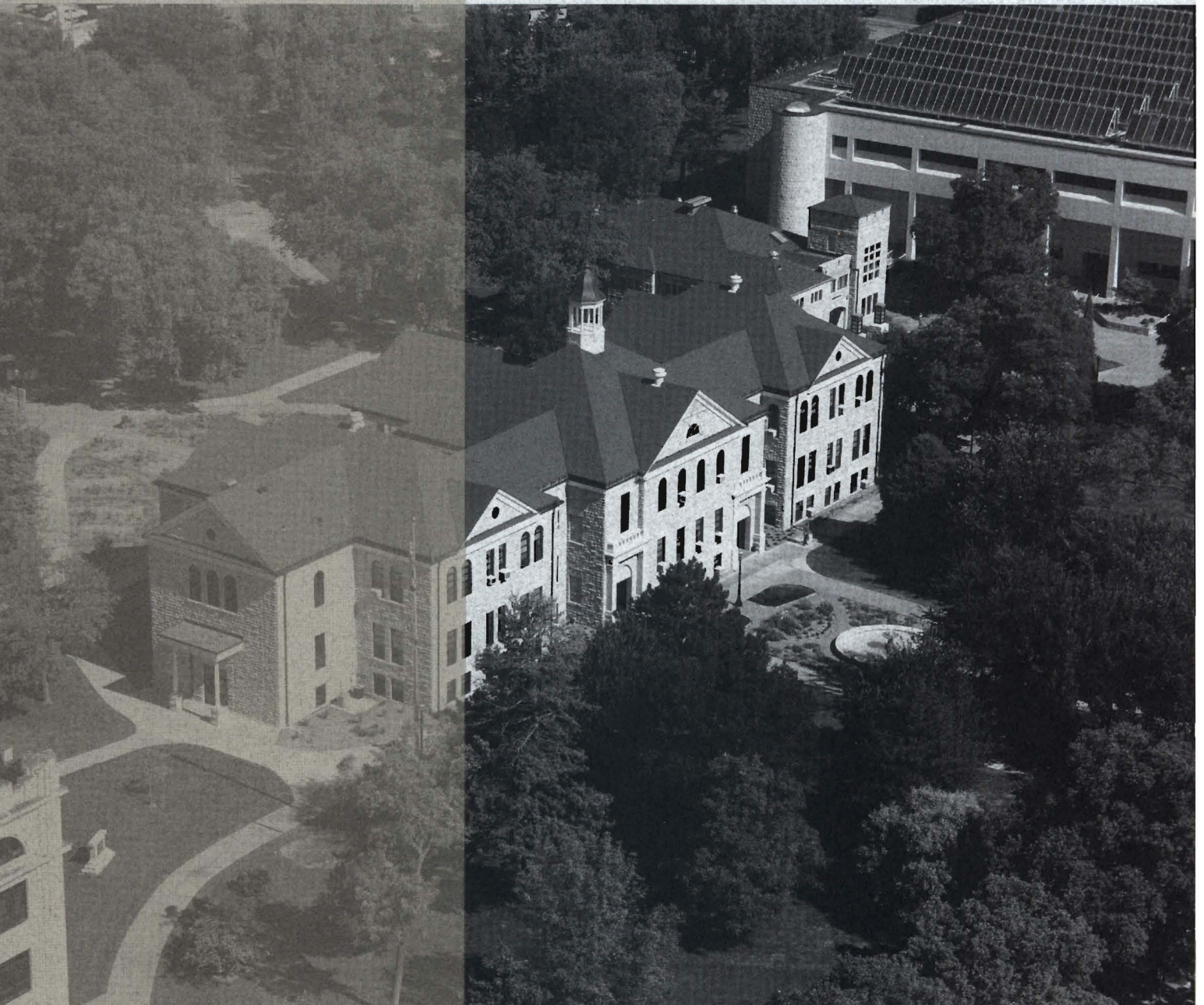




**FORT HAYS STATE
UNIVERSITY**



**ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR 2007
ENDED JUNE 30, 2007**



**FORT HAYS STATE
UNIVERSITY**



**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2007**

DR. EDWARD H. HAMMOND, PRESIDENT

KANSAS BOARD OF REGENTS

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PHILIP C. TOEPFER, CONTROLLER
MICHAEL J. DREES, DIRECTOR, ACCOUNTING SERVICES

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FORT HAYS STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2007

The following Management's Discussion and Analysis (MD&A) provides an overview of the financial performance of Fort Hays 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 Fort Hays State University Foundation, formerly the Fort Hays State University Endowment Association, within its unaudited financial statements. This discussion – along with the financial statements and related footnote disclosures – has been prepared by and is the responsibility of management.

USING THIS ANNUAL REPORT

This report consists of the three financial statements, the Statement of Net Assets, the Statement of Revenues, Expenses, and Changes in Net Assets, and the Statement of Cash Flows. These financial statements are prepared in accordance with Governmental Accounting Standards Board (GASB) Statement 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. The notes to the financial statements present additional information to further define the financial statements.

STATEMENT OF NET ASSETS

The Statement of Net Assets presents 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 statement 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 Statement of Net Assets, assets and liabilities are further classified as current or non-current. 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, non-expendable and expendable. The corpus of non-expendable 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 purposes restrictions on the use of the assets.
3. **Unrestricted net assets** are available to the University for any lawful purpose of the institution.

Total Assets at June 30, 2007 were \$91,857,935 an increase of \$1,256,613 (1.4%). Capital assets, net of depreciation, comprised 60.1 %, or \$55,181,876 of the \$91,857,935 in total assets.

Total liabilities were \$27,072,288 at June 30, 2007, a decrease of \$2,231,111 (7.6%) compared to \$29,303,399 at June 30, 2006. Long-term liabilities comprised 64.6%, or \$17,497,148 of the total liabilities.

Total net assets at June 30, 2007 were \$ 64,785,647, a \$3,487,724 increase over the prior year, or a 5.7% increase in net assets. The breakout of net assets is shown below:

Capital Assets, net of related debt.....	\$37,190,799
Restricted net assets	9,035,822
Unrestricted net assets	18,559,026
Total net assets.....	\$64,785,647

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

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

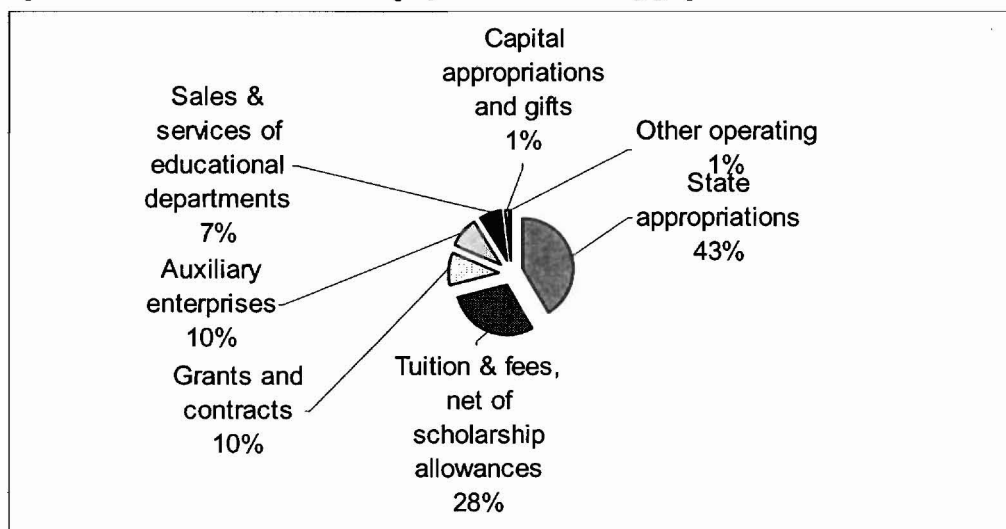
Revenues

Operating revenues at the University as of June 30, 2007 increased by 7.8% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$23.9million in 2007, compared to \$21.3 million in 2006. This increase is a result of a 5.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2007 and a 1.1% increase in total headcount. The goal of the tuition increase, which was the result of collaboration between University administration & University students, was to provide additional funds to the University to improve or enhance student education and services. The increase in total headcount is attributable to reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulting in a 3.0% increase in Virtual College headcount over the Fall of 2005.
- Sales and services of educational departments increased \$1.3 million from the previous fiscal year. These revenues are generated by activities that are related incidentally or exist primarily to afford hands on experience related to providing instruction, research, and public service.

Total non-operating revenues were up 2.9% from the prior year from \$33.0 million to \$34.0 million.

In summary, total revenues increased by \$4.3 million, from \$77.7 million to \$82.0 million, an overall increase of 5.4%. The compositions of these revenues are displayed in the following graph:



Expenses

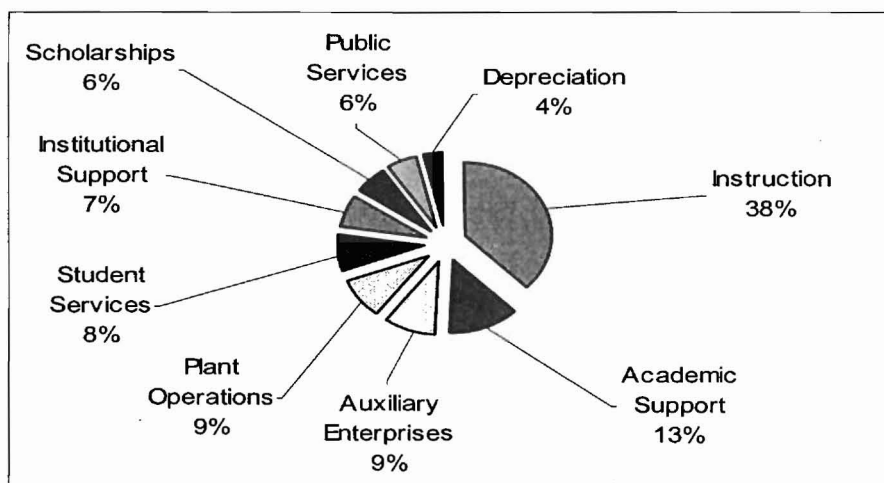
Operating expenses were \$77.9 million for the 2007 fiscal year. This was an increase over the prior year of \$5.2 million, or 7.1%. The following is a brief summary of the significant changes:

- Instruction and academic support increased 6.5% in 2007. Continued growth in Virtual College enrollment has necessitated the need to invest additional dollars in the academic and instructional programs helping to maintain quality programs and initiatives.
- Student services support increased 10.6% in 2007. Student programs continue to be enhanced maintaining a consistency between tuition increases and funding of student programs.
- Public and community service programs increased 15.7% in 2007.

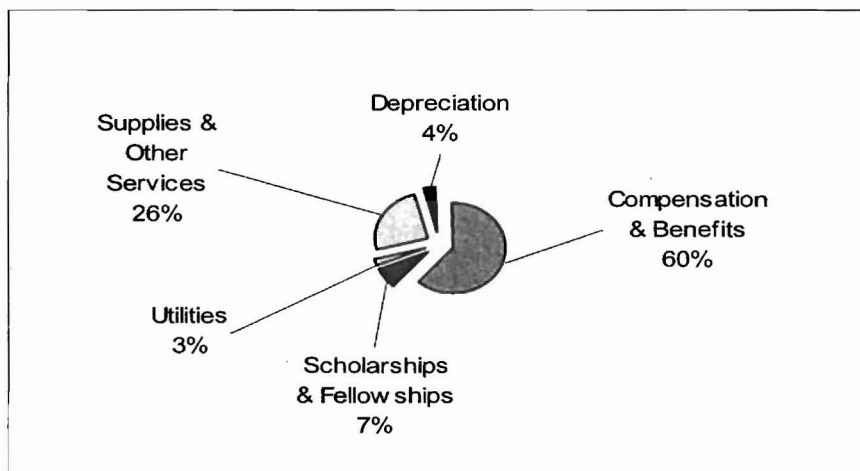
Non-operating expenses are comprised of the investment of bond reserve funds and bond interest expense.

