 627,873.43	\$ 117,304.24	\$ 296,268.76	\$ 343,986.52	\$ 1,385,432.95
Other operating expenses	349,177.20	59,937.74	124,952.47	251,659.23	785,726.64
Capital outlay	37,679.14	6,652.18	5,694.11	8,682.56	58,707.99
Scholarships	12,576.00	1,719.00	4,838.00	6,438.00	25,571.00
Energy conservation bond principal	2,193.00	0.00	0.00	0.00	2,193.00
Energy conservation bond interest	213.00	0.00	0.00	0.00	213.00
Total operating expenditures	<u>1,029,711.77</u>	<u>185,613.16</u>	<u>431,753.34</u>	<u>610,766.31</u>	<u>2,257,844.58</u>
<b>Transfers out</b>					
Current funds	285,944.82	0.00	20,111.14	111.14	306,167.10
Sales tax	393.09	215.37	80.64	295.30	984.40
Plant funds	0.00	0.00	8,785.75	0.00	8,785.75
Renewal and replacement	30,244.08	0.00	0.00	0.00	30,244.08
Retirement of indebtedness	241,022.42	8,892.61	46,875.00	0.00	296,790.03
Auxiliary enterprises	5,000.00	10,000.00	96,000.00	17,000.00	128,000.00
Total transfers out	<u>562,604.41</u>	<u>19,107.98</u>	<u>171,852.53</u>	<u>17,406.44</u>	<u>770,971.36</u>
Total operating expenditures and transfers out	<u>1,592,316.18</u>	<u>204,721.14</u>	<u>603,605.87</u>	<u>628,172.75</u>	<u>3,028,815.94</u>
Fund balances, June 30, 2007	\$ <u>464,487.38</u>	\$ <u>131,382.74</u>	\$ <u>147,622.93</u>	\$ <u>57,002.10</u>	\$ <u>800,495.15</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, 2007

	<u>Parking Services</u>	<u>Student Health Services</u>	<u>Bureau of Educational Measurements</u>	<u>Total</u>
Fund balances, July 1, 2006	\$ 132,298.33	\$ 177,570.34	\$ 48,215.29	\$ 358,083.96
<b>Operating revenues</b>				
Parking permits and fines	296,498.06	0.00	0.00	296,498.06
Student fees	0.00	567,344.43	0.00	567,344.43
Sale of commodities	0.00	158,968.97	21,462.00	180,430.97
Reimbursements and miscellaneous	3,624.01	7,890.50	0.00	11,514.51
Total operating revenues	<u>300,122.07</u>	<u>734,203.90</u>	<u>21,462.00</u>	<u>1,055,787.97</u>
<b>Transfers in and adjustments</b>				
Transfer in from work study funds	11,796.37	0.00	0.00	11,796.37
Transfer in from current funds	0.00	(32.00)	0.00	(32.00)
Total transfers in and adjustments	<u>11,796.37</u>	<u>(32.00)</u>	<u>0.00</u>	<u>11,764.37</u>
Total available	<u>444,216.77</u>	<u>911,742.24</u>	<u>69,677.29</u>	<u>1,425,636.30</u>
<b>Operating expenditures</b>				
Salaries and wages	142,214.86	526,132.09	3,950.80	672,297.75
Contractual services and commodities	34,416.87	150,800.07	19,462.55	204,679.49
Capital outlay	13,829.82	9,461.95	428.70	23,720.47
Total operating expenditures	<u>190,461.55</u>	<u>686,394.11</u>	<u>23,842.05</u>	<u>900,697.71</u>
Fund balances, June 30, 2007	<u>\$ 253,755.22</u>	<u>\$ 225,348.13</u>	<u>\$ 45,835.24</u>	<u>\$ 524,938.59</u>

**Emporia State University**

**Schedule C-1**

PLANT FUNDS - RENEWAL AND REPLACEMENT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

