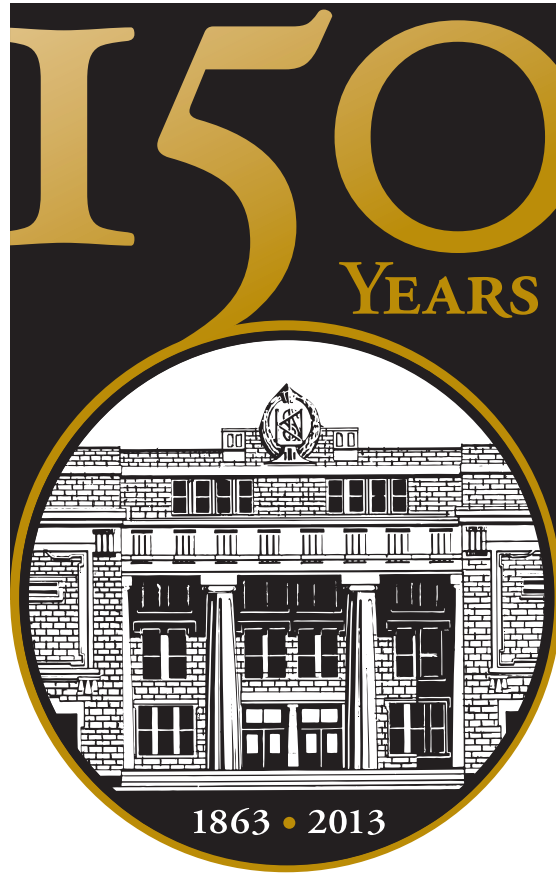


EMPORIA STATE  
UNIVERSITY



# Annual Financial Report

**FISCAL YEAR 2013**

Emporia State University  
Emporia, Kansas

Fiscal Year 2013 Annual Financial Report

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**Kansas Board of Regents**

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Shane Bangerter <i>Dodge City</i>	Ed McKechnie <i>Arcadia</i>
Mildred Edwards <i>Topeka</i>	Robba Moran <i>Manhattan</i>
Tim Emert <i>Independence</i>	Ann Brandau-Murguia <i>Kansas City</i>
Fred Logan <i>Leawood</i>	Kenny Wilk <i>Lansing</i>
Helen Van Etten <i>Topeka</i>	Andy Tompkins <i>President and CEO</i>

**University Officials**

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

**University Officers Reporting**

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

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MANAGEMENT'S  
DISCUSSION  
AND ANALYSIS

EMPORIA STATE  
UNIVERSITY

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# EMPORIA STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013 and 2012

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

### USING THIS ANNUAL REPORT

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

### STATEMENTS OF NET POSITION

The Statements of Net Position present the assets, liabilities and Net Position 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 Position 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 Position, 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 Position is 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 Position** is further divided into two subcategories, nonexpendable and expendable. The corpus of nonexpendable restricted resources is only available for investment purposes. Expendable restricted Net Position are available for expenditure by the University but must be spent for purposes as determined by donors and/or external entities that have placed time or purpose restrictions on the use of the assets.
3. **Unrestricted Net Position** is available to the University for any lawful purpose of the institution.

Total assets at June 30, 2013, were \$107,413,214, a decrease of \$627,660 (0.58%) compared to \$108,040,874 at June 30, 2012. Capital assets, net of depreciation, comprised 67.2% or \$72,135,759 of the total assets in 2013 as compared to 65.6%, or \$70,868,066 of the total assets in 2012.

Total liabilities were \$35,692,790 at June 30, 2013, an increase of \$33,448 (0.09%) compared to \$35,659,342 at June 30, 2012. Noncurrent liabilities comprised 64.8% or \$23,141,858 of total liabilities in 2013 as compared to 67.5% or \$24,077,977 of total liabilities in 2012.

# EMPORIA STATE UNIVERSITY

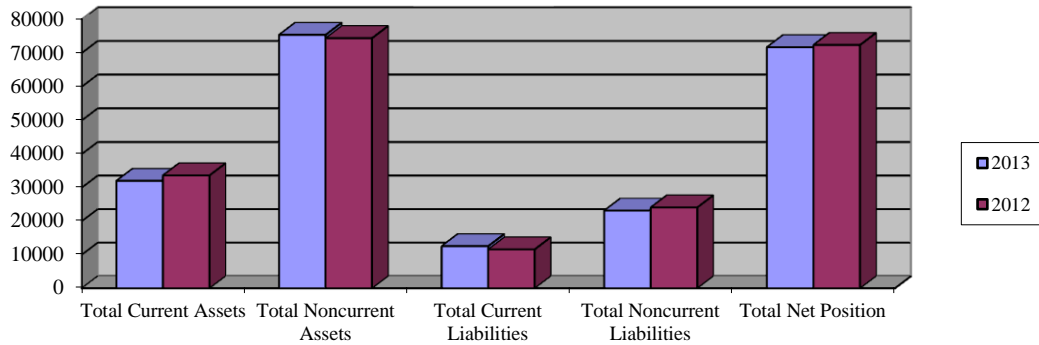
## MANAGEMENT'S DISCUSSION AND ANALYSIS

**June 30, 2013 and 2012**

Total Net Position at June 30, 2013, were \$71,720,424 a \$661,108 decrease over the previous fiscal year amount of \$72,381,532, or a 0.9% decrease in Net Position. The breakout of Net Position is shown below:

	<u>2013</u>	<u>2012</u>
Capital assets, net of related debt	\$ 50,635,759	\$ 48,248,067
Restricted Net Position	11,783,706	8,712,847
Unrestricted Net Position	<u>.. 9,300,959</u>	<u>15,420,618</u>
Total Net Position	<u>\$ 71,720,424</u>	<u>\$ 72,381,532</u>

The composition of current and noncurrent assets and liabilities and Net Position is displayed below for both the 2013 and 2012 fiscal year ends (in thousands):



## STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

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

### Revenues

Operating revenues were \$42.3 million for the 2013 fiscal year. This was an increase of \$411,926 or 0.98% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student tuition and fee revenues, after scholarship allowances, were \$31.2 million in 2013, compared to \$29.8 million in 2012, an overall increase of 4.8%. This increase is a direct result of an overall 6.5% tuition and fees increase approved by the Kansas Board of Regents for fiscal year 2013. That increase offset decreases in other revenue received for fiscal year 2013.
- Grants and contracts (federal, state and local, and nongovernmental) overall decreased 34.4% or \$1,581,464 over the previous year. Part of the decrease relates to a number of grants ending. One major grants funded by the federal government is no longer available and another one ended during the year. While private grants slightly increased, both the federal grants and contracts and state and local grants and contracts decreased again during fiscal year 2013 as they also decreased in fiscal year 2012.
- Auxiliary enterprise revenues of the University increased for Athletics, Parking services, and Student Health Services while revenues decreased for Assessment and Residential life.
- Sales and services of educational departments increased by approximately \$99,227 from the previous year.
- Interest earnings on loans increased over the prior year by approximately \$13,572.

# EMPORIA STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

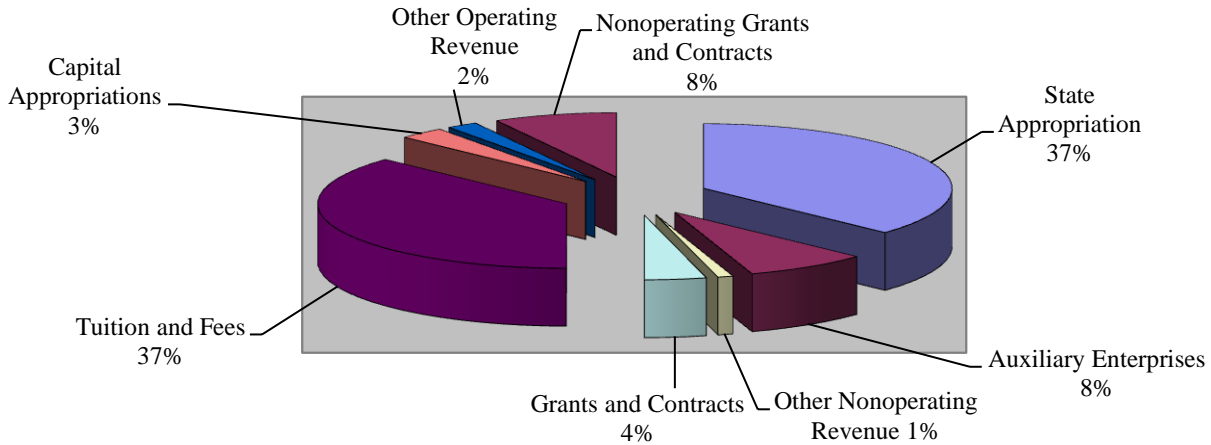
June 30, 2013 and 2012

Total nonoperating revenues (expenses) decreased 4.6% from the previous year from \$38.5 million to \$36.8 million. The following is a brief summary of the significant changes:

- State appropriations, the largest single source of revenue at the University, increased slightly from \$30.9 million to \$31.1 million. This resulted in a revenue increase of \$211,661 or a 0.68% increase.
- Investment earnings slightly increased from \$32,343 in 2012 to \$36,798 in 2013.
- Other Federal grants and contracts decreased \$219,014 or 3.1% over the prior year. The eligibility requirements for students were increased and we had fewer students eligible to receive Pell awards.
- A number of obsolete assets were removed from fixed assets resulting in a loss on the assets of \$126,206 during 2013. The change was a decrease of \$105,801 compared to 2012.
- A contribution of \$1.1 million was given to the University by the ESU Memorial Union Corporation for the renovation project in fiscal year 2012 while no gift was received in fiscal year 2013. This resulted in a \$1.1 million decrease.

Other revenue showed an overall increase from \$2,674,985 to \$2,693,667. This is a 0.7% increase over the prior year. Capital appropriations increased slightly from \$906,000 in 2012 to \$2,114,000 in 2013 while the federal capital grants decreased from \$1,765,054 in 2012 to \$104,727 in 2013. This decrease amounted to \$1,660,327 or a 94.1% decrease over FY 2012. The overall increase in Other revenue included a capital gift of \$450,000 from ESU Foundation for the renovation project.

In summary, total revenues, nonoperating revenues and other revenues decreased by \$755,020, from \$84,428,458 million to \$83,673,438, an overall decrease of 0.89%. The composition of these revenues is displayed in the following graph:



### Expenses

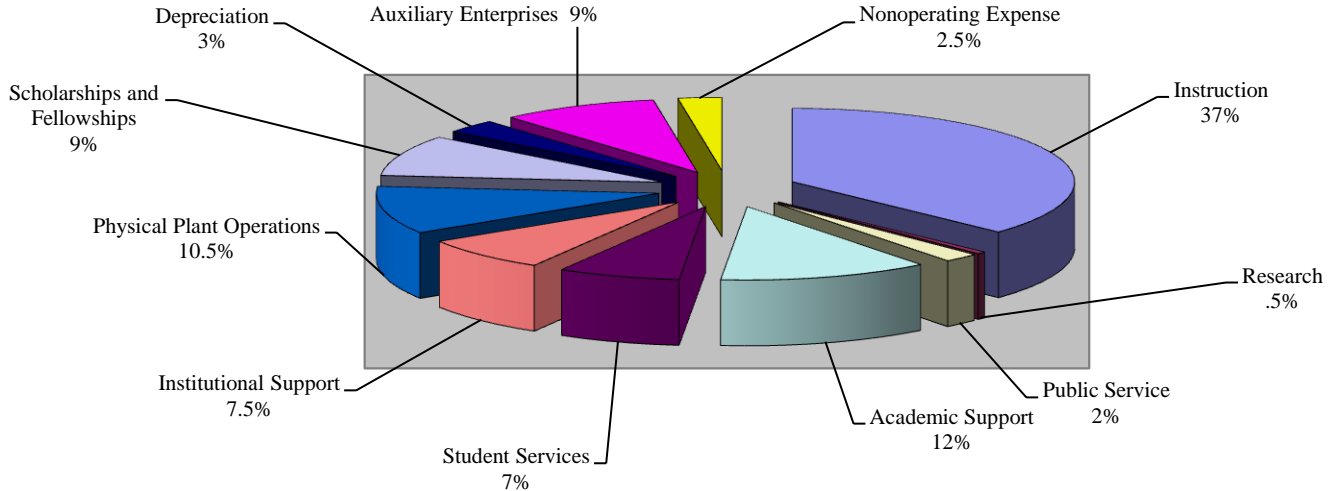
Operating and nonoperating expenses were \$84.3 million for the 2013 fiscal year. This was an increase over the previous year of \$1.2 million or 1.4%. The following is a brief summary of the significant changes:

- Expenses directly related to the University's mission for instruction and academic support combined increased \$1,055,815 or approximately 2.6% from 2012 to 2013. Scholarships decreased \$57,988 or approximately 0.78% from 2012 to 2013.
- Expenses for the operations and maintenance of plant decreased \$461,274 or approximately 5.0% from 2012 to 2013. Since several maintenance projects were completed during the prior year as part of receiving Federal Stimulus (ARRA) money, the current year expenses decreased.
- An area showing an increase in expenditures was institutional support. This increase in expenditures relates to the University's goal to enhance student recruitment and retention with an emphasis on marketing the University. Additionally, the University celebrated its sequential with events happening thorough out the year. The decrease in depreciation expense relates to equipment being fully depreciated and construction projects not capitalized yet.

# EMPORIA STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2013 and 2012

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



### Extraordinary Items

The University did not have any special and extraordinary items in 2013 or 2012.

### 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 Position. 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, 2013, and June 30, 2012, the Foundation made payments to the University of \$1,543,513 and \$1,300,833 respectively.

### Net Position

Net Position decreased by \$661,108 compared to the previous fiscal year. Much of the decrease in Net Position relates to a reduction in cash and cash equivalents during the year.

### STATEMENTS OF CASH FLOWS

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

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

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

# EMPORIA STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS June 30, 2013 and 2012

The following is a condensed Statement of Cash Flows for the years ended June 30, 2013 and 2012:

	<u>June 30, 2013</u>	<u>June 30, 2012</u>
Net Cash Provided (Used) by:		
Operating activities	\$ (36,329,504)	\$ (36,248,316)
Noncapital financing activities	38,369,053	39,240,075
Capital and related financing activities	(3,695,313)	(11,290,057)
Investing activities	<u>36,798</u>	<u>32,343</u>
Net Increase (Decrease) in Cash	(1,618,966)	(8,265,955)
Beginning Cash and Cash Equivalents Balances	<u>26,289,396</u>	<u>34,555,351</u>
Ending Cash and Cash Equivalent Balances	<u>\$ 24,670,430</u>	<u>\$ 26,289,396</u>

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

### CAPITAL ASSETS

The University continues to invest in capital with many projects in progress nearing completion at the end of the fiscal year. Detailed information regarding capital asset additions, retirements and depreciation is available in Note 5 of the financial statements.

The following is a brief summary of the projects in progress that were in progress at the end of the current fiscal year:

- Throughout various buildings on campus, renovations and repairs were continued to be made to HVAC, utility tunnels and sidewalk repair.
- Science Hall window replacement.
- Renovation to the Student Memorial Union continued and was completed in early fiscal year 2014.

### DEBT ADMINISTRATION

At June 30, 2013, the University had \$21.5 million in debt outstanding. No debt was issued in 2013. Debt was issued for the Memorial Union project in 2010 in the amount of \$14,765,000.

The University paid \$2,003,720 in principal and interest payments related to all outstanding revenue bonds in 2013.

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



# EMPORIA STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

June 30, 2013 and 2012

### ECONOMIC OUTLOOK

The National and State of Kansas economies continue to recover from the recession although the rate of growth remains slow. The forecast that is assumed for the next two years is that the growth will continue at a moderate rate although the growth rate is less than the national average. At the November 2013 meeting of the State of Kansas Consensus Group, revenue projections were adjusted downward from the original projections for FY2014 and started the FY15 projections. This downward projection is the result of additional tax reductions passed by the Kansas Legislature and the Governor in 2013. A major factor of uncertainty, underlying the State General Fund budgets for fiscal year 2014, is estimated tax revenues which will occur during mid-April.

The State of Kansas provided approximately 37.3% of the total resources for the University during fiscal year 2013. This is up slightly from the 36.6% provided during fiscal year 2012. The original appropriation for Emporia State University for fiscal year 2014 was set at \$31.1 million which approximately equaled the fiscal year 2013 appropriation. The Legislature approved cuts during the 2013 session that affected all Regent institutions. The cuts reduced our fiscal year 2014 appropriation to \$29.6 million or an approximate 4.8% reduction in the state appropriation amount.

The plans to maintain the University's budget while costs continue to increase will come from savings in both salary and non-salary expenditures. Most salary reductions will be achieved by holding vacancies open and freezing certain positions. The plan also includes internal reallocations and possibly a tuition increase. In managing our budget, the highest priority of the University continues to be to serve the needs of our students.

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

Enrollment for the academic 2013-2014 year showed an increase of 161 students for the Fall 2013 semester. The Spring enrollment is expected to be higher than previous Spring semesters. Tuition rates were increased to make up for the reduction in State funding for FY2014. While we have experienced an increase in enrollment for the academic 2013-2014 year, the decrease in Kansas high school graduates may cause enrollment levels to decline.

