

# Annual Financial Report

**Fiscal Year 2008**



Emporia State University  
Emporia, Kansas

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**Kansas Board of Regents**

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Christine Downey-Schmidt <i>Inman</i>	Gary Sherrer <i>Overland Park</i>
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Dr. Teresa A. Mehring <i>Provost and Vice President for Academic Affairs and Student Life</i>
Raymond A. Hauke <i>Vice President for Administration and Fiscal Affairs</i>
Dr. James E. Williams <i>Associate Provost for Enrollment Management and Vice President for Strategic Partnerships</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>

**E**MPORIA STATE  
UNIVERSITY™

MANAGEMENT'S  
DISCUSSION  
AND ANALYSIS



# EMPORIA STATE UNIVERSITY

## Management's Discussion and Analysis

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

### USING THIS ANNUAL REPORT

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

### STATEMENTS OF NET ASSETS

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

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

Net assets are divided into three categories:

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

Total assets at June 30, 2008, were \$84,552,446 an increase of \$5,718,409 (7.3%) compared to \$78,834,037 at June 30, 2007. Capital assets, net of depreciation, comprised 57.7%, or \$48,818,601 of the total assets in 2008 as compared to 60.7%, or \$47,883,796 of the total assets in 2007.

Total liabilities were \$21,145,950 at June 30, 2008, a decrease of \$254,602 (1.2%) compared to \$21,400,552 at June 30, 2007. Noncurrent liabilities comprised 51.9%, or \$10,965,440 of total liabilities in 2008 as compared to 54.3%, or 11,621,227 of total liabilities in 2007.

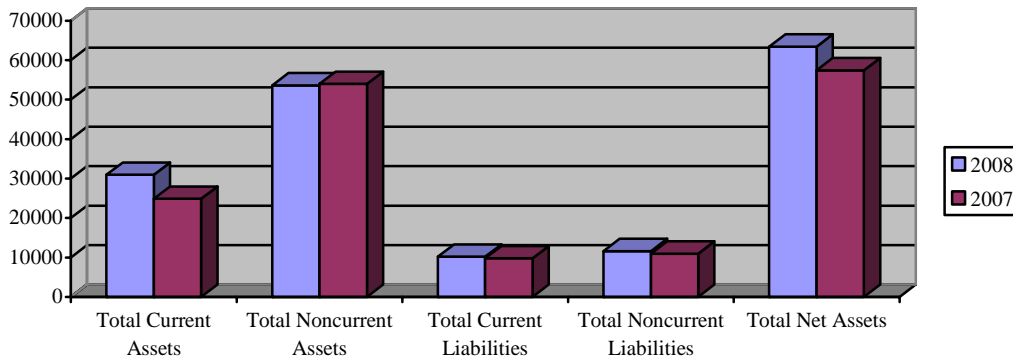
# EMPORIA STATE UNIVERSITY

## Management's Discussion and Analysis

Total net assets at June 30, 2008, were \$63,406,496 a \$5,973,011 increase over the previous fiscal year amount of \$57,433,485, or a 10.4% increase in net assets. The breakout of net assets is shown below:

	<u>2008</u>	<u>2007</u>
Capital assets, net of related debt	\$ 37,428,924	\$ 35,859,753
Restricted net assets	9,236,150	9,604,127
Unrestricted net assets	<u>16,741,422</u>	<u>11,969,605</u>
Total Net Assets	<u>\$ 63,406,496</u>	<u>\$ 57,433,485</u>

The composition of current and noncurrent assets and liabilities and net assets is displayed below for both the 2008 and 2007 fiscal year ends (in thousands):



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

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

#### Revenues

Operating revenues were \$40.9 million for the 2008 fiscal year. This was an increase of \$4.3 million or 11.6% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student tuition and fee revenues, after scholarship allowances, were \$23.3 million in 2008, compared to \$21.2 million in 2007, an overall increase of 9.9%. This increase is a direct result of a 9.7% tuition increase approved by the Kansas Board of Regents for fiscal year 2008. The goal of the tuition increase, which was the result of collaboration between University administration and University students, was to assist in providing flexible funding for the University and to enhance the students' academic experience. The tuition increase provided funding to assist the University base budget including certain items, which had previously been supported through temporary funds and a 4% overall increase to department operating budgets. The tuition increase also provided financing for recruitment and retention of students, staff and faculty including 1% for funding scholarships.
- Grants and contracts (federal, state and local, and nongovernmental) overall increased 6.6% or \$573,537 over the previous year. Individual grants received by the University increased over the previous year in the areas of instruction, research and public service.
- Auxiliary enterprise revenues of the University increased for Parking Services, Athletics, Assessment and Student Health Services and decreased for Residential Life.
- Sales and services of educational departments decreased by approximately \$155,876 from the previous year.
- Interest earnings on loans increased and other operating revenues decreased over the prior year.

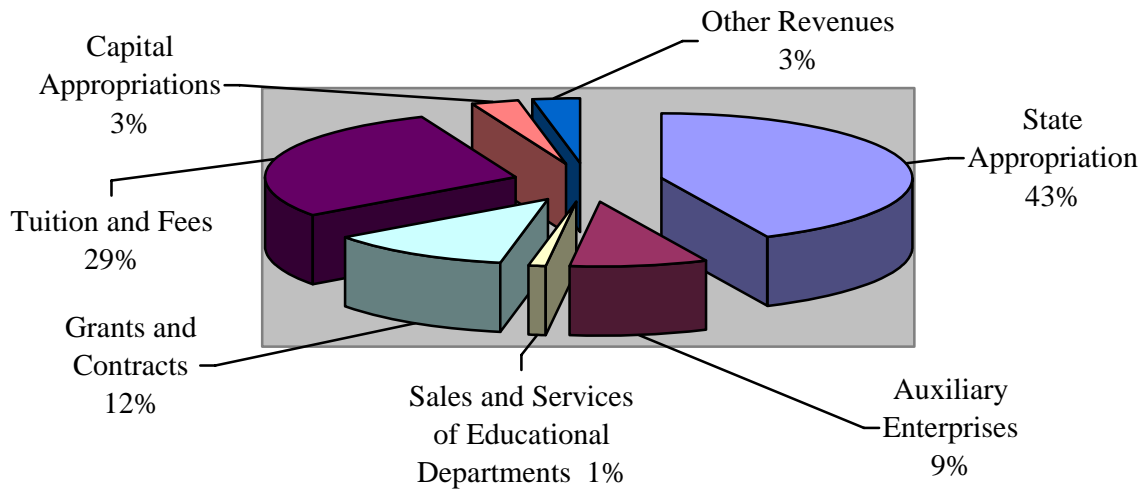
# EMPORIA STATE UNIVERSITY

## Management's Discussion and Analysis

Total nonoperating revenues (expenses) increased 9.0% from the previous year from \$32.9 million to \$35.9 million. The following is a brief summary of the significant changes:

- State appropriations, the largest single source of revenue at the University, increased from \$33.5 million to \$34.9 million. This is approximately a 4.3% increase.
- Investment earnings increased 97.1% from \$320,479 in 2007 to \$631,593 in 2008. Much of the increase resulted from the University receiving interest earnings on certain fund balances which will be used to fund deferred maintenance projects.
- Other revenue showed an increase in funding for capital appropriations. Capital appropriations increased from \$852,000 in 2007 to \$2,637,000 in 2008. Funding from the State's Infrastructure Maintenance Program is the primary reason for the increase in funding and will be used for deferred maintenance.

In summary, total revenues, nonoperating revenues and other revenues increased by \$8.3 million, from \$72.0 million to \$80.3, an overall increase of 11.5%. The composition of these revenues is displayed in the following graph:



### Expenses

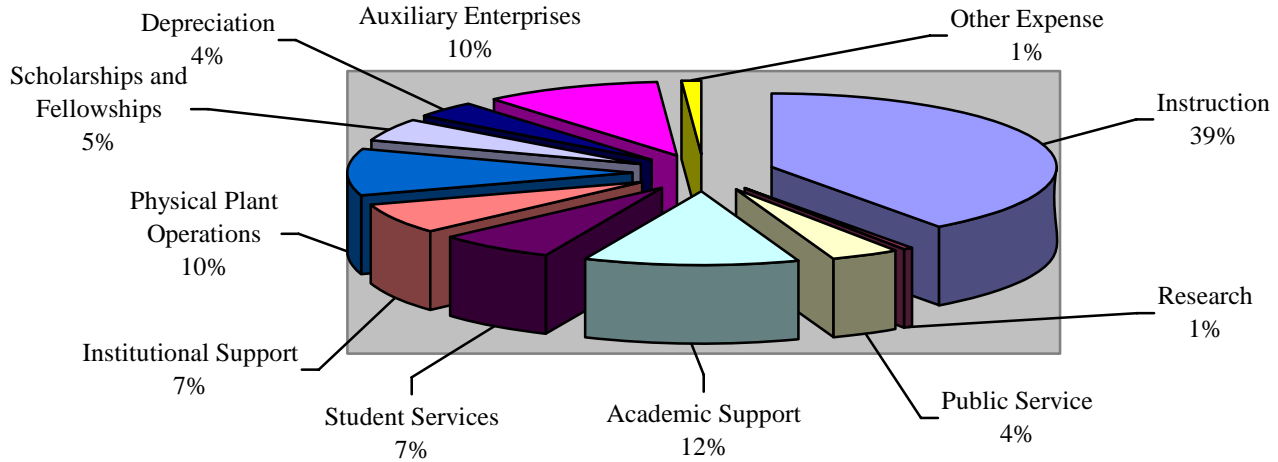
Operating and nonoperating expenses were \$74.3 million for the 2008 fiscal year. This was an increase over the previous year of \$3.0 million or 4.3%. The following is a brief summary of the significant changes:

- Expenses directly related to the University's mission for instruction and academic support combined increased \$503,285 or approximately 1.3% from 2007 to 2008. Scholarships increased \$952,820 or approximately 40.0% from 2007 to 2008.
- Expenses for the operations and maintenance of plant decreased slightly, less than .7%.
- Other areas that showed an increase in expenditures include research, public service, student services, residential life and student health services. These expenditures relate to the University's goal to enhance the student's academic experience.
- The increase in depreciation expense relates to the capitalization of several construction projects.
- Nonoperating interest expense decreased from \$526,429 in 2007 to \$504,785 in 2008 as one of the bond issues matured during the year.

# EMPORIA STATE UNIVERSITY

## Management's Discussion and Analysis

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 2008 or 2007.

### Endowment Expenses Paid On Behalf of University

The Foundation is an independent, not-for-profit organization whose primary mission is to raise funds for the University and to provide direct and indirect support to the University that is not entirely reflected in the University's Statements of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by the Foundation include expenses such as salaries, construction, equipment, books, supplies and travel. During the year ended June 30, 2008, and June 30, 2007, the Foundation made payments to the University of \$1,273,300 and \$1,051,887, respectively.

### Net Assets

Net assets increased by \$5,973,011 compared to the previous fiscal year which generally indicates that the financial condition has improved over the year. There were many offsetting variances but the increase is primarily due to an increase in capital assets, net of depreciation and an increase in restricted and unrestricted cash and cash equivalents.

### STATEMENTS OF CASH FLOWS

The Statements of Cash Flows present cash receipts and payments of the University during a period of time. Its purpose is to assess the University's ability to generate future net cash flows and meet its obligations as they come due. Condensed Statements of Cash Flows for the years ended June 30, 2008 and 2007 follow:

	June 30, 2008	June 30, 2007
Net Cash Provided (Used) by:		
Operating activities	\$ (30,377,986)	\$ (30,360,749)
Noncapital financing activities	36,047,815	33,513,852
Capital and related financing activities	(2,017,851)	(4,666,456)
Investing activities	982,451	4,373,412
Net Increase in Cash	4,634,429	2,860,059
Beginning Cash and Cash Equivalent Balances	18,951,428	16,091,369
Ending Cash and Cash Equivalent Balances	\$ 23,585,857	\$ 18,951,428



# EMPORIA STATE UNIVERSITY

## Management's Discussion and Analysis

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

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

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

### CAPITAL ASSETS

The University continued to invest in capital assets during the 2008 fiscal year. Detailed information regarding capital asset additions, retirements and depreciation is available in Note 6 of the financial statements.

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

- Throughout various buildings on campus, renovations and repairs were made to HVAC systems, foundations, electrical and plumbing systems, sidewalks, teaching labs, elevators and roof repair.
- Major renovations from issuance of bonds in 2006 on the Twin Towers residence hall buildings were completed in fiscal year 2008.
- A major roofing renovation to the Physical Education Building is near completion in fiscal year 2008.

### DEBT ADMINISTRATION

At June 30, 2008, the University had \$11.3 million in debt outstanding. In 2006, the University issued new debt in the amount of \$8.9 million to finance the renovation of the Twin Towers Residence Hall project. No additional debt was issued in 2007 or 2008.

The University paid \$1,118,642 in principal and interest payments related to all outstanding revenue bonds in 2008.

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

### ECONOMIC OUTLOOK

What began as a good year for the State of Kansas quickly changed during early FY 2009 as the revenue projections did not materialize as anticipated. As a result of the economic downturn, the Governor requested all state agencies reduce State General Fund budgets by 3% with an anticipated reduction for FY2010 of an additional 4%. Future reductions in State funding are likely to occur. As this publication goes to press, State General Fund reductions ranging from 7% to 12.7% are being considered by the Legislature for FY 2010. The State of Kansas provides approximately 43% of the total resources for the University during a fiscal year. A major factor underlying eventual State General Fund budgets for FY 2010 are revenue estimates which will occur during mid April.

Appropriations for fiscal year 2009 were set at \$35.6 million. The reduction requested by the Governor results in a revised fiscal year 2009 operating grant of \$34.5 or 3% reduction. The plan for reduction as requested by the Governor has been submitted to the Board of Regents. After the plan was submitted, a Legislative directive requested an additional 1.25% reduction resulting in an operating grant for fiscal year 2009 of \$34.06 million.

# **EMPORIA STATE UNIVERSITY**

## **Management's Discussion and Analysis**

The operating grant for fiscal year 2010 is expected to be reduced by an additional \$2 million. The plan for reduction includes savings in salary expenditures by holding vacancies open longer than 90 days and a salary freeze on certain positions. The plan includes non-salary expenditure savings by canceling purchases not already contractually obligated, canceling acquisition of supplies not previously committed and using reserves for emergencies.

While additional reductions in the budget have been discussed, nothing definitive has been decided beyond these requests from the Governor. Additional reductions would have a significant impact on the operations of the University.

Enrollment for the academic 2008-2009 year is expected to be relatively consistent with the academic 2007-2008 year. Tuition revenues remain level. While enrollment is expected to remain relatively stable the next several years, the slight decrease in Kansas high school graduates may cause enrollment levels to decline.

FINANCIAL  
STATEMENTS  
AND NOTES



**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF NET ASSETS**  
**June 30, 2008 and 2007**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2008</b>	<b>2007</b>	<b>2008</b>	<b>2007</b>
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and cash equivalents	\$ 15,473,971	\$ 12,601,185	\$ 483,726	\$ 121,392
Restricted cash and cash equivalents	8,111,886	6,350,243	0	0
Investments	0	0	1,291,644	1,045,000
Accounts receivable, net	1,968,515	1,671,833	187,449	227,473
Loans to students, net - current portion	3,791,679	2,509,366	15,309	7,483
Inventories	172,006	369,801	11,172	11,572
Prepaid expenses	1,430,260	1,354,372	21,527	21,347
Total Current Assets	<u>30,948,317</u>	<u>24,856,800</u>	<u>2,010,827</u>	<u>1,434,267</u>
<b>Noncurrent Assets</b>				
Investments	1,408,153	1,765,030	563,356	247,851
Loans to students, net	3,377,375	4,328,411	0	0
Capital assets, net	48,818,601	47,883,796	1,506,289	1,546,040
Total Noncurrent Assets	<u>53,604,129</u>	<u>53,977,237</u>	<u>2,069,645</u>	<u>1,793,891</u>
<b>TOTAL ASSETS</b>	<u>84,552,446</u>	<u>78,834,037</u>	<u>4,080,472</u>	<u>3,228,158</u>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Accounts payable and accrued liabilities	4,189,445	4,581,839	201,279	193,604
Accrued compensated absences - current portion	1,497,260	1,148,267	40,628	32,370
Deferred revenue	2,121,815	2,083,499	0	15,120
Other liabilities	124,351	130,372	9,424	2,672
Capital leases payable - current portion	22,230	13,309	0	0
Revenue bonds payable - current portion	619,129	612,954	0	0
Due to ESU Foundation	133,775	133,395	0	0
Deposits held in custody for others	1,472,505	1,075,690	68,401	59,553
Total Current Liabilities	<u>10,180,510</u>	<u>9,779,325</u>	<u>319,732</u>	<u>303,319</u>
<b>Noncurrent Liabilities, Net of Current Portion</b>				
Accrued compensated absences	217,122	209,294	0	0
Capital leases payable	55,416	99,902	0	0
Revenue bonds payable	10,692,902	11,312,031	0	0
Total Noncurrent Liabilities	<u>10,965,440</u>	<u>11,621,227</u>	<u>0</u>	<u>0</u>
<b>TOTAL LIABILITIES</b>	<u>21,145,950</u>	<u>21,400,552</u>	<u>319,732</u>	<u>303,319</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	37,428,924	35,859,753	1,493,184	1,546,040
Restricted for				
Nonexpendable				
Scholarships and fellowships	314,802	294,163	0	0
Expendable				
Capital	0	259,531	61,337	10,000
Loans	7,634,400	7,735,366	0	0
Debt service	1,286,948	1,315,067	0	0
Other	0	0	563,356	247,851
Unrestricted	<u>16,741,422</u>	<u>11,969,605</u>	<u>1,642,863</u>	<u>1,120,948</u>
<b>TOTAL NET ASSETS</b>	<u>\$ 63,406,496</u>	<u>\$ 57,433,485</u>	<u>\$ 3,760,740</u>	<u>\$ 2,924,839</u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**Years Ended June 30, 2008 and 2007**