Fund balances, July 1, 2006		\$	458,950.46
<b>Additions</b>			
Revenues			
Interest on account balances	\$		23,042.94
Nonmandatory transfers			
Transfer from housing funds		<u>30,244.08</u>	
Total additions			<u>53,287.02</u>
Total available			512,237.48
<b>Deductions</b>			
Nonmandatory transfers			<u>0.00</u>
Fund balances, June 30, 2007		\$	<u><u>512,237.48</u></u>
 Ending fund balances detail			
Residence hall renovation depreciation and replacement fund		\$	493,484.11
Twin Towers maintenance and equipment reserve			18,078.81
Housing system maintenance and equipment reserve			376.10
Morse Hall maintenance and equipment reserve			58.79
Emporia State Apartments maintenance and equipment reserve			<u>239.67</u>
Fund balances, June 30, 2007		\$	<u><u>512,237.48</u></u>

**Emporia State University**

Schedule C-2

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

Fund balances, July 1, 2006 \$ 6,806,895.80

**Revenues**

Student fees for Memorial Union renovation bonds	\$	139,762.11	
Student fees for student recreation facility bonds		476,424.01	
Interest income		278,522.17	
Amortization of (premium) on investments purchases		(1,595.71)	
Amortization of (premium) on investments purchases		1,700.76	
 Total revenues	 \$		 894,813.34

**Mandatory and nonmandatory transfers in**

Mandatory transfer from housing funds		296,790.03	
Nonmandatory transfer from parking funds		0.00	
Intra-fund transfers		718,080.79	
 Total mandatory and nonmandatory transfers in			 <u>1,014,870.82</u>

Total additions 1,909,684.16

Total available 8,716,579.96

**Expenditures**

	Principal	Interest and Fiscal Agency Fees	Total
Retirement of debt			
Twin Towers - 1969 revenue bonds	\$ 45,000.00	\$ 3,750.00	\$ 48,750.00
Residence hall refunding bond - 2001 K DFA bonds	230,000.00	27,413.75	257,413.75
Residence hall bond - 2005 K DFA bonds	0.00	357,442.50	357,442.50
Recreational facility - 2001 K DFA bonds	110,000.00	113,975.00	223,975.00
Memorial Union refurbishing - 1989 K DFA bonds	131,000.00	550.00	131,550.00

Total retirement of debt \$ 516,000.00 \$ 503,131.25 \$ 1,019,131.25

Total expenditures 1,019,131.25

Emporia State University

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

**Mandatory and nonmandatory transfers out**

Mandatory transfers to project management	\$	4,061,077.79		
Nonmandatory transfer to restricted use funds		211,929.98		
Intra-fund transfers		718,080.79		
Total mandatory and nonmandatory transfers out			\$	4,991,088.56
Total deductions				\$ 6,010,219.81

Fund balances, June 30, 2007

\$ 2,706,360.15

	Cash	State Municipal Investment Pool	Other Investments	Totals
Ending fund balances detail				
<i>1969 Revenue Bonds - Series A</i>				
Twin Towers bond and interest sinking fund	\$ 0.00	\$ 166,223.89	\$ 0.00	\$ 166,223.89
<i>1989 K DFA Bonds - Series E</i>				
Memorial Union refurbishing fee	253,482.90	0.00	0.00	253,482.90
Memorial Union principal and interest sinking fund	3,543.34	0.00	0.00	3,543.34
Memorial Union bond reserve fund	6,660.51	0.00	124,339.49	131,000.00
Memorial Union surplus fund	0.00	0.00	0.00	0.00
<i>1990 K DFA Bonds - Series C</i>				
Parking system surplus fund	434,910.04	0.00	0.00	434,910.04
<i>2001 K DFA Bonds - Series G-3</i>				
Residence hall refunding principal and interest sinking fund	399.28	0.00	0.00	399.28
Residence hall refunding bond reserve fund	0.00	0.00	158,500.00	158,500.00
<i>2005 K DFA Bonds - Series F</i>				
Residence hall principal and interest sinking fund	12,898.79	0.00	0.00	12,898.79
Residence hall capital interest fund	32,639.04	0.00	0.00	32,639.04
Residence hall bond reserve fund	4,228.47	0.00	569,441.43	573,669.90
Residence hall capital management fund	0.00	0.00	225,137.04	225,137.04
<i>2001 K DFA Bonds - Series B</i>				
Student Recreation Facility project revenue fund	477,763.61	0.00	0.00	477,763.61
Student Recreation Facility principal and interest sinking fund	8,967.32	0.00	0.00	8,967.32
Student Recreation Facility bond reserve fund	0.00	0.00	227,225.00	227,225.00
Fund balances, June 30, 2007	\$ 1,235,493.30	\$ 166,223.89	\$ 1,304,642.96	\$ 2,706,360.15