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FINANCIAL  
STATEMENTS  
AND NOTES

EMPORIA STATE  
UNIVERSITY

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**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF NET POSITION**  
**June 30, 2013 and 2012**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2013</b>	<b>2012</b>	<b>Memorial Union Corporation</b>	<b>2012</b>
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 12,832,231	\$ 14,985,766	\$ 775,772	\$ 800,744
Restricted cash and cash equivalents	11,838,199	11,303,630	0	0
Accounts receivable, net	2,232,568	2,235,490	126,883	101,440
Loans to students, net - current portion	3,782,724	3,716,922	0	0
Inventories	0	0	6,651	6,152
Prepaid expenses	1,339,029	1,390,437	12,883	2,447
Total Current Assets	<u>32,024,751</u>	<u>33,632,245</u>	<u>922,189</u>	<u>910,783</u>
<b>Noncurrent Assets</b>				
Investments	573,466	548,526	0	0
Loans to students, net	2,302,871	2,592,860	0	0
Other assets	376,367	399,177	0	0
Capital assets, net	72,135,759	70,868,066	1,175,637	1,331,620
Total Noncurrent Assets	<u>75,388,463</u>	<u>74,408,629</u>	<u>1,175,637</u>	<u>1,331,620</u>
<b>TOTAL ASSETS</b>	<u>107,413,214</u>	<u>108,040,874</u>	<u>2,097,826</u>	<u>2,242,403</u>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued liabilities	5,418,912	5,014,133	270,074	174,133
Accrued compensated absences - current portion	1,802,050	1,589,181	58,946	55,930
Deferred revenue	2,853,888	2,800,878	196,404	248,313
Other liabilities	218,801	227,645	7,382	9,328
Revenue bonds payable - current portion	1,150,000	1,120,000	0	0
Due to ESU Foundation	111,141	110,818	0	0
Deposits held in custody for others	996,140	718,710	56,423	47,757
Total Current Liabilities	<u>12,550,932</u>	<u>11,581,365</u>	<u>589,229</u>	<u>535,461</u>
<b>Noncurrent Liabilities, Net of Current Portion</b>				
Accrued compensated absences	332,858	411,977	0	0
Accrued other postemployment benefits	2,459,000	2,166,000	0	0
Revenue bonds payable	20,350,000	21,500,000	0	0
Total Noncurrent Liabilities	<u>23,141,858</u>	<u>24,077,977</u>	<u>0</u>	<u>0</u>
<b>TOTAL LIABILITIES</b>	<u>35,692,790</u>	<u>35,659,342</u>	<u>589,229</u>	<u>535,461</u>
<b>NET POSITION</b>				
Invested in capital assets, net of related debt	50,635,759	48,248,067	1,175,638	1,331,619
Restricted for				
Nonexpendable				
Scholarships and fellowships	346,241	321,301	0	0
Expendable				
Capital	3,443,319	329,069	0	0
Loans	7,031,122	7,098,979	0	0
Debt service	963,024	963,498	0	0
Other	0	0	149,074	62,629
Unrestricted	9,300,959	15,420,618	183,885	312,694
<b>TOTAL NET POSITION</b>	<u>\$ 71,720,424</u>	<u>\$ 72,381,532</u>	<u>\$ 1,508,597</u>	<u>\$ 1,706,942</u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**Years Ended June 30, 2013 and 2012**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2013</b>	<b>2012</b>	<b>Memorial Union Corporation</b>	<b>2012</b>
<b>Operating Revenues</b>				
Tuition and fees (net of scholarship allowances of \$4,314,881 and \$4,183,608) \$	31,241,520	\$ 29,809,516	\$ 0	0
Federal grants and contracts	1,689,211	3,157,551	0	0
State and local grants and contracts	1,001,805	1,136,012	0	0
Nongovernmental grants and contracts	355,643	334,560	0	0
Sales and services of educational departments	1,133,435	1,034,208	0	0
Auxiliary enterprises				
Athletics	2,599,186	2,193,336	0	0
Assessment	4,260	4,587	0	0
Parking services	263,834	245,996	0	0
Residential life	3,060,610	3,133,031	0	0
Student health services	751,708	654,061	0	0
Student unions	0	0	2,956,915	2,772,109
Interest earned on loans to students	153,122	139,550	0	0
<b>Total Operating Revenues</b>	<b>42,254,334</b>	<b>41,842,408</b>	<b>2,956,915</b>	<b>2,772,109</b>
<b>Operating Expenses</b>				
Education and General				
Instruction	30,988,969	30,586,425	0	0
Research	360,543	425,446	0	0
Public service	1,890,515	2,577,991	0	0
Academic support	10,451,938	9,798,667	0	0
Student services	5,990,997	5,969,725	0	0
Institutional support	6,366,102	5,410,844	0	0
Operations and maintenance of plant	8,754,522	9,215,796	0	0
Scholarships and fellowships	7,407,652	7,465,640	0	0
Depreciation	2,628,660	2,815,695	136,812	176,925
Auxiliary Enterprises				
Athletics	4,667,114	4,613,372	0	0
Assessment	5,195	3,929	0	0
Parking services	211,408	203,830	0	0
Residential life	1,984,935	2,041,022	0	0
Student health services	681,293	677,617	0	0
Student unions	0	0	2,956,799	2,801,853
<b>Total Operating Expenses</b>	<b>82,389,843</b>	<b>81,805,999</b>	<b>3,093,611</b>	<b>2,978,778</b>
<b>Operating Income (Loss)</b>	<b>(40,135,509)</b>	<b>(39,963,591)</b>	<b>(136,696)</b>	<b>(206,669)</b>
<b>Nonoperating Revenues (Expenses)</b>				
State appropriations	31,130,768	30,919,107	0	0
Investment income	36,798	32,343	1,046	8,071
Interest expense	(874,877)	(907,189)	0	0
Other Federal grants and contracts	6,764,906	6,983,920	0	0
Other nonoperating revenue (expenses), net	(57,438)	520,725	0	0
Contribution for facility renovation	0	1,100,000	0	(1,100,000)
Transfer to state	(70,407)	(70,407)	0	0
Gain/(loss) on assets	(126,206)	(20,405)	(62,695)	(54,164)
Amortization of bond costs/discount	(22,810)	(22,810)	0	0
<b>Net Nonoperating Revenues (Expenses)</b>	<b>36,780,734</b>	<b>38,535,284</b>	<b>(61,649)</b>	<b>(1,146,093)</b>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**Years Ended June 30, 2013 and 2012**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2013</b>	<b>2012</b>	<b>Memorial Union Corporation</b>	<b>2012</b>
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Income (Loss) Before Other Revenues	\$ (3,354,775)	\$ (1,428,307)	\$ (198,345)	\$ (1,352,762)
<b>Other Revenues</b>				
Capital appropriations	2,114,000	906,000	0	0
Other Federal capital grants	104,727	1,765,054	0	0
Capital gift	450,000	10,000	0	0
Additions (reductions) to permanent endowments	<u>24,940</u>	<u>(6,069)</u>	<u>0</u>	<u>0</u>
Total Other Revenue	<u>2,693,667</u>	<u>2,674,985</u>	<u>0</u>	<u>0</u>
Increase in Net Position	<u>(661,108)</u>	<u>1,246,678</u>	<u>(198,345)</u>	<u>(1,352,762)</u>
Net Position, Beginning of Year	<u>72,381,532</u>	<u>71,134,854</u>	<u>1,706,942</u>	<u>3,059,704</u>
Net Position, End of Year	<u>\$ 71,720,424</u>	<u>\$ 72,381,532</u>	<u>\$ 1,508,597</u>	<u>\$ 1,706,942</u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2013 and 2012**

	University Funds		Component Unit Memorial Union Corporation	
	2013	2012	2013	2012
<b>Cash Flows From Operating Activities</b>				
Tuition and fees	\$ 31,225,284	\$ 29,678,747	\$ 0	\$ 0
Grants and contracts	3,213,874	4,300,480	0	0
Sales and services of educational activities	1,044,159	1,004,121	0	0
Auxiliary enterprises				
Athletics	2,599,186	2,193,336	0	0
Assessment	4,260	4,587	0	0
Parking services	260,334	248,865	0	0
Residential life	3,061,311	3,131,652	0	0
Student health services	749,782	658,096	0	0
Student unions	0	0	2,879,563	2,871,079
Payments to suppliers	(13,294,603)	(12,552,600)	(2,862,057)	(2,804,117)
Payments to utilities	(1,833,580)	(1,856,906)	0	0
Compensation and benefits	(54,821,515)	(53,992,782)	0	0
Payments for scholarships and fellowships	(9,031,363)	(9,257,424)	0	0
Loans issued to students and employees	(892,186)	(959,399)	0	0
Collection of loans to students and employees	1,385,553	1,150,911	0	0
Net Cash Provided by (Used in) Operating Activities	<u>(36,329,504)</u>	<u>(36,248,316)</u>	<u>17,506</u>	<u>66,962</u>
<b>Cash Flows From Noncapital Financing Activities</b>				
State appropriations	31,130,768	30,919,107	0	0
Transfer to State for budget cuts	(70,407)	(70,407)	0	0
Other nonoperating revenues (expenses), net	(183,644)	510,320	0	0
Contribution for facility renovation	450,000	1,100,000	0	(1,100,000)
Deposits held in custody for others	277,430	(202,865)	0	0
Other Federal grants and contracts	6,764,906	6,983,920	0	0
Federal family education loan receipts	25,979,241	28,220,382	0	0
Federal family education loan disbursements	(25,979,241)	(28,220,382)	0	0
Net Cash Provided by (Used in) Noncapital Financing Activities	<u>38,369,053</u>	<u>39,240,075</u>	<u>0</u>	<u>(1,100,000)</u>
<b>Cash Flows From Capital Financing Activities</b>				
Proceeds from sale of capital assets	0	0	6,843	20,475
Capital appropriations	2,218,727	2,671,054	0	0
Purchases of capital assets	(3,910,319)	(11,933,351)	(50,367)	(64,523)
Principal paid on capital debt and leases	(1,120,000)	(1,112,030)	0	0
Interest paid on capital debt and leases	(883,721)	(915,730)	0	0
Net Cash (Used in) Capital Financing Activities	<u>(3,695,313)</u>	<u>(11,290,057)</u>	<u>(43,524)</u>	<u>(44,048)</u>
<b>Cash Flows From Investing Activities</b>				
Proceeds from sale of investments	0	0	0	1,100,000
Investment income	36,798	32,343	1,046	10,322
Net Cash Provided by Investing Activities	<u>36,798</u>	<u>32,343</u>	<u>1,046</u>	<u>1,110,322</u>
Net Increase (Decrease) in Cash and Cash Equivalents	(1,618,966)	(8,265,955)	(24,972)	33,236
Cash and Cash Equivalents, Beginning of Year	<u>26,289,396</u>	<u>34,555,351</u>	<u>800,744</u>	<u>767,508</u>
Cash and Cash Equivalents, End of Year	<u>\$ 24,670,430</u>	<u>\$ 26,289,396</u>	<u>\$ 775,772</u>	<u>\$ 800,744</u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2013 and 2012**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2013</b>	<b>2012</b>	<b>Memorial Union Corporation</b>	<b>2012</b>
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating income (loss)	\$ (40,135,509)	\$ (39,963,591)	\$ (136,696)	\$ (206,669)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation and amortization expense	2,651,470	2,838,505	136,812	176,925
Changes in assets and liabilities				
(Increase)/decrease in				
Accounts receivables, net	2,922	(135,983)	(25,443)	77,164
Loans to students, net	224,187	101,152	0	0
Inventories	0	0	(499)	(298)
Prepaid expenses and other assets	51,408	(31,901)	(10,436)	(1,135)
Increase/(decrease) in				
Accounts payable and accrued liabilities	404,779	1,119,748	108,990	(15,205)
Deferred revenue	53,010	(346,751)	0	0
Accrued compensated absences	133,750	(31,055)	0	0
Accrued other postemployment benefits	293,000	209,998	0	0
Other liabilities	(8,844)	(8,541)	(55,222)	36,180
Due to ESU Foundation	323	103	0	0
Net Cash Provided by (Used in) Operating Activities	<u>\$ (36,329,504)</u>	<u>\$ (36,248,316)</u>	<u>\$ 17,506</u>	<u>\$ 66,962</u>
<b>Reconciliation of Cash and Cash Equivalents to the Statements of Net Position</b>				
Cash and cash equivalents	\$ 12,832,231	\$ 14,985,766	\$ 775,772	\$ 800,744
Restricted cash and cash equivalents	<u>11,838,199</u>	<u>11,303,630</u>	<u>0</u>	<u>0</u>
Cash and Cash Equivalents, End of Year	<u>\$ 24,670,430</u>	<u>\$ 26,289,396</u>	<u>\$ 775,772</u>	<u>\$ 800,744</u>

The accompanying notes are an integral part of these statements.

# EMPORIA STATE UNIVERSITY

## NOTES TO FINANCIAL STATEMENTS

June 30, 2013 and 2012

### 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”) and the Emporia State University Alumni Association (the “Alumni”) within its financial statements. The financial statements have not been audited.

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

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

The University is grouped into four major colleges/schools; the School of Business, the Teacher’s College, the College of Liberal Arts and Sciences, and the School of Library and Information Management. The University, located in Emporia, Kansas, has an undergraduate enrollment of approximately 3,873 and a graduate enrollment of approximately 2,160.

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

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

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

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

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

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

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



**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2013 and 2012**

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

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

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

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

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

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

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

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

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

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

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

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

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

# EMPORIA STATE UNIVERSITY

## NOTES TO FINANCIAL STATEMENTS June 30, 2013 and 2012

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

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

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

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

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

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

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

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

**Cash and Cash Equivalents.** The carrying amount of the University's deposits with the State Treasurer and other financial institutions at June 30, 2013 and 2012 were \$24,670,430 and \$26,289,396, respectively. The University's deposits with the State Treasurer are pooled with the funds of other State Agencies and then, in accordance with statutory limitations, placed in short-term investments with the exception of the bond funds. All bond proceeds are invested in conjunction with specifications stated in the bond resolutions.

State law requires the University to deposit the majority of its cash balances with the state treasurer, who holds and invests the funds. These investments are managed by the Pooled Money Investment Board (PMIB), which maintains a published Investment Policy. The exceptions to this law are any funds maintained in the University's imprest fund, organizational safekeeping, revenue bond project and reserve funds and any funds held by external entities on behalf of the University.

Cash balances maintained by the state treasurer are pooled and are held in a general checking account and other special purpose bank accounts. The available cash balances beyond immediate need are pooled for short-term investment purposes by PMIB and are reported at fair value, based on quoted market prices.

The majority of deposit balances not maintained by the state treasurer are covered by FDIC or collateralized. The University does not have a formal deposit policy regarding custodial credit risk. However, management has evaluated the financial stability of the financial institution involved and believes the custodial credit risk is minimal.

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2013 and 2012**

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

**Investments.** The amount of Emporia State University's total investments is \$573,466 of which \$346,241 is administered by the Emporia State University Foundation, Inc. The Kansas Development Finance Authority invests \$227,225 of the total. The money with Kansas Development Finance Authority represents funds used to meet bond reserve requirements.

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

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

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

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

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

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

# EMPORIA STATE UNIVERSITY

## NOTES TO FINANCIAL STATEMENTS

June 30, 2013 and 2012

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

The Executive Committee as well as the Finance Committee of the Foundation oversee the investments. Per the Foundation's policy, investments are limited to money market funds, U.S. Treasury obligations (Bills, Notes, Bonds), U.S. Government Agency obligations, corporate obligations rated 'A-' or better, and stocks sold on major international exchanges such as NYSE, ASE and NASDAQ. Asset allocation targets are reviewed quarterly by the Finance Committee.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The University does not have a formal investment policy that leverages investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates.

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

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

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

Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the University will not be able to recover the value of the investments that are in the possession of an outside party. Custodial credit risk should not be confused with market risk, which is the risk that the market value of a security may decline. The University's investment securities are exposed to custodial credit risk if the securities are uninsured and unregistered and held by the counterparty, or by its trust department or agent but not in the University's name. The University does not have a formal investment policy that addresses custodial credit risk. However, the University's custodial credit risk is estimated to be minimal based on the expressed investment policies of PMIB, KDFA and the Foundation.

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

### NOTE 3 – ACCOUNTS RECEIVABLE

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

	<u>2013</u>	<u>2012</u>
Student tuition and fees	\$ 2,097,183	\$ 1,821,983
Employees and students	51,808	50,762
Auxiliary enterprises	481,030	471,989
Federal, state, and private grants and contracts	235,356	498,445
Other operating activities	593,926	465,512
	<u>3,459,303</u>	<u>3,308,691</u>
Less allowance for doubtful accounts	<u>1,226,735</u>	<u>1,073,201</u>
Net Accounts Receivable	<u>\$ 2,232,568</u>	<u>\$ 2,235,490</u>

**EMPORIA STATE UNIVERSITY**

**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2013 and 2012**

**NOTE 4 – LOANS TO STUDENTS**

Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans to students at June 30, 2013 and 2012. The program provides for cancellation of a loan at rates of 10% to 30% per year up to a maximum of 100% if the participant complies with certain provisions. Historically, the federal government reimburses the University for amounts cancelled under these provisions. For 2013 and 2012, the University did not receive this reimbursement.