The composition of total expenses, including operating and non-operating are displayed below:

By Program:



By Natural Classification:



Extraordinary Items

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

Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), formerly the Fort Hays State University Endowment Association, a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University's Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately \$69,744 and \$49,016 in 2007 and 2006, respectively.

Net Assets

Net assets increased by \$3,487,724 over the previous fiscal year.

STATEMENT OF CASH FLOWS

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

CASH FLOWS FOR THE PERIOD

	June 30, 2007	June 30, 2006
Net cash provided (used) by:		
Operating activities	\$(30,844,549)	\$(27,289,655)
Non-capital financing activities	34,292,800	33,497,433
Capital and related financing activities	(4,181,275)	783,751
Investing activities	4,447,423	(4,416,480)
Net increase in cash	3,714,399	2,575,049
Beginning cash and cash equivalent balances	23,303,923	20,728,874
Ending cash and cash equivalent balances	\$ 27,018,322	\$ 23,303,923

Net cash provided/used by operating activities includes tuition and fees, grant and contract revenues, auxiliary enterprise revenues, sales of educational activities, and payments to employees and suppliers. Cash flows from operating activities will always be negative since GASB requires state appropriations to be reported as cash flows from non-capital financing activities. Cash flows from capital financing activities include all plant funds and related long-term debt activities. Cash flows from investing activities show all uses of cash and cash equivalents to purchase investments, and all increases in cash and cash equivalents as a result of selling investments or earning income on cash and investments.

CAPITAL ASSETS

The University continued to invest in capital assets during the 2007 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

The following is a brief summary of the construction project that was in progress during the 2007 fiscal year:

Memorial Union Renovation Project:

Construction began on the \$6.87 million project in November 2005, with an anticipated completion date of June 2007. Highlights of the renovation include: a new student lounge and performance area; an expanded Student Health Services area; an expanded University Bookstore area; expanded Student Government Association and University Activities Board office areas; renovation of the existing cafeteria; a new building entrance on the west adjacent to the street and public parking; introduction of wireless connectivity throughout the building; visual connectivity between the ground level and the lower level; replacement of existing HVAC/mechanical systems; a visual screen between the west entrance and the loading dock; an enhancement of the east entrance courtyard on the Quad; a redesign of the west entrance drive and drop-off area; and replacement of segments of deteriorated mechanical piping.

DEBT ADMINISTRATION

At June 30, 2007, the University had \$18.0 million in debt outstanding. Debt was issued in fiscal year 2003 to finance the redemption of outstanding Housing System Revenue Bonds, Series E 1994, in the amount of \$1,332,071; the redemption of outstanding Lewis Field Stadium Revenue Bonds, Series C 1993, in the amount of \$582,877; and to finance the new Housing System Revenue Bonds, Series 2003 D-1, in the amount of \$3,600,000 and to finance the new Lewis Field Revenue Bonds, Series 2003 D-1, in the amount of \$748,000.

The bonds have been assigned a rating of “AAA” by Standard & Poor’s Ratings Services, on the basis of the Financial Guaranty Insurance Policy issued with respect to the Bonds by Ambac Assurance. In addition, Standard and Poor’s Ratings Services has assigned the Bonds an underlying rating of “A-“. More detailed information about the University’s long-term liabilities is available in Notes 8 and 9 to the financial statements.

Debt in the amount of \$4,887,055 was incurred during the 2005 fiscal year to finance the Energy Improvement Conservation Project. This project was part of a state wide energy endeavor to reduce energy and related costs for the Regent’s system. Anticipated energy savings are expected to pay the semi-annual debt payments. The debt is setup on a 16.5 year payout terminating October 1, 2021.

Debt in the amount of \$7,790,000 was incurred during the 2006 fiscal year to finance the Memorial Union Renovation Project. \$7,205,000 in non-taxable Series 2005G-1 and \$585,000 in taxable Series 2005G-2 Revenue Bonds were issued.

Standard and Poor’s Ratings Services has assigned the Bonds an underlying rating of “A-“. More detailed information about the University’s long-term liabilities is available in Notes 8 and 9 to the financial statements.

ECONOMIC OUTLOOK

The State of Kansas revenues appear to be increasing for the 2008 fiscal year. The State of Kansas provides approximately 43% of the total resources for the University during a fiscal year. Appropriations for fiscal year 2008 are currently set at \$36.3 million representing an approximate 6.5% increase over fiscal year 2007.

The overall financial position of the University continues to be strong. Enrollment for the academic 2007-2008 year is expected to increase due to our continued efforts to maintain affordable tuition rates which continue to be the lowest in the Kansas Regent’s system. Continued recruitment in the international educational market will also show significant increases in headcount on campus and in our virtual college during the next several years.

FORT HAYS STATE UNIVERSITY
STATEMENT OF NET ASSETS
as of June 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Current assets		
Cash and cash equivalents	\$ 26,408,126	\$ 22,737,606
Investments	508,236	4,674,133
Accounts receivable, net	921,946	610,791
Loans to students, net - current portion	1,423,037	1,324,396
Inventories	252,088	244,272
Prepaid expenses	868,947	865,366
Total current assets	<u>30,382,380</u>	<u>30,456,564</u>
Noncurrent assets		
Restricted cash and cash equivalents	610,196	566,317
Investments, bond reserve	1,074,183	1,074,183
Loans to students, net	4,609,300	4,629,874
Capital assets, net	55,181,876	53,874,384
Total noncurrent assets	<u>61,475,555</u>	<u>60,144,758</u>
 Total Assets	 <u>\$ 91,857,935</u>	 <u>\$ 90,601,322</u>
 <u>LIABILITIES</u>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 5,793,416	\$ 7,490,506
Deferred revenue	1,465,136	1,680,257
Accrued compensated absences - current portion	1,281,449	1,225,763
Capital Leases Payable - current portion	227,498	210,718
Revenue bonds payable - current portion	500,000	210,000
Deposits held in custody for others	307,641	354,817
Total current liabilities	<u>9,575,140</u>	<u>11,172,061</u>
Noncurrent liabilities		
Accrued compensated absences	233,569	140,585
Capital leases payable	4,308,579	4,535,753
Revenue bonds payable	12,955,000	13,455,000
Total noncurrent liabilities	<u>17,497,148</u>	<u>18,131,338</u>
 Total Liabilities	 <u>\$ 27,072,288</u>	 <u>\$ 29,303,399</u>
 <u>NET ASSETS</u>		
Invested in capital assets, net of related debt	\$ 37,190,799	\$ 31,745,591
Restricted for:		
Expendable:		
Loans	7,248,590	7,253,435
Debt service	1,074,183	1,074,183
Capital Projects	713,049	3,241,870
Unrestricted	<u>18,559,026</u>	<u>17,982,844</u>
 Total Net Assets	 <u>\$ 64,785,647</u>	 <u>\$ 61,297,923</u>

See accompanying notes to financial statements.

FORT HAYS STATE UNIVERSITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
for the Years Ended June 30, 2007 and 2006

	<u>2007</u>	<u>2006</u>
<u>OPERATING REVENUES</u>		
Tuition and fees (net of scholarship allowances of \$3,485,582 and \$3,209,052 in 2007 and 2006, respectively)	\$ 23,913,917	\$ 21,320,503
Federal grants and contracts	8,120,934	8,021,221
State and local grants and contracts	475,794	414,417
Sales and services of educational departments	5,403,006	4,065,337
Auxiliary enterprises:		
Residential Life	3,940,517	4,551,857
Athletics	1,759,506	1,823,174
Parking	228,780	236,119
Student Union	1,483,184	1,541,062
University Health Services	506,289	530,419
Interest earned on loans to students	212,914	178,417
Other operating revenues	375,109	363,729
Total operating revenues	<u>46,419,949</u>	<u>43,046,255</u>
<u>OPERATING EXPENSES</u>		
Educational and General		
Instruction	29,029,280	27,156,154
Research	435,365	238,644
Public service	4,462,216	3,856,661
Academic support	10,121,558	9,608,159
Student services	6,449,581	5,831,244
Institutional support	5,576,081	5,289,750
Operations and maintenance of plant	6,984,531	6,147,561
Depreciation	2,844,621	2,294,492
Scholarships and fellowships	4,758,651	5,050,517
Auxiliary enterprises:		
Residential Life	3,892,709	4,027,911
Athletics	1,688,682	1,642,496
Parking	15,950	15,878
Student Union	926,225	820,637
University Health Services	557,740	577,202
Other operating expenses	206,182	182,028
Total operating expenses	<u>77,949,372</u>	<u>72,739,334</u>
Operating Income (Loss)	<u>(31,529,423)</u>	<u>(29,693,079)</u>
<u>NON-OPERATING REVENUES (EXPENSES)</u>		
State appropriations	34,222,706	33,453,505
Gifts	69,744	49,016
Investment income	252,382	155,832
Other non-operating revenue (expenses)	11,950	9,596
Interest expense	(556,635)	(634,876)
Net nonoperating revenues (expenses)	<u>34,000,147</u>	<u>33,033,073</u>
Income before other revenues, expenses, gains, or losses	2,470,724	3,339,994
Capital appropriations	<u>1,017,000</u>	<u>1,015,500</u>
Increase (Decrease) In Net Assets	3,487,724	4,355,494
<u>NET ASSETS</u>		
Net assets - beginning of year	61,297,923	56,942,429
Net assets - end of year	<u>\$ 64,785,647</u>	<u>\$ 61,297,923</u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
STATEMENT OF CASH FLOWS
for the Years Ended June 30, 2007 and 2006

	<u>2007</u>	<u>2006</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Tuition and fees	\$ 23,913,917	\$ 21,320,503
Sales and services of educational activities	5,403,006	4,065,337
Auxiliary enterprises:		
Residential Life	3,940,517	4,551,857
Athletics	1,759,506	1,823,174
Parking	228,780	236,119
Student union	1,483,184	1,541,062
University health services	506,289	530,419
Grants and contracts	8,596,728	8,435,638
Payments to suppliers	(22,115,670)	(16,224,678)
Payments to utilities	(1,956,053)	(2,121,173)
Compensation and benefits	(47,368,754)	(46,067,109)
Payments for scholarships and fellowships	(5,765,831)	(6,061,432)
Loans issued to students and employees	(1,694,014)	(1,185,501)
Collection of loans to students and employees	1,635,823	1,323,983
Other receipts (payments)	588,023	542,146
Net cash provided (used) by operating activities	<u>(30,844,549)</u>	<u>(27,289,655)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>		
State appropriations	34,222,706	33,453,505
Gifts	69,744	49,016
Student organization agency transactions	350	(5,088)
Federal family education loan receipts	22,142,148	21,198,094
Federal family education loan disbursements	(22,142,148)	(21,198,094)
Net cash provided by noncapital financing activities	<u>34,292,800</u>	<u>33,497,433</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u>		
Capital appropriations	1,017,000	1,015,500
Purchases of capital assets	(4,194,748)	(6,802,268)
Proceeds from issue of bonds	-	7,605,048
Principal paid on capital debt and leases	(446,892)	(399,653)
Interest paid on capital debt and leases	(556,635)	(634,876)
Net cash used by capital financing activities	<u>(4,181,275)</u>	<u>783,751</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Proceeds from sales and maturities of investments	4,208,071	2,612,452
Investment Income	252,382	155,832
Purchase of investments	(13,030)	(7,184,764)
Net cash provided by investing activities	<u>4,447,423</u>	<u>(4,416,480)</u>
Net Increase (decrease) in cash	3,714,399	2,575,049
Cash - beginning of the year	23,303,923	20,728,874
Cash - end of year	<u>\$ 27,018,322</u>	<u>\$ 23,303,923</u>
<u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO</u>		
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Operating income (loss)	\$ (31,529,423)	\$ (29,693,079)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,844,621	2,294,492
Changes in assets and liabilities:		
Accounts receivables, net	(311,155)	284,272
Loans to students, net	(78,078)	(313,059)
Inventories	(7,816)	(14,638)
Prepaid expenses	(3,634)	23,081
Accounts payable and accrued liabilities	(1,697,090)	(105,479)
Deferred revenue	(215,121)	119,646
Accrued compensated absences	148,670	30,493
Deposits held in custody for others	4,477	84,616
Net cash provided (used) by operating activities:	<u>\$ (30,844,549)</u>	<u>\$ (27,289,655)</u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 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. Fort Hays State University has made the decision not to include the Fort Hays State University Foundation, formerly the Fort Hays State University Endowment Association, within the University's 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. Fort Hays State University is a regional university principally serving western Kansas. The University's primary emphasis is undergraduate liberal education, which includes the humanities, the fine arts, the social/behavioral sciences and the natural/physical sciences. The University, located in Hays, Kansas, has an undergraduate enrollment of approximately 8,114 and a graduate enrollment of approximately 1,474. The University is accredited by the North Central Association of Colleges and Schools, 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 financial report of the State of Kansas.