Emporia State University

Schedule C-3

UNEXPENDED PLANT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Fund balances, July 1, 2006	\$ 4,377.66	\$ 751,354.29	\$ (3,718,623.89)	\$ (2,962,891.94)
<b>Revenues</b>				
Rehabilitation/repair projects - institutions of higher education	0.00	852,000.00	0.00	852,000.00
Residence hall bond proceeds drawdowns	0.00	0.00	4,061,077.79	4,061,077.79
Total revenues	0.00	852,000.00	4,061,077.79	4,913,077.79
<b>Transfers in</b>				
Transfer in from designated funds	0.00	0.00	8,785.75	8,785.75
Transfer in from renewal and replacement funds	0.00	0.00	0.00	0.00
Transfer in from general use funds	0.00	0.00	4,377.66	4,377.66
Prior year encumbrance adjustment	0.00	0.00	0.00	0.00
Total transfers in and adjustments	0.00	0.00	13,163.41	13,163.41
Total available	4,377.66	1,603,354.29	355,617.31	1,963,349.26
<b>Expenditures</b>				
Additions to plant, land, and buildings and major repairs and additions (Schedule C-3a)	0.00	347,833.08	431,942.56	779,775.64
<b>Transfers out</b>				
Transfer out to State of Kansas	0.00	0.00	0.00	0.00
Transfer out to designated funds	4,377.66	0.00	0.00	4,377.66
Total deductions	4,377.66	347,833.08	431,942.56	784,153.30
Fund balances (deficit), June 30, 2007	\$ 0.00	\$ 1,255,521.21	\$ (76,325.25)	\$ 1,179,195.96

**Emporia State University**

**Schedule C-3**

**Page 2**

UNEXPENDED PLANT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Ending fund balances (deficit) detail				
Rehabilitation and repairs projects				
Miscellaneous ADA & life safety	\$ 0.00	\$ 7,254.44	\$ 0.00	\$ 7,254.44
Butcher HVAC repair	0.00	5,033.71	0.00	5,033.71
Teaching labs	0.00	239,897.52	0.00	239,897.52
Campus roof repair	0.00	48,667.42	0.00	48,667.42
Campus sidewalk repair	0.00	48,788.22	0.00	48,788.22
Campus floor covering replacement	0.00	37,748.20	0.00	37,748.20
Campus drainage improvement	0.00	13,240.15	0.00	13,240.15
Various elevator improvements	0.00	20,855.86	0.00	20,855.86
Physical Education roof	0.00	362,358.82	0.00	362,358.82
Welch East Stadium	0.00	138,952.70	0.00	138,952.70
Fire alarm inspection	0.00	103,091.36	0.00	103,091.36
King Hall chiller and piping	0.00	61,318.74	0.00	61,318.74
Electric lighting fixtures	0.00	35,989.20	0.00	35,989.20
Utility tunnel	0.00	87,340.57	0.00	87,340.57
Concrete/utility projects	0.00	12,549.03	0.00	12,549.03
Backflow Check Valve	0.00	25,000.00	0.00	25,000.00
Plumb Hall space and sections	0.00	7,435.27	0.00	7,435.27
Chilled water line	0.00	0.00	56,929.05	56,929.05
Student recreation facility bond issue				
Student recreation facility	0.00		6,275.02	6,275.02
Residence hall bond issue				
Twin towers renovation	0.00	0.00	(132,495.13)	(132,495.13)
Twin towers renovation	0.00	0.00	(7,034.19)	(7,034.19)
Fund balances (deficit), June 30, 2007	\$ 0.00	\$ 1,255,521.21	\$ (76,325.25)	\$ 1,179,195.96