As the University determines that loans are uncollectible and not eligible for reimbursement by the federal government, the loans are written off and assigned to the U.S. Department of Education. The University has provided an allowance for uncollectible loans, which, in management's opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2013 and 2012, the allowance for uncollectible loans was estimated to be \$1,352,070 and \$1,386,794 respectively.

**NOTE 5 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2013 follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
<b>Capital Assets</b>				
<b>(Not depreciated)</b>				
Land and improvements	\$ 1,072,495	\$ 0	\$ 0	\$ 1,072,495
Construction in progress	23,996,016	3,199,716	140,113	27,055,619
<b>(Depreciated)</b>				
Buildings and improvements	82,516,459	140,113	0	82,656,572
Equipment and furnishings	10,964,189	777,839	1,571,483	10,170,545
Vehicles	1,008,840	45,003	117,207	936,636
Infrastructure	<u>6,092,215</u>	<u>0</u>	<u>0</u>	<u>6,092,215</u>
<b>Total Capital Assets</b>	<u>125,650,214</u>	<u>4,162,671</u>	<u>1,828,803</u>	<u>127,984,082</u>
<b>Less Accumulated Depreciation</b>				
Buildings and improvements	42,426,819	1,551,271	0	43,978,090
Equipment and furnishings	8,513,292	784,932	1,445,277	7,852,947
Vehicles	882,796	51,309	117,208	816,897
Infrastructure	<u>2,959,241</u>	<u>241,148</u>	<u>0</u>	<u>3,200,389</u>
<b>Total Accumulated Depreciation</b>	<u>54,782,148</u>	<u>2,628,660</u>	<u>1,562,485</u>	<u>55,848,323</u>
<b>Capital Assets, Net</b>	\$ <u>70,868,066</u>	\$ <u>1,534,011</u>	\$ <u>266,318</u>	\$ <u>72,135,759</u>

**NOTE 6 – DEPOSITS HELD IN CUSTODY FOR OTHERS**

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

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deductions</u>	<u>Ending Balance</u>
Student organizations	\$ 710,269	\$ 6,192,458	\$ 5,914,932	\$ 987,795
Stafford and private loans	<u>8,441</u>	<u>25,979,241</u>	<u>25,979,337</u>	<u>8,345</u>
<b>Total Deposits Held for Other</b>	\$ <u>718,710</u>	\$ <u>32,171,699</u>	\$ <u>31,894,269</u>	\$ <u>996,140</u>

**EMPORIA STATE UNIVERSITY**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2013 and 2012**

**NOTE 7 – DEFERRED REVENUE**

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

	<u>2013</u>	<u>2012</u>
Tuition and fees	\$ 2,722,846	\$ 2,573,962
Grants and contracts	<u>131,042</u>	<u>226,916</u>
 Total Deferred Revenue	 <u>\$ 2,853,888</u>	 <u>\$ 2,800,878</u>

**NOTE 8 – CHANGES IN NONCURRENT LIABILITIES**

Noncurrent liability activity for the year ended June 30, 2013 follows:

	<u>Beginning Balance</u>		<u>Additions</u>		<u>Deductions</u>		<u>Ending Balance</u>		<u>Current Portion</u>
Revenue bonds payable	\$ 22,620,000	\$	0	\$	1,120,000	\$	21,500,000	\$	1,150,000
Compensated absences	2,001,158		2,134,908		2,001,158		2,134,908		1,802,050
Postemployment benefits	<u>2,166,000</u>		<u>293,000</u>		<u>0</u>		<u>2,459,000</u>		<u>0</u>
 Total Noncurrent Liabilities	 <u>\$ 26,787,158</u>	 \$	 <u>2,427,908</u>	 \$	 <u>3,121,158</u>	 \$	 <u>26,093,908</u>	 \$	 <u>2,952,050</u>

**NOTE 9 – REVENUE BONDS OUTSTANDING**

Revenue bonds payable as of June 30, 2013 consist of the following:

Kansas Development Finance Authority Student Recreation Facility Revenue Bonds - Series B, 2001 issued on January 15, 2001 in the amount of \$2,805,000. Due in annual installments of \$95,000 to \$215,000 with final maturity on 3/1/2021. Interest ranges from 3.65% to 5.2%.	\$1,445,000
Kansas Development Finance Authority Residence Hall Revenue Bonds - Series F, 2005 issued on October 5, 2005 in the original amount of \$8,930,000. Due in annual installments of \$350,000 to \$ 685,000 with final maturity on 4/1/2024. Interest ranges from 3.25% to 4.35%.	\$7,025,000
Kansas Development Finance Authority Residence Hall Revenue Bonds - Series J, 2010 issued on June 23, 2010 in the original amount of \$14,765,000. Due in annual installments of \$565,000 to \$ 1,030,000 with final maturity on 4/1/2030. Interest ranges from 0.75% to 4.45%.	<u>\$13,030,000</u>
 <b>Total Revenue Bonds Outstanding</b>	 <u><u>\$21,500,000</u></u>

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2013 and 2012**

**NOTE 10 – REVENUE BONDS MATURITY SCHEDULE**

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

Year Ending June 30,	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2014	\$ 1,150,000	\$ 850,715	\$ 2,000,715
2015	1,210,000	816,160	2,026,160
2016	1,225,000	776,060	2,001,060
2017	1,280,000	731,510	2,011,510
2018	1,325,000	684,385	2,009,385
2019-2023	6,980,000	2,614,790	9,594,790
2024-2028	6,315,000	1,179,444	7,494,444
2029-2030	<u>2,015,000</u>	<u>134,764</u>	<u>2,149,764</u>
Total Principal and Interest	<u>\$ 21,500,000</u>	<u>\$ 7,787,828</u>	<u>\$ 29,287,828</u>

**NOTE 11 – COMMITMENTS AND CONTINGENT LIABILITIES**

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

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

**NOTE 12 – 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, 2013, active KPERS members who were participating prior to July 1, 2009 were required by statute to contribute 4% and the University to contribute 9.37% of the employees' covered payroll. KPERS dates effective July 1, 2009 and greater are now considered a Tier 2 KPERS member. They are required to contribute 6% and the University match is 9.37%. The Kansas Legislature establishes and may amend active plan members' and the University's contribution rates. The University contributed \$766,416 during fiscal years 2013 and individual employees contributed \$327,093. On KPERS Tier 2, the University contributed \$77,694 and the employees contributed \$49,750.

Certain classified employees, due to their job types, participate in the Kansas Police and Fireman's Fund (KP&F). Benefit provisions are established by State statute and provide retirement, disability, and death benefits to benefit eligible employees. KP&F issues an annual financial report that includes financial statements and required supplementary information. The report is available upon request from KP&F. For the year ended June 30, 2013, active KP&F members were required by statute to contribute 7% and the University to contribute 16.43% of the employee's covered payroll. The Kansas Legislature establishes and may amend active plan members' and the University's contribution rates. The University contributed \$47,290 and individual employees contributed \$20,128.

**EMPORIA STATE UNIVERSITY**

**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2013 and 2012**

**NOTE 12 – RETIREMENT PLANS – continued**

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

For the years ended June 30, 2013, 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 \$2,374,727 during fiscal years 2013 and individual employees contributed \$1,515,581.

Employees may also elect to participate, up to the maximum dollar amount permitted by the Internal Revenue Code, in a voluntary tax-sheltered annuity program. The voluntary plan permits employees to designate a part of their earnings into tax-sheltered investments and thus defer federal and state income taxes on their contributions and the accumulated earnings under the plan. Participation and the level of employee contributions are voluntary. The employer is not required to make contributions to the plan.

**NOTE 13 – OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (OPEB)**

**Description.** As a component unit of the State of Kansas, the University participates in the State's health insurance benefit plan. Kansas statute provides that postemployment healthcare benefits be extended to retired employees who have met age and/or service eligibility requirements. The health insurance benefit generally provides the same coverage for retirees and their dependents as for active employees and their dependents. The health insurance benefit plan is a single employer defined benefit plan administered by Kansas Health Policy Authority. The benefit is available for selection at retirement and is extended to retirees and their dependents for life. Non-Medicare participants are subsidized by the University, thus resulting in a liability to the University. At the State level, the accounting for the health insurance for retirees is included in the State's Self-Insurance Health fund, with the subsidy provided from the Self-Insurance Health fund.

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

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

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

Amortization of unfunded actuarial accrued liability (UAAL)	\$	265,000
Normal cost (with interest)		<u>270,000</u>
Annual Required Contribution (ARC)		535,000
Interest on net OPEB obligation		83,000
Adjustment to the ARC		(123,000)
Contributions made		<u>(202,000)</u>
Increase in net OPEB obligation		293,000
Net OPEB obligation July 1, 2012		<u>2,166,000</u>
Net OPEB obligation July 1, 2013	\$	<u><u>2,459,000</u></u>



**EMPORIA STATE UNIVERSITY**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2013 and 2012**

**NOTE 13 – OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (OPEB) – continued**

**Schedule of Employer Contributions (for fiscal year ended)**

<b>Fiscal Year</b>	<b>Annual OPEB Cost</b>	<b>Net Employer Contributions</b>	<b>Percentage Contributed</b>	<b>End of Year Net OPEB Obligation</b>
2008	\$ 555,000	\$ 0	0%	\$ 555,000
2009	\$ 402,000	\$ 0	0%	\$ 957,000
2010	\$ 473,000	\$ 0	0%	\$ 1,430,000
2011	\$ 552,000	\$ 78,000	14%	\$ 1,904,000
2012	\$ 478,000	\$ 216,000	45%	\$ 2,166,000
2013	\$ 495,000	\$ 202,000	41%	\$ 2,459,000

**Funded Status and Funding Progress.** As of June 30, 2013, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,868,000. The University’s policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of \$4,868,000. The covered payroll (annual payroll of active employees covered by the plan) was \$42,969,000 and the ratio of the UAAL to the covered payroll was 11 percent.

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

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

**Schedule of Funding Progress**

<b>Actuarial Valuation Date</b>	<b>Actuarial Value of Assets (a)</b>	<b>Actuarial Accrued Liability (AAL) (b)</b>	<b>Unfunded AAL (b-a)</b>	<b>Funded Ratio (a/b)</b>	<b>Covered Payroll (c)</b>	<b>UAAL as a Percent of Covered Payroll ((b-a)/c)</b>
06/30/2008	\$ 0	\$ 4,659,042	\$ 4,659,042	0%	\$ 41,721,667	11%
06/30/2009	\$ 0	\$ 3,326,526	\$ 3,326,526	0%	\$ 42,922,634	8%
06/30/2010	\$ 0	\$ 4,153,000	\$ 4,153,000	0%	\$ 41,796,000	10%
06/30/2011	\$ 0	\$ 5,184,000	\$ 5,184,000	0%	\$ 42,311,000	12%
06/30/2012	\$ 0	\$ 4,780,000	\$ 4,780,000	0%	\$ 43,288,000	11%
06/30/2013	\$ 0	\$ 4,868,000	\$ 4,868,000	0%	\$ 42,969,000	11%

In the June 30, 2013 actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State’s pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30-year open period in level dollar amounts.

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2013 and 2012**

**NOTE 14 – OPERATING EXPENSES BY NATURAL CLASSIFICATION**

The University's operating expenses by natural classification for the years ended June 30, 2013 and June 30, 2012 follows:

	Compensation and Benefits	Contractual Services	Supplies and Materials	Utilities	Scholarships and Fellowships	Other Operating Expense	Depreciation	Fiscal Year 2013 Total	Fiscal Year 2012 Total
<b>Educational and General</b>									
Instruction	\$28,795,178	\$1,349,235	\$443,735	\$0	\$195,691	\$205,130	\$0	\$30,988,969	\$30,586,425
Research	220,581	25,172	64,961	0	46,656	3,173	0	360,543	425,446
Public service	1,402,073	291,721	81,202	0	102,493	13,026	0	1,890,515	2,577,991
Academic support	7,043,544	2,807,893	299,800	0	10,329	290,372	0	10,451,938	9,798,667
Student services	4,271,538	1,217,610	389,604	0	20,695	91,550	0	5,990,997	5,969,725
Institutional support	4,548,567	1,615,879	125,722	0	0	75,934	0	6,366,102	5,410,844
Physical plant operations	5,702,898	432,641	498,231	1,582,874	0	537,878	0	8,754,522	9,215,796
Scholarships & fellowships	0	0	0	0	7,407,652	0	0	7,407,652	7,465,640
Depreciation	0	0	0	0	0	0	2,628,660	2,628,660	2,815,695
<b>Auxiliary Enterprises</b>									
Athletics	2,060,088	1,082,370	277,004	0	1,247,652	0	0	4,667,114	4,613,372
Other	1,829	0	3,366	0	0	0	0	5,195	3,929
Parking	171,249	25,596	12,771	0	0	1,792	0	211,408	203,830
Residential life	1,375,417	152,840	169,895	239,305	0	47,478	0	1,984,935	2,041,022
Student health services	575,257	60,647	39,936	0	0	5,453	0	681,293	677,617
<b>Total Operating Expenses</b>									
<b>FY 2013</b>	<u>\$56,168,219</u>	<u>\$9,061,604</u>	<u>\$2,406,227</u>	<u>\$1,822,179</u>	<u>\$9,031,168</u>	<u>\$1,271,786</u>	<u>\$2,628,660</u>	<u>\$82,389,843</u>	
<b>FY 2012</b>	<u>\$54,200,988</u>	<u>\$8,481,820</u>	<u>\$2,246,835</u>	<u>\$1,854,171</u>	<u>\$9,257,424</u>	<u>\$2,949,066</u>	<u>\$2,815,695</u>		<u>\$81,805,999</u>

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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

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Emporia State University

Schedule A-1

SCHEDULE OF INVESTMENTS  
June 30, 2013

<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, 2013</u>
2001 K DFA Bonds - Series B Recreation facility bond reserve	5.68% Trinity Plus Funding	February 2001	March 2021	\$ 227,225.00	\$ <u>227,225.00</u>	\$ <u>227,225.00</u>
Total investments					\$ <u>227,225.00</u>	\$ <u>227,225.00</u>

**Emporia State University**

**Schedule A-2**

**SCHEDULE OF BONDED INDEBTEDNESS**

June 30, 2013

Year ended <u>June 30,</u>	<b>KDFA Memorial Union Renovation Revenue Bonds Series J, 2010</b>		<b>KDFA Student Recreation Facility Revenue Bonds Series B, 2001</b>		<b>KDFA Residence Hall Revenue Bonds Series F, 2005</b>		<b>ESU Total</b>	<b>ESU Total</b>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 585,000.00	\$ 484,685.00	\$ 150,000.00	\$ 73,470.00	\$ 415,000.00	\$ 292,560.00	\$ 1,150,000.00	\$ 850,715.00
2015	600,000.00	472,985.00	160,000.00	65,970.00	450,000.00	277,205.00	1,210,000.00	816,160.00
2016	610,000.00	457,985.00	165,000.00	57,970.00	450,000.00	260,105.00	1,225,000.00	776,060.00
2017	630,000.00	439,685.00	175,000.00	49,720.00	475,000.00	242,105.00	1,280,000.00	731,510.00
2018	650,000.00	420,785.00	185,000.00	40,970.00	490,000.00	222,630.00	1,325,000.00	684,385.00
2019	670,000.00	399,985.00	195,000.00	31,720.00	510,000.00	203,030.00	1,375,000.00	634,735.00
2020	695,000.00	377,205.00	200,000.00	21,580.00	530,000.00	182,120.00	1,425,000.00	580,905.00
2021	715,000.00	352,880.00	215,000.00	11,180.00	555,000.00	160,125.00	1,485,000.00	524,185.00
2022	745,000.00	326,961.26	0.00	0.00	580,000.00	136,815.00	1,325,000.00	463,776.26
2023	770,000.00	299,023.76	0.00	0.00	600,000.00	112,165.00	1,370,000.00	411,188.76
2024	800,000.00	268,223.76	0.00	0.00	630,000.00	86,365.00	1,430,000.00	354,588.76
2025	835,000.00	236,223.76	0.00	0.00	655,000.00	58,960.00	1,490,000.00	295,183.76
2026	865,000.00	202,823.76	0.00	0.00	685,000.00	30,140.00	1,550,000.00	232,963.76
2027	905,000.00	167,358.76	0.00	0.00	0.00	0.00	905,000.00	167,358.76
2028	940,000.00	129,348.76	0.00	0.00	0.00	0.00	940,000.00	129,348.76
2029	985,000.00	88,928.76	0.00	0.00	0.00	0.00	985,000.00	88,928.76
2030	1,030,000.00	45,835.00	0.00	0.00	0.00	0.00	1,030,000.00	45,835.00
	<u>\$ 13,030,000.00</u>	<u>\$ 5,170,922.58</u>	<u>\$ 1,445,000.00</u>	<u>\$ 352,580.00</u>	<u>\$ 7,025,000.00</u>	<u>\$ 2,264,325.00</u>	<u>\$ 21,500,000.00</u>	<u>\$ 7,787,827.58</u>