Financial Reporting Entity. As required by accounting principles generally accepted in the United States of America, these financial statements present the combined financial position and financial activities of the University and the following blended component units: the Fort Hays State University Alumni Association, the Fort Hays State University Athletic Association and the Sternberg Museum Foundation.

A blended component unit is an entity that is legally separate from the University, but is so intertwined with the University that it is, in substance, part of the University. Such entities are reported as part of the University (i.e., they are blended into the statements of the University).

The financial activity and balances of the Fort Hays State University Foundation are not included in the financial statements of the University as the Foundation is a legally separate entity and the University does not appoint a voting majority of the Foundation's governing body.

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 statement of cash flows, the University considers all highly liquid investments 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 Statements No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gain (loss) on the carrying value of investments are reported as a component of investment income in the Statement of Revenues, Expenses, and Changes in Net Assets.

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

Inventories. Inventories are carried at cost.

Noncurrent Cash and Investments. Cash and 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 \$5,000 or more, and an

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007

estimated useful life of 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 was incurred.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, 25 years for infrastructure and land improvements, 8 years for equipment, and 5 years for vehicles. Depreciation for buildings is computed using a componentized building depreciation study.

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

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

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

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

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

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

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

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

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

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 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. 35, 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 Statement 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

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007

operating or nonoperating revenues in the University's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the University has recorded a scholarship discount and allowance.

NOTE 2 –Cash, Cash Equivalents, and Investments

Cash and Cash Equivalents: The carrying amount of the University's deposits with the State Treasurer and other financial institutions at June 30, 2007 and 2006 was \$27,018,322 and \$23,303,923, respectively.

Investments: Of Fort Hays State University's total investments of \$1,582,419, \$273,343 is administered by the Fort Hays State University Alumni Association and \$234,893 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$1,074,183 of the total. These monies represent bond reserve requirements.

NOTE 3 - Accounts Receivable

Accounts receivable net of estimated uncollectible amounts, consisted of the following at June 30, 2007:

Tuition & Fees	\$	500,642
Auxiliary		97,169
Grants & Contracts		305,815
Other		<u>18,320</u>
	\$	<u><u>921,946</u></u>

NOTE 4 – Inventories

Inventories consisted of the following at June 30, 2007:

Museum Store	\$	44,597
Physical Plant		25,816
Office Supplies		155,236
Other		<u>26,439</u>
	\$	<u><u>252,088</u></u>

NOTE 5 - Loans to Students

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

As the University determines that loans are uncollectible and not eligible for reimbursement by the federal government, the loans are written off and assigned to the U.S. Department of Education. The University has provided an allowance for uncollectible loans, which, in management's opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2007, the allowance for uncollectible loans was estimated to be \$317,492.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007

NOTE 6 - Capital Assets

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

	Beginning Balance	Additions	Retirement s	Ending Balance
Land	\$ 304,456	-	-	\$ 304,456
Bond work in process and fees	3,761,433	-	3,241,870	519,563
Infrastructure	4,842,923	-	-	4,842,923
Buildings	83,265,990	6,303,285	-	89,569,275
Equipment	8,745,329	1,381,497	290,799	9,836,027
Total	<u>100,920,131</u>	<u>7,684,782</u>	<u>3,532,669</u>	<u>105,072,244</u>
Less accumulated depreciation:				
Bond Issuance Fees	44,111	24,424	-	68,535
Infrastructure	2,392,313	143,305	-	2,535,618
Buildings	40,320,564	1,795,064	-	42,115,628
Equipment	4,938,545	788,730	-	5,727,275
Total accumulated Depreciation	<u>47,695,533</u>	<u>2,751,523</u>	<u>-</u>	<u>50,447,056</u>
Capital assets, net (University)	<u>\$ 53,224,598</u>	<u>4,933,259</u>	<u>3,532,669</u>	<u>54,625,188</u>
Fort Hays State University Alumni Association				3,223
Fort Hays State University Athletic Association				553,465
Capital assets, net (Total)				<u>\$ 55,181,876</u>

NOTE 7 - Changes In Long-Term Liabilities

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

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 4,746,471	-	210,394	\$ 4,536,077	\$ 227,498
Revenue bonds payable	13,665,000	-	210,000	13,455,000	500,000
Compensated absences	1,366,348	1,374,433	1,225,763	1,515,018	1,281,449
Total long-term liabilities	<u>\$ 19,777,819</u>	<u>1,374,433</u>	<u>1,646,157</u>	<u>\$ 19,506,095</u>	<u>\$ 2,008,947</u>

NOTE 8 - Revenue Bonds Outstanding

Revenue bonds payable consist of the following:

	Principal Outstanding at 6/30/07
Kansas Development Finance Authority Lewis Field Stadium Renovation Revenue Bonds, Series 2003D-2. \$1,150,000 due in annual installments of \$55,000 to	\$ 915,000

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007

\$200,000. Issued April 1, 2003, with a final maturity date of April 1, 2018.
Interest ranging from 2.00% to 4.125%, payable semi-annually.

Kansas Development Finance Authority Housing System Refunding and
Renovation and Revenue Bonds, Series 2003D-1. \$5,320,000 due in annual
Installments of \$135,000 to \$1,530,000. Issued May 1, 2003, with a final
Maturity date of April 1, 2028. Interest ranging from 2.00% to 4.70%,
payable semi-annually. \$ 4,750,000

Kansas Development Finance Authority Memorial Union Renovation Revenue
Bonds, Series 2005G. \$7,790,000 due in annual installments of \$285,000 to
\$575,000. Issued November 15, 2005, with a final maturity date of October 1, 2025.
Interest ranging from 3.30% to 4.60%, payable semi-annually. \$ 7,790,000

NOTE 9 - Revenue Bonds Maturity Schedule

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

Year Ending June 30:	Principal	Interest	Total
2008	500,000	542,234	1,042,234
2009	525,000	523,548	1,048,548
2010	535,000	505,231	1,040,231
2011-2012	1,130,000	956,645	2,086,645
2013-2017	3,190,000	2,007,776	5,197,776
2018-2022	3,620,000	1,305,145	4,925,145
2023-2028	<u>3,955,000</u>	<u>502,042</u>	<u>4,457,042</u>
Total	<u>\$ 13,455,000</u>	<u>6,342,618</u>	<u>\$ 19,797,618</u>

NOTE 10 - Lease Obligations

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of \$6,020,055 as of June 30, 2007. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2008 Total	379,549	Fiscal Year 2016 Total	420,244
Fiscal Year 2009 Total	386,849	Fiscal Year 2017 Total	428,836
Fiscal Year 2010 Total	387,055	Fiscal Year 2018 Total	437,604
Fiscal Year 2011 Total	379,816	Fiscal Year 2019 Total	446,553
Fiscal Year 2012 Total	387,576	Fiscal Year 2020 Total	455,686
Fiscal Year 2013 Total	395,495	Fiscal Year 2021 Total	465,008
Fiscal Year 2014 Total	403,578	Fiscal Year 2022 Total	234,380
Fiscal Year 2015 Total	411,826		

At present, the State of Kansas has no method for recording the interest expense associated with these payments. Therefore, equipment funded by these agreements is capitalized at the date of payment and at the payment amount.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007

NOTE 11 - Retirement Plans

University employees participate in two separate retirement programs. Classified employees participate in the "Kansas Public Employees Retirement System" (KPERs). This defined benefit program is funded through contributions by the University and the individual employees. The University contributed \$479,726 during fiscal year 2007 and individual employees contributed \$332,687. Unclassified employees participate in the "Board of Regents Retirement Program". This defined contribution program is funded through contributions by the University and the individual employees. The University contributed \$1,990,514 during fiscal year 2007 and individual employees contributed \$1,278,136.

NOTE 12 - Commitments and Contingent Liabilities

The University maintains specific insurance coverage as allowed by the State of Kansas and as required by outstanding bond issues. To a large extent, the State follows a policy of self-insurance; therefore, most claims against the University require legislative approval (and potential funding) prior to settlement. The University is not aware of any significant outstanding claims as of June 30, 2007.

The State does not insure buildings and contents valued under \$0.5 million and does not insure State-owned automobiles for bodily injury and property damages of State employees. State buildings valued over \$0.5 million are insured against catastrophic loss with a \$2.0 million deductible per occurrence and a maximum annual liability of \$100 million per occurrence.

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

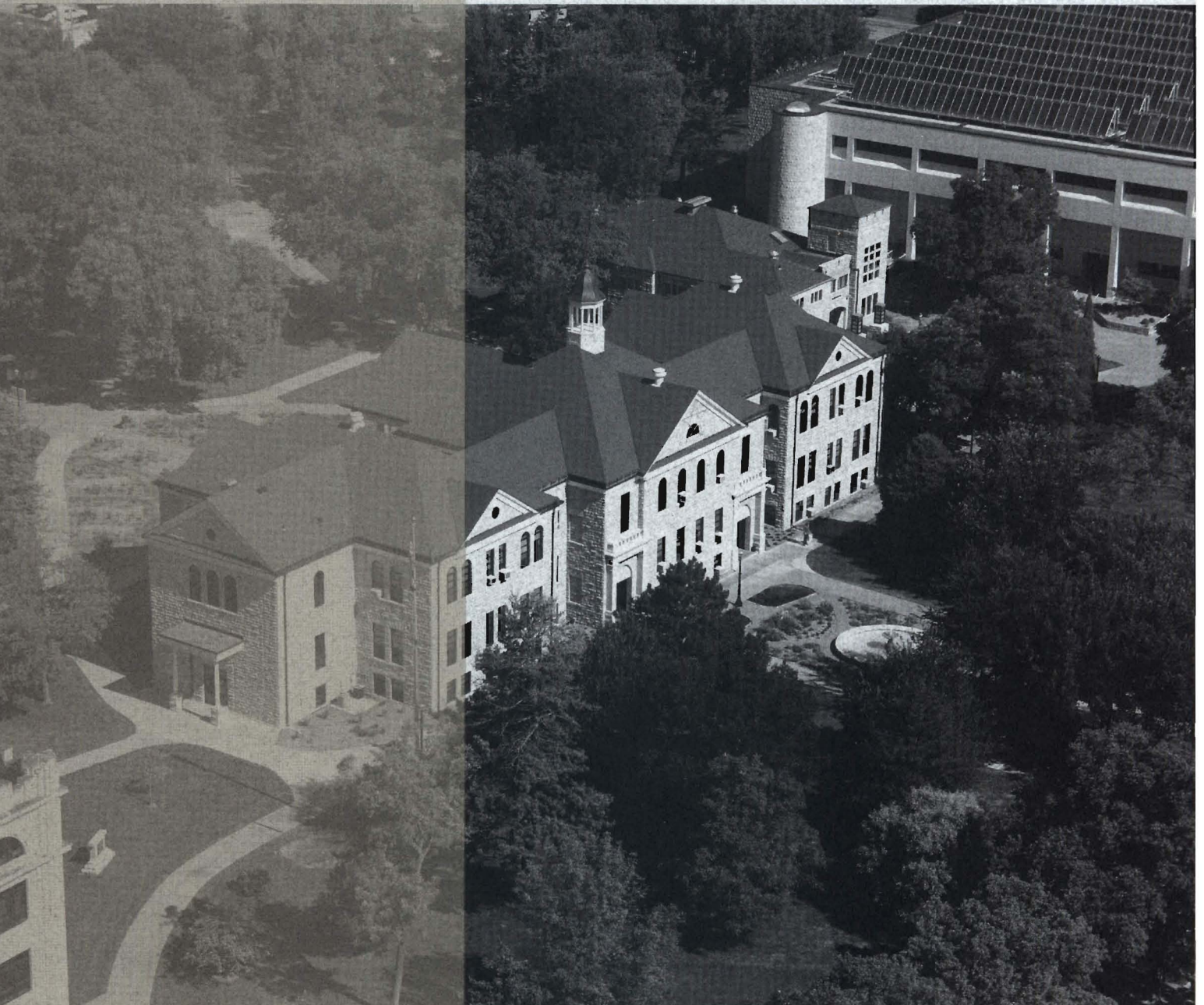
NOTE 13 - Natural Classifications With Functional Classifications