**Emporia State University**

**Schedule D-1**

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

<u>Account Name</u>	<u>Balances</u> <u>June 30, 2006</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances</u> <u>June 30, 2007</u>
Acapella Choir	\$ 9,729.55	\$ 14,825.81	\$ 12,346.66	\$ 12,208.70
Alpha Kappa Delta	892.05	3,260.36	4,151.97	0.44
Alpha Rho Theta	977.34	262.74	387.84	852.24
Amer Chem Society-Student Af	231.34	85.00	97.77	218.57
American College of Sports Medicine	376.87	0.00	0.00	376.87
Anthropology Club	0.00	500.74	393.43	107.31
Asc. For Computing Machinery	816.15	0.00	33.64	782.51
ASG-Administrative Account	107.78	2,138.75	2,200.86	45.67
Assignment Fund	133.00	263,739.41	260,286.25	3,586.16
Athletic Admin General-Local	0.00	253,358.40	253,358.40	0.00
Athletic Compliance-Local	0.00	793.31	793.31	0.00
Athletic Development-Local	0.00	5,282.99	5,282.99	0.00
Athletic Director-Local	0.00	9,601.01	9,601.01	0.00
Athletic Hall Of Honor-Local	0.00	1,792.85	1,792.85	0.00
Athletic Housing Scholarship	0.00	102,292.41	102,292.41	0.00
Athletic Student Management-Local	0.00	432,821.23	432,821.23	0.00
Athletic Training-Local	0.00	118,016.03	118,016.03	0.00
Athletic Vehicle-Local	0.00	10,000.00	12,601.50	(2,601.50)
Athletics Marketing-Promotion-Local	619.38	26,153.18	26,772.56	0.00
Band Fund	5.30	0.00	0.00	5.30
Baseball-Local	0.00	134,095.14	134,095.14	0.00
Basketball-Men-Local	0.00	179,429.42	179,429.42	0.00
Basketball-Women-Local	0.00	219,228.28	219,228.28	0.00
Beta Beta Beta	249.98	571.55	654.98	166.55
Beta Gamma Sigma	135.06	1,531.00	1,593.99	72.07
Biology Club	1,053.68	701.23	533.80	1,221.11
Biology Graduate Student Org	187.41	0.00	0.00	187.41
Black Student Union	487.76	3,895.00	3,092.30	1,290.46
Black Womens Network	73.10	778.00	1,307.43	(456.33)

**Emporia State University**

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

<u>Account Name</u>	<u>Balances</u> <u>June 30, 2006</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances</u> <u>June 30, 2007</u>
Caduceus	\$ 331.96	\$ 117.00	\$ 0.00	\$ 448.96
CECE Fund Raising	0.00	5,184.23	64.76	5,119.47
CECE Snack Fund	7,124.54	8,425.93	6,855.35	8,695.12
Change Check Fund	0.00	3,549,854.12	3,548,854.12	1,000.00
Circle K Club	810.30	0.00	286.54	523.76
College Music Edcatrs Natl Con	308.75	420.00	343.00	385.75
Computer Information Systems	554.41	872.12	550.38	876.15
Concessions-Local	3,100.44	7,268.32	10,735.04	(366.28)
Contract Board Collections	47,454.18	2,259,580.90	2,306,928.57	106.51
Council For Exceptional Chil	72.57	0.00	0.00	72.57
Crosscountry/Track-Men-Local	0.00	95,585.48	95,585.48	0.00
Crosscountry/Track-Women-Local	0.00	76,532.37	76,532.37	0.00
C-S-Morse Complex Government	326.03	1,000.00	970.12	355.91
Dance/Cheer Fundraiser-Local	2,181.56	17,599.93	16,264.17	3,517.32
Donor/Fan Relations-Local	6,313.69	18,708.48	17,060.17	7,962.00
E State Employees Assoc-Life	97.37	0.00	97.37	0.00
Educational Theatre Company	1,214.05	1,313.12	2,693.81	(166.64)
Emergency Student Loans-Interest	68,299.73	3,677.35	22.50	71,954.58
Emergency Student Loans-Principal	46,687.99	96,765.77	96,711.00	46,742.76
Emporia Glass Guild	10,892.13	4,386.00	7,555.99	7,722.14
Emporia State Apartments Cou	248.15	0.00	0.00	248.15
Emporia State Spanish Club	58.09	373.09	311.11	120.07
Emporia Students United -E-Unit	241.80	1,052.84	1,232.00	62.64
ESU-Jazz Ensemble	37.35	0.00	0.00	37.35
ESU Athletic Training Club	548.39	0.00	0.00	548.39
ESU Bowling Club	569.05	0.00	0.00	569.05
ESU French Club	620.64	116.77	237.87	499.54
ESU NSTA-Student Chapter	252.73	196.00	266.99	181.74
ESU Recreation Majors Club	804.71	70.00	18.25	856.46
ESU SPURS	1,047.71	0.00	249.71	798.00