	University Funds		Component Unit Memorial Union Corporation	
	2008	2007	2008	2007
<b>Operating Revenues</b>				
Tuition and fees (net of scholarship allowances of \$3,749,580 and \$3,094,245) \$	23,303,802	\$ 21,206,764	\$ 0	\$ 0
Federal grants and contracts	7,800,789	7,678,483	0	0
State and local grants and contracts	1,289,608	804,466	0	0
Nongovernmental grants and contracts	201,168	235,079	0	0
Sales and services of educational departments	1,016,885	1,172,761	0	0
Auxiliary enterprises				
Athletics	2,271,334	1,314,628	0	0
Assessment	20,466	21,234	0	0
Parking services	292,491	312,772	0	0
Residential life	3,619,552	3,041,736	0	0
Student health services	761,845	734,187	0	0
Student unions	0	0	3,198,039	3,070,804
Interest earned on loans to students	147,941	151,707	0	0
Other operating revenues	209,614	0	0	0
<b>Total Operating Revenues</b>	<b>40,935,495</b>	<b>36,673,817</b>	<b>3,198,039</b>	<b>3,070,804</b>
<b>Operating Expenses</b>				
Education and General				
Instruction	29,818,672	28,783,668	0	0
Research	357,649	337,743	0	0
Public service	2,814,811	2,686,476	0	0
Academic support	9,134,818	9,666,537	0	0
Student services	4,934,638	4,469,806	0	0
Institutional support	5,002,623	4,632,069	0	0
Operations and maintenance of plant	7,677,090	7,729,551	0	0
Scholarships and fellowships	3,602,630	2,649,810	0	0
Depreciation	2,708,190	2,520,291	140,017	138,175
Auxiliary Enterprises				
Athletics	4,263,267	3,078,836	0	0
Assessment	26,299	23,513	0	0
Parking services	194,629	174,619	0	0
Residential life	2,235,627	2,297,756	0	0
Student health services	741,778	669,867	0	0
Student unions	0	0	2,700,508	2,509,538
<b>Total Operating Expenses</b>	<b>73,512,721</b>	<b>69,720,542</b>	<b>2,840,525</b>	<b>2,647,713</b>
<b>Operating Income (Loss)</b>	<b>(32,577,226)</b>	<b>(33,046,725)</b>	<b>357,514</b>	<b>423,091</b>
<b>Nonoperating Revenues (Expenses)</b>				
State appropriations	34,926,556	33,487,384	0	0
Investment income	631,593	320,479	75,585	49,245
Interest expense	(504,785)	(526,429)	0	0
Other nonoperating revenue (expenses)	845,220	(332,689)	400,981	147,687
Gain/(loss) on assets	0	0	1,821	(68)
Amortization of discount on bonds	1,776	1,700	0	0
Amortization of (premium) on bonds	(1,673)	(1,596)	0	0
<b>Net Nonoperating Revenues (Expenses)</b>	<b>35,898,687</b>	<b>32,948,849</b>	<b>478,387</b>	<b>196,864</b>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS**  
**Years Ended June 30, 2008 and 2007**

	<u>University</u>	<u>Funds</u>	<u>Component Unit</u>	
	<u>2008</u>	<u>2007</u>	<u>Memorial</u>	<u>Union Corporation</u>
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Income (Loss) Before Other Revenues	\$ 3,321,461	\$ (97,876)	\$ 835,901	\$ 619,955
<b>Other Revenues</b>				
Capital appropriations	<u>2,637,000</u>	<u>852,000</u>	<u>0</u>	<u>0</u>
Increase in Net Assets	<u>5,958,461</u>	<u>754,124</u>	<u>835,901</u>	<u>619,955</u>
<b>Net Assets</b>				
Net Assets, Beginning of Year	57,433,485	56,679,361	2,924,839	2,304,884
Restatement	<u>14,550</u>	<u>0</u>	<u>0</u>	<u>0</u>
Net Assets, Beginning of Year	<u>57,448,035</u>	<u>56,679,361</u>	<u>2,924,839</u>	<u>2,304,884</u>
Net Assets, End of Year	<u>\$ 63,406,496</u>	<u>\$ 57,433,485</u>	<u>\$ 3,760,740</u>	<u>\$ 2,924,839</u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2008 and 2007**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2008</b>	<b>2007</b>	<b>Memorial Union Corporation</b>	<b>2007</b>
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<b>Cash Flows From Operating Activities</b>				
Tuition and fees	\$ 23,389,895	\$ 21,053,136	\$ 0	\$ 0
Grants and contracts	8,976,308	8,444,817	0	0
Sales and services of educational activities	996,784	1,077,230	0	0
Auxiliary enterprises				
Athletics	2,271,334	1,314,628	0	0
Assessment	20,111	21,462	0	0
Parking services	297,756	300,122	0	0
Residential life	3,583,643	3,109,219	0	0
Student health services	762,144	734,203	0	0
Student unions	0	0	3,245,011	3,026,241
Payments to suppliers	(11,941,469)	(12,541,013)	(2,690,823)	(2,572,613)
Payments to utilities	(1,963,183)	(2,064,072)	0	0
Compensation and benefits	(51,330,107)	(48,244,385)	0	0
Payments for scholarships and fellowships	(5,483,438)	(3,614,308)	0	0
Loans issued to students and employees	(1,529,634)	(1,566,257)	0	0
Collection of loans to students and employees	1,357,201	1,616,882	0	0
Other receipts (payments)	214,669	(2,413)	0	0
Net Cash Provided by				
(Used in) Operating Activities	<u>(30,377,986)</u>	<u>(30,360,749)</u>	<u>554,188</u>	<u>453,628</u>
<b>Cash Flows From Noncapital Financing Activities</b>				
State appropriations	34,926,556	33,487,384	0	0
Other	845,323	(445,966)	85,476	0
Deposits held in custody for others	396,815	333,056	0	0
Federal family education loan receipts	24,227,737	21,727,121	0	0
Federal family education loan disbursements	<u>(24,348,616)</u>	<u>(21,587,743)</u>	<u>0</u>	<u>0</u>
Net Cash Provided by				
Noncapital Financing Activities	<u>36,047,815</u>	<u>33,513,852</u>	<u>85,476</u>	<u>0</u>
<b>Cash Flows From Capital Financing Activities</b>				
Proceeds from sale of capital assets	0	0	3,340	1,000
Capital appropriations	2,637,000	852,000	0	0
Purchases of capital assets	(3,495,526)	(4,501,194)	(101,785)	(292,102)
Principal paid on capital debt and leases	(648,519)	(486,062)	0	0
Interest paid on capital debt and leases	<u>(510,806)</u>	<u>(531,200)</u>	<u>0</u>	<u>0</u>
Net Cash Provided by				
(Used in) Capital Financing Activities	<u>(2,017,851)</u>	<u>(4,666,456)</u>	<u>(98,445)</u>	<u>(291,102)</u>
<b>Cash Flows From Investing Activities</b>				
Purchase of investments	(6,019)	(8,145)	0	0
Proceeds from sale of investments	356,877	4,061,078	(246,644)	(551,000)
Investment income	631,593	320,479	67,759	46,403
Net Cash Provided by				
(Used in) Investing Activities	<u>982,451</u>	<u>4,373,412</u>	<u>(178,885)</u>	<u>(504,597)</u>
Net Increase (Decrease) in				
Cash and Cash Equivalents	4,634,429	2,860,059	362,334	(342,071)
Cash and Cash Equivalents, Beginning of Year	<u>18,951,428</u>	<u>16,091,369</u>	<u>121,392</u>	<u>463,463</u>
Cash and Cash Equivalents, End of Year	\$ <u><u>23,585,857</u></u>	\$ <u><u>18,951,428</u></u>	\$ <u><u>483,726</u></u>	\$ <u><u>121,392</u></u>

The accompanying notes are an integral part of these statements.

**EMPORIA STATE UNIVERSITY**

**STATEMENTS OF CASH FLOWS**  
**Years Ended June 30, 2008 and 2007**

	<b>University Funds</b>		<b>Component Unit</b>	
	<b>2008</b>	<b>2007</b>	<b>Memorial Union Corporation</b>	<b>2007</b>
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
<b>Reconciliation of Net Operating Revenues (Expenses) to Net Cash Provided by (Used in) Operating Activities</b>				
Operating income (loss)	\$ (32,577,226)	\$ (33,046,725)	\$ 357,514	\$ 423,091
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities				
Depreciation expense	2,708,190	2,520,291	140,017	138,175
Changes in assets and liabilities (Increase)/decrease in				
Accounts receivables, net	(296,682)	(395,976)	40,024	(41,970)
Loans to students, net	(331,277)	(86,261)	0	0
Inventories	197,795	(17,802)	400	410
Prepaid expenses	(75,888)	61,865	(180)	(19,682)
Increase/(decrease) in				
Accounts payable and accrued liabilities	(392,394)	549,100	(6,325)	(23,848)
Deferred revenue	38,316	(84,064)	0	0
Accrued compensated absences	356,821	143,311	0	0
Other liabilities	(6,021)	(4,771)	22,738	(22,548)
Due to ESU Foundation	380	283	0	0
Net Cash Provided by (Used in) Operating Activities	\$ <u>(30,377,986)</u>	\$ <u>(30,360,749)</u>	\$ <u>554,188</u>	\$ <u>453,628</u>
<b>Reconciliation of Cash and Cash Equivalents to the Statements of Net Assets</b>				
Cash and cash equivalents	\$ 15,473,971	\$ 12,601,185	\$ 483,726	\$ 121,392
Restricted cash and cash equivalents	<u>8,111,886</u>	<u>6,350,243</u>	<u>0</u>	<u>0</u>
Cash and Cash Equivalents, End of Year	\$ <u><u>23,585,857</u></u>	\$ <u><u>18,951,428</u></u>	\$ <u><u>483,726</u></u>	\$ <u><u>121,392</u></u>

The accompanying notes are an integral part of these statements.



**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2008 and 2007**

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

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

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

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

The University is grouped into four major colleges/schools; the School of Business, the Teacher’s College, the College of Liberal Arts and Sciences, and the School of Library and Information Management. The University, located in Emporia, Kansas, has an undergraduate enrollment of approximately 4,288 and a graduate enrollment of approximately 2,116.

**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.

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

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

**Cash Equivalents.** For purposes of the Statements of Cash Flows, the University considers all highly liquid investments, whether restricted or not, with an original maturity of three months or less to be cash equivalents.

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

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

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2008 and 2007**

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

**Inventories.** Inventories are carried at cost.

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

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

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

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

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

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

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

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

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

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

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

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

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

# EMPORIA STATE UNIVERSITY

## NOTES TO FINANCIAL STATEMENTS June 30, 2008 and 2007

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

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

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

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

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

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

**Reclassifications.** Certain reclassifications have been made to the 2007 financial statements to conform to the 2008 financial statement presentation. These reclassifications had no effect on the change in net assets.

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

**Cash and Cash Equivalents.** The carrying amount of the University's deposits with the State Treasurer and other financial institutions at June 30, 2008 and 2007 were \$23,585,857 and \$18,951,428, respectively. The University's deposits with the State Treasurer are pooled with the funds of other State Agencies and then, in accordance with statutory limitations, placed in short-term investments with the exception of the bond funds. All bond proceeds are invested in conjunction with specifications stated in the bond resolutions.

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

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

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

**Investments.** The amount of Emporia State University's total investments is \$1,408,153 of which \$314,802 is administered by the Emporia State University Foundation, Inc. The Kansas Development Finance Authority invests \$921,109 of the total. The remaining \$172,242 is invested in the State of Kansas Municipal Investment Pool. These monies represent bond proceeds and funds used to meet bond reserve requirements.

# EMPORIA STATE UNIVERSITY

## NOTES TO FINANCIAL STATEMENTS June 30, 2008 and 2007

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

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

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

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2008 and 2007**

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

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The University does not have a formal investment policy that leverages investment maturities as a means of managing its exposure to fair value losses arising from changing interest rates. The University has historically held its fixed income securities until maturity, thus limiting the University's interest rate risk exposure.

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

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

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

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

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

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

**NOTE 3 – ACCOUNTS RECEIVABLE**

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

	<b>2008</b>	<b>2007</b>
Student tuition and fees	\$ 963,840	\$ 957,825
Employees and students	68,813	85,356
Auxiliary enterprises	486,719	437,345
Federal, state, and private grants and contracts	760,732	496,862
Other operating activities	410,466	379,763
	2,690,570	2,357,151
Less allowance for doubtful accounts	722,055	685,318
Net Accounts Receivable	\$ 1,968,515	\$ 1,671,833

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2008 and 2007**

**NOTE 4 – INVENTORIES**

Inventories consisted of the following at June 30:

	<b>2008</b>	<b>2007</b>
Physical plant	\$ 71,193	\$ 34,171
Office supplies	93,435	319,134
Technology and computing services	4,110	6,174
Health services	3,268	10,322
<b>Total Inventories</b>	<b>\$ 172,006</b>	<b>\$ 369,801</b>

**NOTE 5 – LOANS TO STUDENTS**

Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans to students at June 30, 2008 and 2007. The program provides for cancellation of a loan at rates of 10% to 30% per year up to a maximum of 100% if the participant complies with certain provisions. The federal government reimburses the University for amounts cancelled under these provisions.

As the University determines that loans are uncollectible and not eligible for reimbursement by the federal government, the loans are written off and assigned to the U.S. Department of Education. The University has provided an allowance for uncollectible loans, which, in management's opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2008 and 2007, the allowance for uncollectible loans was estimated to be \$1,167,055 and \$1,113,126 respectively.

**NOTE 6 – CAPITAL ASSETS**

Capital asset activity for the year ended June 30, 2008 follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Retirements</b>	<b>Ending Balance</b>
<b>Capital Assets (Not depreciated)</b>				
Land and improvements	\$ 1,047,215	\$ 0	\$ 0	\$ 1,047,215
Construction in progress	8,143,084	2,066,610	8,089,396	2,120,298
<b>(Depreciated)</b>				
Buildings and improvements	65,367,425	8,446,388	0	73,813,813
Equipment and furnishings	10,415,157	1,152,161	0	11,567,318
Vehicles	1,116,346	67,230	0	1,183,576
Infrastructure	4,776,008	0	0	4,776,008
<b>Total Capital Assets</b>	<b>90,865,235</b>	<b>11,732,389</b>	<b>8,089,396</b>	<b>94,508,228</b>
<b>Less Accumulated Depreciation</b>				
Buildings and improvements	34,794,366	1,426,843	0	36,221,209
Equipment and furnishings	5,469,511	1,010,998	0	6,480,509
Vehicles	853,726	79,307	0	933,033
Infrastructure	1,863,836	191,040	0	2,054,876
<b>Total Accumulated Depreciation</b>	<b>42,981,439</b>	<b>2,708,188</b>	<b>0</b>	<b>45,689,627</b>
<b>Capital Assets, Net</b>	<b>\$ 47,883,796</b>	<b>\$ 9,024,201</b>	<b>\$ 8,089,396</b>	<b>\$ 48,818,601</b>

**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2008 and 2007**

**NOTE 7 – DEPOSITS HELD IN CUSTODY FOR OTHERS**

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

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>
Student organizations	\$ 860,364	\$ 3,543,363	\$ 3,484,542	\$ 919,185
Suspense payroll deposits	57,203	57,483,597	56,998,134	542,666
Stafford loan	158,123	24,227,737	24,375,206	10,654
Total Deposits Held for Others	<u>\$ 1,075,690</u>	<u>\$ 85,254,697</u>	<u>\$ 84,857,882</u>	<u>\$ 1,472,505</u>

**NOTE 8 – DEFERRED REVENUE**

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

	<b>2008</b>	<b>2007</b>
Tuition and fees	\$ 1,741,537	\$ 1,651,835
Grants and contracts	380,278	431,664
Total Deferred Revenue	<u>\$ 2,121,815</u>	<u>\$ 2,083,499</u>

**NOTE 9 – LONG-TERM LIABILITIES**

Long-term liability activity for the year ended June 30, 2008 follows:

	<b>Beginning Balance</b>	<b>Additions</b>	<b>Deductions</b>	<b>Ending Balance</b>	<b>Current Portion</b>
Revenue bonds payable	\$ 11,924,984	\$ 19,981	\$ 632,934	\$ 11,312,031	\$ 619,129
Lease obligations	113,211	0	35,565	77,646	22,230
Compensated absences	1,357,561	1,505,088	1,148,267	1,714,382	1,497,260
Total Long-Term Liabilities	<u>\$ 13,395,756</u>	<u>\$ 1,525,069</u>	<u>\$ 1,816,766</u>	<u>\$ 13,104,059</u>	<u>\$ 2,138,619</u>

**NOTE 10 – REVENUE BONDS OUTSTANDING**

Revenue bonds payable as of June 30, 2008 consist of the following:

Men's Dorm #3 Revenue Bonds—Series 1969A issued on April 1, 1969 in the original amount of \$1,100,000. Due in annual installments of \$30,000 to \$ 50,000 with final maturity on 4/1/2009. Interest rate is 3.0% \$30,000

Kansas Development Finance Authority Memorial Union Improvement Revenue Bonds—Series E, 1989 issued on November 1, 1989 in the original amount of \$1,401,332. Due in annual installments of \$131,000 with final maturity on 11/1/2009. Interest ranges from 6.0% to 7.25%. \$247,031

**EMPORIA STATE UNIVERSITY**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2008 and 2007**

**NOTE 10 – REVENUE BONDS OUTSTANDING – continued**

Kansas Development Finance Authority Student Recreation Facility Revenue Bonds—Series B, 2001 issued on January 15, 2001 in the amount of \$2,805,000. Due in annual installments of \$95,000 to \$215,000 with final maturity on 3/1/2021. Interest ranges from 3.65% to 5.2%. \$2,105,000

Kansas Development Finance Authority Residence Hall Revenue Bonds—Series F, 2005 issued on October 5, 2005 in the original amount of \$8,930,000. Due in annual installments of \$350,000 to \$ 685,000 with final maturity on 4/1/2024. Interest ranges from 3.25% to 4.35%. \$8,930,000

\$11,312,031

**NOTE 11 – REVENUE BONDS MATURITY SCHEDULE**

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

<b>Year Ending June 30,</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2009	\$ 619,129	\$ 462,640	\$ 1,081,769
2010	627,902	445,025	1,072,927
2011	510,000	427,150	937,150
2012	540,000	408,185	948,185
2013	545,000	387,535	932,535
2014-2018	3,115,000	1,582,705	4,697,705
2019-2023	3,385,000	858,735	4,243,735
2024-2026	1,970,000	175,465	2,145,465
<b>Total Principal and Interest</b>	<b>\$ 11,312,031</b>	<b>\$ 4,747,440</b>	<b>\$ 16,059,471</b>

**NOTE 12 – LEASE OBLIGATIONS**

Emporia State University is obligated for the purchase of certain equipment funded through the issuance of blanket financing agreements in the amount of \$85,181 and \$113,212 as of June 30, 2008 and 2007, respectively. Payment including interest to liquidate this obligation is scheduled as follows:

<b>Year Ending June 30,</b>	<b>Total</b>
2009	\$ 26,030
2010	26,030
2011	26,030
2012	7,091
<b>Total Capital Lease Payments</b>	<b>\$ 85,181</b>



**EMPORIA STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2008 and 2007**

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

The University's operating expenses by natural classification for the years ended June 30, 2008 and June 30, 2007 follows:

	Compensation		Supplies		Scholarships		Other		Fiscal Year	
	and	Contractual	and		and	Operating			2008	2007
	Benefits	Services	Materials	Utilities	Fello ws hips	Expense	De prec iati		Total	Total
<b>Educational and General</b>										
Instruction	\$ 26,348,708	\$ 1,602,039	\$ 695,362	\$ 0	\$ 517,350	\$ 655,213	\$ 0	\$ 29,818,672	\$ 28,783,668	
Research	214,859	24,610	45,373	0	24,652	48,155	0	357,649	337,743	
Public service	1,764,111	466,084	149,318	0	249,084	186,214	0	2,814,811	2,686,476	
Academic support	6,462,536	1,785,000	486,228	0	11,336	389,718	0	9,134,818	9,666,537	
Student services	3,621,884	933,248	269,888	0	37,616	72,002	0	4,934,638	4,469,806	
Institutional support	4,061,737	777,775	127,278	0	0	35,833	0	5,002,623	4,632,069	
Physical plant operations	5,003,363	342,448	709,078	1,560,763	0	61,438	0	7,677,090	7,729,551	
Scholarships & fellowships	0	0	0	0	3,602,630	0	0	3,602,630	2,649,810	
Depreciation	0	0	0	0	0	0	2,708,190	2,708,190	2,520,291	
<b>Auxiliary Enterprises</b>										
Athletics	2,053,444	1,047,632	134,171	0	1,016,611	11,409	0	4,263,267	3,078,836	
Other	8,815	8,904	8,580	0	0	0	0	26,299	23,513	
Parking	153,669	16,268	14,896	0	0	9,796	0	194,629	174,619	
Residential life	1,376,565	182,742	232,022	403,574	24,159	16,565	0	2,235,627	2,297,756	
Student health services	594,539	63,619	80,637	0	0	2,983	0	741,778	669,867	
<b>Total Operating Expenses</b>										
<b>FY 2008</b>	<b>\$ 5,166,230</b>	<b>\$ 7,250,369</b>	<b>\$ 2,952,831</b>	<b>\$ 1,964,337</b>	<b>\$ 5,483,438</b>	<b>\$ 1,489,326</b>	<b>\$ 2,708,190</b>	<b>\$ 73,512,721</b>		
<b>Total Operating Expenses</b>										
<b>FY 2007</b>	<b>\$ 49,028,315</b>	<b>\$ 8,132,976</b>	<b>\$ 3,194,113</b>	<b>\$ 2,091,971</b>	<b>\$ 3,614,308</b>	<b>\$ 1,138,568</b>	<b>\$ 2,520,291</b>		<b>\$ 69,720,542</b>	

**NOTE 14 – RETIREMENT PLANS**

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

This defined benefit program is funded through contributions by the University and individual employees. For the years ended June 30, 2008 and 2007, active KPERs members were required by statute to contribute 4% and the University to contribute 5.77% of the employees' covered payroll. The Kansas Legislature establishes and may amend active plan members' and the University's contribution rates. The University contributed \$586,797 and \$521,132 during fiscal years 2008 and 2007, respectively, and individual employees contributed \$380,226 and \$351,265 respectively.

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

For the years ended June 30, 2008 and 2007, 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 \$2,232,487 and \$2,046,036 during fiscal years 2008 and 2007, respectively, and individual employees contributed \$1,416,309 and \$1,320,553, respectively.

**EMPORIA STATE UNIVERSITY**

**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2008 and 2007**

**NOTE 14 – RETIREMENT PLANS – continued**

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 15 – POSTEMPLOYMENT BENEFITS**

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

**NOTE 16 – OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (OPEB)**

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

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

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

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

	Annual required contribution-amortized liability		\$	228,586	
	Interest on amortized liability			8,801	
	Normal cost (with interest)			317,382	
	Annual OPEB cost (expense)			554,769	
	Contributions made			0	
	Increase in net OPEB obligation			554,769	
	Net OPEB obligation July 1, 2007			0	
	Net OPEB obligation July 1, 2007		\$	554,769	

<b>Schedule of Employer Contributions (for fiscal year ended)</b>				
<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	\$ 554,769	\$ 0	0.00%	\$ 554,769

**EMPORIA STATE UNIVERSITY**

**NOTES TO FINANCIAL STATEMENTS  
June 30, 2008 and 2007**

**NOTE 16 – OTHER POSTEMPLOYMENT HEALTHCARE BENEFITS (OPEB) - continued**

**Funded Status and Funding Progress.** As of June 30, 2008, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,659,042. 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 \$4,659,042. The covered payroll (annual payroll of active employees covered by the plan) was \$41,721,667 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.

<b>Schedule of Funding Progress</b>						
<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%

**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.

In the June 30, 2008 actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State’s pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30-year open period in level dollar amounts.

**NOTE 17 – COMMITMENTS AND CONTINGENT LIABILITIES**

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

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

**NOTE 18 – PRIOR PERIOD ADJUSTMENT**

A prior period adjustment was made on the June 30, 2008 statements to correct beginning balances for accumulated depreciation in the amount of \$14,550 for 2008 and \$0 for 2007.

# SUPPLEMENTAL FINANCIAL INFORMATION

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



**Emporia State University**

**Schedule A-1**

SCHEDULE OF INVESTMENTS  
June 30, 2008

<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, 2008</u>
<i>1989 K DFA Bonds - Series E</i> Memorial Union bond reserve	6.00% Federal Home Loan Mortgage Company - yield 5.065%	March 2006	September 2009	\$ 120,000.00	\$ 122,666.51	\$ 125,140.80
<i>2001 K DFA Bonds - Series B</i> Recreation facility bond reserve	5.68% Trinity Plus Funding	February 2001	March 2021	227,225.00	227,225.00	227,225.00
<i>2005 K DFA Bonds - Series F</i> Residence hall bond reserve	4% U.S. Treasury Note - yield 4.347%	October 2005	April 2010	575,000.00	<u>571,216.94</u>	<u>589,881.00</u>
Total other securities					<u>921,108.45</u>	<u>942,246.80</u>
<i>1969 Revenue Bonds - Series A</i> Twin Towers bond and interest sinking	Municipal Investment Pool				<u>172,242.42</u>	<u>172,242.42</u>
Total investments					<u>\$ 1,093,350.87</u>	<u>\$ 1,114,489.22</u>

Emporia State University

Schedule A-2

SCHEDULE OF BONDED INDEBTEDNESS

June 30, 2008

Year ended June 30,	Dormitory Revenue Bonds Men's Dorm #3 Series 1969 (A)		KDFA Union Renovation Revenue Bonds Series E, 1989		KDFA Student Recreation Facility Revenue Bonds Series B, 2001	
	Principal	Interest	Principal	Accreted Value	Principal	Interest
2009	\$ 30,000.00	\$ 900.00	\$ 131,000.00	\$ (11,871.22)	\$ 120,000.00	\$ 104,297.50
2010	0.00	0.00	131,000.00	(3,098.16)	125,000.00	98,957.50
2011	0.00	0.00	0.00	0.00	130,000.00	93,270.00
2012	0.00	0.00	0.00	0.00	140,000.00	87,225.00
2013	0.00	0.00	0.00	0.00	145,000.00	80,575.00
2014	0.00	0.00	0.00	0.00	150,000.00	73,470.00
2015	0.00	0.00	0.00	0.00	160,000.00	65,970.00
2016	0.00	0.00	0.00	0.00	165,000.00	57,970.00
2017	0.00	0.00	0.00	0.00	175,000.00	49,720.00
2018	0.00	0.00	0.00	0.00	185,000.00	40,970.00
2019	0.00	0.00	0.00	0.00	195,000.00	31,720.00
2020	0.00	0.00	0.00	0.00	200,000.00	21,580.00
2021	0.00	0.00	0.00	0.00	215,000.00	11,180.00
2022	0.00	0.00	0.00	0.00	0.00	0.00
2023	0.00	0.00	0.00	0.00	0.00	0.00
2024	0.00	0.00	0.00	0.00	0.00	0.00
2025	0.00	0.00	0.00	0.00	0.00	0.00
2026	0.00	0.00	0.00	0.00	0.00	0.00
	<u>\$ 30,000.00</u>	<u>\$ 900.00</u>	<u>\$ 262,000.00</u>	<u>\$ (14,969.38)</u>	<u>\$ 2,105,000.00</u>	<u>\$ 816,905.00</u>

**Emporia State University**

**Schedule A-2**

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SCHEDULE OF BONDED INDEBTEDNESS

June 30, 2008

Year ended <u>June 30,</u>	KDFA Residence Hall Revenue Bonds Series F, 2005		ESU Total	ESU Total
	<u>Principal</u>	<u>Interest</u>	<u>Principal and Accreted Value</u>	<u>Interest</u>
2009	\$ 350,000.00	\$ 357,442.50	\$ 619,128.78	\$ 462,640.00
2010	375,000.00	346,067.50	627,901.84	445,025.00
2011	380,000.00	333,880.00	510,000.00	427,150.00
2012	400,000.00	320,960.00	540,000.00	408,185.00
2013	400,000.00	306,960.00	545,000.00	387,535.00
2014	415,000.00	292,560.00	565,000.00	366,030.00
2015	450,000.00	277,205.00	610,000.00	343,175.00
2016	450,000.00	260,105.00	615,000.00	318,075.00
2017	475,000.00	242,105.00	650,000.00	291,825.00
2018	490,000.00	222,630.00	675,000.00	263,600.00
2019	510,000.00	203,030.00	705,000.00	234,750.00
2020	530,000.00	182,120.00	730,000.00	203,700.00
2021	555,000.00	160,125.00	770,000.00	171,305.00
2022	580,000.00	136,815.00	580,000.00	136,815.00
2023	600,000.00	112,165.00	600,000.00	112,165.00
2024	630,000.00	86,365.00	630,000.00	86,365.00
2025	655,000.00	58,960.00	655,000.00	58,960.00
2026	685,000.00	30,140.00	685,000.00	30,140.00
	<u>\$ 8,930,000.00</u>	<u>\$ 3,929,635.00</u>	<u>\$ 11,312,030.62</u>	<u>\$ 4,747,440.00</u>

**Emporia State University**

**Schedule B-1**

STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2008

	Unrestricted			Total (Memorandum Only)	
	General Use	Designated	Restricted	June 30, 2008	June 30, 2007
<b>Tuition and fees</b>					
Tuition, fall semester	\$ 9,506,899.85	\$ 1,353,291.41	\$ 0.00	\$ 10,860,191.26	\$ 8,447,076.69
Tuition, spring semester	9,285,112.37	1,148,907.37	0.00	10,434,019.74	7,882,622.83
Tuition, summer session	2,137,954.00	25,925.64	0.00	2,163,879.64	1,939,756.56
Tuition, SLIM Regional Program	911,102.00	0.00	0.00	911,102.00	789,461.50
Tuition, prior years	54,412.45	0.00	0.00	54,412.45	38,427.67
Tuition, special equipment	151,684.00	0.00	0.00	151,684.00	148,332.00
Tuition, special library	151,684.00	0.00	0.00	151,684.00	148,332.00
Lifelong learning	0.00	1,756,148.57	0.00	1,756,148.57	1,546,118.88
School of nursing	0.00	286,124.00	0.00	286,124.00	256,074.00
Intensive English	0.00	812,203.50	0.00	812,203.50	787,309.56
Camps, workshops and registrations	0.00	283,239.46	1,101.12	284,340.58	413,363.47
University student activity fees	0.00	3,036,859.04	0.00	3,036,859.04	2,842,310.34
Commencement fees	0.00	20,205.73	0.00	20,205.73	22,230.00
Library fines	0.00	20,330.88	0.00	20,330.88	17,269.40
Application fees	0.00	168,628.20	0.00	168,628.20	146,551.20
Processing fees	0.00	76,489.50	0.00	76,489.50	84,585.75
Transcript fees	0.00	101,725.00	0.00	101,725.00	99,290.80
Metro Learning Center fees	0.00	59,700.00	0.00	59,700.00	54,886.00
Lab and usage fees	0.00	481,101.00	0.00	481,101.00	121,958.00
Other fees	0.00	167,932.21	0.00	167,932.21	124,007.55
	<u>22,198,848.67</u>	<u>9,798,811.51</u>	<u>1,101.12</u>	<u>31,998,761.30</u>	<u>25,909,964.20</u>
<b>State appropriations</b>					
Other operating expenditures	<u>34,845,148.00</u>	<u>81,408.00</u>	<u>0.00</u>	<u>34,926,556.00</u>	<u>33,487,383.29</u>



**Emporia State University**

**Schedule B-1**  
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STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2008

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2008	June 30, 2007
<b>Federal grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	\$ 0.00	\$ 0.00	\$ 661,534.24	\$ 661,534.24	\$ 824,231.47
Research	0.00	0.00	42,252.63	42,252.63	80,164.60
Public service	0.00	0.00	1,168,827.20	1,168,827.20	971,748.38
Technology	0.00	0.00	297,989.93	297,989.93	302,643.10
Work/study program	0.00	0.00	427,814.00	427,814.00	427,814.00
Supplemental educational opportunity grants	0.00	0.00	199,365.00	199,365.00	200,564.24
Pell grants	0.00	0.00	4,009,675.20	4,009,675.20	3,819,571.50
<b>Processed through other state agencies</b>					
Instruction	0.00	0.00	800,805.98	800,805.98	520,448.46
Public service	0.00	0.00	8,591.70	8,591.70	7,841.58
Research	0.00	0.00	22,160.13	22,160.13	111,469.13
Student services	0.00	0.00	16,136.04	16,136.04	15,929.16
LEAP	0.00	0.00	32,629.00	32,629.00	35,342.00
	<u>0.00</u>	<u>0.00</u>	<u>7,687,781.05</u>	<u>7,687,781.05</u>	<u>7,317,767.62</u>
Total federal grants and contracts					
<b>State grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	0.00	0.00	147,319.10	147,319.10	101,400.00
Academic support	0.00	0.00	2,000.00	2,000.00	0.00
Research	0.00	0.00	0.00	0.00	11,128.32
Public service	0.00	0.00	0.00	0.00	3,438.00
Technology	0.00	0.00	0.00	0.00	3,000.00
Work/study program	0.00	0.00	44,195.00	44,195.00	38,150.00
Kansas supplemental grant program	0.00	0.00	527,219.00	527,219.00	466,175.00
Scholarships and fellowships	0.00	0.00	411,989.00	411,989.00	218,650.00

**Emporia State University**

**Schedule B-1**  
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STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2008