**Emporia State University**

**Schedule B-1**

STATEMENT OF CURRENT REVENUES  
Year ended June 30, 2013

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2013	June 30, 2012
<b>Tuition and fees</b>					
Tuition, fall semester	\$ 11,302,930.71	\$ 0.00	\$ 0.00	\$ 11,302,930.71	\$ 11,081,248.54
Tuition, spring semester	11,000,917.66	0.00	0.00	11,000,917.66	10,143,381.39
Tuition, summer session	2,221,914.63	0.00	0.00	2,221,914.63	1,995,873.18
Tuition, SLIM Regional Program	2,266,909.00	0.00	0.00	2,266,909.00	2,379,263.00
Tuition, prior years	14,978.59	0.00	0.00	14,978.59	42,502.14
Tuition, special equipment	139,942.00	0.00	0.00	139,942.00	148,495.00
Tuition, special library	139,942.00	0.00	0.00	139,942.00	148,495.00
Distance education	0.00	2,296,222.86	0.00	2,296,222.86	2,232,369.23
School of nursing	0.00	394,489.80	0.00	394,489.80	357,504.00
Intensive English	0.00	830,776.50	0.00	830,776.50	642,956.00
Camps, workshops and registrations	0.00	164,317.17	0.00	164,317.17	184,528.18
University student activity fees	0.00	3,939,551.54	0.00	3,939,551.54	3,653,706.01
Commencement fees	0.00	20,414.00	0.00	20,414.00	21,355.32
Library fines	0.00	13,836.88	0.00	13,836.88	12,456.98
Application fees	0.00	380,324.50	0.00	380,324.50	204,681.91
Processing fees	0.00	71,572.00	0.00	71,572.00	77,486.50
Transcript fees	0.00	95,447.75	0.00	95,447.75	87,388.00
Metro Learning Center fees	0.00	38,261.00	0.00	38,261.00	37,664.00
Lab and usage fees	0.00	702,300.00	0.00	702,300.00	636,038.00
Other fees	0.00	252,327.06	0.00	252,327.06	223,196.44
Total tuition and fees	<u>27,087,534.59</u>	<u>9,199,841.06</u>	<u>0.00</u>	<u>36,287,375.65</u>	<u>34,310,588.82</u>
<b>State appropriations</b>					
Other operating expenditures	<u>31,129,450.96</u>	<u>0.00</u>	<u>1,317.34</u>	<u>31,130,768.30</u>	<u>30,919,107.00</u>

**Emporia State University**

**Schedule B-1**  
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STATEMENT OF CURRENT REVENUES  
Year ended June 30, 2013

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2013	June 30, 2012
<b>Federal grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	\$ 0.00	\$ 0.00	\$ 122,141.81	\$ 122,141.81	\$ 427,308.88
Research	0.00	0.00	18,271.77	18,271.77	233,698.87
Public service	0.00	0.00	674,459.13	674,459.13	886,271.81
Work/study program	0.00	0.00	427,814.00	427,814.00	427,814.00
Supplemental educational opportunity grants	0.00	0.00	264,884.00	264,884.00	297,060.00
Pell grants	0.00	0.00	6,500,022.00	6,500,022.00	6,687,443.73
<b>Processed through other state agencies</b>					
Instruction	0.00	0.00	356,938.88	356,938.88	718,711.01
Institutional support	0.00	0.00	0.00	0.00	(29,415.05)
Student services	0.00	0.00	23,546.93	23,546.93	23,482.95
Public service	0.00	0.00	185,400.03	185,400.03	187,825.08
Research	0.00	0.00	72,681.16	72,681.16	8,298.65
Scholarships and fellowships	0.00	0.00	0.00	0.00	477.79
<b>Total federal grants and contracts</b>	<b>0.00</b>	<b>0.00</b>	<b>8,646,159.71</b>	<b>8,646,159.71</b>	<b>9,868,977.72</b>
<b>State grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	0.00	0.00	125,393.60	125,393.60	211,678.00
Research	0.00	0.00	40,803.70	40,803.70	0.00
Kansas supplemental grant program	0.00	0.00	547,645.00	547,645.00	568,697.00
Scholarships and fellowships	0.00	0.00	238,796.00	238,796.00	237,292.00

**Emporia State University**

**Schedule B-1**

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STATEMENT OF CURRENT REVENUES

Year ended June 30, 2013

				<u>Total (Memorandum Only)</u>	
	<u>Unrestricted</u>		<u>Restricted</u>	<u>June 30,</u>	<u>June 30,</u>
	<u>General Use</u>	<u>Designated</u>		<u>2013</u>	<u>2012</u>
<b>Processed through other state agencies</b>					
Student services	\$ 0.00	\$ 0.00	\$ 36,004.00	\$ 36,004.00	\$ 36,224.00
Total state grants and contracts	<u>0.00</u>	<u>0.00</u>	<u>988,642.30</u>	<u>988,642.30</u>	<u>1,053,891.00</u>
<b>Private gifts, grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	0.00	85,839.51	133,453.42	219,292.93	108,137.10
Academic support	0.00	46,618.09	0.00	46,618.09	42,401.72
Student services	0.00	7,457.64	20,576.58	28,034.22	19,970.03
Research	0.00	0.00	2,927.74	2,927.74	1,533.69
Public service	0.00	36,500.00	10,605.00	47,105.00	20,535.00
Total private gifts, grants and contracts	<u>0.00</u>	<u>176,415.24</u>	<u>167,562.74</u>	<u>343,977.98</u>	<u>192,577.54</u>
<b>Sales and services of educational activities</b>					
Physical plant operations	0.00	136,811.65	0.00	136,811.65	76,018.19
Division sales					
Service charges	0.00	370,793.03	16,898.04	387,691.07	351,225.58
Admission to events	0.00	38,609.91	0.00	38,609.91	39,694.17
Childcare and preschool fees	0.00	358,053.63	0.00	358,053.63	380,343.94
Commodities	0.00	76,542.74	0.00	76,542.74	77,450.25
Rents	0.00	26,145.54	0.00	26,145.54	36,139.53
Miscellaneous	0.00	44,619.30	0.00	44,619.30	56,084.61
Total sales and services of educational activities	<u>0.00</u>	<u>1,051,575.80</u>	<u>16,898.04</u>	<u>1,068,473.84</u>	<u>1,016,956.27</u>



**Emporia State University**

**Schedule B-1**  
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STATEMENT OF CURRENT REVENUES  
Year ended June 30, 2013

				<u>Total (Memorandum Only)</u>	
	<u>Unrestricted</u>		<u>Restricted</u>	<u>June 30,</u>	<u>June 30,</u>
	<u>General Use</u>	<u>Designated</u>		<u>2013</u>	<u>2012</u>
<b>Sales and services of auxiliary enterprises</b>					
Residence halls and apartments	\$ 0.00	\$ 3,061,310.39	\$ 0.00	\$ 3,061,310.39	\$ 3,131,652.40
Other auxiliary enterprises	<u>0.00</u>	<u>1,014,376.63</u>	<u>0.00</u>	<u>1,014,376.63</u>	<u>911,548.18</u>
Total sales and services of auxiliary enterprises	<u>0.00</u>	<u>4,075,687.02</u>	<u>0.00</u>	<u>4,075,687.02</u>	<u>4,043,200.58</u>
 <b>Other sources</b>					
Payroll funding from non-university sources	0.00	2,853,802.04	0.00	2,853,802.04	3,094,078.43
Recovery of expenditures	0.00	421,649.76	802.32	422,452.08	547,385.19
Investment income	7,432.09	7,979.43	0.00	15,411.52	13,786.59
Sales taxes	<u>0.00</u>	<u>0.00</u>	<u>19,541.83</u>	<u>19,541.83</u>	<u>20,790.53</u>
Total other sources	<u>7,432.09</u>	<u>3,283,431.23</u>	<u>20,344.15</u>	<u>3,311,207.47</u>	<u>3,676,040.74</u>
 Total current funds operating revenues	<u>\$ 58,224,417.64</u>	<u>\$ 17,786,950.35</u>	<u>\$ 9,840,924.28</u>	<u>\$ 85,852,292.27</u>	<u>\$ 85,081,339.67</u>

**Emporia State University**

**Schedule B-2**

STATEMENT OF CURRENT EXPENDITURES  
Year ended June 30, 2013

	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	\$ 3,474,512.13	\$ 82,237.84	\$ 12,294.14	\$ 3,569,044.11	\$ 3,528,630.27	\$ 37,687.04	\$ 2,726.80
Teachers college	8,283,191.17	670,604.96	126,718.96	9,080,515.09	8,405,947.67	668,244.80	6,322.62
College of liberal arts and sciences	12,250,846.46	714,984.48	84,845.47	13,050,676.41	11,865,048.03	1,055,986.53	129,641.85
School of library and information management	1,239,861.90	256,701.79	74,992.29	1,571,555.98	1,510,845.78	60,710.20	0.00
Special university programs	280,071.77	23,465.63	510.00	304,047.40	12,560.20	291,487.20	0.00
Federal instructional programs	306,930.40	278,238.00	20,489.83	605,658.23	0.00	0.00	605,658.23
Summer session	1,339,029.28	0.00	0.00	1,339,029.28	1,329,320.79	9,708.49	0.00
<i>Total instruction</i>	27,174,443.11	2,026,232.70	319,850.69	29,520,526.50	26,652,352.74	2,123,824.26	744,349.50
<i>Research</i>	196,093.39	137,224.76	4,557.27	337,875.42	138,818.44	61,713.16	137,343.82
<i>Public service</i>	1,391,329.32	476,206.74	13,025.61	1,880,561.67	774,179.71	274,847.99	831,533.97
<i>Academic support</i>	6,872,475.16	3,341,433.37	1,164,772.97	11,378,681.50	9,222,034.67	2,079,602.44	77,044.39
<i>Student services</i>	6,173,216.10	3,244,104.06	156,922.65	9,574,242.81	5,177,979.04	4,196,743.06	199,520.71
<i>Institutional support</i>	4,400,272.87	1,746,456.02	131,426.85	6,278,155.74	5,196,088.04	1,054,617.87	27,449.83
<i>Physical plant operations</i>	5,554,821.49	2,937,725.60	124,358.33	8,616,905.42	7,768,032.13	832,005.49	16,867.80
<i>Scholarships and fellowships</i>	0.00	12,437,838.51	0.00	12,437,838.51	436,289.00	4,450,749.51	7,550,800.00
<i>Total educational and general</i>	51,762,651.44	26,347,221.76	1,914,914.37	80,024,787.57	55,365,773.77	15,074,103.78	9,584,910.02
<b>AUXILIARY ENTERPRISES</b>	2,070,646.33	696,977.71	61,824.58	2,829,448.62	0.00	2,829,448.62	0.00
Total current funds operating expenditures	\$ 53,833,297.77	\$ 27,044,199.47	\$ 1,976,738.95	\$ 82,854,236.19	\$ 55,365,773.77	\$ 17,903,552.40	\$ 9,584,910.02

**Emporia State University**

**Schedule B-2a**

**STATEMENT OF CURRENT EXPENDITURES**  
Year ended June 30, 2013

	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	\$ 8,073.00	\$ 0.00	\$ 0.00	\$ 8,073.00	\$ 8,073.00	\$ 0.00	\$ 0.00
MBA program	701.32	0.00	0.00	701.32	701.32	0.00	0.00
BCC	0.00	1,820.17	0.00	1,820.17	0.00	1,820.17	0.00
Accounting and information systems	1,560,208.42	29,568.47	5,302.55	1,595,079.44	1,584,208.42	10,871.02	0.00
Computer lab	97,534.12	2,700.00	300.00	100,534.12	97,807.32	0.00	2,726.80
Business administration and education	1,807,995.27	48,149.20	6,691.59	1,862,836.06	1,837,840.21	24,995.85	0.00
<i>Total School of Business</i>	<u>3,474,512.13</u>	<u>82,237.84</u>	<u>12,294.14</u>	<u>3,569,044.11</u>	<u>3,528,630.27</u>	<u>37,687.04</u>	<u>2,726.80</u>
<i>Teachers College</i>							
Dean support	0.00	13,003.28	0.00	13,003.28	12,153.28	850.00	0.00
One room school	0.00	140.26	0.00	140.26	140.26	0.00	0.00
Alternative teacher cert - BCCC	157,747.30	10,612.42	1,613.58	169,973.30	166,973.30	3,000.00	0.00
Alternative teacher cert - KCK	158,684.43	8,623.96	0.00	167,308.39	163,808.39	3,500.00	0.00
Reading laboratory	0.00	1,385.03	0.00	1,385.03	1,385.03	0.00	0.00
USD 253 Resource Center contract	0.00	17,974.00	0.00	17,974.00	17,974.00	0.00	0.00
Counselor education and rehabilitation	1,024,509.67	31,110.10	14,507.15	1,070,126.92	1,063,610.51	6,516.41	0.00
Multicultural fund	0.00	1,151.48	0.00	1,151.48	1,151.48	0.00	0.00
School counselor resource center	0.00	5,132.38	1,269.99	6,402.37	6,402.37	0.00	0.00
Community counseling services	0.00	2,928.75	0.00	2,928.75	0.00	2,928.75	0.00
Computer lab	0.00	224.40	1,590.00	1,814.40	1,814.40	0.00	0.00
Off of field placement/licensure	243,659.58	37,202.07	446.59	281,308.24	276,493.78	1,814.44	3,000.02
Psych, Art Thrpy, Rehab, MHC	829,733.15	53,105.86	9,124.36	891,963.37	874,436.49	17,526.88	0.00
Health, physical education and recreation	1,546,933.23	96,547.76	18,750.37	1,662,231.36	1,554,515.56	107,715.80	0.00
Early childhood and elementary teacher education	2,449,040.28	157,964.72	20,019.85	2,627,024.85	2,364,839.71	261,082.54	1,102.60
JCCC Elementary ed program	174,359.24	13,102.51	1,176.10	188,637.85	0.00	188,637.85	0.00
School leadership/middle and secondary teacher education	845,318.22	29,813.79	12,268.96	887,400.97	884,105.79	3,295.18	0.00
Alternate route licensing program	124,379.37	21,017.37	29,082.00	174,478.74	173,594.24	884.50	0.00
Professional development school	0.00	121,831.22	6,707.06	128,538.28	86,025.86	42,512.42	0.00
Instructional design/technology	728,826.70	47,733.60	10,162.95	786,723.25	756,523.22	27,980.03	2,220.00
<i>Total Teachers College</i>	<u>8,283,191.17</u>	<u>670,604.96</u>	<u>126,718.96</u>	<u>9,080,515.09</u>	<u>8,405,947.67</u>	<u>668,244.80</u>	<u>6,322.62</u>
<i>College of Liberal Arts and Sciences</i>							
Dean support	0.00	11,725.63	4,021.70	15,747.33	15,747.33	0.00	0.00
Ethnic and gender studies	21,221.70	2,259.63	0.00	23,481.33	23,481.33	0.00	0.00
Center for Great Plains Studies	31,822.00	10,128.07	0.00	41,950.07	33,236.84	8,713.23	0.00
Art	841,097.46	66,992.81	1,959.39	910,049.66	848,981.94	57,394.66	3,673.06
Engraving arts	60,032.99	1,553.09	0.00	61,586.08	61,586.08	0.00	0.00
Interdisciplinary studies	97,278.83	5,826.97	1,949.03	105,054.83	94,322.15	10,732.68	0.00
Biological sciences	1,466,844.53	116,334.28	7,491.56	1,590,670.37	1,536,911.48	45,825.77	7,933.12

Emporia State University

STATEMENT OF CURRENT EXPENDITURES  
Year ended June 30, 2013

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>College of Liberal Arts and Sciences - continued</i>							
Newman Department of Nursing	\$ 703,690.37	\$ 30,035.21	\$ 1,279.06	\$ 735,004.64	\$ 18,347.64	\$ 653,665.01	\$ 62,991.99
Mathematics, computer science and economics	1,414,455.77	104,468.62	8,123.24	1,527,047.63	1,495,290.58	27,331.85	4,425.20
Mathematics laboratory	25,860.02	2,359.00	0.00	28,219.02	23,756.82	0.00	4,462.20
Center for economic education	1,193.11	2,465.50	0.00	3,658.61	0.00	3,658.61	0.00
Music	1,186,962.85	75,535.37	21,836.82	1,284,335.04	1,209,048.50	66,180.21	9,106.33
Physical sciences	1,337,889.19	87,001.73	15,633.72	1,440,524.64	1,398,552.78	31,761.71	10,210.15
Hamilton Quarry	0.00	0.00	770.00	770.00	770.00	0.00	0.00
Social sciences	1,259,083.20	45,142.51	5,861.81	1,310,087.52	1,282,830.00	21,722.32	5,535.20
Communication and theatre English/Modern Languages/ Journalism	1,273,976.43	15,208.25	371.98	1,289,556.66	1,273,633.60	4,534.46	11,388.60
Journalism	1,817,917.80	113,249.51	12,103.35	1,943,270.66	1,832,663.96	105,587.65	5,019.05
Writing center	52,912.07	1,930.46	220.99	55,063.52	53,465.12	0.00	1,598.40
Sociology, anthropology, crime delinquency studies	658,608.14	22,767.84	3,222.82	684,598.80	662,421.88	18,878.37	3,298.55
<i>Total College of Liberal Arts and Sciences</i>	<u>12,250,846.46</u>	<u>714,984.48</u>	<u>84,845.47</u>	<u>13,050,676.41</u>	<u>11,865,048.03</u>	<u>1,055,986.53</u>	<u>129,641.85</u>
<i>School of Library and Information Management</i>							
SLIM on campus support	890,762.44	68,048.74	23,770.55	982,581.73	921,871.53	60,710.20	0.00
SLIM regional programs support	135,711.26	59,884.70	40,305.69	235,901.65	235,901.65	0.00	0.00
SLIM Colorado programs	8,192.71	34,494.34	0.00	42,687.05	42,687.05	0.00	0.00
SLIM Georgia programs	83,234.85	5,878.53	8,129.06	97,242.44	97,242.44	0.00	0.00
SLIM Oregon programs	21,048.37	52,184.86	64.99	73,298.22	73,298.22	0.00	0.00
SLIM Utah programs	5,249.04	36,010.62	2,722.00	43,981.66	43,981.66	0.00	0.00
Nursing Informatics	95,663.23	200.00	0.00	95,863.23	95,863.23	0.00	0.00
<i>Total School of Library and Information Management</i>	<u>1,239,861.90</u>	<u>256,701.79</u>	<u>74,992.29</u>	<u>1,571,555.98</u>	<u>1,510,845.78</u>	<u>60,710.20</u>	<u>0.00</u>
<i>Special University Programs</i>							
Provost/vice president for academic affairs	0.00	3,324.00	0.00	3,324.00	3,324.00	0.00	0.00
Trio programs	8,009.49	6,747.60	0.00	14,757.09	0.00	14,757.09	0.00
University honors program	4,529.20	7,656.02	510.00	12,695.22	9,236.20	3,459.02	0.00
International education	267,533.08	5,738.01	0.00	273,271.09	0.00	273,271.09	0.00
<i>Total Special University Programs</i>	<u>280,071.77</u>	<u>23,465.63</u>	<u>510.00</u>	<u>304,047.40</u>	<u>12,560.20</u>	<u>291,487.20</u>	<u>0.00</u>
<i>Federal Instructional Programs</i>							
Building a tech research agenda	0.00	14,950.60	0.00	14,950.60	0.00	0.00	14,950.60
Math/Computer Science Eisenhower	0.00	510.51	0.00	510.51	0.00	0.00	510.51
STEM Experiences for All	468.98	2,010.02	679.00	3,158.00	0.00	0.00	3,158.00