The University's operating expenses by functional and natural classification are as follows:

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
Educational and general						
Instruction	\$ 25,327,477	192,629	-	3,509,174	-	\$ 29,029,280
Research	226,305	23,897	-	185,163	-	435,365
Public service	1,783,558	-	810	2,677,848	-	4,462,216
Academic support	6,073,591	3,274	42,108	4,002,584	-	10,121,558
Student services	4,027,347	251,749	1,819	2,168,667	-	6,449,581
Institutional support	3,411,168	118,206	118	2,046,589	-	5,576,081
Operations and maintenance of plant	4,440,162	-	1,364,567	1,179,802	-	6,984,531
Depreciation	-	-	-	-	2,844,621	2,844,621
Scholarships and fellowships	43,777	4,714,874	-	-	-	4,758,651
Auxiliary enterprises:						
Housing	1,095,376	-	435,706	2,361,627	-	3,892,709
Athletics	-	461,202	-	1,227,480	-	1,688,682
Parking	3,852	-	-	12,098	-	15,950
Student unions	516,289	-	110,925	299,011	-	926,225
University health services	419,852	-	-	137,888	-	557,740
Other	-	-	-	206,182	-	206,182
Total	\$ 47,368,754	5,765,831	1,956,053	20,014,113	2,844,621	\$ 77,949,372



**FORT HAYS STATE
UNIVERSITY**



**ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR 2007
ENDED JUNE 30, 2007**



**FORT HAYS STATE
UNIVERSITY**



**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2007**

DR. EDWARD H. HAMMOND, PRESIDENT

KANSAS BOARD OF REGENTS

JAROLD BOETTCHER	JANIE PERKINS
JILL DOCKING	DONNA SHANK
CHRISTINE DOWNEY-SCHMIDT	GARY SHERRER
RICHARD HEDGES	WILLIAM THORNTON
DAN LYKINS	
REGINALD L. ROBINSON, PRESIDENT AND CEO	

UNIVERSITY FINANCIAL PERSONNEL REPORTING

MIKE BARNETT, VICE PRESIDENT FOR ADMINISTRATION AND FINANCE
PHILIP C. TOEPFER, CONTROLLER
MICHAEL J. DREES, DIRECTOR, ACCOUNTING SERVICES

FORT HAYS STATE UNIVERSITY
ANNUAL FINANCIAL INFORMATION
For the Year Ended June 30, 2007
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FORT HAYS STATE
UNIVERSITY

**GAAP
FINANCIAL
STATEMENTS**

FORT HAYS STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2007

The following Management's Discussion and Analysis (MD&A) provides an overview of the financial performance of Fort Hays 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 Fort Hays State University Foundation, formerly the Fort Hays State University Endowment Association, within its unaudited financial statements. This discussion – along with the financial statements and related footnote disclosures – has been prepared by and is the responsibility of management.

USING THIS ANNUAL REPORT

This report consists of the three financial statements, the Statement of Net Assets, the Statement of Revenues, Expenses, and Changes in Net Assets, and the Statement of Cash Flows. These financial statements are prepared in accordance with Governmental Accounting Standards Board (GASB) Statement 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. The notes to the financial statements present additional information to further define the financial statements.

STATEMENT OF NET ASSETS

The Statement of Net Assets presents 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 statement 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 Statement of Net Assets, assets and liabilities are further classified as current or non-current. 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, non-expendable and expendable. The corpus of non-expendable 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 purposes restrictions on the use of the assets.
3. **Unrestricted net assets** are available to the University for any lawful purpose of the institution.

Total Assets at June 30, 2007 were \$91,857,935 an increase of \$1,256,613 (1.4%). Capital assets, net of depreciation, comprised 60.1 %, or \$55,181,876 of the \$91,857,935 in total assets.

Total liabilities were \$27,072,288 at June 30, 2007, a decrease of \$2,231,111 (7.6%) compared to \$29,303,399 at June 30, 2006. Long-term liabilities comprised 64.6%, or \$17,497,148 of the total liabilities.

Total net assets at June 30, 2007 were \$ 64,785,647, a \$3,487,724 increase over the prior year, or a 5.7% increase in net assets. The breakout of net assets is shown below:

Capital Assets, net of related debt.....	\$37,190,799
Restricted net assets	9,035,822
Unrestricted net assets	18,559,026
Total net assets.....	\$64,785,647

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

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

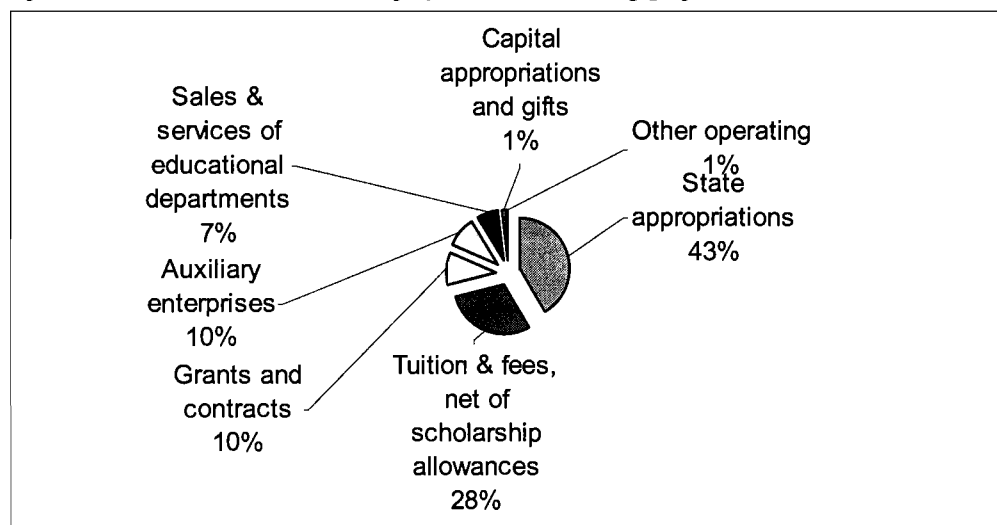
Revenues

Operating revenues at the University as of June 30, 2007 increased by 7.8% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$23.9million in 2007, compared to \$21.3 million in 2006. This increase is a result of a 5.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2007 and a 1.1% increase in total headcount. The goal of the tuition increase, which was the result of collaboration between University administration & University students, was to provide additional funds to the University to improve or enhance student education and services. The increase in total headcount is attributable to reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulting in a 3.0% increase in Virtual College headcount over the Fall of 2005.
- Sales and services of educational departments increased \$1.3 million from the previous fiscal year. These revenues are generated by activities that are related incidentally or exist primarily to afford hands on experience related to providing instruction, research, and public service.

Total non-operating revenues were up 2.9% from the prior year from \$33.0 million to \$34.0 million.

In summary, total revenues increased by \$4.3 million, from \$77.7 million to \$82.0 million, an overall increase of 5.4%. The compositions of these revenues are displayed in the following graph:



Expenses

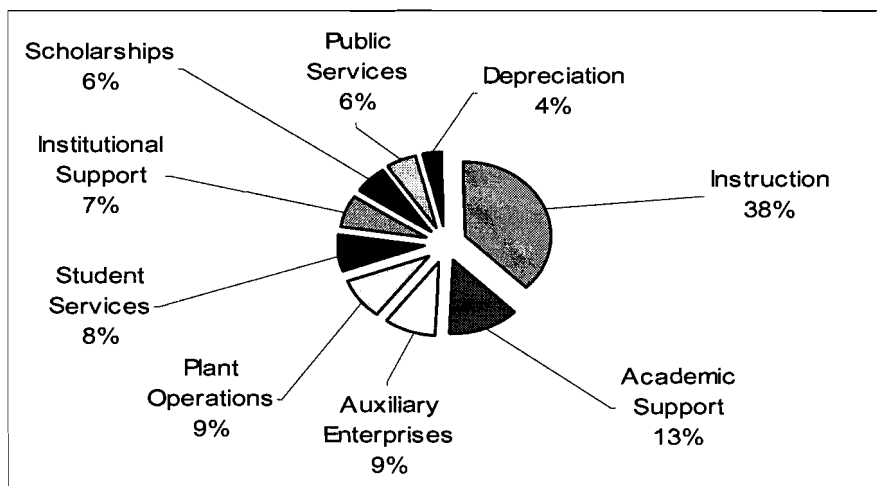
Operating expenses were \$77.9 million for the 2007 fiscal year. This was an increase over the prior year of \$5.2 million, or 7.1%. The following is a brief summary of the significant changes:

- Instruction and academic support increased 6.5% in 2007. Continued growth in Virtual College enrollment has necessitated the need to invest additional dollars in the academic and instructional programs helping to maintain quality programs and initiatives.
- Student services support increased 10.6% in 2007. Student programs continue to be enhanced maintaining a consistency between tuition increases and funding of student programs.
- Public and community service programs increased 15.7% in 2007.

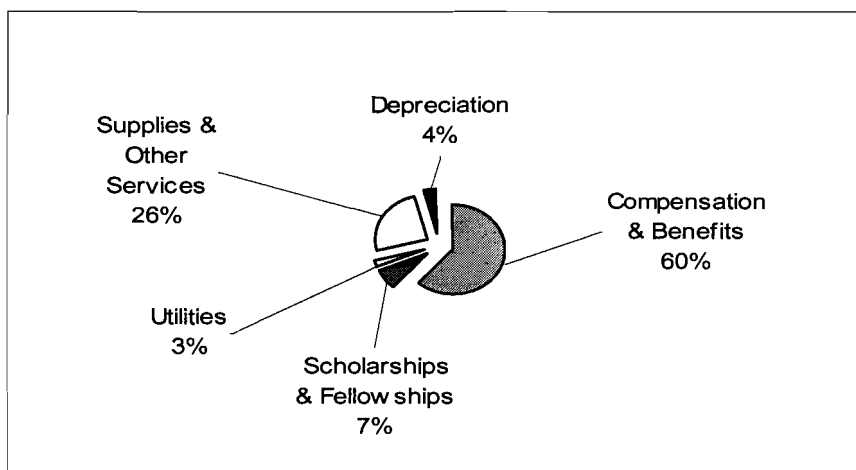
Non-operating expenses are comprised of the investment of bond reserve funds and bond interest expense.