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2008	June 30, 2007
<b>State grants and contracts-continued</b>					
<b>Processed through other state agencies</b>					
Instruction	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 27,000.00
Research	0.00	0.00	6,477.43	6,477.43	7,505.57
Public service	0.00	0.00	0.00	0.00	29,323.00
<b>Total state grants and contracts</b>	<b>0.00</b>	<b>0.00</b>	<b>1,139,199.53</b>	<b>1,139,199.53</b>	<b>905,769.89</b>
<b>Private gifts, grants and contracts</b>					
<b>Received directly by the University</b>					
Instruction	0.00	87,763.10	0.00	87,763.10	29,381.70
Research	0.00	10,000.00	0.00	10,000.00	20,051.00
Public service	0.00	26,000.00	0.00	26,000.00	154,596.94
Other	0.00	25,564.31	0.00	25,564.31	17,249.03
<b>Total private gifts, grants and contracts</b>	<b>0.00</b>	<b>149,327.41</b>	<b>0.00</b>	<b>149,327.41</b>	<b>221,278.67</b>
<b>Sales and services of educational activities</b>					
Physical plant operations	0.00	131,879.67	0.00	131,879.67	81,118.26
Division sales					
Service charges	0.00	234,313.14	117,816.42	352,129.56	340,099.03
Admission to events	0.00	68,535.67	0.00	68,535.67	55,603.36
Childcare and preschool fees	0.00	240,886.96	0.00	240,886.96	237,539.84
Commodities	0.00	94,402.74	0.00	94,402.74	67,271.22
Rents	0.00	35,197.70	0.00	35,197.70	45,087.62
Miscellaneous	0.00	58,236.83	0.00	58,236.83	47,094.88
<b>Total sales and services of educational activities</b>	<b>0.00</b>	<b>863,452.71</b>	<b>117,816.42</b>	<b>981,269.13</b>	<b>873,814.21</b>

**Emporia State University**

STATEMENT OF CURRENT FUNDS OPERATING REVENUES  
Year ended June 30, 2008

	Unrestricted		Restricted	Total (Memorandum Only)	
	General Use	Designated		June 30, 2008	June 30, 2007
<b>Sales and services of auxiliary enterprises</b>					
Residence halls and apartments	\$ 0.00	\$ 3,583,642.66	\$ 0.00	\$ 3,583,642.66	\$ 3,109,218.95
Other auxiliary enterprises	0.00	1,080,010.84	0.00	1,080,010.84	1,055,787.97
Total sales and services of auxiliary enterprises	0.00	4,663,653.50	0.00	4,663,653.50	4,165,006.92
<b>Other sources</b>					
Payroll funding from non-university sources	0.00	2,893,713.28	0.00	2,893,713.28	2,067,380.50
Recovery of expenditures	0.00	477,760.61	23,911.94	501,672.55	256,494.61
Sales taxes	0.00	0.00	18,665.20	18,665.20	15,237.18
Total other sources	0.00	3,371,473.89	42,577.14	3,414,051.03	2,339,112.29
Total current funds operating revenues	\$ 57,043,996.67	\$ 18,928,127.02	\$ 8,988,475.26	\$ 84,960,598.95	\$ 75,220,097.09

Emporia State University

Schedule B-2

STATEMENT OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	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	\$ 3,273,335.41	\$ 100,328.97	\$ 111,192.94	\$ 3,484,857.32	\$ 3,384,562.69	\$ 75,590.77	\$ 24,703.86
Teachers college	6,977,502.53	821,770.10	310,112.47	8,109,385.10	7,874,672.71	187,697.10	47,015.29
College of liberal arts and sciences	11,886,401.88	629,309.59	224,398.66	12,740,110.13	11,772,063.22	845,825.80	122,221.11
School of library and information management	1,277,586.88	345,694.48	30,282.56	1,653,563.92	1,366,841.05	56,527.68	230,195.19
Center for Innovation	1,425.26	0.00	0.00	1,425.26	0.00	1,425.26	0.00
Enrollment Management	1,933.03	0.00	0.00	1,933.03	1,933.03	0.00	0.00
Special university programs	267,158.51	545,727.09	4,276.74	817,162.34	16,019.98	801,142.36	0.00
Federal instructional programs	609,984.61	828,414.89	11,937.87	1,450,337.37	0.00	0.00	1,450,337.37
State instructional programs	1,747.10	0.00	0.00	1,747.10	0.00	0.00	1,747.10
Preparatory and remedial education	8,581.85	1,860.36	0.00	10,442.21	10,442.21	0.00	0.00
Summer session	1,424,609.85	5,650.00	0.00	1,430,259.85	1,430,259.85	0.00	0.00
Social instruction	11,906.70	14,441.17	0.00	26,347.87	0.00	26,347.87	0.00
<i>Total instruction</i>	25,742,173.61	3,293,196.65	692,201.24	29,727,571.50	25,856,794.74	1,994,556.84	1,876,219.92
<i>Research</i>	211,190.51	131,497.09	16,518.43	359,206.03	123,949.10	26,525.75	208,731.18
<i>Public service</i>	1,735,936.58	1,021,522.72	34,780.48	2,792,239.78	1,043,837.00	417,898.45	1,330,504.33
<i>Academic support</i>	6,365,037.45	2,881,850.26	1,312,089.48	10,558,977.19	9,506,608.47	963,172.95	89,195.77
<i>Student services</i>	5,474,740.65	3,384,688.84	52,217.01	8,911,646.50	5,157,057.93	3,601,565.51	153,023.06
<i>Institutional support</i>	3,886,477.26	899,531.68	48,599.91	4,834,608.85	4,334,860.54	162,896.29	336,852.02
<i>Physical plant operations</i>	4,916,170.03	2,676,615.11	125,442.00	7,718,227.14	7,162,479.76	539,858.46	15,888.92
<i>Scholarships and fellowships</i>	0.00	11,135,368.83	0.00	11,135,368.83	3,345,658.89	2,616,325.13	5,173,384.81
<i>Total educational and general</i>	48,331,726.09	25,424,271.18	2,281,848.55	76,037,845.82	56,531,246.43	10,322,799.38	9,183,800.01
<b>AUXILIARY ENTERPRISES</b>	2,127,198.68	1,029,924.00	52,733.29	3,209,855.97	0.00	3,209,855.97	0.00
Total current funds operating expenditures	\$ 50,458,924.77	\$ 26,454,195.18	\$ 2,334,581.84	\$ 79,247,701.79	\$ 56,531,246.43	\$ 13,532,655.35	\$ 9,183,800.01

Emporia State University

Schedule B-2a

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

INSTRUCTION	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>General Instruction</b>							
<i>School of Business</i>							
Dean support	\$ 6,987.81	\$ 0.00	\$ 0.00	\$ 6,987.81	\$ 6,987.81	\$ 0.00	\$ 0.00
MBA program	18,240.68	7,706.91	2,551.21	28,498.80	28,498.80	0.00	0.00
Center for insurance educatio	0.00	30.00	0.00	30.00	0.00	30.00	0.00
Accounting and information system	1,427,596.26	46,838.09	6,082.46	1,480,516.81	1,457,679.78	20,450.90	2,386.13
Computer lab	98,618.88	15,114.47	92,097.53	205,830.88	199,871.53	0.00	5,959.35
Business administration and educatio	1,721,891.78	30,639.50	10,461.74	1,762,993.02	1,691,524.77	55,109.87	16,358.38
<i>Total School of Business</i>	<u>3,273,335.41</u>	<u>100,328.97</u>	<u>111,192.94</u>	<u>3,484,857.32</u>	<u>3,384,562.69</u>	<u>75,590.77</u>	<u>24,703.86</u>
<i>Teachers College</i>							
Dean support	327.64	1,165.50	1,380.06	2,873.20	1,707.70	1,165.50	0.00
One room school	0.00	230.60	297.00	527.60	527.60	0.00	0.00
Alternative teacher cert - BCCC	0.00	22,052.40	0.00	22,052.40	22,052.40	0.00	0.00
Alternative teacher cert - KCK	75,868.69	13,072.84	2,912.19	91,853.72	91,853.72	0.00	0.00
Jones Institute for Educational Excellence	19,345.13	13,420.91	0.00	32,766.04	0.00	0.00	32,766.04
Computer labs	0.00	13,697.31	12,686.68	26,383.99	26,383.99	0.00	0.00
USD 253 Resource Center contrac	0.00	20,613.00	0.00	20,613.00	20,613.00	0.00	0.00
Counselor education and rehabilitator	751,613.89	42,898.49	24,084.86	818,597.24	810,028.09	8,569.15	0.00
Multicultural fund	0.00	1,001.88	159.00	1,160.88	1,160.88	0.00	0.00
School district reimbursement	0.00	2,175.99	1,578.01	3,754.00	3,754.00	0.00	0.00
School counselor resource center	0.00	3,845.82	2,685.50	6,531.32	6,531.32	0.00	0.00
Professional education service	140,600.01	40,764.10	5,857.28	187,221.39	178,665.99	5,285.13	3,270.27
Psychology and special education	1,276,700.87	131,838.42	27,730.76	1,436,270.05	1,400,320.86	31,808.14	4,141.05
Health, physical education and recreation	1,296,407.02	87,635.64	92,720.94	1,476,763.60	1,445,017.97	31,745.63	0.00
Early childhood and elementary teacher education	1,903,566.13	102,723.55	23,814.79	2,030,104.47	1,988,717.57	37,662.07	3,724.83
School leadership/middle anc secondary teacher educator	869,230.38	48,498.69	34,101.25	951,830.32	950,337.92	1,492.40	0.00
Professional development schoo	0.00	176,461.20	0.00	176,461.20	114,474.93	61,986.27	0.00
Instructional design/technology	643,842.77	99,673.76	80,104.15	823,620.68	812,524.77	7,982.81	3,113.10
<i>Total Teachers College</i>	<u>6,977,502.53</u>	<u>821,770.10</u>	<u>310,112.47</u>	<u>8,109,385.10</u>	<u>7,874,672.71</u>	<u>187,697.10</u>	<u>47,015.29</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>College of Liberal Arts and Sciences</i>							
Dean support	\$ 1,529.10	\$ 0.00	\$ 0.00	\$ 1,529.10	\$ 1,529.10	\$ 0.00	\$ 0.00
Ethnic and gender studie:	1,756.56	5,595.57	0.00	7,352.13	7,340.58	11.55	0.00
Center for Great Plains Studies	18,557.60	3,966.85	0.00	22,524.45	20,613.90	1,526.16	384.39
Art	877,495.02	70,679.90	15,904.51	964,079.43	912,673.62	48,868.77	2,537.04
Engraving arts	47,140.22	1,035.87	652.50	48,828.59	16,330.03	32,498.56	0.00
Biological sciences	1,296,370.49	124,060.22	52,591.27	1,473,021.98	1,413,714.77	52,469.71	6,837.50
Newman Department of Nursin	671,023.23	19,748.78	7,272.80	698,044.81	73,636.47	558,298.32	66,110.02
Modern languages and literatur:	715,437.24	39,249.62	0.00	754,686.86	723,996.99	28,946.34	1,743.53
English as a second languag	0.00	2,230.99	0.00	2,230.99	2,230.99	0.00	0.00
Mathematics, compute:							
science and economic:	1,454,441.29	61,935.32	46,980.80	1,563,357.41	1,550,633.86	10,730.84	1,992.71
Mathematics laboratory	23,821.40	2,356.10	0.00	26,177.50	26,177.50	0.00	0.00
Center for economic educatio	1,302.32	3,167.57	0.00	4,469.89	0.00	4,469.89	0.00
Music	1,168,321.77	65,350.96	13,203.23	1,246,875.96	1,221,578.26	13,802.54	11,495.16
Physical science:	1,404,088.86	86,879.15	46,278.77	1,537,246.78	1,503,951.72	25,027.86	8,267.20
Hamilton Quarry	0.00	770.00	0.00	770.00	770.00	0.00	0.00
Social sciences	1,214,579.88	46,970.36	4,386.60	1,265,936.84	1,243,553.35	17,312.80	5,070.69
Communication and theatr	1,186,490.05	28,918.85	11,964.18	1,227,373.08	1,214,357.39	2,297.65	10,718.04
English	1,193,661.28	41,174.67	12,854.10	1,247,690.05	1,197,649.99	45,977.98	4,062.08
Writing lab	21,815.55	995.36	990.90	23,801.81	22,498.00	0.00	1,303.81
Sociology and anthropology	588,570.02	24,223.45	11,319.00	624,112.47	618,826.70	3,586.83	1,698.94
<i>Total College of Liberal Arts and Sciences</i>	<u>11,886,401.88</u>	<u>629,309.59</u>	<u>224,398.66</u>	<u>12,740,110.13</u>	<u>11,772,063.22</u>	<u>845,825.80</u>	<u>122,221.11</u>
<i>School of Library and Information Management</i>							
SLIM on campus suppor	1,054,433.99	80,566.02	27,817.00	1,162,817.01	1,072,110.24	50,611.30	40,095.47
SLIM on campus dear	29,735.64	160,364.08	0.00	190,099.72	0.00	0.00	190,099.72
SLIM regional programs suppor	133,890.16	23,327.35	1,015.56	158,233.07	153,277.09	4,955.98	0.00
SLIM Colorado programs	13,910.35	21,248.75	0.00	35,159.10	34,198.70	960.40	0.00
SLIM Oregon programs	26,369.29	40,328.17	725.00	67,422.46	67,422.46	0.00	0.00
SLIM Utah programs	19,247.45	19,860.11	725.00	39,832.56	39,832.56	0.00	0.00
<i>Total School of Library and Information Management</i>	<u>1,277,586.88</u>	<u>345,694.48</u>	<u>30,282.56</u>	<u>1,653,563.92</u>	<u>1,366,841.05</u>	<u>56,527.68</u>	<u>230,195.19</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Center for Innovation</i>							
Center for Innovation	\$ 1,425.26	\$ 0.00	\$ 0.00	\$ 1,425.26	\$ 0.00	\$ 1,425.26	\$ 0.00
<i>Enrollment Management</i>							
Advising Center	1,933.03	0.00	0.00	1,933.03	1,933.03	0.00	0.00
<i>Special University Programs</i>							
Central operations	892.95	0.00	0.00	892.95	892.95	0.00	0.00
Provost/vice president for academic affairs	0.00	7,807.56	0.00	7,807.56	7,807.56	0.00	0.00
University honors program	5,319.02	1,748.49	0.00	7,067.51	7,067.51	0.00	0.00
International education	260,694.58	536,171.04	4,276.74	801,142.36	0.00	801,142.36	0.00
Research and Grants Center	251.96	0.00	0.00	251.96	251.96	0.00	0.00
<i>Total Special University Programs</i>	267,158.51	545,727.09	4,276.74	817,162.34	16,019.98	801,142.36	0.00
<i>Federal Instructional Programs</i>							
Reading 1st Stage III - Clark	168,470.67	340,520.30	4,537.27	513,528.24	0.00	0.00	513,528.24
Reading 1st Stage II - Clark	0.00	4,830.00	0.00	4,830.00	0.00	0.00	4,830.00
KS Title I Reading - Clark	30,169.02	57,352.32	638.46	88,159.80	0.00	0.00	88,159.80
KS Reading First Special Ed	44,601.89	14,242.55	3,718.80	62,563.24	0.00	0.00	62,563.24
Project Achievement	74,841.72	81,289.72	200.22	156,331.66	0.00	0.00	156,331.66
Project Best	71,976.68	91,889.72	200.22	164,066.62	0.00	0.00	164,066.62
Project Excellence	64,119.91	83,237.26	200.20	147,557.37	0.00	0.00	147,557.37
Project ESTRELLAS	69,949.06	60,868.30	2,442.70	133,260.06	0.00	0.00	133,260.06
NSF Presidential Award - Yanik	0.00	1,581.46	0.00	1,581.46	0.00	0.00	1,581.46
IGCT - Harrell/Yanik	0.00	764.63	0.00	764.63	0.00	0.00	764.63
Eisenhower Grant - Harrell	0.00	273.44	0.00	273.44	0.00	0.00	273.44
Course development - Shrocl	0.00	520.14	0.00	520.14	0.00	0.00	520.14
KCK-ESU Partnership	0.00	40.97	0.00	40.97	0.00	0.00	40.97
R/G-Secondary reading	22,501.19	3,876.91	0.00	26,378.10	0.00	0.00	26,378.10
R/G - RtI grantee training - KSDE	34,484.63	15,765.69	0.00	50,250.32	0.00	0.00	50,250.32
R/G - Multi tiered system	0.00	403.00	0.00	403.00	0.00	0.00	403.00
KS Space Grant Consort - Phys Sc	10,753.32	5,400.00	0.00	16,153.32	0.00	0.00	16,153.32
R/G-In-service teacher	0.00	8,664.00	0.00	8,664.00	0.00	0.00	8,664.00
EPA fellowship award	0.00	2,465.00	0.00	2,465.00	0.00	0.00	2,465.00
Integrated graphing	0.00	96.00	0.00	96.00	0.00	0.00	96.00