Emporia State University

STATEMENT OF CURRENT EXPENDITURES  
Year ended June 30, 2013

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		
					General Use	Designated	Restricted
<i>Federal Instructional Programs - continued</i>							
KSDE Math grant	\$ 1,767.29	\$ 4,998.46	\$ 0.00	\$ 6,765.75	\$ 0.00	\$ 0.00	\$ 6,765.75
KSDE Math common core	0.00	7,802.01	0.00	7,802.01	0.00	0.00	7,802.01
KSDE New Foundations	84,988.43	95,521.55	15,167.37	195,677.35	0.00	0.00	195,677.35
KSDE E=MC2 project	61,872.71	46,518.67	2,039.46	110,430.84	0.00	0.00	110,430.84
Project ESTRELLAS	69,266.45	18,034.42	0.00	87,300.87	0.00	0.00	87,300.87
Reading 1st stage VI	11,498.96	0.00	0.00	11,498.96	0.00	0.00	11,498.96
KS Space Grant Consort - Phys Sci	4,255.44	3,416.00	0.00	7,671.44	0.00	0.00	7,671.44
R/G-In-Migrant/ELL reading	58,051.56	27,121.76	0.00	85,173.32	0.00	0.00	85,173.32
Reading recovery I3	9,351.73	47,890.41	2,604.00	59,846.14	0.00	0.00	59,846.14
Teaching with primary sources	5,408.85	9,011.72	0.00	14,420.57	0.00	0.00	14,420.57
Unpacking science	0.00	451.87	0.00	451.87	0.00	0.00	451.87
<i>Total Federal Instructional Programs</i>	<u>306,930.40</u>	<u>278,238.00</u>	<u>20,489.83</u>	<u>605,658.23</u>	<u>0.00</u>	<u>0.00</u>	<u>605,658.23</u>
<b>Total General Instruction</b>	<u>25,835,413.83</u>	<u>2,026,232.70</u>	<u>319,850.69</u>	<u>28,181,497.22</u>	<u>25,323,031.95</u>	<u>2,114,115.77</u>	<u>744,349.50</u>
<b>Summer Session</b>							
Accounting and information systems	49,104.54	0.00	0.00	49,104.54	49,104.54	0.00	0.00
Business administration and education	62,438.41	0.00	0.00	62,438.41	62,438.41	0.00	0.00
Special educ and school counseling	53,794.61	0.00	0.00	53,794.61	53,794.61	0.00	0.00
Psych, Art Ther, Rehab and MHC	70,047.16	0.00	0.00	70,047.16	70,047.16	0.00	0.00
Health, physical education and recreation	147,816.16	0.00	0.00	147,816.16	147,816.16	0.00	0.00
Early childhood and elementary							
teacher education	210,870.43	0.00	0.00	210,870.43	210,870.43	0.00	0.00
JCCC Elementary ed program	9,708.49	0.00	0.00	9,708.49	0.00	9,708.49	0.00
School leadership/middle and							
secondary teacher education	148,012.94	0.00	0.00	148,012.94	148,012.94	0.00	0.00
Alternate route licensing program	3,068.05	0.00	0.00	3,068.05	3,068.05	0.00	0.00
Instructional design/technology	60,340.86	0.00	0.00	60,340.86	60,340.86	0.00	0.00
Art	20,311.68	0.00	0.00	20,311.68	20,311.68	0.00	0.00
Biological sciences	54,110.16	0.00	0.00	54,110.16	54,110.16	0.00	0.00
Mathematics, computer							
science and economics	55,882.16	0.00	0.00	55,882.16	55,882.16	0.00	0.00
Music	15,843.54	0.00	0.00	15,843.54	15,843.54	0.00	0.00
Physical sciences	52,290.93	0.00	0.00	52,290.93	52,290.93	0.00	0.00
Social sciences	52,453.23	0.00	0.00	52,453.23	52,453.23	0.00	0.00
Communication and theatre	16,529.72	0.00	0.00	16,529.72	16,529.72	0.00	0.00
English/Modern Languages/							
Journalism	70,844.37	0.00	0.00	70,844.37	70,844.37	0.00	0.00
Writing center	2,145.96	0.00	0.00	2,145.96	2,145.96	0.00	0.00
Sociology, anthropology, crime							
delinquency studies	44,538.74	0.00	0.00	44,538.74	44,538.74	0.00	0.00

**Emporia State University**

**STATEMENT OF CURRENT EXPENDITURES  
Year ended June 30, 2013**

	<b>Salaries and Wages</b>	<b>Other Operating Expenditures</b>	<b>Capital Outlay</b>	<b>Total</b>	<b>Source of Funds</b>		
					<b>Unrestricted</b>		<b>Restricted</b>
					<b>General Use</b>	<b>Designated</b>	
<b>Summer Session - continued</b>							
SLIM on campus support	\$ 82,807.81	\$ 0.00	\$ 0.00	\$ 82,807.81	\$ 82,807.81	\$ 0.00	\$ 0.00
SLIM Colorado programs	16,467.50	0.00	0.00	16,467.50	16,467.50	0.00	0.00
SLIM Oregon Program	18,302.47	0.00	0.00	18,302.47	18,302.47	0.00	0.00
SLIM Utah programs	21,299.36	0.00	0.00	21,299.36	21,299.36	0.00	0.00
<b>Total Summer Session</b>	<b>1,339,029.28</b>	<b>0.00</b>	<b>0.00</b>	<b>1,339,029.28</b>	<b>1,329,320.79</b>	<b>9,708.49</b>	<b>0.00</b>
<b>TOTAL INSTRUCTION</b>	<b>27,174,443.11</b>	<b>2,026,232.70</b>	<b>319,850.69</b>	<b>29,520,526.50</b>	<b>26,652,352.74</b>	<b>2,123,824.26</b>	<b>744,349.50</b>
<b>Research</b>							
<i>Research and Grants Center</i>	0.00	22,296.74	0.00	22,296.74	5,066.00	17,230.74	0.00
<i>Graduate Student Research Grants</i>							
Counselor education and rehabilitation	7,295.00	0.00	0.00	7,295.00	7,295.00	0.00	0.00
Early childhood and elementary teacher education	0.00	2,013.00	0.00	2,013.00	0.00	2,013.00	0.00
English/Modern languages/ Journalism	4,093.83	0.00	0.00	4,093.83	3,647.61	446.22	0.00
Business administration and education	4,005.11	0.00	0.00	4,005.11	4,005.11	0.00	0.00
Biological sciences	59,919.36	29,632.66	1,829.50	91,381.52	55,876.72	35,504.80	0.00
Health, physical education and recreation	0.00	180.00	0.00	180.00	0.00	180.00	0.00
Music	0.00	444.00	0.00	444.00	0.00	444.00	0.00
Physical sciences	11,322.50	1,694.40	0.00	13,016.90	11,322.50	1,694.40	0.00
Social sciences	0.00	4,200.00	0.00	4,200.00	0.00	4,200.00	0.00
SLIM regional support	51,605.50	0.00	0.00	51,605.50	51,605.50	0.00	0.00
<i>Total Graduate Student Research Grants</i>	<b>138,241.30</b>	<b>38,164.06</b>	<b>1,829.50</b>	<b>178,234.86</b>	<b>133,752.44</b>	<b>44,482.42</b>	<b>0.00</b>
<i>Federal Research Programs</i>							
Integration and preparation theorems	3,693.76	0.00	0.00	3,693.76	0.00	0.00	3,693.76
Summer scholars program	0.00	603.32	0.00	603.32	0.00	0.00	603.32
Ideal solar cooking times	1,181.80	4,209.83	0.00	5,391.63	0.00	0.00	5,391.63
Geologic mapping in kansas	0.00	0.00	1,383.79	1,383.79	0.00	0.00	1,383.79
Cure management-bonded composite	0.00	2,061.00	0.00	2,061.00	0.00	0.00	2,061.00
Zebra mussels	0.00	1,838.30	0.00	1,838.30	0.00	0.00	1,838.30
Geomyces destructans	23,838.10	7,267.65	0.00	31,105.75	0.00	0.00	31,105.75
Faculty Scholarship award	819.52	0.00	0.00	819.52	0.00	0.00	819.52
KINBRE undergrad support	0.00	3,545.57	0.00	3,545.57	0.00	0.00	3,545.57
KINBRE summer scholars	0.00	13,423.82	0.00	13,423.82	0.00	0.00	13,423.82

Emporia State University

STATEMENT OF CURRENT EXPENDITURES  
Year ended June 30, 2013

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Research Programs -continued</i>							
KINBRE undergrad support	\$ 2,369.04	\$ 23,995.68	\$ 680.38	\$ 27,045.10	\$ 0.00	\$ 0.00	\$ 27,045.10
KINBRE faculty mentor award	9,999.94	0.00	0.00	9,999.94	0.00	0.00	9,999.94
KINBRE summer scholars	0.00	4,635.26	0.00	4,635.26	0.00	0.00	4,635.26
Undergrad faculty scholar award	1,808.10	385.50	0.00	2,193.60	0.00	0.00	2,193.60
<i>Total Federal Research Programs</i>	<u>43,710.26</u>	<u>61,965.93</u>	<u>2,064.17</u>	<u>107,740.36</u>	<u>0.00</u>	<u>0.00</u>	<u>107,740.36</u>
<i>State Grants</i>							
KDWPT Zerbr mussel early detection	4,613.48	6,087.48	663.60	11,364.56	0.00	0.00	11,364.56
Survey of rare herpetofauna	0.00	268.08	0.00	268.08	0.00	0.00	268.08
Bird monitoring	9,528.35	1,927.62	0.00	11,455.97	0.00	0.00	11,455.97
Modified polymers/detect pharmaceut	0.00	6,514.85	0.00	6,514.85	0.00	0.00	6,514.85
<i>Total State Grants</i>	<u>14,141.83</u>	<u>14,798.03</u>	<u>663.60</u>	<u>29,603.46</u>	<u>0.00</u>	<u>0.00</u>	<u>29,603.46</u>
<b>TOTAL RESEARCH</b>	<u>196,093.39</u>	<u>137,224.76</u>	<u>4,557.27</u>	<u>337,875.42</u>	<u>138,818.44</u>	<u>61,713.16</u>	<u>137,343.82</u>
<b>PUBLIC SERVICE</b>							
<i>University Public Service Programs</i>							
Small Business Dev Center	144,240.11	11,104.75	321.67	155,666.53	0.00	0.00	155,666.53
Business administration and education	9,584.62	7,130.79	0.00	16,715.41	0.00	16,715.41	0.00
Biological sciences	0.00	130.16	0.00	130.16	0.00	130.16	0.00
Jones Institute for Education Excellence	275,209.63	72,699.61	5,747.30	353,656.54	214,577.32	128,900.18	10,179.04
Music	7,435.90	5,744.98	0.00	13,180.88	0.00	13,180.88	0.00
Physical sciences	0.00	909.00	0.00	909.00	0.00	909.00	0.00
Center for community research	0.00	134.90	0.00	134.90	0.00	134.90	0.00
Reading recovery	159,336.03	92,396.00	0.00	251,732.03	214,751.00	36,981.03	0.00
Future teachers academy	34,044.16	14,948.98	0.00	48,993.14	48,993.14	0.00	0.00
National board certification	39,103.55	40,952.63	0.00	80,056.18	80,056.18	0.00	0.00
Center for innovative school leadership	109,293.92	76,770.68	0.00	186,064.60	177,675.83	8,388.77	0.00
Family literacy program	29,958.90	603.88	0.00	30,562.78	327.65	5,400.03	24,835.10
Trio programs	13,085.68	0.00	0.00	13,085.68	76.48	0.00	13,009.20
<i>Total University Public Service Programs</i>	<u>821,292.50</u>	<u>323,526.36</u>	<u>6,068.97</u>	<u>1,150,887.83</u>	<u>736,457.60</u>	<u>210,740.36</u>	<u>203,689.87</u>

Emporia State University

STATEMENT OF CURRENT EXPENDITURES  
Year ended June 30, 2013

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Public Service Programs</i>							
Advancing environmental literacy	\$ 0.00	\$ 1,959.99	\$ 0.00	\$ 1,959.99	\$ 0.00	\$ 0.00	\$ 1,959.99
UB summer food service	2,267.25	2,418.43	0.00	4,685.68	0.00	0.00	4,685.68
UB Project Focus	(3.26)	611.85	0.00	608.59	0.00	0.00	608.59
Project Success food service	4,407.37	3,653.02	0.00	8,060.39	0.00	0.00	8,060.39
UB Project Success	45,949.44	30,580.00	0.00	76,529.44	0.00	0.00	76,529.44
Project Challenge student support	215,723.25	54,434.79	6,473.02	276,631.06	0.00	0.00	276,631.06
Talent Search Program - TRIO	176,757.95	30,311.98	483.62	207,553.55	0.00	0.00	207,553.55
College Access Challenge - TRIO	4,501.87	9,540.95	0.00	14,042.82	0.00	0.00	14,042.82
<i>Total Federal Public Service Programs</i>	<u>449,603.87</u>	<u>133,511.01</u>	<u>6,956.64</u>	<u>590,071.52</u>	<u>0.00</u>	<u>0.00</u>	<u>590,071.52</u>
<i>State Grants</i>							
USD 253 3M project	1,770.04	2,400.00	0.00	4,170.04	0.00	0.00	4,170.04
Women count	0.00	3,797.36	0.00	3,797.36	0.00	0.00	3,797.36
Si S puede hacer ciencias	0.00	3,085.18	0.00	3,085.18	0.00	0.00	3,085.18
<i>Total State Grants</i>	<u>1,770.04</u>	<u>9,282.54</u>	<u>0.00</u>	<u>11,052.58</u>	<u>0.00</u>	<u>0.00</u>	<u>11,052.58</u>
<i>Total Community Service</i>	<u>1,272,666.41</u>	<u>466,319.91</u>	<u>13,025.61</u>	<u>1,752,011.93</u>	<u>736,457.60</u>	<u>210,740.36</u>	<u>804,813.97</u>
<i>Cooperative Extension Service</i>							
Student financial aid	118,662.91	9,886.83	0.00	128,549.74	37,722.11	64,107.63	26,720.00
<b>TOTAL PUBLIC SERVICE</b>	<b><u>1,391,329.32</u></b>	<b><u>476,206.74</u></b>	<b><u>13,025.61</u></b>	<b><u>1,880,561.67</u></b>	<b><u>774,179.71</u></b>	<b><u>274,847.99</u></b>	<b><u>831,533.97</u></b>
<b>ACADEMIC SUPPORT</b>							
<i>Libraries</i>							
Teachers college resource center	13,001.40	4,282.09	0.00	17,283.49	12,479.47	1,533.22	3,270.80
University libraries and archives	1,277,849.39	673,144.64	47,303.96	1,998,297.99	1,924,790.33	24,939.14	48,568.52
Library electronic database	0.00	225,943.00	0.00	225,943.00	225,943.00	0.00	0.00
Visual resource library	0.00	1,000.00	0.00	1,000.00	1,000.00	0.00	0.00
Model library	0.00	106,215.32	0.00	106,215.32	106,215.32	0.00	0.00
Library enhancements	0.00	13,258.99	98,930.66	112,189.65	112,189.65	0.00	0.00
<i>Total Libraries</i>	<u>1,290,850.79</u>	<u>1,023,844.04</u>	<u>146,234.62</u>	<u>2,460,929.45</u>	<u>2,382,617.77</u>	<u>26,472.36</u>	<u>51,839.32</u>
<i>Museums and Galleries</i>							
National Teachers Hall of Fame	2,533.39	0.00	0.00	2,533.39	0.00	2,533.39	0.00
Eppink art gallery	8,165.40	5,720.67	0.00	13,886.07	12,850.07	0.00	1,036.00
Schmidt natural history museum	344.89	34.23	0.00	379.12	379.12	0.00	0.00
Natural areas	4,082.53	5,075.88	6,502.66	15,661.07	6,385.36	9,275.71	0.00
Peterson Planetarium	1,189.09	39.93	764.07	1,993.09	1,993.09	0.00	0.00
Geology museum	1,920.99	84.87	603.13	2,608.99	1,110.49	0.00	1,498.50
<i>Total Museums and Galleries</i>	<u>18,236.29</u>	<u>10,955.58</u>	<u>7,869.86</u>	<u>37,061.73</u>	<u>22,718.13</u>	<u>11,809.10</u>	<u>2,534.50</u>