The composition of total expenses, including operating and non-operating are displayed below:

By Program:



By Natural Classification:



Extraordinary Items

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

Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), formerly the Fort Hays State University Endowment Association, a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University's Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately \$69,744 and \$49,016 in 2007 and 2006, respectively.

Net Assets

Net assets increased by \$3,487,724 over the previous fiscal year.

STATEMENT OF CASH FLOWS

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

CASH FLOWS FOR THE PERIOD

	June 30, 2007	June 30, 2006
Net cash provided (used) by:		
Operating activities	\$(30,844,549)	\$(27,289,655)
Non-capital financing activities	34,292,800	33,497,433
Capital and related financing activities	(4,181,275)	783,751
Investing activities	4,447,423	(4,416,480)
Net increase in cash	3,714,399	2,575,049
Beginning cash and cash equivalent balances	23,303,923	20,728,874
Ending cash and cash equivalent balances	\$ 27,018,322	\$ 23,303,923

Net cash provided/used by operating activities includes tuition and fees, grant and contract revenues, auxiliary enterprise revenues, sales of educational activities, and payments to employees and suppliers. Cash flows from operating activities will always be negative since GASB requires state appropriations to be reported as cash flows from non-capital financing activities. Cash flows from capital financing activities include all plant funds and related long-term debt activities. Cash flows from investing activities show all uses of cash and cash equivalents to purchase investments, and all increases in cash and cash equivalents as a result of selling investments or earning income on cash and investments.

CAPITAL ASSETS

The University continued to invest in capital assets during the 2007 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

The following is a brief summary of the construction project that was in progress during the 2007 fiscal year:

Memorial Union Renovation Project:

Construction began on the \$6.87 million project in November 2005, with an anticipated completion date of June 2007. Highlights of the renovation include: a new student lounge and performance area; an expanded Student Health Services area; an expanded University Bookstore area; expanded Student Government Association and University Activities Board office areas; renovation of the existing cafeteria; a new building entrance on the west adjacent to the street and public parking; introduction of wireless connectivity throughout the building; visual connectivity between the ground level and the lower level; replacement of existing HVAC/mechanical systems; a visual screen between the west entrance and the loading dock; an enhancement of the east entrance courtyard on the Quad; a redesign of the west entrance drive and drop-off area; and replacement of segments of deteriorated mechanical piping.

DEBT ADMINISTRATION

At June 30, 2007, the University had \$18.0 million in debt outstanding. Debt was issued in fiscal year 2003 to finance the redemption of outstanding Housing System Revenue Bonds, Series E 1994, in the amount of \$1,332,071; the redemption of outstanding Lewis Field Stadium Revenue Bonds, Series C 1993, in the amount of \$582,877; and to finance the new Housing System Revenue Bonds, Series 2003 D-1, in the amount of \$3,600,000 and to finance the new Lewis Field Revenue Bonds, Series 2003 D-1, in the amount of \$748,000.

The bonds have been assigned a rating of “AAA” by Standard & Poor’s Ratings Services, on the basis of the Financial Guaranty Insurance Policy issued with respect to the Bonds by Ambac Assurance. In addition, Standard and Poor’s Ratings Services has assigned the Bonds an underlying rating of “A-“. More detailed information about the University’s long-term liabilities is available in Notes 8 and 9 to the financial statements.

Debt in the amount of \$4,887,055 was incurred during the 2005 fiscal year to finance the Energy Improvement Conservation Project. This project was part of a state wide energy endeavor to reduce energy and related costs for the Regent’s system. Anticipated energy savings are expected to pay the semi-annual debt payments. The debt is setup on a 16.5 year payout terminating October 1, 2021.

Debt in the amount of \$7,790,000 was incurred during the 2006 fiscal year to finance the Memorial Union Renovation Project. \$7,205,000 in non-taxable Series 2005G-1 and \$585,000 in taxable Series 2005G-2 Revenue Bonds were issued.

Standard and Poor’s Ratings Services has assigned the Bonds an underlying rating of “A-“. More detailed information about the University’s long-term liabilities is available in Notes 8 and 9 to the financial statements.

ECONOMIC OUTLOOK

The State of Kansas revenues appear to be increasing for the 2008 fiscal year. The State of Kansas provides approximately 43% of the total resources for the University during a fiscal year. Appropriations for fiscal year 2008 are currently set at \$36.3 million representing an approximate 6.5% increase over fiscal year 2007.

The overall financial position of the University continues to be strong. Enrollment for the academic 2007-2008 year is expected to increase due to our continued efforts to maintain affordable tuition rates which continue to be the lowest in the Kansas Regent’s system. Continued recruitment in the international educational market will also show significant increases in headcount on campus and in our virtual college during the next several years.

FORT HAYS STATE UNIVERSITY
STATEMENT OF NET ASSETS
as of June 30, 2007 and 2006

<u>ASSETS</u>	<u>2007</u>	<u>2006</u>
Current assets		
Cash and cash equivalents	\$ 26,408,126	\$ 22,737,606
Investments	508,236	4,674,133
Accounts receivable, net	921,946	610,791
Loans to students, net - current portion	1,423,037	1,324,396
Inventories	252,088	244,272
Prepaid expenses	868,947	865,366
Total current assets	<u>30,382,380</u>	<u>30,456,564</u>
Noncurrent assets		
Restricted cash and cash equivalents	610,196	566,317
Investments, bond reserve	1,074,183	1,074,183
Loans to students, net	4,609,300	4,629,874
Capital assets, net	55,181,876	53,874,384
Total noncurrent assets	<u>61,475,555</u>	<u>60,144,758</u>
Total Assets	<u>\$ 91,857,935</u>	<u>\$ 90,601,322</u>
<u>LIABILITIES</u>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 5,793,416	\$ 7,490,506
Deferred revenue	1,465,136	1,680,257
Accrued compensated absences - current portion	1,281,449	1,225,763
Capital Leases Payable - current portion	227,498	210,718
Revenue bonds payable - current portion	500,000	210,000
Deposits held in custody for others	307,641	354,817
Total current liabilities	<u>9,575,140</u>	<u>11,172,061</u>
Noncurrent liabilities		
Accrued compensated absences	233,569	140,585
Capital leases payable	4,308,579	4,535,753
Revenue bonds payable	12,955,000	13,455,000
Total noncurrent liabilities	<u>17,497,148</u>	<u>18,131,338</u>
Total Liabilities	<u>\$ 27,072,288</u>	<u>\$ 29,303,399</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	\$ 37,190,799	\$ 31,745,591
Restricted for:		
Expendable:		
Loans	7,248,590	7,253,435
Debt service	1,074,183	1,074,183
Capital Projects	713,049	3,241,870
Unrestricted	<u>18,559,026</u>	<u>17,982,844</u>
Total Net Assets	<u>\$ 64,785,647</u>	<u>\$ 61,297,923</u>

See accompanying notes to financial statements.

FORT HAYS STATE UNIVERSITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
for the Years Ended June 30, 2007 and 2006

	<u>2007</u>	<u>2006</u>
<u>OPERATING REVENUES</u>		
Tuition and fees (net of scholarship allowances of \$3,485,582 and \$3,209,052 in 2007 and 2006, respectively)	\$ 23,913,917	\$ 21,320,503
Federal grants and contracts	8,120,934	8,021,221
State and local grants and contracts	475,794	414,417
Sales and services of educational departments	5,403,006	4,065,337
Auxiliary enterprises:		
Residential Life	3,940,517	4,551,857
Athletics	1,759,506	1,823,174
Parking	228,780	236,119
Student Union	1,483,184	1,541,062
University Health Services	506,289	530,419
Interest earned on loans to students	212,914	178,417
Other operating revenues	375,109	363,729
Total operating revenues	<u>46,419,949</u>	<u>43,046,255</u>
<u>OPERATING EXPENSES</u>		
Educational and General		
Instruction	29,029,280	27,156,154
Research	435,365	238,644
Public service	4,462,216	3,856,661
Academic support	10,121,558	9,608,159
Student services	6,449,581	5,831,244
Institutional support	5,576,081	5,289,750
Operations and maintenance of plant	6,984,531	6,147,561
Depreciation	2,844,621	2,294,492
Scholarships and fellowships	4,758,651	5,050,517
Auxiliary enterprises:		
Residential Life	3,892,709	4,027,911
Athletics	1,688,682	1,642,496
Parking	15,950	15,878
Student Union	926,225	820,637
University Health Services	557,740	577,202
Other operating expenses	206,182	182,028
Total operating expenses	<u>77,949,372</u>	<u>72,739,334</u>
Operating Income (Loss)	<u>(31,529,423)</u>	<u>(29,693,079)</u>
<u>NON-OPERATING REVENUES (EXPENSES)</u>		
State appropriations	34,222,706	33,453,505
Gifts	69,744	49,016
Investment income	252,382	155,832
Other non-operating revenue (expenses)	11,950	9,596
Interest expense	(556,635)	(634,876)
Net nonoperating revenues (expenses)	<u>34,000,147</u>	<u>33,033,073</u>
Income before other revenues, expenses, gains, or losses	2,470,724	3,339,994
Capital appropriations	<u>1,017,000</u>	<u>1,015,500</u>
Increase (Decrease) In Net Assets	3,487,724	4,355,494
<u>NET ASSETS</u>		
Net assets - beginning of year	61,297,923	56,942,429
Net assets - end of year	\$ <u>64,785,647</u>	\$ <u>61,297,923</u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
STATEMENT OF CASH FLOWS
for the Years Ended June 30, 2007 and 2006

	<u>2007</u>	<u>2006</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Tuition and fees	\$ 23,913,917	\$ 21,320,503
Sales and services of educational activities	5,403,006	4,065,337
Auxiliary enterprises:		
Residential Life	3,940,517	4,551,857
Athletics	1,759,506	1,823,174
Parking	228,780	236,119
Student union	1,483,184	1,541,062
University health services	506,289	530,419
Grants and contracts	8,596,728	8,435,638
Payments to suppliers	(22,115,670)	(16,224,678)
Payments to utilities	(1,956,053)	(2,121,173)
Compensation and benefits	(47,368,754)	(46,067,109)
Payments for scholarships and fellowships	(5,765,831)	(6,061,432)
Loans issued to students and employees	(1,694,014)	(1,185,501)
Collection of loans to students and employees	1,635,823	1,323,983
Other receipts (payments)	588,023	542,146
Net cash provided (used) by operating activities	<u>(30,844,549)</u>	<u>(27,289,655)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>		
State appropriations	34,222,706	33,453,505
Gifts	69,744	49,016
Student organization agency transactions	350	(5,088)
Federal family education loan receipts	22,142,148	21,198,094
Federal family education loan disbursements	(22,142,148)	(21,198,094)
Net cash provided by noncapital financing activities	<u>34,292,800</u>	<u>33,497,433</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u>		
Capital appropriations	1,017,000	1,015,500
Purchases of capital assets	(4,194,748)	(6,802,268)
Proceeds from issue of bonds	-	7,605,048
Principal paid on capital debt and leases	(446,892)	(399,653)
Interest paid on capital debt and leases	(556,635)	(634,876)
Net cash used by capital financing activities	<u>(4,181,275)</u>	<u>783,751</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Proceeds from sales and maturities of investments	4,208,071	2,612,452
Investment Income	252,382	155,832
Purchase of investments	(13,030)	(7,184,764)
Net cash provided by investing activities	<u>4,447,423</u>	<u>(4,416,480)</u>
Net Increase (decrease) in cash	3,714,399	2,575,049
Cash - beginning of the year	23,303,923	20,728,874
Cash - end of year	<u>\$ 27,018,322</u>	<u>\$ 23,303,923</u>
<u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO</u>		
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Operating income (loss)	\$ (31,529,423)	\$ (29,693,079)
Adjustments to reconcile operating income (loss) to net cash		
provided (used) by operating activities:		
Depreciation expense	2,844,621	2,294,492
Changes in assets and liabilities:		
Accounts receivables, net	(311,155)	284,272
Loans to students, net	(78,078)	(313,059)
Inventories	(7,816)	(14,638)
Prepaid expenses	(3,634)	23,081
Accounts payable and accrued liabilities	(1,697,090)	(105,479)
Deferred revenue	(215,121)	119,646
Accrued compensated absences	148,670	30,493
Deposits held in custody for others	4,477	84,616
Net cash provided (used) by operating activities:	<u>\$ (30,844,549)</u>	<u>\$ (27,289,655)</u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 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*. Fort Hays State University has made the decision not to include the Fort Hays State University Foundation, formerly the Fort Hays State University Endowment Association, within the University's 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. Fort Hays State University is a regional university principally serving western Kansas. The University's primary emphasis is undergraduate liberal education, which includes the humanities, the fine arts, the social/behavioral sciences and the natural/physical sciences. The University, located in Hays, Kansas, has an undergraduate enrollment of approximately 8,114 and a graduate enrollment of approximately 1,474. The University is accredited by the North Central Association of Colleges and Schools, 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 financial report of the State of Kansas.