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Instructional Programs-continued</i>							
K-12 Earth Science	\$ 0.00	\$ 1,193.55	\$ 0.00	\$ 1,193.55	\$ 0.00	\$ 0.00	\$ 1,193.55
Eisenhower Grant - Kennet	0.00	871.52	0.00	871.52	0.00	0.00	871.52
Project ESU - Miller	1,535.82	7,052.18	0.00	8,588.00	0.00	0.00	8,588.00
Phy Sci-Math Mod Wkshp - Davie	16,580.70	45,216.23	0.00	61,796.93	0.00	0.00	61,796.93
<i>Total Federal Instructional Programs</i>	<u>609,984.61</u>	<u>828,414.89</u>	<u>11,937.87</u>	<u>1,450,337.37</u>	<u>0.00</u>	<u>0.00</u>	<u>1,450,337.37</u>
<i>State Instructional Programs</i>							
Special education tchr partnrshp:	1,747.10	0.00	0.00	1,747.10	0.00	0.00	1,747.10
<b>Total General Instruction</b>	<u>24,295,142.18</u>	<u>3,271,245.12</u>	<u>692,201.24</u>	<u>28,258,588.54</u>	<u>24,414,159.65</u>	<u>1,968,208.97</u>	<u>1,876,219.92</u>
<b>Preparatory/Adult Basic Education</b>							
Reading laboratory	8,581.85	1,860.36	0.00	10,442.21	10,442.21	0.00	0.00
<b>Summer Session</b>							
Accounting and information system:	87,624.68	0.00	0.00	87,624.68	87,624.68	0.00	0.00
Business administration and educatio	84,999.85	0.00	0.00	84,999.85	84,999.85	0.00	0.00
Counselor education and rehabilitatio	38,571.66	0.00	0.00	38,571.66	38,571.66	0.00	0.00
Psychology and special education	157,609.06	0.00	0.00	157,609.06	157,609.06	0.00	0.00
Health, physical education and recreatio	161,576.67	0.00	0.00	161,576.67	161,576.67	0.00	0.00
Early childhood and elementary teacher education	154,133.68	0.00	0.00	154,133.68	154,133.68	0.00	0.00
School leadership/middle anc secondary teacher educatio	130,266.94	0.00	0.00	130,266.94	130,266.94	0.00	0.00
Instructional design/technolog	93,266.60	0.00	0.00	93,266.60	93,266.60	0.00	0.00
Art	24,063.62	0.00	0.00	24,063.62	24,063.62	0.00	0.00
Biological sciences	46,413.08	0.00	0.00	46,413.08	46,413.08	0.00	0.00
Modern languages and literature:	24,707.55	0.00	0.00	24,707.55	24,707.55	0.00	0.00
Mathematics, compute: science and economic:	56,411.83	0.00	0.00	56,411.83	56,411.83	0.00	0.00
Music	24,495.87	2,900.00	0.00	27,395.87	27,395.87	0.00	0.00
Physical science:	71,557.93	1,500.00	0.00	73,057.93	73,057.93	0.00	0.00
Social sciences	43,138.47	750.00	0.00	43,888.47	43,888.47	0.00	0.00
Communication and theatr	16,359.65	0.00	0.00	16,359.65	16,359.65	0.00	0.00



Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>Summer Session-continued</b>							
English	\$ 50,894.88	\$ 0.00	\$ 0.00	\$ 50,894.88	\$ 50,894.88	\$ 0.00	\$ 0.00
Writing lab	872.60	0.00	0.00	872.60	872.60	0.00	0.00
Sociology and anthropology	49,620.70	500.00	0.00	50,120.70	50,120.70	0.00	0.00
SLIM on campus suppor	57,646.33	0.00	0.00	57,646.33	57,646.33	0.00	0.00
SLIM regional programs suppor	32,501.65	0.00	0.00	32,501.65	32,501.65	0.00	0.00
SLIM Colorado programs	5,278.71	0.00	0.00	5,278.71	5,278.71	0.00	0.00
SLIM Oregon Program	8,445.47	0.00	0.00	8,445.47	8,445.47	0.00	0.00
SLIM Utah programs	4,152.37	0.00	0.00	4,152.37	4,152.37	0.00	0.00
<b>Total Summer Session</b>	<b>1,424,609.85</b>	<b>5,650.00</b>	<b>0.00</b>	<b>1,430,259.85</b>	<b>1,430,259.85</b>	<b>0.00</b>	<b>0.00</b>
<b>Instruction/Non-Degree</b>							
Trio programs	11,906.70	14,441.17	0.00	26,347.87	0.00	26,347.87	0.00
<b>TOTAL INSTRUCTION</b>	<b>25,742,173.61</b>	<b>3,293,196.65</b>	<b>692,201.24</b>	<b>29,727,571.50</b>	<b>25,856,794.74</b>	<b>1,994,556.84</b>	<b>1,876,219.92</b>
<b>Research</b>							
<i>Research and Grants Center</i>	12,427.25	8,431.40	1,575.86	22,434.51	14,257.25	8,177.26	0.00
<i>Graduate Student Research Grants</i>							
MBA program	8,667.20	0.00	0.00	8,667.20	8,667.20	0.00	0.00
Accounting and information system	349.49	0.00	0.00	349.49	349.49	0.00	0.00
Business administration and educatio	42,075.03	4,479.13	0.00	46,554.16	46,554.16	0.00	0.00
Counselor education and rehabilitatio	6,987.87	0.00	0.00	6,987.87	6,987.87	0.00	0.00
Art	454.56	119.58	0.00	574.14	0.00	574.14	0.00
Biological sciences	16,202.24	7,275.21	0.00	23,477.45	19,016.08	4,461.37	0.00
Modern languages and literature:	6,987.96	0.00	0.00	6,987.96	6,987.96	0.00	0.00
Math, computer science anc economics	0.00	1,409.34	0.00	1,409.34	0.00	1,409.34	0.00
Music	14,127.89	0.00	0.00	14,127.89	14,127.89	0.00	0.00
Physical sciences:	7,001.20	3,688.80	0.00	10,690.00	7,001.20	3,688.80	0.00
Social sciences	15,150.43	19,710.06	1,191.96	36,052.45	0.00	8,214.84	27,837.61
<i>Total Graduate Student Research Grants</i>	<b>118,003.87</b>	<b>36,682.12</b>	<b>1,191.96</b>	<b>155,877.95</b>	<b>109,691.85</b>	<b>18,348.49</b>	<b>27,837.61</b>

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES

Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Federal Research Programs</i>							
USDA CSREES - S Crupper	\$ 15,620.17	\$ 3,124.00	\$ 0.00	\$ 18,744.17	\$ 0.00	\$ 0.00	\$ 18,744.17
Habitat use by bat species	785.34	1,170.14	4,892.92	6,848.40	0.00	0.00	6,848.40
NIH - S Crupper	5,374.43	9,601.65	3,641.92	18,618.00	0.00	0.00	18,618.00
KBRIN summer school - Burnett	0.00	9,500.00	0.00	9,500.00	0.00	0.00	9,500.00
KBRIN undergrad support - Burnett	15,058.09	25,809.12	0.00	40,867.21	0.00	0.00	40,867.21
Design of pulse metal detector	0.00	2,387.32	1,382.68	3,770.00	0.00	0.00	3,770.00
Sec metabolite production	13,537.72	18,173.86	0.00	31,711.58	0.00	0.00	31,711.58
KINBRE - Crupper	0.00	258.40	0.00	258.40	0.00	0.00	258.40
<i>Total Federal Research Programs</i>	<u>50,375.75</u>	<u>70,024.49</u>	<u>9,917.52</u>	<u>130,317.76</u>	<u>0.00</u>	<u>0.00</u>	<u>130,317.76</u>
<i>State Grants</i>							
KSDA sericea lespedeza - J Mary	0.00	151.48	0.00	151.48	0.00	0.00	151.48
KDWP soybean research - S Cruppe	0.00	6,016.18	0.00	6,016.18	0.00	0.00	6,016.18
Antibacteria methionine inhibit	14,039.90	7,879.47	0.00	21,919.37	0.00	0.00	21,919.37
GIS image processing - R Sleeze	720.40	0.00	0.00	720.40	0.00	0.00	720.40
GIS image processing - R Sleeze	9,359.11	19.00	3,833.09	13,211.20	0.00	0.00	13,211.20
KGS Project - K Thompsor	0.00	86.28	0.00	86.28	0.00	0.00	86.28
Kansas view	0.00	998.25	0.00	998.25	0.00	0.00	998.25
High Plains Bedrock data func	6,264.23	0.00	0.00	6,264.23	0.00	0.00	6,264.23
Faculty scholar award - Trumf	0.00	1,103.03	0.00	1,103.03	0.00	0.00	1,103.03
Wisconsin groundwater stud	0.00	105.39	0.00	105.39	0.00	0.00	105.39
<i>Total State Grants</i>	<u>30,383.64</u>	<u>16,359.08</u>	<u>3,833.09</u>	<u>50,575.81</u>	<u>0.00</u>	<u>0.00</u>	<u>50,575.81</u>
<b>TOTAL RESEARCH</b>	<u>211,190.51</u>	<u>131,497.09</u>	<u>16,518.43</u>	<u>359,206.03</u>	<u>123,949.10</u>	<u>26,525.75</u>	<u>208,731.18</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<b>PUBLIC SERVICE</b>							
<i>University Public Service Programs</i>							
Dean of graduate studie:	\$ 0.00	\$ 118.04	\$ 0.00	\$ 118.04	\$ 0.00	\$ 0.00	\$ 118.04
Trio programs	10,606.54	0.00	0.00	10,606.54	205.61	0.00	10,400.93
Center for Business and Econ Developmer	0.00	588.00	0.00	588.00	0.00	0.00	588.00
Business administration and educatio	1,896.78	3,173.54	0.00	5,070.32	0.00	5,070.32	0.00
Jones Institute for Educational Excellenc	370,308.74	80,180.48	7,055.66	457,544.88	258,174.77	197,694.23	1,675.88
Reading recovery	110,077.53	198,416.63	6,264.16	314,758.32	242,859.87	71,898.45	0.00
Future teachers academy	34,396.07	18,027.82	0.00	52,423.89	52,423.89	0.00	0.00
National board certification	30,156.07	61,176.67	1,979.37	93,312.11	93,312.11	0.00	0.00
Center for innovative school leadership	156,265.08	171,606.14	1,484.28	329,355.50	329,355.50	0.00	0.00
Family literacy program	32,350.14	447.44	0.00	32,797.58	398.42	5,204.76	27,194.40
ECKCCRRRA	451.71	1,048.29	0.00	1,500.00	0.00	1,500.00	0.00
School leadership/middle anc							0.00
secondary teacher educator	0.00	11,523.72	0.00	11,523.72	0.00	11,523.72	0.00
Biological sciences	0.00	487.68	0.00	487.68	0.00	487.68	0.00
Modern languages and literature:	0.00	2,719.12	0.00	2,719.12	0.00	2,719.12	0.00
Music	19,282.72	5,347.68	0.00	24,630.40	0.00	24,630.40	0.00
SLIM on campus suppor	0.00	662.64	0.00	662.64	0.00	662.64	0.00
Elderhostel	22,314.13	32,912.92	0.00	55,227.05	0.00	55,227.05	0.00
<i>Total University Public Service Programs</i>	<u>788,105.51</u>	<u>588,436.81</u>	<u>16,783.47</u>	<u>1,393,325.79</u>	<u>976,730.17</u>	<u>376,618.37</u>	<u>39,977.25</u>
<i>Federal Public Service Programs</i>							
UB - summer food servic	0.00	15,078.10	0.00	15,078.10	0.00	0.00	15,078.10
UB Project Success food program	0.00	119.99	0.00	119.99	0.00	0.00	119.99
Women Count: San Jose 07	826.25	6,909.46	0.00	7,735.71	0.00	0.00	7,735.71
Project Focus UB-05-06	0.00	1,381.00	0.00	1,381.00	0.00	0.00	1,381.00
UB Project Success	37,347.56	46,480.02	8,928.13	92,755.71	0.00	0.00	92,755.71
UB Project Success	103,063.02	52,587.78	1,486.35	157,137.15	0.00	0.00	157,137.15
Project Challenge 05-06	196,796.56	73,438.10	3,643.73	273,878.39	0.00	0.00	273,878.39
Talent Search Program - TRIC	146,722.08	55,728.20	0.00	202,450.28	0.00	0.00	202,450.28
Upward Bound Project Focus	242,208.50	146,230.95	2,523.70	390,963.15	0.00	0.00	390,963.15
Operation Math - J Morrow	0.00	351.29	0.00	351.29	0.00	0.00	351.29
<i>Total Federal Public Service Programs</i>	<u>726,963.97</u>	<u>398,304.89</u>	<u>16,581.91</u>	<u>1,141,850.77</u>	<u>0.00</u>	<u>0.00</u>	<u>1,141,850.77</u>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>State Public Service Programs</i>							
ECKCCRRRA FY 07 - Hogan	\$ 0.00	\$ 67.94	\$ 0.00	\$ 67.94	\$ 0.00	\$ 0.00	\$ 67.94
Expansion of ESU SBDC FY 07	29.29	4.00	0.00	33.29	0.00	0.00	33.29
Expansion of ESU SBDC FY 08	27,510.83	17,812.91	0.00	45,323.74	0.00	0.00	45,323.74
Continuation of ESU SBDC FY 07	27,858.90	0.00	0.00	27,858.90	0.00	0.00	27,858.90
Continuation of ESU SBDC FY 08	22,375.52	0.00	0.00	22,375.52	0.00	0.00	22,375.52
SEKESC Spec Ed Study - P McKnab	17,306.21	0.00	0.00	17,306.21	0.00	0.00	17,306.21
Women Count - B Yanil	0.00	621.62	0.00	621.62	0.00	0.00	621.62
<i>Total State Public Service Programs</i>	<u>95,080.75</u>	<u>18,506.47</u>	<u>0.00</u>	<u>113,587.22</u>	<u>0.00</u>	<u>0.00</u>	<u>113,587.22</u>
<i>Total Community Service</i>	<u>1,610,150.23</u>	<u>1,005,248.17</u>	<u>33,365.38</u>	<u>2,648,763.78</u>	<u>976,730.17</u>	<u>376,618.37</u>	<u>1,295,415.24</u>
<i>Cooperative Extension Service</i>							
Student financial aid	35,603.10	0.00	0.00	35,603.10	514.01	0.00	35,089.09
School of business - institute for business and economic developmer	29,719.53	243.13	0.00	29,962.66	0.00	29,962.66	0.00
Science and math education center	60,463.72	5,431.42	1,415.10	67,310.24	66,592.82	717.42	0.00
SLIM on campus dear	0.00	10,600.00	0.00	10,600.00	0.00	10,600.00	0.00
<i>Total Cooperative Extension Services</i>	<u>125,786.35</u>	<u>16,274.55</u>	<u>1,415.10</u>	<u>143,476.00</u>	<u>67,106.83</u>	<u>41,280.08</u>	<u>35,089.09</u>
<b>TOTAL PUBLIC SERVICE</b>	<b><u>1,735,936.58</u></b>	<b><u>1,021,522.72</u></b>	<b><u>34,780.48</u></b>	<b><u>2,792,239.78</u></b>	<b><u>1,043,837.00</u></b>	<b><u>417,898.45</u></b>	<b><u>1,330,504.33</u></b>
<b>ACADEMIC SUPPORT</b>							
<i>Libraries</i>							
Teachers college resource center	26,836.61	10,833.25	952.90	38,622.76	35,743.92	1,347.49	1,531.35
Visual resource library	0.00	1,802.99	0.00	1,802.99	1,802.99	0.00	0.00
University libraries and archive	1,151,685.45	574,709.98	232,250.96	1,958,646.39	1,884,018.96	23,692.03	50,935.40
Library electronic database	0.00	213,027.58	0.00	213,027.58	213,027.58	0.00	0.00
Model library	0.00	113,527.50	0.00	113,527.50	113,527.50	0.00	0.00
Library enhancement	0.00	103,852.97	52,531.03	156,384.00	156,384.00	0.00	0.00
<i>Total Libraries</i>	<u>1,178,522.06</u>	<u>1,017,754.27</u>	<u>285,734.89</u>	<u>2,482,011.22</u>	<u>2,404,504.95</u>	<u>25,039.52</u>	<u>52,466.75</u>

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Academic Support State Grants/Libraries</i>							
English as a second languag	\$ 0.00	\$ 2,000.00	\$ 0.00	\$ 2,000.00	\$ 0.00	\$ 0.00	\$ 2,000.00
<i>Museums and Galleries</i>							
National Teachers Hall of Fame	65,251.79	0.00	0.00	65,251.79	0.00	65,251.79	0.00
Eppink art gallery	6,258.83	5,824.15	0.00	12,082.98	11,095.90	0.00	987.08
Schmidt natural history museur	524.17	564.00	0.00	1,088.17	1,088.17	0.00	0.00
Natural areas	8,770.35	3,227.44	3,700.00	15,697.79	11,533.35	4,164.44	0.00
Peterson Planetarium	915.40	829.75	9,000.00	10,745.15	10,719.40	25.75	0.00
Geology museur	1,095.16	696.50	0.00	1,791.66	1,783.16	8.50	0.00
<i>Total Museums and Galleries</i>	<u>82,815.70</u>	<u>11,141.84</u>	<u>12,700.00</u>	<u>106,657.54</u>	<u>36,219.98</u>	<u>69,450.48</u>	<u>987.08</u>
<i>Computing Support</i>							
Technology and computing service	2,271,381.17	633,944.81	309,785.11	3,215,111.09	2,908,678.11	294,950.89	11,482.09
Banner project	98,697.29	527,250.68	605,988.44	1,231,936.41	1,231,936.41	0.00	0.00
<i>Total Computing Support</i>	<u>2,370,078.46</u>	<u>1,161,195.49</u>	<u>915,773.55</u>	<u>4,447,047.50</u>	<u>4,140,614.52</u>	<u>294,950.89</u>	<u>11,482.09</u>
<i>Academic Administration</i>							
Provost/vice president for academic affairs	0.00	30,274.00	0.00	30,274.00	30,274.00	0.00	0.00
Student advising center	151,643.72	12,870.30	7,371.00	171,885.02	160,842.89	2,410.81	8,631.32
Teaching enhancement cente	39,314.91	0.00	0.00	39,314.91	39,314.91	0.00	0.00
Dean - school of busines	407,787.51	34,112.82	5,038.03	446,938.36	428,394.54	18,543.82	0.00
School of business - advising cente	94,526.41	5,251.38	0.00	99,777.79	99,777.39	0.40	0.00
Dean - teachers college	384,005.98	30,655.96	27,034.67	441,696.61	437,160.30	0.00	4,536.31
TC word processing center	40,158.28	27,744.40	2,972.70	70,875.38	22,948.26	43,007.13	4,919.99
Health, physical education and recreation	6,401.48	0.00	0.00	6,401.48	6,401.48	0.00	0.00
Assoc dean - teachers college	0.00	4,165.64	3,526.44	7,692.08	7,692.08	0.00	0.00
Dean - college of liberal arts and sciences	275,215.64	25,851.16	4,216.90	305,283.70	301,570.25	3,713.45	0.00
Publications board	0.00	6,015.45	0.00	6,015.45	6,015.45	0.00	0.00
Publications - Naturalist	0.00	5,600.00	0.00	5,600.00	5,600.00	0.00	0.00