**Emporia State University**

**Schedule D-1**

**Page 3**

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

<u>Account Name</u>	<u>Balances June 30, 2006</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances June 30, 2007</u>
ESU Stingers-Local	\$ 0.00	\$ 3,153.01	\$ 3,153.01	\$ 0.00
ESU Telephone Directory	280.00	0.00	0.00	280.00
ESU Travel Advance-Interest	581.08	1,544.25	0.00	2,125.33
ESU Travel Advance-Principal	7,612.31	95,661.27	106,116.21	(2,842.63)
ESUOSIA	618,185.03	71,449.04	0.00	689,634.07
Event Programming	2.52	0.00	0.00	2.52
Fencing Club	144.32	957.25	1,109.78	(8.21)
Football-Local	0.00	561,419.35	561,419.35	0.00
Gamers Guild	40.66	61.50	0.00	102.16
German Club	527.60	90.00	90.00	527.60
Grad Resident Research Scholarship	0.00	0.00	250.00	(250.00)
Graduate Student Advisory Council	0.00	465.25	247.03	218.22
Greek Week	0.00	5,582.00	90.63	5,491.37
Harmonious Voices of Praise	230.00	2,476.16	1,907.57	798.59
Hispanic-American Leadership	183.60	0.00	13.10	170.50
House Capital Improvements-R	150.94	190.00	870.54	(529.60)
HPER Club	41.00	507.00	200.00	348.00
Interfraternity Council	105.00	5,903.00	3,352.57	2,655.43
Interfraternity Council-Rush	191.59	0.00	1,782.54	(1,590.95)
International Club	42.82	0.00	0.00	42.82
Intn Student Health Insuranc	0.00	730.00	0.00	730.00
KAEYC	247.73	0.00	0.00	247.73
Kappa Delta Pi	34.28	0.00	914.52	(880.24)
Kappa Kappa Psi	19.73	0.00	0.00	19.73
Ks Student Ntnl Ed Asc-KSNE	2,305.44	1,440.00	1,376.88	2,368.56
Lambda Pi Eta Honor Society	89.68	106.10	0.00	195.78
MENTO-Mental Health Student Org	0.00	721.00	524.60	196.40
Merchandise Reimbursement-Local	151.57	3,872.60	2,938.75	1,085.42
MIAA/NCAA Track Champs-Local	12,885.24	104,357.73	81,939.96	35,303.01