Financial Reporting Entity. As required by accounting principles generally accepted in the United States of America, these financial statements present the combined financial position and financial activities of the University and the following blended component units: the Fort Hays State University Alumni Association, the Fort Hays State University Athletic Association and the Sternberg Museum Foundation.

A blended component unit is an entity that is legally separate from the University, but is so intertwined with the University that it is, in substance, part of the University. Such entities are reported as part of the University (i.e., they are blended into the statements of the University).

The financial activity and balances of the Fort Hays State University Foundation are not included in the financial statements of the University as the Foundation is a legally separate entity and the University does not appoint a voting majority of the Foundation's governing body.

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 statement of cash flows, the University considers all highly liquid investments 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 Statements No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gain (loss) on the carrying value of investments are reported as a component of investment income in the Statement of Revenues, Expenses, and Changes in Net Assets.

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

Inventories. Inventories are carried at cost.

Noncurrent Cash and Investments. Cash and 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 \$5,000 or more, and an

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007

estimated useful life of 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 was incurred.

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, 25 years for infrastructure and land improvements, 8 years for equipment, and 5 years for vehicles. Depreciation for buildings is computed using a componentized building depreciation study.

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

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

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

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

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

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

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

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

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

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 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. 35, 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 Statement 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

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007

operating or nonoperating revenues in the University's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the University has recorded a scholarship discount and allowance.

NOTE 2 –Cash, Cash Equivalents, and Investments

Cash and Cash Equivalents: The carrying amount of the University's deposits with the State Treasurer and other financial institutions at June 30, 2007 and 2006 was \$27,018,322 and \$23,303,923, respectively.

Investments: Of Fort Hays State University's total investments of \$1,582,419, \$273,343 is administered by the Fort Hays State University Alumni Association and \$234,893 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$1,074,183 of the total. These monies represent bond reserve requirements.

NOTE 3 - Accounts Receivable

Accounts receivable net of estimated uncollectible amounts, consisted of the following at June 30, 2007:

Tuition & Fees	\$	500,642
Auxiliary		97,169
Grants & Contracts		305,815
Other		<u>18,320</u>
	\$	<u><u>921,946</u></u>

NOTE 4 – Inventories

Inventories consisted of the following at June 30, 2007:

Museum Store	\$	44,597
Physical Plant		25,816
Office Supplies		155,236
Other		<u>26,439</u>
	\$	<u><u>252,088</u></u>

NOTE 5 - Loans to Students

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

As the University determines that loans are uncollectible and not eligible for reimbursement by the federal government, the loans are written off and assigned to the U.S. Department of Education. The University has provided an allowance for uncollectible loans, which, in management's opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2007, the allowance for uncollectible loans was estimated to be \$317,492.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007

NOTE 6 - Capital Assets

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

	Beginning Balance	Additions	Retirement s	Ending Balance
Land	\$ 304,456	-	-	\$ 304,456
Bond work in process and fees	3,761,433	-	3,241,870	519,563
Infrastructure	4,842,923	-	-	4,842,923
Buildings	83,265,990	6,303,285	-	89,569,275
Equipment	<u>8,745,329</u>	<u>1,381,497</u>	<u>290,799</u>	<u>9,836,027</u>
Total	<u>100,920,131</u>	<u>7,684,782</u>	<u>3,532,669</u>	<u>105,072,244</u>
Less accumulated depreciation:				
Bond Issuance Fees	44,111	24,424	-	68,535
Infrastructure	2,392,313	143,305	-	2,535,618
Buildings	40,320,564	1,795,064	-	42,115,628
Equipment	<u>4,938,545</u>	<u>788,730</u>	-	<u>5,727,275</u>
Total accumulated Depreciation	<u>47,695,533</u>	<u>2,751,523</u>	-	<u>50,447,056</u>
Capital assets, net (University)	<u>\$ 53,224,598</u>	<u>4,933,259</u>	<u>3,532,669</u>	54,625,188
Fort Hays State University Alumni Association				3,223
Fort Hays State University Athletic Association				553,465
Capital assets, net (Total)				<u>\$ 55,181,876</u>

NOTE 7 - Changes In Long-Term Liabilities

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

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 4,746,471	-	210,394	\$ 4,536,077	\$ 227,498
Revenue bonds payable	13,665,000	-	210,000	13,455,000	500,000
Compensated absences	<u>1,366,348</u>	<u>1,374,433</u>	<u>1,225,763</u>	<u>1,515,018</u>	<u>1,281,449</u>
Total long-term liabilities	<u>\$ 19,777,819</u>	<u>1,374,433</u>	<u>1,646,157</u>	<u>\$ 19,506,095</u>	<u>\$ 2,008,947</u>

NOTE 8 - Revenue Bonds Outstanding

Revenue bonds payable consist of the following:

	Principal Outstanding at 6/30/07
Kansas Development Finance Authority Lewis Field Stadium Renovation Revenue Bonds, Series 2003D-2. \$1,150,000 due in annual installments of \$55,000 to	\$ 915,000

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007

\$200,000. Issued April 1, 2003, with a final maturity date of April 1, 2018.
Interest ranging from 2.00% to 4.125%, payable semi-annually.

Kansas Development Finance Authority Housing System Refunding and
Renovation and Revenue Bonds, Series 2003D-1. \$5,320,000 due in annual
Installments of \$135,000 to \$1,530,000. Issued May 1, 2003, with a final
Maturity date of April 1, 2028. Interest ranging from 2.00% to 4.70%,
payable semi-annually. \$ 4,750,000

Kansas Development Finance Authority Memorial Union Renovation Revenue
Bonds, Series 2005G. \$7,790,000 due in annual installments of \$285,000 to
\$575,000. Issued November 15, 2005, with a final maturity date of October 1, 2025.
Interest ranging from 3.30% to 4.60%, payable semi-annually. \$ 7,790,000

NOTE 9 - Revenue Bonds Maturity Schedule

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

Year Ending June 30:	Principal	Interest	Total
2008	500,000	542,234	1,042,234
2009	525,000	523,548	1,048,548
2010	535,000	505,231	1,040,231
2011-2012	1,130,000	956,645	2,086,645
2013-2017	3,190,000	2,007,776	5,197,776
2018-2022	3,620,000	1,305,145	4,925,145
2023-2028	<u>3,955,000</u>	<u>502,042</u>	<u>4,457,042</u>
Total	<u>\$ 13,455,000</u>	<u>6,342,618</u>	<u>\$ 19,797,618</u>

NOTE 10 - Lease Obligations

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of \$6,020,055 as of June 30, 2007. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2008 Total	379,549	Fiscal Year 2016 Total	420,244
Fiscal Year 2009 Total	386,849	Fiscal Year 2017 Total	428,836
Fiscal Year 2010 Total	387,055	Fiscal Year 2018 Total	437,604
Fiscal Year 2011 Total	379,816	Fiscal Year 2019 Total	446,553
Fiscal Year 2012 Total	387,576	Fiscal Year 2020 Total	455,686
Fiscal Year 2013 Total	395,495	Fiscal Year 2021 Total	465,008
Fiscal Year 2014 Total	403,578	Fiscal Year 2022 Total	234,380
Fiscal Year 2015 Total	411,826		

At present, the State of Kansas has no method for recording the interest expense associated with these payments. Therefore, equipment funded by these agreements is capitalized at the date of payment and at the payment amount.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2007

NOTE 11 - Retirement Plans

University employees participate in two separate retirement programs. Classified employees participate in the "Kansas Public Employees Retirement System" (KPERS). This defined benefit program is funded through contributions by the University and the individual employees. The University contributed \$479,726 during fiscal year 2007 and individual employees contributed \$332,687. Unclassified employees participate in the "Board of Regents Retirement Program". This defined contribution program is funded through contributions by the University and the individual employees. The University contributed \$1,990,514 during fiscal year 2007 and individual employees contributed \$1,278,136.

NOTE 12 - Commitments and Contingent Liabilities

The University maintains specific insurance coverage as allowed by the State of Kansas and as required by outstanding bond issues. To a large extent, the State follows a policy of self-insurance; therefore, most claims against the University require legislative approval (and potential funding) prior to settlement. The University is not aware of any significant outstanding claims as of June 30, 2007.

The State does not insure buildings and contents valued under \$0.5 million and does not insure State-owned automobiles for bodily injury and property damages of State employees. State buildings valued over \$0.5 million are insured against catastrophic loss with a \$2.0 million deductible per occurrence and a maximum annual liability of \$100 million per occurrence.

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

NOTE 13 - Natural Classifications With Functional Classifications

The University's operating expenses by functional and natural classification are as follows:

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
Educational and general						
Instruction	\$ 25,327,477	192,629	-	3,509,174	-	\$ 29,029,280
Research	226,305	23,897	-	185,163	-	435,365
Public service	1,783,558	-	810	2,677,848	-	4,462,216
Academic support	6,073,591	3,274	42,108	4,002,584	-	10,121,558
Student services	4,027,347	251,749	1,819	2,168,667	-	6,449,581
Institutional support	3,411,168	118,206	118	2,046,589	-	5,576,081
Operations and maintenance of plant	4,440,162	-	1,364,567	1,179,802	-	6,984,531
Depreciation	-	-	-	-	2,844,621	2,844,621
Scholarships and fellowships	43,777	4,714,874	-	-	-	4,758,651
Auxiliary enterprises:						
Housing	1,095,376	-	435,706	2,361,627	-	3,892,709
Athletics	-	461,202	-	1,227,480	-	1,688,682
Parking	3,852	-	-	12,098	-	15,950
Student unions	516,289	-	110,925	299,011	-	926,225
University health services	419,852	-	-	137,888	-	557,740
Other	-	-	-	206,182	-	206,182
Total	\$ 47,368,754	5,765,831	1,956,053	20,014,113	2,844,621	\$ 77,949,372