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Academic Administration - continued</i>							
SLIM on campus - dear	\$ 178,772.55	\$ 0.00	\$ 0.00	\$ 178,772.55	\$ 177,597.55	\$ 0.00	\$ 1,175.00
SLIM regional programs - dear	205,600.51	37,938.05	1,628.28	245,166.84	245,166.84	0.00	0.00
SLIM Colorado programs	59,036.45	0.00	0.00	59,036.45	59,036.45	0.00	0.00
SLIM Oregon programs	89,683.06	0.00	0.00	89,683.06	89,683.06	0.00	0.00
SLIM Utah programs	20,502.84	0.00	0.00	20,502.84	20,502.84	0.00	0.00
Dean of graduate studie:	269,276.49	46,667.07	3,254.00	319,197.56	292,812.94	26,384.62	0.00
Research and grants cente:	29,576.69	62,756.22	3,172.77	95,505.68	0.00	95,505.68	0.00
Central operations	0.00	18,883.00	0.00	18,883.00	18,883.00	0.00	0.00
Off-site and distance educati	229,466.75	90,775.23	34,432.25	354,674.23	225,375.15	129,299.08	0.00
Off-campus location:	0.00	15,377.97	0.00	15,377.97	0.00	15,377.97	0.00
Metro Learning Center	156,732.77	193,621.08	4,349.00	354,702.85	157,019.95	197,682.90	0.00
<b>Total Academic Administration</b>	<b>2,637,702.04</b>	<b>648,559.73</b>	<b>96,996.04</b>	<b>3,383,257.81</b>	<b>2,832,069.33</b>	<b>531,925.86</b>	<b>19,262.62</b>
<i>Course and Curriculum Development</i>							
Assessmen	95,919.19	35,251.08	885.00	132,055.27	87,251.84	41,806.20	2,997.23
<i>Academic Personnel Development</i>							
Academic affairs suppor	0.00	5,947.85	0.00	5,947.85	5,947.85	0.00	0.00
<b>TOTAL ACADEMIC SUPPORT</b>	<b>6,365,037.45</b>	<b>2,881,850.26</b>	<b>1,312,089.48</b>	<b>10,558,977.19</b>	<b>9,506,608.47</b>	<b>963,172.95</b>	<b>89,195.77</b>
<b>STUDENT SERVICES</b>							
<i>Student Services Administration</i>							
Vice president for strategic partnerships and student lift	49,277.16	32,015.18	0.00	81,292.34	0.00	81,292.34	0.00
Student orientation	0.00	5,416.00	0.00	5,416.00	5,416.00	0.00	0.00
<b>Total Student Services Administration</b>	<b>49,277.16</b>	<b>37,431.18</b>	<b>0.00</b>	<b>86,708.34</b>	<b>5,416.00</b>	<b>81,292.34</b>	<b>0.00</b>

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Social and Cultural Activities</i>							
Residential life	\$ 0.00	\$ 1,318.52	\$ 0.00	\$ 1,318.52	\$ 0.00	\$ 1,318.52	\$ 0.00
Disability services accommodation	0.00	12,623.79	11,069.54	23,693.33	23,693.33	0.00	0.00
Trio programs	10,342.82	2,997.25	0.00	13,340.07	6,879.37	6,460.70	0.00
Activity fees	0.00	1,955,284.82	0.00	1,955,284.82	0.00	1,955,284.82	0.00
International education	170,080.15	59,227.62	0.00	229,307.77	195,981.80	31,425.62	1,900.35
Associated student governmen	21,535.80	76,633.86	0.00	98,169.66	27.23	96,291.40	1,851.03
Union activities council	7,875.20	110,240.14	636.76	118,752.10	0.00	118,752.10	0.00
Student publications - Sunflower	16,166.51	0.00	0.00	16,166.51	0.00	16,166.51	0.00
Student publications - Bulletir	64,229.10	444.27	0.00	64,673.37	0.00	64,673.37	0.00
Multicultural center	74,745.00	8,865.19	0.00	83,610.19	58,712.50	19,117.85	5,779.84
Student success/retention program	3,573.79	24,844.76	0.00	28,418.55	26,418.56	0.00	1,999.99
Educational opportunity func	24,735.41	15,219.60	0.00	39,955.01	0.00	39,955.01	0.00
Center for Student Involvement	231,216.24	7,030.42	0.00	238,246.66	238,246.66	0.00	0.00
Disability services:	59,938.61	6,112.46	0.00	66,051.07	62,383.26	844.95	2,822.86
Drug and alcohol program	38,404.07	757.90	500.00	39,661.97	39,661.97	0.00	0.00
Women's programs and center	0.00	2,793.52	0.00	2,793.52	2,632.52	161.00	0.00
Recreation services	209,180.16	30,747.50	12,180.12	252,107.78	7,600.68	242,958.95	1,548.15
Music organizations	10,675.16	44,018.05	0.00	54,693.21	0.00	54,693.21	0.00
English	0.00	750.00	0.00	750.00	0.00	750.00	0.00
Communication and theatre - debat	92,154.30	112,885.38	566.10	205,605.78	101,555.11	104,050.67	0.00
Communication and theatre - theatr	20,571.77	51,506.40	0.00	72,078.17	34,272.64	37,805.53	0.00
<i>Total Social and Cultural Activities</i>	<u>1,055,424.09</u>	<u>2,524,301.45</u>	<u>24,952.52</u>	<u>3,604,678.06</u>	<u>798,065.63</u>	<u>2,790,710.21</u>	<u>15,902.22</u>
<i>Counseling and Career Guidance</i>							
Student life and counseling cente	238,452.64	13,878.31	490.90	252,821.85	228,081.32	15,788.68	8,951.85
Biofeedback program	0.00	3,594.00	0.00	3,594.00	3,594.00	0.00	0.00
Career services	292,606.16	53,228.24	7,989.10	353,823.50	316,841.22	34,420.75	2,561.53
School of business - advising cente	0.00	3,814.24	0.00	3,814.24	0.00	3,814.24	0.00
<i>Total Counseling and Career Guidance</i>	<u>531,058.80</u>	<u>74,514.79</u>	<u>8,480.00</u>	<u>614,053.59</u>	<u>548,516.54</u>	<u>54,023.67</u>	<u>11,513.38</u>
<i>Financial Aid Administration</i>							
Student financial aid	555,472.39	55,484.35	8,561.00	619,517.74	553,605.81	11,953.29	53,958.64

Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	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	\$ 275,696.66	\$ 31,293.67	\$ 0.00	\$ 306,990.33	\$ 15,205.53	\$ 281,042.18	\$ 10,742.62
<i>Student Services Fed Grant/CECE</i>							
CECE food program	0.00	16,136.04	0.00	16,136.04	0.00	0.00	16,136.04
<i>Total Student Auxiliary Services</i>	275,696.66	47,429.71	0.00	323,126.37	15,205.53	281,042.18	26,878.66
<i>Intercollegiate Athletics</i>							
Men's athletics	0.00	56,524.31	0.00	56,524.31	56,524.31	0.00	0.00
Women's athletics	0.00	41,209.57	0.00	41,209.57	41,209.57	0.00	0.00
Athletic administrator	140,997.98	118,032.47	2,083.00	261,113.45	57,637.12	203,476.33	0.00
Sports camps	13,064.00	2,150.00	0.00	15,214.00	0.00	15,214.00	0.00
Intercollegiate athletics	1,767,777.44	0.00	0.00	1,767,777.44	1,744,561.14	0.00	23,216.30
<i>Total Intercollegiate Athletics</i>	1,921,839.42	217,916.35	2,083.00	2,141,838.77	1,899,932.14	218,690.33	23,216.30
<i>Student Admissions, Enrollment and Records</i>							
Admissions office	630,948.78	386,829.00	5,246.06	1,023,023.84	884,050.25	126,251.18	12,722.41
Office of institutional research	59,195.38	4,257.50	914.93	64,367.81	64,367.81	0.00	0.00
Registration office	395,827.97	36,524.51	1,979.50	434,331.98	387,898.22	37,602.31	8,831.45
<i>Total Student Admissions, Enrollment and Records</i>	1,085,972.13	427,611.01	8,140.49	1,521,723.63	1,336,316.28	163,853.49	21,553.86
<b>TOTAL STUDENT SERVICES</b>	<b>5,474,740.65</b>	<b>3,384,688.84</b>	<b>52,217.01</b>	<b>8,911,646.50</b>	<b>5,157,057.93</b>	<b>3,601,565.51</b>	<b>153,023.06</b>
<b>INSTITUTIONAL SUPPORT</b>							
<i>Executive Management</i>							
President's office	382,117.65	121,298.72	1,828.35	505,244.72	490,625.30	12,228.05	2,391.37
Legal counsel	103,204.67	7,161.02	540.31	110,906.00	110,905.97	0.03	0.00
Governmental relations	0.00	3,317.74	0.00	3,317.74	3,317.74	0.00	0.00
Vice president for academic affairs	165,508.11	12,122.93	1,682.00	179,313.04	179,313.04	0.00	0.00
Faculty senate	2,003.17	1,982.03	1,164.48	5,149.68	5,149.68	0.00	0.00



Emporia State University

DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Executive Management- continued</i>							
Provost/vice president for academic affairs	\$ 314,501.10	\$ 26,638.19	\$ 1,258.40	\$ 342,397.69	\$ 336,361.73	\$ 6,035.96	\$ 0.00
Internal audit	51,616.96	2,636.00	0.00	54,252.96	54,252.96	0.00	0.00
Vice president for strategic partnerships and student lift	254,582.76	35,197.92	0.00	289,780.68	287,972.90	1,807.78	0.00
<i>Total Executive Management</i>	<u>1,273,534.42</u>	<u>210,354.55</u>	<u>6,473.54</u>	<u>1,490,362.51</u>	<u>1,467,899.32</u>	<u>20,071.82</u>	<u>2,391.37</u>
<i>Financial Management and Operations</i>							
Fiscal affairs	740,487.69	191,970.10	5,738.00	938,195.79	870,770.43	66,999.81	425.55
Budget office	365,280.46	5,056.00	0.00	370,336.46	370,336.46	0.00	0.00
Payroll	120,405.18	88,950.35	1,814.00	211,169.53	210,417.12	752.41	0.00
<i>Total Financial Management and Operations</i>	<u>1,226,173.33</u>	<u>285,976.45</u>	<u>7,552.00</u>	<u>1,519,701.78</u>	<u>1,451,524.01</u>	<u>67,752.22</u>	<u>425.55</u>
<i>General Administration and Logistical Services</i>							
Human resource:	230,086.86	11,683.85	0.00	241,770.71	241,669.71	101.00	0.00
Accreditation	0.00	6,632.97	0.00	6,632.97	6,632.97	0.00	0.00
Professional developmen	12,264.31	42,665.87	0.00	54,930.18	54,930.18	0.00	0.00
Tuition assistance	0.00	34,152.00	0.00	34,152.00	0.00	34,152.00	0.00
Unclassified staff recruitmen	0.00	97,858.48	0.00	97,858.48	97,858.48	0.00	0.00
Vice president for administration and fiscal affairs:	0.00	3,763.35	0.00	3,763.35	3,763.35	0.00	0.00
Mail center	69,521.75	15,890.32	0.00	85,412.07	70,074.01	14,280.26	1,057.80
<i>Total General Administration and Logistical Services</i>	<u>311,872.92</u>	<u>212,646.84</u>	<u>0.00</u>	<u>524,519.76</u>	<u>474,928.70</u>	<u>48,533.26</u>	<u>1,057.80</u>
<i>Federal Institutional Support Program</i>							
Title III 03-07 - Vieweg	289,644.95	1,202.20	9,285.75	300,132.90	0.00	0.00	300,132.90

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Community Relations</i>							
Central operations	\$ 362.44	\$ 0.00	\$ 0.00	\$ 362.44	\$ 362.44	\$ 0.00	\$ 0.00
Public affairs	197,896.73	44,924.83	10,953.12	253,774.68	250,988.83	0.00	2,785.85
Academic initiatives	47,861.45	324.87	0.00	48,186.32	47,861.45	324.87	0.00
University photography	71,796.39	8,711.31	9,335.50	89,843.20	74,947.72	7,445.38	7,450.10
Marketing	169,090.23	16,129.85	5,000.00	190,220.08	187,303.33	0.00	2,916.75
Publications	0.00	49,152.37	0.00	49,152.37	49,152.37	0.00	0.00
Alumni relations	126,539.17	50,400.90	0.00	176,940.07	176,229.73	0.00	710.34
ESU Foundation	171,705.23	938.77	0.00	172,644.00	153,662.64	0.00	18,981.36
Registration	0.00	18,768.74	0.00	18,768.74	0.00	18,768.74	0.00
<i>Total Community Relations</i>	<i>785,251.64</i>	<i>189,351.64</i>	<i>25,288.62</i>	<i>999,891.90</i>	<i>940,508.51</i>	<i>26,538.99</i>	<i>32,844.40</i>
<b>TOTAL</b>							
<b>INSTITUTIONAL SUPPORT</b>	<b>3,886,477.26</b>	<b>899,531.68</b>	<b>48,599.91</b>	<b>4,834,608.85</b>	<b>4,334,860.54</b>	<b>162,896.29</b>	<b>336,852.02</b>
<b>PHYSICAL PLANT OPERATIONS</b>							
<i>Operation and Maintenance of Plant</i>							
President's residence	35,261.13	1,329.55	0.00	36,590.68	36,590.68	0.00	0.00
General area facilities	0.00	30,909.00	0.00	30,909.00	30,909.00	0.00	0.00
Metro Learning Center	0.00	158,867.56	0.00	158,867.56	0.00	158,867.56	0.00
Central power plant	210,606.51	1,839,168.51	866.27	2,050,641.29	1,823,361.95	227,279.34	0.00
Building maintenance - carpentry	244,519.30	66,527.68	0.00	311,046.98	302,338.62	8,708.36	0.00
Building maintenance - electric	293,983.96	66,494.71	540.32	361,018.99	326,895.10	34,123.89	0.00
Building maintenance - plumbing	35,356.14	6,545.01	0.00	41,901.15	40,943.79	957.36	0.00
Building maintenance - painting	212,345.68	19,993.75	0.00	232,339.43	229,280.16	3,059.27	0.00
Building maintenance-HVAC	343,764.40	66,862.34	291.67	410,918.41	402,821.81	6,253.12	1,843.48
Building maintenance - welding	34,446.39	18,137.79	0.00	52,584.18	51,906.68	677.50	0.00
Building maintenance - construction	128,794.57	7,972.07	0.00	136,766.64	136,159.39	607.25	0.00
Building maintenance - landscap	505,808.84	89,539.84	13,932.56	609,281.24	583,702.75	21,825.44	3,753.05
Physical plant administrator	425,276.61	74,501.28	63,030.19	562,808.08	518,708.09	44,099.99	0.00
Architectural and engineering service	52,048.16	47,170.55	0.00	99,218.71	90,531.72	8,686.99	0.00
Automotive service	87,010.81	45,413.76	2,988.07	135,412.64	131,072.47	3,056.35	1,283.82
Freight and delivery	70,501.91	3,328.65	0.00	73,830.56	72,096.80	1,733.76	0.00

Emporia State University

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DETAIL OF CURRENT FUNDS OPERATING EXPENDITURES  
Year ended June 30, 2008