**Emporia State University**

**Schedule D-1**

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

<u>Account Name</u>	<u>Balances June 30, 2006</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances June 30, 2007</u>
Morse Complex	\$ 247.43	\$ 7,536.00	\$ 5,375.81	\$ 2,407.62
Multisport and Cycling Club-Local	0.00	170.00	0.00	170.00
Musac	118.16	58.09	86.94	89.31
Music Scholarship Hornet Band	0.00	0.00	1,653.00	(1,653.00)
National Teachers Hall Of Fame	(51,990.01)	2,694.50	0.00	(49,295.51)
Natural Disaster Recovery-Donations	0.00	1,462.67	0.00	1,462.67
NCAA Regional Champs - Local	(43,032.37)	133,780.73	67,352.45	23,395.91
Newman - Ks Asc Of Nursing Std	306.62	5,437.53	5,690.04	54.11
Non-Instit Scholarship-Fall	0.00	48,600.00	48,850.00	(250.00)
Non-Instit Scholarship-Sprg	400.00	38,690.00	39,090.00	0.00
Non-Trad Student Organ(NTSO)	56.69	0.00	0.00	56.69
Order Of Omega	340.11	355.00	312.40	382.71
Panhellenic Asc Recruitment	1,555.71	2,991.00	5,929.94	(1,383.23)
Panhellenic Association	50.85	6,668.50	7,866.94	(1,147.59)
People United for Self Help	76.07	0.00	0.00	76.07
Pharmacy Club	435.59	0.00	0.00	435.59
Phi Alpha Theta	123.99	340.00	320.00	143.99
Phi Beta Lambda	0.00	144.22	110.00	34.22
Phi Eta Sigma	734.08	1,257.00	0.00	1,991.08
Phi Theta Kappa	1,153.92	57.00	92.07	1,118.85
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	13.39	0.00	151.00	(137.61)
Pre-Law Organization	14.68	0.00	0.00	14.68
PRIDE	0.00	695.12	475.20	219.92
Psi Chi	1,994.92	6,111.00	5,946.92	2,159.00
Psychology Club	50.21	0.00	0.00	50.21
Public Affairs Club	26.34	0.00	0.00	26.34

**Emporia State University**

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

<u>Account Name</u>	<u>Balances June 30, 2006</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances June 30, 2007</u>
Quivira	\$ 34.76	\$ 0.00	\$ 0.00	\$ 34.76
RA Council	1,618.83	18,673.48	16,803.07	3,489.24
Returned Checks	0.00	31,348.81	32,965.25	(1,616.44)
Rho Lambda	94.57	0.00	0.00	94.57
Sakura Of ESU	37.53	0.00	0.00	37.53
Salary Reimbursement Program	3,788.91	13,952.69	13,603.38	4,138.22
Scoreboard Fund	2,234.85	2,500.00	942.08	3,792.77
Seminar-Athletic Training-Local	3,063.28	0.00	1,823.24	1,240.04
Service Center-Local	0.00	286.50	286.50	0.00
SIFE-Students in Free Enterprise	155.17	450.00	188.34	416.83
Sigma Delta Pi	52.62	286.00	259.27	79.35
Soccer-Women-Local	0.00	53,567.27	53,567.27	0.00
Soccer Club	591.31	0.00	0.00	591.31
Society for Public Historians-Local	0.00	386.00	316.00	70.00
Society of Physics Students	100.45	245.00	226.50	118.95
Society of Prof Journalists	983.28	400.00	400.00	983.28
Sociology Club-SOCIUS	7.67	801.99	726.64	83.02
Softball-Local	0.00	117,536.74	117,536.74	0.00
Special Libraries Association	250.81	0.00	0.00	250.81
Spirit Squad-Local	0.00	10,075.06	10,075.06	0.00
Sport Camp-Athletics Admin-Local	7,932.17	0.00	4,276.71	3,655.46
Sport Camp-Basketball-Men-Local	0.00	0.00	341.76	(341.76)
Sport Camp-Football-Local	6,598.01	8,364.00	7,843.21	7,118.80
Sport Camp-Tennis-Local	0.00	12,395.11	3,038.38	9,356.73
Sport Camp-Volleyball-Local	4,612.41	5,740.00	5,209.61	5,142.80
Sport Camp-Basketball-Women - Local	0.00	20.00	0.00	20.00
Sport Camp-Crosscountry/Track-Local	2,221.26	7,445.00	7,709.29	1,956.97
Sports Camp-Soccer-Local	75.37	0.00	0.00	75.37
Sports Information-Local	0.00	31,566.83	31,566.83	0.00