Emporia State University

STATEMENT OF CURRENT EXPENDITURES  
Year ended June 30, 2013

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	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Computing Support</i>							
Technology and computing services	\$ 2,717,097.06	\$ 654,335.06	\$ 437,528.70	\$ 3,808,960.82	\$ 3,182,891.73	\$ 617,070.71	\$ 8,998.38
Ancillary support	0.00	16,693.00	0.00	16,693.00	16,693.00	0.00	0.00
Banner project	0.00	884,205.35	520,081.26	1,404,286.61	674,855.17	729,431.44	0.00
<i>Total Computing Support</i>	<u>2,717,097.06</u>	<u>1,555,233.41</u>	<u>957,609.96</u>	<u>5,229,940.43</u>	<u>3,874,439.90</u>	<u>1,346,502.15</u>	<u>8,998.38</u>
<i>Academic Administration</i>							
Provost/vice president for academic affairs	0.00	56,505.56	0.00	56,505.56	42,937.00	13,568.56	0.00
Student advising center	254,974.16	19,042.19	2,154.90	276,171.25	243,605.74	29,858.96	2,706.55
Teaching enhancement center	46,581.31	0.00	0.00	46,581.31	46,581.31	0.00	0.00
Dean - school of business	386,658.89	21,552.26	4,117.02	412,328.17	377,660.38	32,667.79	2,000.00
School of business - advising center	148,768.17	7,066.48	1,433.52	157,268.17	157,268.17	0.00	0.00
Dean - teachers college	273,706.79	43,046.16	4,290.69	321,043.64	303,311.55	16,236.06	1,496.03
Assoc dean - teachers college	0.00	2,719.01	1,309.99	4,029.00	4,029.00	0.00	0.00
Dean - college of liberal arts and sciences	299,597.16	23,337.29	3,748.32	326,682.77	321,331.76	881.41	4,469.60
Publications board	0.00	1,920.22	0.00	1,920.22	1,920.22	0.00	0.00
Publications - The Naturalist	0.00	5,359.08	0.00	5,359.08	5,359.08	0.00	0.00
Interdisciplinary studies	33,670.14	0.00	0.00	33,670.14	28,615.79	5,054.35	0.00
SLIM on campus - dean	187,696.66	125.64	0.00	187,822.30	162,269.54	25,552.76	0.00
SLIM regional programs - dean	213,784.33	4,100.00	0.00	217,884.33	217,884.33	0.00	0.00
SLIM Colorado programs	64,230.73	0.00	0.00	64,230.73	64,230.73	0.00	0.00
SLIM Oregon programs	70,625.52	0.00	0.00	70,625.52	70,625.52	0.00	0.00
SLIM Utah programs	59,078.16	0.00	0.00	59,078.16	59,078.16	0.00	0.00
Dean of graduate studies	451,530.38	54,557.91	4,491.58	510,579.87	446,155.10	64,424.77	0.00
Research and grants center	42,052.76	50,049.53	1,861.57	93,963.86	0.00	93,963.86	0.00
Distance education	180,400.62	269,076.45	12,812.43	462,289.50	157,849.17	304,440.33	0.00
ESUKC	7,098.51	63,208.97	15,650.27	85,957.75	0.00	85,957.75	0.00
<i>Total Academic Administration</i>	<u>2,720,454.29</u>	<u>621,666.75</u>	<u>51,870.29</u>	<u>3,393,991.33</u>	<u>2,710,712.55</u>	<u>672,606.60</u>	<u>10,672.18</u>
<i>Course and Curriculum Development</i>							
Assessment	125,836.73	120,459.59	1,188.24	247,484.56	222,272.32	22,212.23	3,000.01
<i>Academic Personnel Development</i>							
Academic affairs support	0.00	9,274.00	0.00	9,274.00	9,274.00	0.00	0.00
<b>TOTAL ACADEMIC SUPPORT</b>	<u><b>6,872,475.16</b></u>	<u><b>3,341,433.37</b></u>	<u><b>1,164,772.97</b></u>	<u><b>11,378,681.50</b></u>	<u><b>9,222,034.67</b></u>	<u><b>2,079,602.44</b></u>	<u><b>77,044.39</b></u>

Emporia State University

STATEMENT OF CURRENT EXPENDITURES  
Year ended June 30, 2013

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>STUDENT SERVICES</b>							
<i>Student Services Administration</i>							
Vice president for strategic partnerships and student life	\$ 39,708.48	\$ 36,899.70	\$ 3,450.19	\$ 80,058.37	\$ 0.00	\$ 80,058.37	\$ 0.00
Student orientation	0.00	5,038.00	0.00	5,038.00	5,038.00	0.00	0.00
Student life and learning assessment	55,289.35	13,597.40	241.22	69,127.97	66,653.97	143.00	2,331.00
<i>Total Student Services Administration</i>	<u>94,997.83</u>	<u>55,535.10</u>	<u>3,691.41</u>	<u>154,224.34</u>	<u>71,691.97</u>	<u>80,201.37</u>	<u>2,331.00</u>
<i>Social and Cultural Activities</i>							
Disability services accommodations	0.00	114,018.67	5,152.00	119,170.67	119,170.67		0.00
Trio programs	8,167.06	0.00	0.00	8,167.06	7,381.70	785.36	0.00
Activity fees	0.00	1,506,648.53	0.00	1,506,648.53	0.00	1,506,648.53	0.00
<i>Social and Cultural Activities - continued</i>							
International education	365,793.93	276,630.68	4,812.45	647,237.06	80,812.16	566,424.90	0.00
Associated student government	22,168.41	84,009.49	3,019.56	109,197.46	0.00	109,197.46	0.00
Union activities council	14,544.74	75,481.62	2,571.12	92,597.48	0.00	92,597.48	0.00
Student publications - Sunflower	34,686.96	11,207.86	0.00	45,894.82	0.00	45,894.82	0.00
Student publications - Bulletin	68,185.86	7,740.00	0.00	75,925.86	0.00	75,925.86	0.00
Multicultural center	71,780.77	16,613.53	803.89	89,198.19	76,504.03	8,504.67	4,189.49
Diversity education activities	0.00	2,530.39	0.00	2,530.39	2,530.39	0.00	0.00
Gender program	0.00	909.98	1,258.68	2,168.66	2,168.66	0.00	0.00
Center for Student Involvement	3,998.77	3,758.80	0.00	7,757.57	7,757.57	0.00	0.00
Disability services	69,446.89	3,680.76	417.49	73,545.14	70,390.01	0.00	3,155.13
Drug and alcohol program	56,373.47	272.99	127.00	56,773.46	56,773.46	0.00	0.00
Recreation services	224,047.45	32,767.45	51,302.76	308,117.66	2,317.23	281,321.39	24,479.04
Equal opportunity fund	13,293.55	24,985.00	0.00	38,278.55	0.00	38,278.55	0.00
Music organizations	9,633.15	36,841.57	0.00	46,474.72	0.00	46,474.72	0.00
English	0.00	5,461.00	0.00	5,461.00	0.00	5,461.00	0.00
Communication and theatre - debate	20,527.50	45,962.76	1,150.00	67,640.26	34,223.73	33,416.53	0.00
Communication and theatre - theatre	92,741.71	88,200.25	722.64	181,664.60	99,300.76	82,363.84	0.00
<i>Total Social and Cultural Activities</i>	<u>1,075,390.22</u>	<u>2,337,721.33</u>	<u>71,337.59</u>	<u>3,484,449.14</u>	<u>559,330.37</u>	<u>2,893,295.11</u>	<u>31,823.66</u>
<i>Counseling and Career Guidance</i>							
Student life and counseling center	276,261.99	16,397.63	2,434.71	295,094.33	262,722.27	21,974.46	10,397.60
Biofeedback program	0.00	1,996.90	0.00	1,996.90	1,996.90	0.00	0.00
Career services	284,867.40	51,447.63	4,466.29	340,781.32	313,401.79	24,778.43	2,601.10
School of business - advising center	0.00	3,704.18	0.00	3,704.18	0.00	3,704.18	0.00
<i>Total Counseling and Career Guidance</i>	<u>561,129.39</u>	<u>73,546.34</u>	<u>6,901.00</u>	<u>641,576.73</u>	<u>578,120.96</u>	<u>50,457.07</u>	<u>12,998.70</u>
<i>Financial Aid Administration</i>							
Student financial aid	540,466.69	54,827.17	7,980.32	603,274.18	510,351.81	36,902.17	56,020.20

Emporia State University

STATEMENT OF CURRENT EXPENDITURES  
Year ended June 30, 2013

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Student Auxiliary Services</i>							
Center for early childhood education	\$ 402,880.52	\$ 50,864.94	\$ 1,596.00	\$ 455,341.46	\$ 16,616.53	\$ 415,647.43	\$ 23,077.50
<i>Student Services Fed Grant/CECE</i>							
CECE food program	0.00	24,161.73	0.00	24,161.73	0.00	0.00	24,161.73
<i>Total Student Auxiliary Services</i>	402,880.52	75,026.67	1,596.00	479,503.19	16,616.53	415,647.43	47,239.23
<i>Intercollegiate Athletics</i>							
Men's athletics	0.00	10,246.50	0.00	10,246.50	10,246.50	0.00	0.00
Women's athletics	0.00	16,570.85	0.00	16,570.85	16,570.85	0.00	0.00
Athletic administration	180,674.97	96,559.72	15,242.00	292,476.69	88,553.65	203,923.04	0.00
Sports camps	13,664.07	72.00	0.00	13,736.07	0.00	13,736.07	0.00
Intercollegiate athletics	1,822,280.02	0.00	0.00	1,822,280.02	1,798,069.90	0.00	24,210.12
<i>Total Intercollegiate Athletics</i>	2,016,619.06	123,449.07	15,242.00	2,155,310.13	1,913,440.90	217,659.11	24,210.12
<i>Student Admissions, Enrollment and Records</i>							
Admissions office	803,057.27	491,123.41	39,173.44	1,333,354.12	1,022,410.90	294,740.42	16,202.80
Office of institutional research	154,405.37	6,378.98	670.19	161,454.54	161,454.54	0.00	0.00
Registration office	524,269.75	26,495.99	10,330.70	561,096.44	344,561.06	207,840.38	8,695.00
<i>Total Student Admissions, Enrollment and Records</i>	1,481,732.39	523,998.38	50,174.33	2,055,905.10	1,528,426.50	502,580.80	24,897.80
<b>TOTAL STUDENT SERVICES</b>	<b>6,173,216.10</b>	<b>3,244,104.06</b>	<b>156,922.65</b>	<b>9,574,242.81</b>	<b>5,177,979.04</b>	<b>4,196,743.06</b>	<b>199,520.71</b>
<b>INSTITUTIONAL SUPPORT</b>							
<i>Executive Management</i>							
President's office	466,752.46	130,009.98	2,343.22	599,105.66	493,127.05	105,978.61	0.00
Legal counsel	50,245.68	5,772.15	1,075.47	57,093.30	52,724.87	4,368.43	0.00
Governmental relations	13,123.23	2,294.20	0.00	15,417.43	15,417.43	0.00	0.00
Classified Assembly	0.00	329.98	0.00	329.98	329.98	0.00	0.00
Faculty senate	5,686.00	1,341.72	146.99	7,174.71	7,174.71	0.00	0.00
Provost/vice president for academic affairs	339,375.89	25,670.60	22,327.33	387,373.82	378,889.38	8,484.44	0.00
Internal audit	71,555.30	4,150.55	0.00	75,705.85	75,705.85	0.00	0.00
Vice President for admin and fiscal affairs	249,355.01	8,670.11	2,510.79	260,535.91	260,535.91	0.00	0.00
Dean of students	163,896.27	13,274.17	772.24	177,942.68	176,550.16	1,392.52	0.00
Associate Vice President for student affairs	234,078.86	150,783.91	23,477.86	408,340.63	358,762.33	49,578.30	0.00
<i>Total Executive Management</i>	1,594,068.70	342,297.37	52,653.90	1,989,019.97	1,819,217.67	169,802.30	0.00

Emporia State University

STATEMENT OF CURRENT EXPENDITURES  
Year ended June 30, 2013

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Financial Management and Operations</i>							
Fiscal affairs	\$ 973,321.26	\$ 200,196.10	\$ 12,235.24	\$ 1,185,752.60	\$ 1,037,415.21	\$ 148,337.39	\$ 0.00
Budget office	289,857.94	3,352.31	0.00	293,210.25	293,210.25	0.00	0.00
Payroll	114,673.94	80,121.43	0.00	194,795.37	194,780.65	14.72	0.00
<i>Total Financial Management and Operations</i>	<u>1,377,853.14</u>	<u>283,669.84</u>	<u>12,235.24</u>	<u>1,673,758.22</u>	<u>1,525,406.11</u>	<u>148,352.11</u>	<u>0.00</u>
<i>General Administration and Logistical Services</i>							
Human resources	324,002.72	29,152.30	1,574.16	354,729.18	345,543.55	9,185.63	0.00
President's office	0.00	161,908.89	0.00	161,908.89	0.00	161,908.89	0.00
Vice president for administration and fiscal affairs	0.00	4,194.83	0.00	4,194.83	4,194.83	0.00	0.00
Professional development	13,258.45	42,423.84	0.00	55,682.29	55,682.29	0.00	0.00
Affirmative action	0.00	60.06	0.00	60.06	60.06	0.00	0.00
Tuition assistance	0.00	44,144.00	0.00	44,144.00	44,144.00	0.00	0.00
Unclassified staff recruitment	0.00	39,845.26	0.00	39,845.26	39,845.26	0.00	0.00
Accreditation	0.00	6,828.12	0.00	6,828.12	6,828.12	0.00	0.00
University copy center	153,767.98	56,124.18	36,517.86	246,410.02	72,277.21	168,132.75	6,000.06
Mail center	84,534.18	16,733.81	0.00	101,267.99	89,521.53	11,746.46	0.00
<i>Total General Administration and Logistical Services</i>	<u>575,563.33</u>	<u>401,415.29</u>	<u>38,092.02</u>	<u>1,015,070.64</u>	<u>658,096.85</u>	<u>350,973.73</u>	<u>6,000.06</u>
<i>Public Relations and Development</i>							
Media relations	105,602.62	17,621.65	0.00	123,224.27	120,181.24	43.00	3,000.03
University photography	87,142.36	3,547.94	6,596.53	97,286.83	91,086.84	3,188.19	3,011.80
Marketing	380,719.48	594,918.27	20,717.19	996,354.94	638,054.82	358,300.12	0.00
Publications	0.00	75,159.21	0.00	75,159.21	75,159.21	0.00	0.00
Alumni relations	258,505.80	5,000.00	0.00	263,505.80	261,602.48	0.00	1,903.32
ESU Foundation	20,817.44	0.00	0.00	20,817.44	7,282.82	0.00	13,534.62
Registration office	0.00	22,826.45	1,131.97	23,958.42	0.00	23,958.42	0.00
<i>Total Public relations and development</i>	<u>852,787.70</u>	<u>719,073.52</u>	<u>28,445.69</u>	<u>1,600,306.91</u>	<u>1,193,367.41</u>	<u>385,489.73</u>	<u>21,449.77</u>
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b><u>4,400,272.87</u></b>	<b><u>1,746,456.02</u></b>	<b><u>131,426.85</u></b>	<b><u>6,278,155.74</u></b>	<b><u>5,196,088.04</u></b>	<b><u>1,054,617.87</u></b>	<b><u>27,449.83</u></b>
<b>PHYSICAL PLANT OPERATIONS</b>							
<i>Operation and Maintenance of Plant</i>							
President's residence	47,999.59	1,978.86	0.00	49,978.45	49,978.45	0.00	0.00
General area facilities	0.00	30,909.00	0.00	30,909.00	30,909.00	0.00	0.00
ESUKC	148,937.50	198,162.74	0.00	347,100.24	148,937.50	198,162.74	0.00
Central power plant	233,916.03	1,865,145.52	0.00	2,099,061.55	1,901,847.64	197,213.91	0.00
Building maintenance - carpentry	413,253.99	95,016.69	205.22	508,475.90	487,726.75	20,749.15	0.00
Building maintenance - electric	342,983.45	92,000.57	607.86	435,591.88	404,065.51	31,526.37	0.00
Building maintenance - plumbing	57,524.49	21,322.05	989.99	79,836.53	74,685.67	5,150.86	0.00