	Salaries and Wages	Other Operating Expenditures	Capital Outlay	Total	Source of Funds		
					Unrestricted		Restricted
					General Use	Designated	
<i>Operation and Maintenance of Plant - continued</i>							
Albert Taylor Hall	\$ 83,297.90	\$ 6,698.61	\$ 2,969.02	\$ 92,965.53	\$ 92,098.08	\$ 867.45	\$ 0.00
Central stores	88,844.15	34,424.09	2,505.59	125,773.83	122,326.67	2,267.87	1,179.29
Police and safety	640,651.78	10,286.05	29,015.13	679,952.96	672,202.72	891.18	6,859.06
Hazardous waste	15,800.08	8,368.53	0.00	24,168.61	24,168.61	0.00	0.00
Custodial services	1,407,851.71	74,075.78	9,303.18	1,491,230.67	1,474,364.67	15,895.78	970.22
<b>TOTAL PHYSICAL PLANT OPERATIONS</b>	<b>4,916,170.03</b>	<b>2,676,615.11</b>	<b>125,442.00</b>	<b>7,718,227.14</b>	<b>7,162,479.76</b>	<b>539,858.46</b>	<b>15,888.92</b>
<b>SCHOLARSHIPS AND FELLOWSHIPS</b>							
Central operations	0.00	3,279,216.29	0.00	3,279,216.29	3,279,216.29	0.00	0.00
International education	0.00	49,798.00	0.00	49,798.00	0.00	49,798.00	0.00
Student financial report	0.00	3,497,675.42	0.00	3,497,675.42	0.00	2,532,911.42	964,764.00
Student financial support	0.00	4,275,063.41	0.00	4,275,063.41	66,442.60	0.00	4,208,620.81
Music	0.00	33,615.71	0.00	33,615.71	0.00	33,615.71	0.00
<b>TOTAL SCHOLARSHIPS AND FELLOWSHIPS</b>	<b>0.00</b>	<b>11,135,368.83</b>	<b>0.00</b>	<b>11,135,368.83</b>	<b>3,345,658.89</b>	<b>2,616,325.13</b>	<b>5,173,384.81</b>
<b>TOTAL EDUCATION AND GENERAL EXPENDITURES</b>	<b>48,331,726.09</b>	<b>25,424,271.18</b>	<b>2,281,848.55</b>	<b>76,037,845.82</b>	<b>56,531,246.43</b>	<b>10,322,799.38</b>	<b>9,183,800.01</b>
<b>AUXILIARY ENTERPRISES</b>							
Residence halls	1,406,789.23	837,453.08	36,999.69	2,281,242.00	0.00	2,281,242.00	0.00
Other	720,409.45	192,470.92	15,733.60	928,613.97	0.00	928,613.97	0.00
<b>TOTAL AUXILIARY ENTERPRISES</b>	<b>2,127,198.68</b>	<b>1,029,924.00</b>	<b>52,733.29</b>	<b>3,209,855.97</b>	<b>0.00</b>	<b>3,209,855.97</b>	<b>0.00</b>
<b>TOTAL CURRENT FUNDS EXPENDITURES</b>	<b>\$ 50,458,924.77</b>	<b>\$ 26,454,195.18</b>	<b>\$ 2,334,581.84</b>	<b>\$ 79,247,701.79</b>	<b>\$ 56,531,246.43</b>	<b>\$ 13,532,655.35</b>	<b>\$ 9,183,800.01</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, 2008

	<u>Morse Hall Complex</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
Fund balances, July 1, 2007	\$ 464,487.38	\$ 131,382.74	\$ 147,622.93	\$ 57,002.10	\$ 800,495.15
<b>Operating revenues</b>					
Rental income	1,366,877.90	224,877.67	306,175.47	1,293,692.18	3,191,623.22
Contract board	210,278.52	0.00	0.00	0.00	210,278.52
Washing/drying income	44,256.50	0.00	0.00	0.00	44,256.50
Interest	68,378.04	0.00	0.00	0.00	68,378.04
Processing fees	51,463.00	0.00	0.00	0.00	51,463.00
Miscellaneous income	6,682.53	1,942.97	434.00	2,813.00	11,872.50
Total operating revenues	<u>1,747,936.49</u>	<u>226,820.64</u>	<u>306,609.47</u>	<u>1,296,505.18</u>	<u>3,577,871.78</u>
<b>Transfers in and adjustments</b>					
Transfer from auxiliary enterprises	95,000.00	0.00	0.00	0.00	95,000.00
Transfer from renewal and replacement	92.52	0.00	0.00	0.00	92.52
Prior year encumbrance adjustments	0.00	0.00	0.00	5,770.88	5,770.88
Total transfers in and adjustments	<u>95,092.52</u>	<u>0.00</u>	<u>0.00</u>	<u>5,770.88</u>	<u>100,863.40</u>
Total available	<u>2,307,516.39</u>	<u>358,203.38</u>	<u>454,232.40</u>	<u>1,359,278.16</u>	<u>4,479,230.33</u>

Emporia State University

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AUXILIARY ENTERPRISE FUNDS  
 RESIDENCE HALLS AND APARTMENTS  
 STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES  
 Year ended June 30, 2008

	<u>Morse Hall Complex</u>	<u>ESU Apartments</u>	<u>Singular- Trusler</u>	<u>Twin Towers</u>	<u>Total</u>
<b>Operating expenditures</b>					
Salaries and wages	\$ 684,904.50	\$ 121,562.38	\$ 221,827.33	\$ 378,495.02	\$ 1,406,789.23
Other operating expenses	343,339.96	62,301.33	122,718.87	282,897.92	811,258.08
Capital outlay	23,791.81	6,170.00	3,900.06	3,137.82	36,999.69
Scholarships	14,907.00	0.00	2,884.00	6,368.00	24,159.00
Energy conservation bond principal	1,935.00	0.00	0.00	0.00	1,935.00
Energy conservation bond interest	101.00	0.00	0.00	0.00	101.00
Total operating expenditures	<u>1,068,979.27</u>	<u>190,033.71</u>	<u>351,330.26</u>	<u>670,898.76</u>	<u>2,281,242.00</u>
<b>Transfers out</b>					
Current funds	237,641.81	0.00	2,790.00	13,020.00	253,451.81
Sales tax	677.49	49.91	67.27	74.54	869.21
Plant funds	0.00	0.00	37,933.68	118,903.49	156,837.17
Renewal and replacement	68,163.67	0.00	0.00	0.00	68,163.67
Retirement of indebtedness	390,493.55	10,000.00	10,000.00	263,076.97	673,570.52
Auxiliary enterprises	60,000.00	0.00	0.00	35,000.00	95,000.00
Total transfers out	<u>756,976.52</u>	<u>10,049.91</u>	<u>50,790.95</u>	<u>430,075.00</u>	<u>1,247,892.38</u>
Total operating expenditures and transfers out	<u>1,825,955.79</u>	<u>200,083.62</u>	<u>402,121.21</u>	<u>1,100,973.76</u>	<u>3,529,134.38</u>
Fund balances, June 30, 2008	<u>\$ 481,560.60</u>	<u>\$ 158,119.76</u>	<u>\$ 52,111.19</u>	<u>\$ 258,304.40</u>	<u>\$ 950,095.95</u>

Emporia State University

Schedule B-2c

OTHER AUXILIARY ENTERPRISE FUNDS  
STATEMENT OF REVENUES, EXPENDITURES, TRANSFERS AND CHANGES IN FUND BALANCES  
Year ended June 30, 2008

	<u>Parking Services</u>	<u>Student Health Services</u>	<u>Bureau of Educational Measurements</u>	<u>Total</u>
Fund balances, July 1, 2007	\$ 253,755.22	\$ 225,348.13	\$ 45,835.24	\$ 524,938.59
<b>Operating revenues</b>				
Parking permits and fines	297,306.49	0.00	0.00	297,306.49
Student fees	0.00	610,397.44	0.00	610,397.44
Sale of commodities	0.00	143,067.80	20,111.00	163,178.80
Reimbursements and miscellaneous	450.00	8,678.11	0.00	9,128.11
49 Total operating revenues	<u>297,756.49</u>	<u>762,143.35</u>	<u>20,111.00</u>	<u>1,080,010.84</u>
Total available	<u>551,511.71</u>	<u>987,491.48</u>	<u>65,946.24</u>	<u>1,604,949.43</u>
<b>Operating expenditures</b>				
Salaries and wages	145,794.98	566,070.50	8,543.97	720,409.45
Contractual services and commodities	31,163.60	143,823.86	17,483.46	192,470.92
Capital outlay	12,760.90	2,972.70	0.00	15,733.60
Total operating expenditures	<u>189,719.48</u>	<u>712,867.06</u>	<u>26,027.43</u>	<u>928,613.97</u>
<b>Transfers out</b>				
Transfer to plant funds	157,205.42	0.00	0.00	157,205.42
Transfer to current funds	0.00	0.00	500.00	500.00
Total operating expenditures and transfers out	<u>346,924.90</u>	<u>712,867.06</u>	<u>26,527.43</u>	<u>1,086,319.39</u>
Fund balances, June 30, 2008	<u>\$ 204,586.81</u>	<u>\$ 274,624.42</u>	<u>\$ 39,418.81</u>	<u>\$ 518,630.04</u>

**Emporia State University**

**Schedule C-1**

PLANT FUNDS - RENEWAL AND REPLACEMENT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

Fund balances, July 1, 2007		\$	512,237.48
<b>Additions</b>			
Revenues			
Interest on account balances	\$	22,330.59	
Nonmandatory transfers			
Transfer from housing funds		68,163.67	
Intra-fund transfers		376.10	
		<u>          </u>	
Total additions			<u>90,870.36</u>
Total available			603,107.84
<b>Deductions</b>			
Nonmandatory transfers			
Transfer to housing funds		92.52	
Nonmandatory transfers to plant funds		674.56	
Intra-fund transfers		376.10	
		<u>          </u>	<u>1,143.18</u>
Fund balances, June 30, 2008		\$	<u><u>601,964.66</u></u>
 Ending fund balances detail			
Residence hall renovation depreciation and replacement fund		\$	583,844.31
Twin Towers maintenance and equipment reserve			18,078.81
Housing system maintenance and equipment reserve			41.54
Morse Hall maintenance and equipment reserve			0.00
Emporia State Apartments maintenance and equipment reserve			<u>0.00</u>
Fund balances, June 30, 2008		\$	<u><u>601,964.66</u></u>

**Emporia State University**

Schedule C-2

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

Fund balances, July 1, 2007 \$ 2,706,360.15

**Revenues**

Student fees for Memorial Union renovation bonds	\$ 125,613.67	
Student fees for student recreation facility bonds	484,918.04	
Interest income	136,958.13	
Amortization of (premium) on investments purchases	(1,672.98)	
Amortization of discount on investments purchases	<u>1,775.51</u>	
 Total revenues		\$ 747,592.37

**Mandatory and nonmandatory transfers in**

Mandatory transfer from housing funds	673,570.52	
Intra-fund transfers	<u>446,180.68</u>	
 Total mandatory and nonmandatory transfers in		<u>1,119,751.20</u>

Total additions 1,867,343.57

Total available 4,573,703.72

**Expenditures**

	<u>Principal</u>	<u>Interest and Fiscal Agency Fees</u>	<u>Total</u>
Retirement of debt			
Twin Towers - 1969 revenue bonds	\$ 50,000.00	\$ 2,400.00	\$ 52,400.00
Residence hall refunding bond - 2001 K DFA bonds	335,000.00	15,913.75	350,913.75
Residence hall bond - 2005 K DFA bonds	0.00	357,442.50	357,442.50
Recreational facility - 2001 K DFA bonds	115,000.00	109,300.00	224,300.00
Memorial Union refurbishing - 1989 K DFA bonds	<u>131,000.00</u>	<u>550.00</u>	<u>131,550.00</u>
 Total retirement of debt	<u>\$ 631,000.00</u>	<u>\$ 485,606.25</u>	<u>\$ 1,116,606.25</u>

Total expenditures 1,116,606.25



**Emporia State University**

PLANT FUNDS - RETIREMENT OF INDEBTEDNESS FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

**Mandatory and nonmandatory transfers out**

Transfer to Memorial Union Corporation	\$	53,155.00		
Transfer to Plant Funds		225,137.04		
Nonmandatory transfer to restricted use funds		235,781.55		
Intra-fund transfers		<u>446,180.68</u>		
 Total mandatory and nonmandatory transfers out			\$	<u>960,254.27</u>
 Total deductions				\$ <u>2,076,860.52</u>
 Fund balances, June 30, 2008				\$ <u><u>2,496,843.20</u></u>

Ending fund balances detail	<u>Cash</u>	<u>State Municipal Investment Pool</u>	<u>Other Investments</u>	<u>Totals</u>
<i>1969 Revenue Bonds - Series A</i>				
Twin Towers bond and interest sinking fund	\$ 0.00	\$ 172,242.42	\$ 0.00	\$ 172,242.42
<i>1989 K DFA Bonds - Series E</i>				
Memorial Union refurbishing fee	212,083.57	0.00	0.00	212,083.57
Memorial Union principal and interest sinking fund	3,497.47	0.00	0.00	3,497.47
Memorial Union bond reserve fund	8,333.49	0.00	122,666.51	131,000.00
Memorial Union surplus fund	0.86	0.00	0.00	0.86
<i>1990 K DFA Bonds - Series C</i>				
Parking system surplus fund	454,630.70	0.00	0.00	454,630.70
<i>2001 K DFA Bonds - Series G-3</i>				
Residence hall refunding principal and interest sinking fund	1,147.68	0.00	0.00	1,147.68
Residence hall refunding bond reserve fund	158,500.00	0.00	0.00	158,500.00
<i>2005 K DFA Bonds - Series F</i>				
Residence hall principal and interest sinking fund	13,180.12	0.00	0.00	13,180.12
Residence hall bond reserve fund	1,746.02	0.00	571,216.94	572,962.96
Residence hall capital management fund	0.00	0.00	0.00	0.00
<i>2001 K DFA Bonds - Series B</i>				
Student Recreation Facility project revenue fund	543,180.31	0.00	0.00	543,180.31
Student Recreation Facility principal and interest sinking fund	7,192.11	0.00	0.00	7,192.11
Student Recreation Facility bond reserve fund	<u>0.00</u>	<u>0.00</u>	<u>227,225.00</u>	<u>227,225.00</u>
 Fund balances, June 30, 2008	\$ <u><u>1,403,492.33</u></u>	\$ <u><u>172,242.42</u></u>	\$ <u><u>921,108.45</u></u>	\$ <u><u>2,496,843.20</u></u>

Emporia State University

Schedule C-3

UNEXPENDED PLANT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Fund balances (deficit), July 1, 2007	\$ 0.00	\$ 1,255,521.21	\$ (76,325.25)	\$ 1,179,195.96
<b>Revenues</b>				
Rehabilitation/repair projects - institutions of higher education	0.00	825,000.00	0.00	825,000.00
Infrastructure maintenance	0.00	1,812,000.00	0.00	1,812,000.00
Deferred maintenance interest	0.00	459,699.41	0.00	459,699.41
Residence hall bond transfer	0.00	0.00	225,137.04	225,137.04
Total revenues	0.00	3,096,699.41	225,137.04	3,321,836.45
<b>Transfers in</b>				
Transfer in from designated funds	0.00	157,205.42	87,442.04	244,647.46
Transfer in from renewal and replacement funds	0.00	0.00	63,461.45	63,461.45
Prior year encumbrance adjustment	0.00	0.00	674.56	674.56
Total transfers in and adjustments	0.00	157,205.42	151,578.05	308,783.47
Total available	0.00	4,509,426.04	300,389.84	4,809,815.88
<b>Expenditures</b>				
Additions to plant, land, and buildings and major repairs and additions (Schedule C-3a)	0.00	2,518,648.77	231,062.35	2,749,711.12
Total deductions	0.00	2,518,648.77	231,062.35	2,749,711.12
Fund balances, June 30, 2008	\$ 0.00	\$ 1,990,777.27	\$ 69,327.49	\$ 2,060,104.76

Emporia State University

UNEXPENDED PLANT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Ending fund balances (deficit) detail				
Rehabilitation and repairs projects				
Butcher HVAC repair	\$ 0.00	\$ 4,038.57	\$ 0.00	\$ 4,038.57
Teaching labs	0.00	267,387.49	0.00	267,387.49
Campus roof repair	0.00	12,957.23	0.00	12,957.23
Campus sidewalk repair	0.00	119,898.27	0.00	119,898.27
Campus floor covering replacement	0.00	24,816.24	0.00	24,816.24
Campus drainage improvement	0.00	13,240.15	0.00	13,240.15
Various elevator improvements	0.00	69,876.05	0.00	69,876.05
Physical Education roof	0.00	2,530.66	0.00	2,530.66
Physical Education roof	0.00	(26,396.38)	0.00	(26,396.38)
Welch East Stadium	0.00	138,874.20	0.00	138,874.20
Fire alarm inspection	0.00	78,974.02	0.00	78,974.02
Campus HVAC repairs	0.00	108,633.34	0.00	108,633.34
Electric lighting fixtures	0.00	16,679.53	0.00	16,679.53
Utility tunnel	0.00	66,024.90	0.00	66,024.90
Backflow check valve	0.00	25,000.00	0.00	25,000.00
Plumb Hall space and sections	0.00	7,435.27	0.00	7,435.27
Chilled water line	0.00	0.00	50,562.00	50,562.00
Kellogg Circle Drive	0.00	225,000.00	0.00	225,000.00
HPERA Natatorium	0.00	15,689.29	0.00	15,689.29
Police and Safety evidence room	0.00	11,348.55	0.00	11,348.55
Infrastructure master plan	0.00	50,000.00	0.00	50,000.00
Bruekelman SH roof replacement	0.00	199,358.82	0.00	199,358.82
Campus resurfacing and repair streets	0.00	(72,233.78)	0.00	(72,233.78)
Apartment parking lot and streets	0.00	(56,679.36)	0.00	(56,679.36)
White Library HVAC	0.00	166,948.27	0.00	166,948.27
White Library electrical	0.00	282,500.00	0.00	282,500.00
Utility tunnel	0.00	35,508.94	0.00	35,508.94
Roosevelt Hall foundation	0.00	156,104.00	0.00	156,104.00