FORT HAYS STATE
UNIVERSITY

HISTORICAL FINANCIAL STATEMENTS

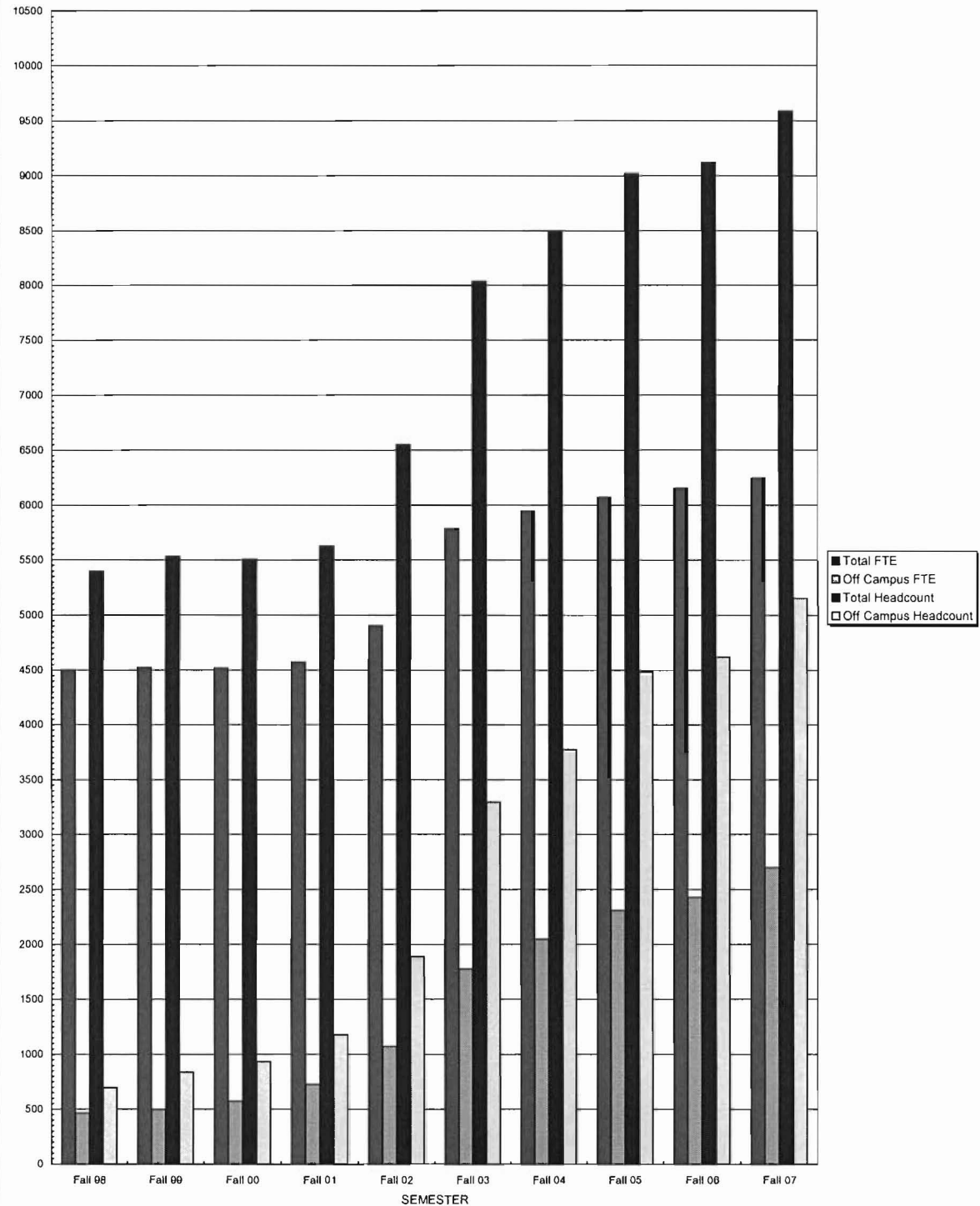
Note: The following financial statements have been prepared on a modified accrual basis of accounting and represent the historical format of the University's financial statements prior to GASB 34/35. These financial statements have been prepared for historical comparison purposes and are to be used for internal management purposes only.



FORT HAYS STATE
UNIVERSITY

GRAPHS & CHARTS

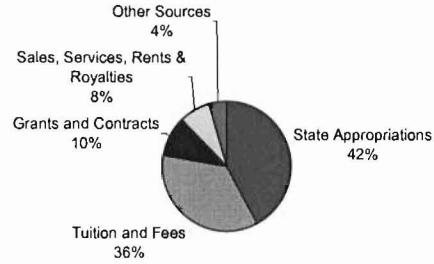
ENROLLMENT CHART



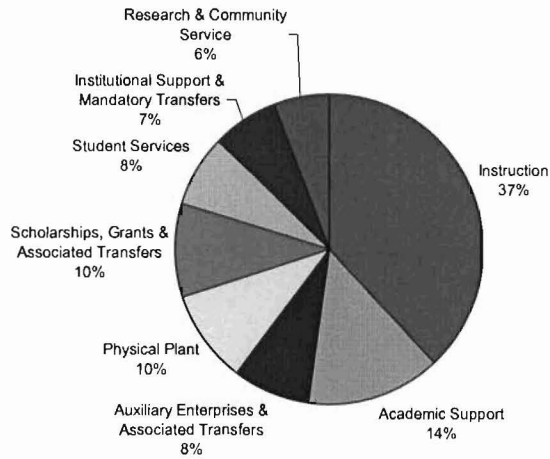
Enrollment Table										
	Fall 98	Fall 99	Fall 00	Fall 01	Fall 02	Fall 03	Fall 04	Fall 05	Fall 06	Fall 07
Total FTE	4503	4525	4520	4575	4906	5785	5946	6071	6155	6245
Off Campus FTE	466	497	572	726	1072	1780	2049	2309	2430	2699
Total Headcount	5401	5533	5506	5626	6549	8037	8500	9019	9122	9588
Off Campus Headcount	696	839	934	1177	1890	3294	3777	4485	4620	5155

*FTE is computed on the basis of nine credit hours for graduate students and fifteen credit hours for undergraduate students.

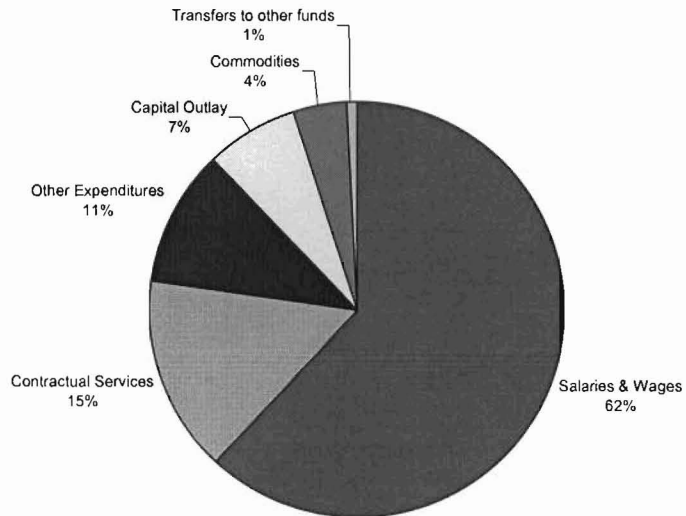
CURRENT FUND REVENUES BY SOURCE



CURRENT FUND EXPENDITURES BY PROGRAM



CURRENT FUND EXPENDITURES BY OBJECT





FORT HAYS STATE
UNIVERSITY

EXHIBITS



FORT HAYS STATE
UNIVERSITY

FORT HAYS STATE UNIVERSITY

Exhibit A

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2007

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
Revenues and Other Additions:							
Current Funds (Schedule I)	17,476,003	16,329,841	13,140,611				
State Appropriations	34,261,321						
University Revenue							
Bond Proceeds							
Interest Collections				212,203			
Interest Earned					181,435		65,585
Principal Collections				1,422,909			
Federal Contributions				147,126			
Other Reimbursements				711			
Transfers from Board of Regents						1,017,000	
Retirement of Indebtedness							
Additions to Plant							
Transfers from State Bond Sales							
Add Adjustment of Restricted Receipts			(309,627)				
Adjust Revenues shown in the Transfer Section below			(32,556)				
Total Revenues & Other Additions	51,737,324	16,329,841	12,798,428	1,782,949	181,435	1,017,000	65,585
Expenditures & Other Deductions:							
Educational & General Expenditures (Schedule I)	49,155,401	8,880,465	11,997,225				
Encumbrances-Prior Year Unpaid	(16,161)				713,049		
Auxiliary Enterprises (Schedule I)		5,762,355	4,975				
Loans to Students				1,694,014			
Collection Fees				57,114			
Expended Plant Funds (Schedule III)					3,715,318		
Non-Operating Expenses		639,507	828,784				
Bond Expenses Retained at Purchase							
Retirement of Indebtedness							210,000
Interest on Indebtedness							553,269
T-Bill Purchase							
Cost of Bond Issuance							
Expended for Remodeling and Additions (Schedule IV)						1,484,183	
Total Expenditures and Other Deductions	49,139,240	15,282,327	12,830,984	1,751,128	4,428,367	1,484,183	763,269

FORT HAYS STATE UNIVERSITY

Exhibit A

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2007

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
Transfers Among Funds:							
Additions (Deductions):							
Transfer for Project reimbursement		(285,376)				280,471	82,817
Transfer for Debt Retirement		(335,772)					335,772
Transfer for Debt Retirement							
Transfer for SEOG matching							
Transfer to Non-FHSU State Funds	(18,513)	(21,575)					
Transfer for Administrative Allow.			32,556	(32,556)			
Transfer to/from State Fund	(58,898)						
Transfer to Housing Fund							
Transfer from Capital Interest							-
Transfer to PMIB							
Transfer from PMIB					4,162,848		
Total Transfers	(77,411)	(642,723)	32,556	(32,556)	4,162,848	280,471	418,589
Lapsed appropriations	(39,819)						
Reappropriation	(8,007)						
Net Change for the Year	2,472,847	404,791	0	(735)	(84,084)	(186,712)	(279,095)
Fund Balance 6-30-06	6,010,376	6,175,184	-	1,299,165	84,085	413,386	349,409
Adjustments for Prior Year	43,030	(24,863)			(1)	(8,913)	
Adjusted Fund Balance	6,053,406	6,150,321	-	1,299,165	84,084	404,473	349,409
Fund Balance 6-30-07	8,526,253	6,555,112	0	1,298,430	-	217,761	70,314



FORT HAYS STATE

UNIVERSITY



FORT HAYS STATE
UNIVERSITY

SCHEDULES

FORT HAYS STATE UNIVERSITY
CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES
Years Ended June 30, 2007 and 2006

Schedule I

	<u>Unrestricted</u>		<u>Restricted</u>	<u>2007</u>	<u>2006</u>
	<u>Gen. Use</u>	<u>Desig. Use</u>		<u>Total</u>	<u>Total</u>
Revenues:					
Tuition and Fees	17,476,003	9,069,062	2,406,480	28,951,546	26,332,127
State Appropriations	34,262,525	-	-	34,262,525	33,453,505
Governor and Legislator Budget Reductions	-	-	-	-	-
Reappropriations from prior year	16,466	-	-	16,466	36,237
Federal Grants & Contracts	-	-	7,489,312	7,489,312	7,043,042
Other Grants & Contracts	-	108,545	367,249	475,794	427,621
Sales of Commodities	-	3,609,287	15,548	3,624,835	3,926,604
Agency Sales	-	1,449,556	8,664	1,458,219 *	135,826
Rents & Royalties	-	2,749,832	8,857	2,758,688	3,137,261
Interest	-	123,317	1,853	125,170	75,710
Licenses, Permits & Fines	-	80,286	1,060	81,346	79,742
Reimbursements	-	(630,002)	682,652	52,650	645,766
Reimbursements-Other State					
Agencies	-	5,000	678,759	683,759	705,841
Other Revenue & Transfers	(58,898)	1,132,595	1,480,178	2,553,876	959,503
Total Current Revenue	51,696,096	17,697,479	13,140,611	82,534,186	76,958,784
Expenditures & Mandatory Transfers					
Educational & General:					
Institutional Support	4,589,946	449,651	232,316	5,271,913	5,322,576
Instruction	23,593,337	4,507,137	916,782	29,017,256	28,624,586
Academic Support	8,595,669	2,112,179	162,437	10,870,285	9,768,891
Student Services	4,561,765	964,917	237,343	5,764,025	5,855,051
Total Educational Program Expense	41,340,717	8,033,884	1,548,878	50,923,479	49,571,104
Research	20,391	206,703	152,562	379,656	244,969
Public Service	754,674	388,379	3,007,348	4,150,401	3,794,593
Physical Plant	6,779,303	251,499	90,620	7,121,422	7,486,637
Scholarships & Grants	260,316	-	7,197,817	7,458,133	7,520,077
Educational & General Expenditures	49,155,401	8,880,465	11,997,225	70,033,091	68,617,380
Transfers	18,513	285,376	-	303,889	509,111
Reappropriation to FY 2007	8,007	-	-	8,007	16,466
Lapses	39,819	-	-	39,819	-
Non-Expense Deductions	-	639,507	828,784	1,468,291	821,933
Total Educational & General Expenditures and Transfers	49,221,739	9,805,348	12,826,009	71,853,096	69,964,890
Auxiliary Enterprises:					
Expenditures	-	5,762,355	4,975	5,767,330	6,673,400
Transfers	-	357,347	-	357,347	293,493
Non-Expense Deductions	-	-	-	-	-
Total Auxiliary Enterprises	-	6,119,702	4,975	6,124,677	6,966,893
Total Current Expenditures and Transfers	49,221,739	15,925,050	12,830,984	77,977,773	76,931,783
Adjust Receipts to Expenditures	-	-	(309,627)	(309,627)	332,002
Excess of Current Revenue over Current Expenditures	2,474,356	1,772,429	0	4,246,785	359,003

*Reflects a change in object code classification effective FY2007.