Emporia State University

STATEMENT OF CURRENT EXPENDITURES  
Year ended June 30, 2013

	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 - painting	\$ 91,437.27	\$ 24,957.21	\$ 0.00	\$ 116,394.48	\$ 113,884.76	\$ 2,509.72	\$ 0.00	
Building maintenance-HVAC	388,180.19	24,025.20	0.00	412,205.39	410,574.41	1,630.98	0.00	
Building maintenance - welding	44,608.95	15,941.00	389.23	60,939.18	58,774.90	2,164.28	0.00	
Building maintenance - construction	174,732.18	12,200.67	7,718.40	194,651.25	192,740.71	1,910.54	0.00	
Building maintenance - landscape	490,185.26	64,099.17	984.53	555,268.96	535,867.84	17,501.17	1,899.95	
Physical plant administration	622,365.53	298,020.95	50,022.76	970,409.24	687,937.60	281,981.39	490.25	
Architectural and engineering services	58,741.75	21,764.41	1,681.93	82,188.09	78,956.64	3,231.45	0.00	
Automotive service	89,353.22	53,067.32	29,516.42	171,936.96	160,549.75	11,387.21	0.00	
Freight and delivery	50,192.07	2,850.44	0.00	53,042.51	52,739.37	303.14	0.00	
Albert Taylor Hall	106,687.35	7,236.42	3,590.62	117,514.39	112,049.35	5,465.04	0.00	
Central stores	90,765.44	7,298.60	0.00	98,064.04	97,175.07	888.97	0.00	
Police and safety	653,436.31	12,540.73	1,892.92	667,869.96	661,567.46	880.65	5,421.85	
Hazardous waste	13,514.16	5,672.35	0.00	19,186.51	19,186.51	0.00	0.00	
Building services	1,436,006.76	83,515.70	26,758.45	1,546,280.91	1,487,877.24	49,347.92	9,055.75	
<b>TOTAL PHYSICAL PLANT OPERATIONS</b>	<b>5,554,821.49</b>	<b>2,937,725.60</b>	<b>124,358.33</b>	<b>8,616,905.42</b>	<b>7,768,032.13</b>	<b>832,005.49</b>	<b>16,867.80</b>	
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>								
Central operations	0.00	571,741.90	0.00	571,741.90	0.00	571,741.90	0.00	
International education	0.00	61,300.00	0.00	61,300.00	0.00	61,300.00	0.00	
Student financial support	0.00	6,818,978.00	0.00	6,818,978.00	54,072.00	0.00	6,764,906.00	
Student financial support	0.00	4,957,843.61	0.00	4,957,843.61	382,217.00	3,789,732.61	785,894.00	
Music	0.00	27,975.00	0.00	27,975.00	0.00	27,975.00	0.00	
<b>TOTAL SCHOLARSHIPS AND FELLOWSHIPS</b>	<b>0.00</b>	<b>12,437,838.51</b>	<b>0.00</b>	<b>12,437,838.51</b>	<b>436,289.00</b>	<b>4,450,749.51</b>	<b>7,550,800.00</b>	
<b>TOTAL EDUCATION AND GENERAL EXPENDITURES</b>	<b>51,762,651.44</b>	<b>26,347,221.76</b>	<b>1,914,914.37</b>	<b>80,024,787.57</b>	<b>55,365,773.77</b>	<b>15,074,103.78</b>	<b>9,584,910.02</b>	
<b>AUXILIARY ENTERPRISES</b>								
Residence halls	1,336,970.33	558,965.02	47,320.88	1,943,256.23	0.00	1,943,256.23	0.00	
Other	733,676.00	138,012.69	14,503.70	886,192.39	0.00	886,192.39	0.00	
<b>TOTAL AUXILIARY ENTERPRISES</b>	<b>2,070,646.33</b>	<b>696,977.71</b>	<b>61,824.58</b>	<b>2,829,448.62</b>	<b>0.00</b>	<b>2,829,448.62</b>	<b>0.00</b>	
<b>TOTAL CURRENT FUNDS EXPENDITURES</b>	<b>\$ 53,833,297.77</b>	<b>\$ 27,044,199.47</b>	<b>\$ 1,976,738.95</b>	<b>\$ 82,854,236.19</b>	<b>\$ 55,365,773.77</b>	<b>\$ 17,903,552.40</b>	<b>\$ 9,584,910.02</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, 2013

	<u>Residential Life</u>	<u>Morse Hall</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
Fund balances, July 1, 2012	\$ 338,200.17	\$ 180,195.95	\$ 22,868.68	\$ 194,671.09	\$ 133,095.66	\$ 869,031.55
<b>Operating revenues</b>						
Rental income	40,770.18	917,987.37	3,913.82	293,410.39	1,584,904.59	2,840,986.35
Contract board	167,364.04	0.00	0.00	0.00	0.00	167,364.04
Washing/drying income	629.75	0.00	0.00	0.00	0.00	629.75
Interest	2,452.14	0.00	0.00	0.00	0.00	2,452.14
Processing fees	40,430.00	0.00	0.00	0.00	0.00	40,430.00
Private gift/grant	2,000.00	0.00	0.00	0.00	0.00	2,000.00
Miscellaneous income	4,162.29	602.00	239.66	115.00	2,329.16	7,448.11
Total operating revenues	<u>257,808.40</u>	<u>918,589.37</u>	<u>4,153.48</u>	<u>293,525.39</u>	<u>1,587,233.75</u>	<u>3,061,310.39</u>
<b>Transfers in</b>						
From current funds	3,333.73	0.00	0.00	0.00	0.00	3,333.73
From renewal and replacement	4,262.99	0.00	0.00	0.00	0.00	4,262.99
Prior year encumbrance adjustment	2,230.88	0.00	0.00	0.00	0.00	2,230.88
From auxiliary funds	488,454.09	0.00	10,000.00	0.00	0.00	498,454.09
Total transfers in	<u>498,281.69</u>	<u>0.00</u>	<u>10,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>508,281.69</u>
Total available	<u>1,094,290.26</u>	<u>1,098,785.32</u>	<u>37,022.16</u>	<u>488,196.48</u>	<u>1,720,329.41</u>	<u>4,438,623.63</u>
<b>Operating expenditures</b>						
Salaries and wages	456,628.24	270,848.38	0.00	96,512.39	512,981.32	1,336,970.33
Other operating expenses	157,741.03	163,167.39	19,918.37	43,902.92	174,235.31	558,965.02
Capital outlay	5,378.47	30,069.62	0.00	1,314.04	10,558.75	47,320.88
Total operating expenditures	<u>619,747.74</u>	<u>464,085.39</u>	<u>19,918.37</u>	<u>141,729.35</u>	<u>697,775.38</u>	<u>1,943,256.23</u>

**Emporia State University**

**Schedule B-2b**  
**Page 2**

AUXILIARY ENTERPRISE FUNDS  
RESIDENCE HALLS AND APARTMENTS  
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES  
Year ended June 30, 2013

	<b>Residential Life</b>	<b>Morse Hall</b>	<b>ESU Apartments</b>	<b>Singular- Trusler</b>	<b>Twin Towers</b>	<b>Total</b>
<b>Transfers out</b>						
To current funds	\$ 243,257.00	\$ 10,000.00	\$ 0.00	\$ 10,000.00	\$ 10,000.00	\$ 273,257.00
To renewal and replacement	86,000.00	0.00	8,000.00	0.00	0.00	94,000.00
To auxiliary funds	454.09	298,000.00	0.00	100,000.00	100,000.00	498,454.09
To retirement of indebtedness	0.00	0.00	0.00	0.00	706,043.73	706,043.73
<b>Total transfers out</b>	<b>329,711.09</b>	<b>308,000.00</b>	<b>8,000.00</b>	<b>110,000.00</b>	<b>816,043.73</b>	<b>1,571,754.82</b>
<b>Total operating expenditures and transfers out</b>	<b>949,458.83</b>	<b>772,085.39</b>	<b>27,918.37</b>	<b>251,729.35</b>	<b>1,513,819.11</b>	<b>3,515,011.05</b>
<b>Fund balances, June 30, 2013</b>	<b>\$ 144,831.43</b>	<b>\$ 326,699.93</b>	<b>\$ 9,103.79</b>	<b>\$ 236,467.13</b>	<b>\$ 206,510.30</b>	<b>\$ 923,612.58</b>

Emporia State University

Schedule B-2c

OTHER AUXILIARY ENTERPRISE FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES  
Year ended June 30, 2013

	<u>Parking Services</u>	<u>Student Health Services</u>	<u>Bureau of Educational Measurements</u>	<u>Total</u>
Fund balances, July 1, 2012	\$ 88,716.53	\$ 56,661.14	\$ 24,413.34	\$ 169,791.01
<b>Operating revenues</b>				
Parking permits and fines	260,334.48	0.00	0.00	260,334.48
Student fees	0.00	737,686.59	0.00	737,686.59
Sale of commodities	0.00	3,698.06	4,260.00	7,958.06
Reimbursements and miscellaneous	0.00	8,397.50	0.00	8,397.50
Total operating revenues	<u>260,334.48</u>	<u>749,782.15</u>	<u>4,260.00</u>	<u>1,014,376.63</u>
<b>Transfers in and adjustments</b>				
Transfer in from workstudy and general use funds	<u>5,843.69</u>	<u>0.00</u>	<u>0.00</u>	<u>5,843.69</u>
Total available	<u>354,894.70</u>	<u>806,443.29</u>	<u>28,673.34</u>	<u>1,190,011.33</u>
<b>Operating expenditures</b>				
Salaries and wages	168,131.11	563,725.98	1,818.91	733,676.00
Contractual services and commodities	36,269.61	99,519.57	2,223.51	138,012.69
Capital outlay	<u>1,791.90</u>	<u>12,711.80</u>	<u>0.00</u>	<u>14,503.70</u>
Total operating expenditures	<u>206,192.62</u>	<u>675,957.35</u>	<u>4,042.42</u>	<u>886,192.39</u>
<b>Transfers out</b>				
Transfer to current funds	2,000.00	0.00	0.00	2,000.00
Transfer to plant funds	<u>113,564.43</u>	<u>0.00</u>	<u>0.00</u>	<u>113,564.43</u>
Total transfers out	<u>115,564.43</u>	<u>0.00</u>	<u>0.00</u>	<u>115,564.43</u>
Total operating expenditures and transfers out	<u>321,757.05</u>	<u>675,957.35</u>	<u>4,042.42</u>	<u>1,001,756.82</u>
Fund balances, June 30, 2013	<u>\$ 33,137.65</u>	<u>\$ 130,485.94</u>	<u>\$ 24,630.92</u>	<u>\$ 188,254.51</u>



**Emporia State University**

**Schedule C-1**

PLANT FUNDS - RENEWAL AND REPLACEMENT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2013

Fund balances, July 1, 2012		\$ 703,380.60
<b>Additions</b>		
Revenues		
Interest on account balances	\$ 5,133.39	
Nonmandatory transfers in		
From housing fund	94,000.00	
Intra-fund transfers in		
From intra-fund	<u>15,253.81</u>	<u>114,387.20</u>
Total available		817,767.80
<b>Deductions</b>		
Nonmandatory transfers out		
To housing fund	4,262.99	
Intra-fund transfers out		
To intra-fund	<u>15,253.81</u>	<u>19,516.80</u>
Fund balances, June 30, 2013		\$ <u><u>798,251.00</u></u>
 Ending fund balances detail		
Residence hall renovation depreciation and replacement fund		\$ 798,209.46
Housing system maintenance and equipment reserve		<u>41.54</u>
 Fund balances, June 30, 2013		\$ <u><u>798,251.00</u></u>

**Emporia State University**

**Schedule C-2**

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2013

Fund balances, July 1, 2012 \$ 2,080,747.35

**Revenues**

Student fees for Memorial Union renovation bonds	\$ 109,504.63	
Student fees for student recreation facility bonds	430,035.58	
Student fees for student union improvement bonds	1,405,877.17	
KDFA settlement	2,200.28	
Interest income	<u>15,847.88</u>	
 Total revenues		\$ 1,963,465.54

**Mandatory and nonmandatory transfers in**

Mandatory from housing funds	706,043.73	
Nonmandatory from plant funds	347.16	
From intra-funds	<u>1,296,841.20</u>	
 Total mandatory and nonmandatory transfers in		<u>2,003,232.09</u>

Total additions 3,966,697.63

Total available 6,047,444.98

**Expenditures**

	<u>Principal</u>	<u>Interest and Fiscal Agency Fees</u>	<u>Total</u>
Retirement of debt			
Residence hall bond - 2005 KDFA bonds	\$ 400,000.00	\$ 306,960.00	\$ 706,960.00
Recreational facility - 2001 KDFA bonds	145,000.00	80,575.00	225,575.00
Student Union Improvement - 2010 KDFA bonds	<u>575,000.00</u>	<u>496,185.02</u>	<u>1,071,185.02</u>
 Total retirement of debt	<u>\$ 1,120,000.00</u>	<u>\$ 883,720.02</u>	<u>\$ 2,003,720.02</u>

Total expenditures 2,003,720.02

**Emporia State University**

**Schedule C-2**

**Page 2**

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2013

**Mandatory and nonmandatory transfers out**

Nonmandatory to restricted use funds	\$ 211,783.29	
Nonmandatory to plant funds	100,000.00	
To intra-funds	<u>1,296,841.20</u>	
 Total mandatory and nonmandatory transfers out		\$ <u>1,608,624.49</u>
 Total deductions		\$ <u>3,612,344.51</u>
 Fund balances, June 30, 2013		\$ <u><u>2,435,100.47</u></u>

Ending fund balances detail	<u>Cash</u>	<u>Other Investments</u>	<u>Totals</u>
<i>1990 K DFA Bonds - Series C</i>			
Parking system surplus fund	\$ 476,410.36	\$ 0.00	\$ 476,410.36
<i>2001 K DFA Bonds - Series B</i>			
Student Recreation Facility project revenue fund	635,804.72	0.00	635,804.72
Student Recreation Facility principal and interest sinking fund	283.65	0.00	283.65
Student Recreation Facility bond reserve fund	0.00	227,225.00	227,225.00
<i>2005 K DFA Bonds - Series F</i>			
Residence hall principal and interest sinking fund	234.45	0.00	234.45
Residence hall bond reserve fund	735,246.02	0.00	735,246.02
<i>2010 K DFA Bonds - Series J</i>			
Student Union Refurbishing fee	110,058.10	0.00	110,058.10
Student Union improvement fund	249,802.71	0.00	249,802.71
Student Union principal and interest fund	<u>35.46</u>	<u>0.00</u>	<u>35.46</u>
 Fund balances, June 30, 2013	\$ <u><u>2,207,875.47</u></u>	\$ <u><u>227,225.00</u></u>	\$ <u><u>2,435,100.47</u></u>

**Emporia State University**

**Schedule C-3**

UNEXPENDED PLANT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2013

	<b>Source of Funds</b>			<b>Total</b>
	<b>General Use or Designated</b>	<b>Appropriations</b>	<b>Other</b>	
Fund balances, July 1, 2012	\$ 3,711,696.43	\$ 214,468.96	\$ (550,010.10)	\$ 3,376,155.29
<b>Revenues</b>				
Rehabilitation/repair projects - institutions of higher education	0.00	2,114,000.00	0.00	2,114,000.00
Interest	0.00	0.00	347.16	347.16
Contribution for facility renovation	0.00	0.00	450,000.00	450,000.00
Federal grant pass through other state agencies	104,727.05	0.00	0.00	104,727.05
<b>Total revenues</b>	<b>104,727.05</b>	<b>2,114,000.00</b>	<b>450,347.16</b>	<b>2,669,074.21</b>
<b>Transfers in (out)</b>				
Transfer in from designated funds	74,339.07	0.00	470,000.00	544,339.07
Transfer out to renewal and replacement funds	0.00	0.00	(347.16)	(347.16)
<b>Total transfers in and adjustments</b>	<b>74,339.07</b>	<b>0.00</b>	<b>469,652.84</b>	<b>543,991.91</b>
<b>Total available</b>	<b>3,890,762.55</b>	<b>2,328,468.96</b>	<b>369,989.90</b>	<b>6,589,221.41</b>
<b>Expenditures</b>				
Additions to plant, land, and buildings and major repairs and additions	2,194,100.85	1,360,169.13	363,614.73	3,917,884.71
<b>Total deductions</b>	<b>2,194,100.85</b>	<b>1,360,169.13</b>	<b>363,614.73</b>	<b>3,917,884.71</b>
Fund balances (deficit), June 30, 2013	\$ <u>1,696,661.70</u>	\$ <u>968,299.83</u>	\$ <u>6,375.17</u>	\$ <u>2,671,336.70</u>

**Emporia State University**

**Schedule C-3**  
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UNEXPENDED PLANT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2013