Emporia State University

UNEXPENDED PLANT FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

	Source of Funds			Total
	General Use or Designated	Appropriations	Other	
Rehabilitation and repairs projects - continued				
Roosevelt Hall HVAC	\$ 0.00	\$ 25,863.00	\$ 0.00	\$ 25,863.00
Roosevelt Hall plumbing	0.00	21,400.00	0.00	21,400.00
Student recreation facility bond issue				
Student recreation facility	0.00	0.00	3,989.42	3,989.42
Residence hall bond issue				
Twin towers renovation	0.00	0.00	13,025.53	13,025.53
Twin towers renovation	0.00	0.00	1,750.54	1,750.54
Fund balances, June 30, 2008	\$ 0.00	\$ 1,990,777.27	\$ 69,327.49	\$ 2,060,104.76

Emporia State University

Schedule D-1

AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

<u>Account Name</u>	<u>Balances</u>			<u>Balances</u>	
	<u>June 30, 2007</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>June 30, 2008</u>	
Acapella Choir	\$ 12,208.70	\$ 80,288.21	\$ 80,599.17	\$ 11,897.74	
Alpha Kappa Delta	0.44	3,799.94	3,253.82	546.56	
Alpha Rho Theta	852.24	341.69	282.50	911.43	
Amer Chem Society-Student Af	218.57	8.00	0.00	226.57	
American College of Sports Medicine	376.87	0.00	0.00	376.87	
Anime/Obsession	0.00	1,000.50	560.50	440.00	
Anthropology Club	107.31	145.00	185.00	67.31	
Asc. For Computing Machinery	782.51	0.00	230.00	552.51	
ASG - Administrative Account	45.67	3,305.00	1,706.81	1,643.86	
Assignment Fund	3,586.16	42,898.96	45,978.33	506.79	
⊗ Athletic Admin General - Local	0.00	325,548.68	325,548.68	0.00	
Athletic Compliance - Local	0.00	734.04	734.04	0.00	
Athletic Development - Local	0.00	9,200.38	9,200.38	0.00	
Athletic Director - Local	0.00	9,607.72	9,607.72	0.00	
Athletic Hall Of Honor - Local	0.00	1,504.43	1,504.43	0.00	
Athletic Training - Local	0.00	188,618.13	188,614.13	4.00	
Athletic Vehicle - Local	(2,601.50)	16,000.00	11,715.56	1,682.94	
Athletics Marketing-Promotion-Local	0.00	26,405.72	25,256.16	1,149.56	
Band Fund	5.30	0.00	0.00	5.30	
Baseball - Local	0.00	136,510.68	136,510.68	0.00	
Basketball - Men - Local	0.00	220,198.75	220,198.75	0.00	
Basketball - Women - Local	0.00	277,824.99	277,824.99	0.00	
Beta Beta Beta	166.55	191.00	24.03	333.52	
Beta Gamma Sigma	72.07	1,646.00	1,503.90	214.17	

Emporia State University

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

Account Name	Balances			Balances
	June 30, 2007	Receipts	Expenditures	
Biology Club	\$ 1,221.11	\$ 349.26	\$ 1,337.74	\$ 232.63
Biology Graduate Student Org	187.41	0.00	60.00	127.41
Black Student Union	1,290.46	3,324.05	3,407.49	1,207.02
Black Womens Network	(456.33)	353.00	95.00	(198.33)
Caduceus	448.96	88.00	70.26	466.70
CECE Fund Raising	5,119.47	8,940.66	6,125.36	7,934.77
CECE Snack Fund	8,695.12	9,751.42	6,868.40	11,578.14
Change Check Fund	1,000.00	0.00	0.00	1,000.00
Circle K Club	523.76	0.00	0.00	523.76
College Music Edcatrs Natl Con	385.75	400.00	566.48	219.27
Computer Information Systems	876.15	90.00	335.45	630.70
Concessions - Local	(366.28)	4,574.20	2,764.71	1,443.21
Contract Board Collections	106.51	0.00	1,254.78	(1,148.27)
Council For Exceptional Chil	72.57	0.00	0.00	72.57
Crosscountry/Track - Men - Local	0.00	84,583.20	84,583.20	0.00
Crosscountry/Track - Women - Local	0.00	82,496.87	82,496.87	0.00
C-S-Morse Complex Government	355.91	400.00	187.65	568.26
Dance/Cheer Fundraiser - Local	3,517.32	9,585.49	11,167.76	1,935.05
Donor/Fan Relations - Local	7,962.00	20,429.76	12,099.66	16,292.10
Educational Theatre Company	(166.64)	887.80	51.26	669.90
Emergency Student Loans-Interest	71,954.58	3,954.76	32.50	75,876.84
Emergency Student Loans-Principal	46,742.76	82,216.70	70,679.43	58,280.03
Emp State Credit U - Coaches	0.00	17,000.33	17,000.00	0.33
Emporia Glass Guild	7,722.14	5,723.67	5,639.89	7,805.92

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Emporia State University

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

Account Name	Balances			Balances
	June 30, 2007	Receipts	Expenditures	
Emporia State Apartments Cou	\$ 248.15	\$ 0.00	\$ 0.00	\$ 248.15
Emporia State Spanish Club	120.07	175.00	194.70	100.37
Emporia Students United -E-Unit	62.64	1,466.02	905.46	623.20
ESU - Jazz Ensemble	37.35	0.00	0.00	37.35
ESU Athletic Training Club	548.39	370.00	381.60	536.79
ESU Bowling Club	569.05	0.00	0.00	569.05
ESU French Club	499.54	0.00	0.00	499.54
ESU NSTA - Student Chapter	181.74	0.00	0.00	181.74
ESU Recreation Majors Club	856.46	182.00	637.38	401.08
ESU SPURS	798.00	223.22	619.25	401.97
ESU Stingers - Local	0.00	3,898.97	3,898.97	0.00
ESU Telephone Directory	280.00	0.00	0.00	280.00
ESU Travel Advance-Interest	2,125.33	(1,544.25)	0.00	581.08
ESU Travel Advance-Principal	(2,842.63)	106,377.30	100,859.70	2,674.97
ESULA-Empowered Stdnt Univ Libr/Arc	0.00	951.00	266.60	684.40
ESUOSIA	689,634.07	26,040.53	196.58	715,478.02
ESUSIAINT	0.00	19,517.71	0.00	19,517.71
Event Programming	2.52	8,390.00	1,971.67	6,420.85
Fencing Club	(8.21)	522.00	0.00	513.79
Football - Local	0.00	565,950.56	565,950.56	0.00
Gamers Guild	102.16	307.00	150.63	258.53
German Club	527.60	0.00	0.00	527.60
Grad Resident Research Scholarship	(250.00)	0.00	0.00	(250.00)
Graduate Student Advisory Council	218.22	0.00	62.00	156.22

Emporia State University

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

Account Name	Balances			Balances
	June 30, 2007	Receipts	Expenditures	
Greek Week	\$ 5,491.37	\$ 6,733.76	\$ 7,262.02	\$ 4,963.11
Harmonious Voices of Praise	798.59	1,495.00	1,332.00	961.59
Hispanic-American Leadership	170.50	101.65	242.47	29.68
House Capital Improvements-R	(529.60)	31,381.00	26,031.62	4,819.78
HPER Club	348.00	360.00	266.72	441.28
Interfraternity Council	2,655.43	5,486.00	5,651.23	2,490.20
Interfraternity Council-Rush	(1,590.95)	2,835.95	1,245.00	0.00
International Club	42.82	0.00	0.00	42.82
Intn Student Health Insuranc	730.00	0.00	730.00	0.00
ITSA-Instructional Tech Stdnt Assoc	0.00	60.00	0.00	60.00
KAEYC	247.73	0.00	0.00	247.73
Kappa Delta Pi	(880.24)	0.00	(914.52)	34.28
Kappa Kappa Psi	19.73	0.00	0.00	19.73
Ks Student Ntnl Ed Asc-KSNE	2,368.56	2,044.00	2,919.08	1,493.48
Lambda Pi Eta Honor Society	195.78	0.00	0.00	195.78
MENTO-Mental Health Student Org	196.40	385.75	560.00	22.15
Merchandise Reimbursement - Local	1,085.42	10,598.20	11,472.21	211.41
MIAA/NCAA Track Champs - Local	35,303.01	41,540.23	56,789.01	20,054.23
Morse Complex	2,407.62	7,219.00	9,017.68	608.94
Multisport and Cycling Club - Local	170.00	0.00	170.00	0.00
Musac	89.31	0.00	74.45	14.86
Music Scholarship Hornet Ban	(1,653.00)	0.00	(1,653.00)	0.00
National Teachers Hall Of Fame	(49,295.51)	2,775.50	0.00	(46,520.01)
Natural Disaster Recovery-Donations	1,462.67	132.86	1,462.67	132.86



Emporia State University

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

Account Name	Balances			Balances June 30, 2008
	June 30, 2007	Receipts	Expenditures	
NCAA Regional Champs - Local	\$ 23,395.91	\$ 76,555.73	\$ 97,927.44	\$ 2,024.20
Newman - Ks Asc Of Nursing Std	54.11	4,679.77	4,374.58	359.30
Non-Instit Scholarship-Fall	(250.00)	450.00	450.00	(250.00)
Non-Instit Scholarship-Sprg	0.00	750.00	750.00	0.00
Non-Trad Student Organ(NTSO)	56.69	0.00	0.00	56.69
Order Of Omega	382.71	470.00	749.29	103.42
Panhellenic Asc Recruitment	(1,383.23)	3,853.40	2,464.72	5.45
Panhellenic Association	(1,147.59)	10,988.80	7,471.97	2,369.24
People United for Self Help	76.07	0.00	0.00	76.07
Pharmacy Club	435.59	0.00	0.00	435.59
⊗ Phi Alpha Theta	143.99	265.00	200.00	208.99
Phi Beta Lambda	34.22	0.00	0.00	34.22
Phi Eta Sigma	1,991.08	2,605.00	3,235.48	1,360.60
Phi Theta Kappa	1,118.85	20.00	0.00	1,138.85
Pi Delta Phi	77.78	0.00	0.00	77.78
Pi Gamma Mu	25.85	0.00	0.00	25.85
Pi Kappa Delta Debaters Fund	26.50	0.00	0.00	26.50
Pi Omega Pi	(137.61)	0.00	0.00	(137.61)
Pre-Law Organization	14.68	0.00	0.00	14.68
Presidential Academic Award	0.00	500.00	0.00	500.00
PRIDE	219.92	216.11	216.11	219.92
Psi Chi	2,159.00	1,639.51	3,413.51	385.00
Psychology Club	50.21	0.00	0.00	50.21
Public Affairs Club	26.34	0.00	0.00	26.34

Emporia State University

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

Account Name	Balances			Balances
	June 30, 2007	Receipts	Expenditures	
Quivira	\$ 34.76	\$ 0.00	\$ 0.00	\$ 34.76
RA Council	3,489.24	16,959.00	18,145.30	2,302.94
Returned Checks	(1,616.44)	0.00	0.00	(1,616.44)
Rho Lambda	94.57	0.00	13.00	81.57
Sakura Of ESU	37.53	0.00	0.00	37.53
Salary Reimbursement Program	4,138.22	17,328.61	17,459.59	4,007.24
Saudi's Club	0.00	100.00	100.00	0.00
Scoreboard Fund	3,792.77	2,500.00	2,187.00	4,105.77
Seminar - Athletic Training - Local	1,240.04	32.14	514.50	757.68
Service Center - Local	0.00	58.56	58.56	0.00
Service Charge Clearing Acco	0.00	0.00	3,652.50	(3,652.50)
SIFE-Students in Free Enterprise	416.83	0.00	0.00	416.83
Sigma Delta Pi	79.35	180.00	170.35	89.00
Soccer - Women - Local	0.00	54,695.33	54,695.33	0.00
Soccer Club	591.31	0.00	99.67	491.64
Society for Public Historians-Local	70.00	20.00	186.00	(96.00)
Society of Physics Students	118.95	517.70	273.19	363.46
Society of Prof Journalists	983.28	0.00	0.00	983.28
Sociology Club - SOCIUS	83.02	1,314.97	1,209.30	188.69
Softball - Local	0.00	129,932.93	129,932.93	0.00
Special Libraries Association	250.81	0.00	0.00	250.81
Spirit Squad - Local	0.00	10,698.91	10,698.91	0.00
Sport Camp - Athletics Admin- Local	3,655.46	0.00	0.00	3,655.46
Sport Camp - Basketball-Men - Local	(341.76)	0.00	0.00	(341.76)

Emporia State University

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

<u>Account Name</u>	<u>Balances</u>			<u>Balances</u>
	<u>June 30, 2007</u>	<u>Receipts</u>	<u>Expenditures</u>	
Sport Camp - Football - Local	\$ 7,118.80	\$ 11,725.00	\$ 14,789.89	\$ 4,053.91
Sport Camp - Softball - Local	0.00	700.00	547.16	152.84
Sport Camp - Tennis - Local	9,356.73	10,985.70	9,356.43	10,986.00
Sport Camp - Volleyball - Local	5,142.80	4,630.00	5,890.16	3,882.64
Sport Camp-Basketball-Women - Local	20.00	0.00	0.00	20.00
Sport Camp-Crosscountry/Track-Local	1,956.97	5,528.87	7,181.88	303.96
Sports Camp - Soccer - Local	75.37	0.00	0.00	75.37
Sports Information - Local	0.00	16,995.77	16,995.77	0.00
St Assoc of Diversity Rel Co	175.00	0.00	175.00	0.00
STAAR	9.63	0.00	0.00	9.63
Staff Programming Fund	1,324.13	500.00	357.43	1,466.70
Std Soc Ind-Org Psych-SSIOP	124.11	701.00	113.29	711.82
Stdnt Advisory Council-Honors Prog	0.00	323.75	167.00	156.75
STT RHD	0.07	0.00	0.00	0.07
Student Affairs Loan Fund	4,450.09	330.00	200.00	4,580.09
Student Affairs Programming	3,133.38	0.00	0.00	3,133.38
Student Art Therapy Organiza	1,429.50	3,326.32	2,422.23	2,333.59
Student Athlete Development - Local	0.00	1,393.30	1,393.30	0.00
Student Chapter of ALA-ESU	402.92	350.00	752.92	0.00
Student Management Fund	0.00	13,000.00	12,800.00	200.00
Student Publications-Bulletin-Local	54,109.24	151,047.55	203,216.22	1,940.57
Student Publication-Sunflower-Local	96,964.27	88,825.87	111,541.70	74,248.44
Tau Beta Sigma	36.47	0.00	0.00	36.47
Teachers Of Tomorrow	550.23	840.05	1,225.94	164.34

Emporia State University

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

Account Name	Balances			Balances
	June 30, 2007	Receipts	Expenditures	
Tennis - Men - Local	\$ 0.00	\$ 34,370.98	\$ 34,370.98	\$ 0.00
Tennis - Women - Local	0.00	40,267.05	40,267.05	0.00
Title IV Holding Acct-Conversion	(68,113.23)	144,121.86	75,533.63	475.00
Title IV Holding Acct-Summer	0.00	25,663.88	25,663.88	0.00
Tomlinson Memorial Fund	9,844.80	0.00	0.00	9,844.80
Towers Complex	1,297.85	7,111.20	6,769.05	1,640.00
Towers Complex Government	40.41	556.10	575.09	21.42
Tuition Wire Transfer Fund-Local	0.00	121,688.16	162,021.25	(40,333.09)
UAC Leadership Training	240.80	400.00	20.00	620.80
University Democrats	36.27	45.40	76.67	5.00
Up 'til Dawn	0.00	1,019.42	1,019.42	0.00
Upward Bound Proj Focus-Local	301.70	0.00	0.00	301.70
Upward Bound Student Account	(229.37)	759.00	473.00	56.63
Volleyball - Local	0.00	93,553.01	93,553.01	0.00
Winning Edge Taxable Revenue - Loca	595.46	3,259.81	3,147.97	707.30
WTT RHD	0.99	0.00	0.00	0.99
Xi Phi	0.00	185.86	220.56	(34.70)
Total of Student Organizations and Local Agency Accounts	1,041,442.11	3,648,439.33	3,640,104.32	1,049,777.12

Emporia State University

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AGENCY FUNDS  
STATEMENT OF CHANGES IN FUND BALANCES  
Year ended June 30, 2008

<u>Account Name</u>	<u>Balances</u> <u>June 30, 2007</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Balances</u> <u>June 30, 2008</u>
Athletic Buses - Local	\$ (112,266.52)	\$ 28,562.35	\$ 24,366.01	\$ (108,070.18)
Athletic Income - Local	35,722.34	13,543.72	7,541.07	41,724.99
MIAA Conference Champs - Local	<u>707.69</u>	<u>1,536.78</u>	<u>1,529.37</u>	<u>715.10</u>
Total Intercollegiate Athletics	<u>(75,836.49)</u>	<u>43,642.85</u>	<u>33,436.45</u>	<u>(65,630.09)</u>
Total of Student Organizations, Local Agency Accounts and Intercollegiate Athletics	\$ <u><u>965,605.62</u></u>	\$ <u><u>3,692,082.18</u></u>	\$ <u><u>3,673,540.77</u></u>	\$ <u><u>984,147.03</u></u>

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