**Emporia State University**

**Schedule D-1**

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

<u>Account Name</u>	<u>Balances June 30, 2006</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances June 30, 2007</u>
St Assoc of Diversity Rel Co	\$ 220.00	\$ 0.00	\$ 45.00	\$ 175.00
STAAR	9.63	0.00	0.00	9.63
Staff Programming Fund	1,440.60	21,343.84	21,460.31	1,324.13
Std Soc Ind-Org Psych-SSIOP	1,087.43	3,705.00	4,668.32	124.11
STT RHD	0.07	0.00	0.00	0.07
Student Affairs Loan Fund	4,425.09	175.00	150.00	4,450.09
Student Affairs Programming	3,133.38	0.00	0.00	3,133.38
Student Art Therapy Organiza	1,178.75	2,678.13	2,427.38	1,429.50
Student Athlete Development-Local	0.00	1,518.92	1,518.92	0.00
Student Chapter of ALA-ESU	402.92	0.00	0.00	402.92
Student Management Fund	0.00	5,561.00	5,561.00	0.00
Student Publications-Bulletin-Local	25,820.74	124,346.71	96,058.21	54,109.24
Student Publication-Sunflower-Local	55,032.62	90,513.51	48,581.86	96,964.27
Tau Beta Sigma	36.47	0.00	0.00	36.47
Teachers Of Tomorrow	144.23	574.00	168.00	550.23
Tennis-Men-Local	0.00	32,376.26	32,376.26	0.00
Tennis-Women-Local	0.00	43,794.72	43,794.72	0.00
Title IV Holding Acct-Conversion	18,171.87	58,268.26	144,553.36	(68,113.23)
Title IV Holding Acct-Spring	22,755.34	43,056.24	65,811.58	0.00
Title IV Holding Acct-Summer	(54,912.05)	168,594.91	113,682.86	0.00
Tomlinson Memorial Fund	9,844.80	0.00	0.00	9,844.80
Towers Complex	269.74	6,735.00	5,706.89	1,297.85
Towers Complex Government	474.70	0.00	434.29	40.41
UAC Leadership Training	260.80	0.00	20.00	240.80
University Democrats	179.82	72.15	215.70	36.27
Upward Bound Proj Focus-Local	0.00	301.70	0.00	301.70
Upward Bound Student Account	1,243.50	178.64	1,651.51	(229.37)

**Emporia State University**

**Schedule D-1**

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2007

<u>Account Name</u>	<u>Balances June 30, 2006</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances June 30, 2007</u>
Volleyball-Local	\$ 0.00	\$ 94,061.71	\$ 94,061.71	\$ 0.00
Winning Edge Taxable Revenue-Local	679.67	4,410.12	4,494.33	595.46
WTT RHD	<u>0.99</u>	<u>0.00</u>	<u>0.00</u>	<u>0.99</u>
 Total of Student Organizations and Local Agency Accounts	 <u>899,487.09</u>	 <u>10,070,294.83</u>	 <u>9,928,339.81</u>	 <u>1,041,442.11</u>
 Athletic Buses - Local	 (134,629.56)	 43,236.29	 20,873.25	 (112,266.52)
Athletic Income - Local	(25,669.28)	2,108,218.75	2,046,827.13	35,722.34
MIAA Conference Champs - Local	<u>0.00</u>	<u>4,073.92</u>	<u>3,366.23</u>	<u>707.69</u>
 Total Intercollegiate Athletics	 <u>(160,298.84)</u>	 <u>2,155,528.96</u>	 <u>2,071,066.61</u>	 <u>(75,836.49)</u>
 Total of Student Organizations, Local Agency Accounts and Intercollegiate Athletics	 <u>\$ 739,188.25</u>	 <u>\$ 12,225,823.79</u>	 <u>\$ 11,999,406.42</u>	 <u>\$ 965,605.62</u>

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