	<b>Source of Funds</b>			<b>Total</b>
	<b>General Use or Designated</b>	<b>Appropriations</b>	<b>Other</b>	
Ending fund balances (deficit) detail				
Rehabilitation and repairs projects				
Campus roof repair	\$ 0.00	\$ 26,813.01	\$ 0.00	\$ 26,813.01
Campus sidewalk repair	0.00	111,554.64	0.00	111,554.64
Fire alarm maintenance	0.00	6,331.88	0.00	6,331.88
Plumb Hall basement waterproofing	0.00	370.78	0.00	370.78
Campus HVAC repairs	0.00	2,865.30	0.00	2,865.30
Campus floor covering replacement	0.00	4,364.84	0.00	4,364.84
Science Hall window replacement	0.00	8,955.48	0.00	8,955.48
Stormont HVAC replacement	0.00	362,540.00	0.00	362,540.00
Power House roof replacement	0.00	73,095.00	0.00	73,095.00
PE Building Architect/HVAC/Plumbing	0.00	232,251.25	0.00	232,251.25
Beach Music Hall Structural repairs	0.00	98,095.00	0.00	98,095.00
Electrical Service/Calibrator	0.00	41,062.65	0.00	41,062.65
Deferred maintenance projects				
Visser Hall HVAC	525.23	0.00	0.00	525.23
Infrastructure maintenance projects				
Utility tunnel	13,786.59	0.00	0.00	13,786.59
Student union project				
Memorial Union project - bonds	0.00	0.00	1,234.12	1,234.12
Memorial Union project	0.00	0.00	3,863.51	3,863.51
Residence hall projects				
Morse hall	345.50	0.00	0.00	345.50
Apartments	2,911.69	0.00	0.00	2,911.69
Singular Hall renovation	1,679,092.69	0.00	0.00	1,679,092.69
Twin towers renovation	0.00	0.00	1,277.54	1,277.54
Fund balances (deficit), June 30, 2013	\$ <u>1,696,661.70</u>	\$ <u>968,299.83</u>	\$ <u>6,375.17</u>	\$ <u>2,671,336.70</u>

Emporia State University

Schedule D-1

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2013

Account Name	Balances June 30, 2012	Receipts	Expenditures	Balances June 30, 2013
Acapella Choir	\$ 8,418.52	\$ 32,551.74	\$ 34,530.88	\$ 6,439.38
Alpha Kappa Delta	845.98	3,684.37	3,945.38	584.97
Alpha Rho Theta	864.81	0.00	0.00	864.81
Alternative Spring Break	124.07	9,616.60	9,653.05	87.62
Amer Chem Society-Student Affairs	207.57	0.00	207.57	0.00
American College of Sports Medicine	76.87	0.00	0.00	76.87
American Criminal Justice Association	150.00	0.00	147.00	3.00
Anime/Obsession	133.32	0.00	0.00	133.32
Anthropology Club	12.88	0.00	0.00	12.88
Arabic Language and Studies Club	145.76	0.00	0.00	145.76
Asc. For Computing Machinery	552.51	0.00	0.00	552.51
ASG - Administrative Account	550.90	5,410.30	4,796.74	1,164.46
Assignment Fund	3,383.84	4,891.25	4,765.50	3,509.59
Athletic Admin General - Local	0.00	143,277.05	143,277.05	0.00
Athletic Admin. Winning Edge	947.32	193,959.99	155,424.60	39,482.71
Athletic Buses - Local	(58,948.11)	43,450.53	27,768.76	(43,266.34)
Athletic Compliance - Local	0.00	824.41	824.41	0.00
Athletic Development - Local	0.00	6,844.68	6,844.68	0.00
Athletic Director - Local	0.00	6,986.51	6,986.51	0.00
Athletic Hall Of Honor - Local	0.00	2,380.68	2,380.68	0.00
Athletic Income - Local	(298,453.63)	1,807,036.32	1,718,589.59	(210,006.90)
Athletic Student Management - Local	4,777.89	1,800.00	1,552.01	5,025.88
Athletic Training - Local	0.00	243,935.91	243,935.91	0.00
Athletic Vehicle - Local	0.00	16,800.00	16,800.00	0.00
Athletics Marketing-Promotion-Local	1,280.47	9,535.84	10,645.60	170.71
Baseball - Local	0.00	176,550.28	176,550.28	0.00
Baseball Winning Edge	32,553.67	81,632.04	89,185.47	25,000.24
Basketball - Men - Local	0.00	274,341.01	274,341.01	0.00
Basketball - Women - Local	0.00	263,980.84	263,980.84	0.00
Basketball Men's Winning Edge	1,955.04	90,446.72	90,000.00	2,401.76
Basketball Women's Winning Edge	2,500.77	88,500.00	89,092.24	1,908.53
Beta Beta Beta	333.52	384.00	0.00	717.52
Beta Gamma Sigma	236.05	1,862.00	1,811.00	287.05
Biology Club	775.15	1,002.30	1,440.36	337.09

Emporia State University

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2013

Account Name	Balances June 30, 2012	Receipts	Expenditures	Balances June 30, 2013
Biology Graduate Student Org	\$ 225.19	\$ 291.00	\$ 250.00	\$ 266.19
Black Student Union	1,018.96	2,947.65	2,845.31	1,121.30
Black Womens Network	213.71	730.21	494.50	449.42
Caduceus	85.50	171.00	0.00	256.50
CECE Fund Raising	1,268.66	2,884.04	1,385.50	2,767.20
CECE Snack Fund	3,039.83	4,252.02	3,268.40	4,023.45
Change Check Fund	1,000.00	0.00	0.00	1,000.00
Chinese Student Association	0.00	29.72	0.00	29.72
Circle K Club	593.56	0.00	328.61	264.95
Computer Information Systems	366.15	3,952.73	440.00	3,878.88
Concessions - Local	428.48	3,431.10	1,430.40	2,429.18
Contract Board Collections	(28,457.98)	0.00	0.00	(28,457.98)
Crosscountry/Track - Men - Local	0.00	93,281.56	93,281.56	0.00
Crosscountry/Track - Women - Local	0.00	85,577.16	85,577.16	0.00
C-S-Morse Complex Government	19.25	0.00	0.00	19.25
Donor/Fan Relations - Local	8,358.55	16,497.87	22,393.27	2,463.15
Educational Theatre Company	1,784.84	1,656.00	571.73	2,869.11
Emergency Student Loans-Interest	82,818.63	1,693.35	1,115.34	83,396.64
Emergency Student Loans-Principal	56,387.20	37,309.62	39,355.00	54,341.82
Emp State Credit U - Coaches	0.33	0.00	14,000.00	(13,999.67)
Emporia Glass Guild	17,954.43	12,829.38	3,472.26	27,311.55
Emporia State Apartments	131.39	0.00	131.39	0.00
Emporia State Spanish Club	139.27	187.23	231.00	95.50
Emporia Students United -E-Unit	75.00	0.00	0.00	75.00
Environmental Club	369.84	261.00	550.15	80.69
ESU Athletic Training Club	737.00	440.00	625.00	552.00
ESU Bowling Club	569.05	0.00	0.00	569.05
ESU Enactus	0.00	85.03	0.00	85.03
ESU French Club	240.09	0.00	0.00	240.09
ESU Hornet Swim Club	0.00	150.00	0.00	150.00
ESU NSTA - Student Chapter	181.74	200.00	0.00	381.74
ESU Recreation Majors Club	253.07	135.00	132.00	256.07
ESU Rugby Team-Local	0.00	400.00	240.00	160.00
ESU SPURS	190.41	0.00	21.70	168.71

Emporia State University

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2013

Account Name	Balances June 30, 2012	Receipts	Expenditures	Balances June 30, 2013
ESU Stingers - Local	\$ 0.00	\$ 7,126.89	\$ 7,126.89	\$ 0.00
ESU Telephone Directory	280.00	0.00	0.00	280.00
ESU Travel Advance-Interest	581.08	0.00	0.00	581.08
ESULA-Empowered Stdnt Univ Libr/Archives	700.91	107.71	104.03	704.59
ESUOSIA	792,928.89	2,344.51	34,808.49	760,464.91
Event Programming	7.47	577.45	7.47	577.45
Fencing Club	474.79	0.00	0.00	474.79
Football - Local	0.00	751,977.57	751,977.57	0.00
Football Winning Edge	5,468.59	176,108.39	180,000.00	1,576.98
Gamers Guild	601.13	205.00	0.00	806.13
GAMMA	461.00	0.54	458.21	3.33
Gamma Psi Chapter-Sigma Gamma Rho	0.00	363.51	329.00	34.51
German Club	663.92	66.45	0.00	730.37
Graduate Student Advisory Council	257.72	0.00	0.00	257.72
Greek Week	1,927.75	959.00	635.50	2,251.25
Harmonious Voices of Praise	673.51	131.00	287.00	517.51
Hispanic-American Leadership	512.71	2,964.91	3,420.28	57.34
House Capital Improvements	29.18	0.00	0.00	29.18
HPER Club	2,556.06	2,952.39	4,509.50	998.95
Hutchinson Pavilion Skybox - W.E.	15,000.00	0.00	10,000.00	5,000.00
Interfraternity Council	3,206.77	5,215.00	3,265.10	5,156.67
International Club	84.20	0.00	0.00	84.20
ITSA-Instructional Tech Stdnt Assoc	60.00	508.96	254.00	314.96
Kappa Delta Pi	34.28	0.00	0.00	34.28
Kappa Kappa Psi	19.73	0.00	0.00	19.73
Ks Student Ntnl Ed Asc-KSNE	2,363.21	0.00	315.33	2,047.88
Lambda Pi Eta Honor Society	888.04	752.50	1,421.40	219.14
MBA Association - Local	291.97	515.00	286.66	520.31
Marketing Club	0.00	1,432.43	258.50	1,173.93
MENTO-Mental Health Student Org	147.02	0.00	0.00	147.02
Merchandise Reimbursement - Local	0.00	3,337.19	2,419.72	917.47
MIAA Conference Champs - Local	2,280.70	3,110.00	1,065.23	4,325.47
MIAA/NCAA Track Champs - Local	4,900.15	29,062.00	27,303.82	6,658.33
Morse Complex	66.46	0.00	40.00	26.46



Emporia State University

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2013

Account Name	Balances June 30, 2012	Receipts	Expenditures	Balances June 30, 2013
Multisport and Cycling Club - Local	\$ 943.64	\$ 470.00	\$ 470.00	\$ 943.64
Muslim Student Association	261.55	0.00	0.00	261.55
National Teachers Hall Of Fame	(34,073.51)	34,073.51	0.00	0.00
National Assoc for Music Education (NAME)	218.94	640.84	322.00	537.78
NCAA Regional Champs - Local	9,782.08	19,260.00	11,871.57	17,170.51
Newman - Ks Asc Of Nursing Students	1,575.87	3,310.84	3,354.84	1,531.87
Order Of Omega	254.22	0.00	0.00	254.22
Panhellenic Association	3,708.93	8,366.05	4,086.49	7,988.49
Pharmacy Club	435.59	0.00	0.00	435.59
Phi Alpha Theta	358.99	45.00	40.00	363.99
Phi Beta Lambda	291.67	1,163.10	670.00	784.77
Phi Eta Sigma	2,192.43	6,678.00	4,708.20	4,162.23
Phi Theta Kappa	0.00	80.00	0.00	80.00
Pi Delta Phi	77.78	0.00	0.00	77.78
Pi Gamma Mu	25.85	0.00	0.00	25.85
Pi Omega Pi	41.29	580.00	0.00	621.29
Pre-Law Organization	71.08	0.00	0.00	71.08
PRIDE	511.61	1,826.95	1,867.79	470.77
Psi Chi	10.00	0.00	0.00	10.00
Public Affairs Club	26.34	0.00	0.00	26.34
Quivira	34.76	0.00	0.00	34.76
RA Council	293.72	0.00	0.00	293.72
Returned Checks	(615.00)	0.00	0.00	(615.00)
Safety Advocacy for ESU (SAFE)	0.00	52.00	6.73	45.27
Sakura Of ESU	37.53	0.00	0.00	37.53
Salary Reimbursement Program	3,669.13	7,246.91	5,924.73	4,991.31
Saudi's Club	13.83	405.73	359.56	60.00
Scoreboard Fund	(24,037.92)	3,000.00	0.00	(21,037.92)
Seminar - Athletic Training - Local	715.43	356.94	665.55	406.82
Service Center - Local	0.00	470.47	470.47	0.00
Sigma Alpha Lambda	191.87	1,308.56	1,500.43	0.00
Sigma Delta Pi	136.08	175.00	132.00	179.08

**Emporia State University**

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2013

<b>Account Name</b>	<b>Balances June 30, 2012</b>	<b>Receipts</b>	<b>Expenditures</b>	<b>Balances June 30, 2013</b>
Sigma Tau Delta	\$ 89.76	\$ 420.02	\$ 358.22	\$ 151.56
Soccer - Women - Local	0.00	67,517.83	67,517.83	0.00
Soccer Club	426.19	0.00	0.00	426.19
Soccer Women's Winning Edge	195.62	11,090.47	4,769.83	6,516.26
Society for Public Historians-Local	160.00	0.00	0.00	160.00
Society of Physics Students	466.46	0.00	0.00	466.46
Society of Prof Journalists	983.28	0.00	0.00	983.28
Sociology Club - SOCIUS	0.66	127.90	0.00	128.56
Softball - Local	0.00	143,684.68	143,684.68	0.00
Softball Winning Edge	37.14	38,037.00	38,000.00	74.14
Special Libraries Association	250.81	0.00	0.00	250.81
Spirit Squad - Local	0.00	16,645.49	16,645.49	0.00
Spirit Squad Winning Edge	704.83	4,716.01	5,420.84	0.00
Sport Camp - Athletics Admin- Local	6.30	256.35	262.65	0.00
Sport Camp - Basketball - Men	300.00	814.35	878.05	236.30
Sport Camp - Football - Local	2,143.72	14,221.00	3,061.86	13,302.86
Sport Camp - Softball - Local	132.84	3,304.86	2,398.77	1,038.93
Sport Camp - Tennis - Local	7,132.46	7,166.50	7,344.02	6,954.94
Sport Camp - Volleyball - Local	5,161.75	4,170.00	6,530.53	2,801.22
Sport Camp-Basketball-Women - Local	20.00	0.00	20.00	0.00
Sport Camp-Crosscountry/Track-Local	2,223.99	0.00	2,327.59	(103.60)
Sports Camp - Soccer - Local	1,046.27	2,480.00	2,444.10	1,082.17
Sports Information - Local	0.00	11,577.79	11,577.79	0.00
STAAR	9.63	0.00	0.00	9.63
Staff Programming Fund	23.11	0.00	0.00	23.11
Std Soc Ind-Org Psych-SSIOP	524.61	1,189.00	0.00	1,713.61
Stdnt Advisory Council-Honors Program	126.22	138.75	0.00	264.97
Stingers Winning Edge	832.17	4,397.90	5,230.07	0.00
STT RHD	0.07	0.00	0.00	0.07
Student Affairs Loan Fund	4,904.09	141.00	50.00	4,995.09
Student Affairs Programming	3,108.38	0.00	0.00	3,108.38
Student Art Therapy Organiza	3,943.77	3,377.00	4,438.90	2,881.87
Student Athlete Development - Local	0.00	1,028.73	1,028.73	0.00

Emporia State University

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2013

Account Name	Balances June 30, 2012	Receipts	Expenditures	Balances June 30, 2013
Student Chapter of ALA	\$ 293.32	\$ 868.68	\$ 362.44	\$ 799.56
Student Management Fund	200.00	0.00	0.00	200.00
Student Publications-Bulletin-Local	5,262.06	99,146.40	28,901.16	75,507.30
Student Publication-Sunflower-Local	31,170.19	80,318.18	65,788.18	45,700.19
Tau Beta Sigma	52.97	0.00	0.00	52.97
Tennis - Men - Local	0.00	22,822.49	22,822.49	0.00
Tennis - Women - Local	0.00	32,664.90	32,664.90	0.00
Tennis Men's Winning Edge	254.22	3,787.82	4,042.04	0.00
Tennis Women's Winnin Edge	31.53	2,278.54	2,218.78	91.29
Title IV Holding Acct-Conversion	0.00	4,035.96	0.00	4,035.96
Tomlinson Memorial Fund	9,944.80	0.00	0.00	9,944.80
Towers Complex	0.00	0.00	0.00	0.00
Towers Complex Government	(326.79)	348.88	0.00	22.09
Track/CC Mens Winning Edge	45,081.81	20,012.26	34,328.79	30,765.28
Track/CC Womens Winning Edge	51,675.01	19,931.76	17,006.19	54,600.58
Tuition Wire Transfer Fund-Local	(77,630.09)	517,266.37	476,718.37	(37,082.09)
UAC Leadership Training	430.92	465.00	598.03	297.89
University Democrats	36.44	27.00	55.00	8.44
Up 'til Dawn	196.15	4,776.96	4,746.36	226.75
Upward Bound Proj Focus-Local	301.70	0.00	0.00	301.70
Upward Bound Student Account	(193.37)	193.37	0.00	0.00
VA Clearing Fund	0.00	1,708.91	3,824.48	(2,115.57)
Volleyball - Local	0.00	153,855.01	153,855.01	0.00
Volleyball Winning Edge	10,269.93	75,327.62	69,533.30	16,064.25
Winning Edge Taxable Revenue - Local	3.01	0.00	0.00	3.01
WTT RHD	210.02	0.00	210.02	0.00
Xi Phi	68.86	0.00	0.00	68.86
Zeta Phi Beta Sorority, Inc.	0.00	269.56	185.00	84.56
Total of Student Organiztions and Local Agency Accounts	\$ 770,325.16	\$ 6,237,014.64	\$ 5,960,211.95	\$ 1,047,127.85