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2007

Schedule II

Name of Department	Expenditures					Source of Funds				June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2007 Total	Unrestricted		Restricted	
							General Use	Designated	Restricted	
INSTRUCTION										
LEADERSHIP STUDIES	363,286	8,553	2,309	621	-	374,770	371,072	-	3,698	356,787
LEADERSHIP SERVICES	-	-	-	-	-	-	-	-	-	120
CCL-YOUTH	-	-	-	-	-	-	-	-	-	1,813
CCL-TIGERS IN SERVICE	-	286	141	-	-	427	-	427	-	666
CCL-SERVICE LEARNING	-	617	-	-	-	617	-	617	-	1,605
E-LEADERSHIP	7,058	-	-	-	-	7,058	-	7,058	-	9,244
LEADERSHIP STUDIES-LDRS 310	-	334	-	-	-	334	-	334	-	802
CCL-COLORBLIND	-	-	-	-	-	-	-	-	-	1,700
MANAGEMENT AND MARKETING	795,828	7,087	9,019	716	-	812,650	809,858	-	2,792	760,848
MANAGEMENT DEVELOPMENT	-	5,275	4,776	-	-	10,051	-	10,051	-	8,547
BUS ADMIN-SALES & SERVICE	2,855	-	-	-	-	2,855	-	2,855	-	780
ACCOUNTING & INFORMATION SYS	1,185,857	12,738	10,106	-	-	1,208,701	1,202,323	-	6,379	1,298,932
BUSINESS - AACSB ACCREDITATION	-	24,004	76	-	-	24,080	24,080	-	-	26,581
COL/BUS-COMPUTER SALES/SERV	-	-	445	523	-	968	-	968	-	699
CIS SALES AND SERVICE	-	189	(70)	-	-	119	-	119	-	649
ECONOMICS AND FINANCE	690,798	3,647	4,974	-	-	699,418	694,904	-	4,515	498,457
ECONOMICS-SPECIAL PROJECTS	-	121	-	-	-	121	-	-	121	199
CENTER FOR ECONOMIC EDUCATIO	-	716	1,259	-	-	1,975	1,975	-	-	362
ECONOMIC EDUCATION	1,709	3,197	573	-	-	5,480	-	5,480	-	5,818
COL OF BUS-DEAN INSTRUCTION	95,940	377	3,062	1,000	-	100,378	89,956	-	10,422	101,088
CCL-CNTR FOR CIVIC LEADERSHIP	(6)	4,314	418	-	-	4,726	4,726	-	-	2,254
CCL-CNTR FOR CIVIC LEADRSHP RU	3,362	1,417	3,973	-	-	8,751	-	-	8,751	18,837
CCL- KS YOUTH LEADRSHP	63,715	27,890	9,648	-	-	101,253	-	101,253	-	100,359
CCL-AMERICAN DEMOCRACY	2,859	3,001	2,194	-	-	8,055	-	8,055	-	4,750
CCL-LEAD	-	-	-	-	-	-	-	-	-	3,799
CCL-WOMENS CONFERENCE	2,570	4,728	721	-	-	8,019	-	8,019	-	-
CCL-LOOF	1,524	17,466	6,169	-	-	25,159	-	25,159	-	-
OMER VOSS ENDOWED PROF-STATE	848	11,783	613	1,922	-	15,166	-	-	15,166	-
VIRTUAL MBA	121,582	4,624	16	-	-	126,222	126,222	-	-	50,271
CCL-OMER VOSS PROF-SERV-	-	-	-	-	-	-	-	-	-	7,466
SPECIAL ACADEMIC PROJECTS	1,829	3,059	90	-	-	4,978	4,978	-	-	3,000
ACADEMIC AFFAIRS SPECIALIST	56,473	11,455	3,664	2,060	-	73,653	71,703	-	1,950	70,040
2000 ACTN PLNS-STATE MATCH	-	-	-	-	-	-	-	-	-	748
2005 ACTION PLANS	-	-	-	-	-	-	-	-	-	390,193
2006 ACTION PLANS	-	34,699	77,744	174,954	-	287,397	287,397	-	-	686,705
2007 ACTION PLANS	-	16,818	67,421	266,937	-	351,177	351,177	-	-	-
INSTRUCTIONAL SUPPORT-FEDERAL	6,000	23,109	3,076	98,259	-	130,443	-	-	130,443	55,159
STRATEGIC PLANNING	(6,000)	(3,553)	(2,109)	(80,681)	-	(92,342)	(92,342)	-	-	-
SUPPLEMENTAL INSTR	31,525	-	-	-	-	31,525	31,525	-	-	31,316
CENTER FOR LIBERAL STUDIES	199,868	5,122	1,229	3,606	-	209,826	209,826	-	-	117,511
GRAPHICS LAB	4,015	327	1,590	-	-	5,932	4,366	-	1,566	3,635
ART	892,159	12,342	39,005	11,928	-	955,434	949,391	-	6,043	973,303
MUSIC-WKSA-MOCKINGBIRD GRANT	1,477	38	37	-	-	1,552	-	-	1,552	3,448
ART SALES & SERVICE	-	6,529	34,977	-	-	41,506	-	41,506	-	38,278
ART-GRASS ROOTS GRANT	-	-	-	-	-	-	-	-	-	2,000
COMMUNICATION-GENERAL	-	2,704	814	-	-	3,517	3,517	-	-	3,335

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2007

Schedule II

Name of Department	Expenditures					Source of Funds				June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Unrestricted		Restricted		
						June 30, 2007 Total	General Use	Designated	Restricted	
CHEMISTRY-SALES AND SERVICE	-	-	2,794	-	-	2,794	-	2,794	-	5,792
CHEMISTRY	649,210	7,466	29,868	0	-	686,544	682,805	-	3,738	716,746
COMMUNICATION	789,885	4,051	2,983	1,681	-	798,600	798,600	-	-	787,716
INT-TELECOM PROJECTS	-	-	-	-	-	-	-	-	-	202
INFORMATION NETWORKING	462,372	6,087	4,213	695	-	473,368	471,317	-	2,051	476,888
COMMUNICATION-JOURNALISM	198	3,857	770	-	-	4,825	4,825	-	-	4,572
GEOSCIENCES	579,537	8,799	12,454	-	-	600,789	594,062	-	6,727	590,684
BAFFIN BAY MODELING GRANT	-	-	-	-	-	-	-	-	-	-
GIS LAB	1,721	(1)	1,439	-	-	3,159	3,159	-	-	3,698
GEOSCIENCES SALES & SERV	-	978	1,116	-	-	2,094	-	2,094	-	1,494
GEOSCIENCES-GIS LAB SLS/SRV	1,699	-	19	1,504	-	3,223	-	3,223	-	303
GIS-ERGO OPERATION ACCOUNT	-	551	-	-	-	551	-	-	551	5,130
ENGLISH SALES & SERVICE	-	4,172	-	-	2,000	6,172	-	6,172	-	2,845
ENGLISH	971,639	13,117	4,750	1,566	-	991,071	988,160	-	2,911	1,043,285
MUSIC -HIGH PLAINS PIANO CMP	357	-	-	-	-	357	-	357	-	-
ESL-TURKEY	2,376	526	468	-	-	3,370	3,370	-	-	-
MODERN LANGUAGES	445,617	4,673	2,741	640	-	453,671	453,671	-	-	438,730
HISTORY	510,627	7,644	4,897	1,194	-	524,362	523,703	-	659	548,929
ETHNIC STUDIES	-	339	307	-	-	646	646	-	-	643
HISTORY-SALES AND SERVICE	12,222	374	909	(1,139)	-	12,366	-	12,366	-	75
MATHEMATICS	669,867	9,690	3,190	1,190	-	683,937	677,956	-	5,982	703,511
MATH/COMP SCI SALES&SERVICE	-	82	-	-	-	82	-	82	-	116
RARICK COMPUTING SYSTEMS LAB	-	-	320	-	-	320	320	-	-	1,045
MATH RELAYS	-	45	-	-	-	45	-	-	45	2,619
COMMUNICATION SALES & SERVICE	-	1,342	4,545	-	-	5,888	-	5,888	-	342
MUSIC	929,227	47,611	13,421	-	-	990,259	979,125	-	11,134	952,146
MUSIC-RECORD LABEL	-	135	542	-	-	677	-	677	-	-
MUSIC-SEASONAL/GA	-	-	-	-	-	-	-	-	-	7,106
MUSICAL ARTS COUNCIL	-	368	158	-	-	526	526	-	-	163
PHYSICS-NASA KSGC ROBOTIC GRNT	1,573	6	7,191	-	-	8,769	-	-	8,769	-
ENGLISH TRAVEL ABROAD	-	5,732	-	-	-	5,732	-	5,732	-	-
PHILOSOPHY	325,397	6,564	4,072	-	-	336,033	334,834	-	1,199	366,001
MUSIC-HIGH PLAINS CHLDN CMP	1,140	82	288	-	-	1,509	-	-	1,509	870
PHYSICS-SALES & SERVICE	9,504	3,148	819	-	10,000	23,471	-	23,471	-	39,490
PHYSICS	417,447	4,214	10,223	-	-	431,885	428,259	-	3,626	446,114
PHYSICS-AVIATION FEES	-	-	399	-	-	399	-	399	-	112
POLITICAL SCIENCE	385,342	5,194	2,414	-	-	392,950	386,858	-	6,092	416,551
JUSTICE STUDIES	225,787	2,518	2,683	-	-	230,989	230,809	-	180	230,614
POLITICAL SCIENCE SALE & SER	-	-	887	-	-	887	-	887	-	3,686
PSYCHOLOGY	679,002	11,110	6,718	3,184	-	700,013	693,608	-	6,405	686,648
PHILOSOPHY-04 MP CONFERENCE	-	82	481	-	-	563	-	-	563	189
PSYCHOLOGY AT&T LAB	-	42	-	-	-	42	42	-	-	-
PSYCHOLOGY-SALES & SERVICE	-	72	194	-	-	266	-	266	-	2,320
PHYSICS-NASA ROBOTIC GRNT	494	-	491	-	-	984	984	-	-	-
PHYSICS-NASA ROBOTIC GRNT	-	-	2,002	-	-	2,002	-	2,002	-	-

**Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2007**

Schedule II

Name of Department	Expenditures					Source of Funds				June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Unrestricted		Restricted		
						June 30, 2007 Total	General Use	Designated	Restricted	
SOCIOLOGY AND SOCIAL WORK	634,722	2,740	2,713	-	-	640,175	637,797	-	2,378	615,308
FAMILY DEVELOPMENT SERVICES	11,636	263	59	-	-	11,958	-	-	11,958	10,943
SOCIAL WORK PROGRAM	354	4,710	1,230	1,566	-	7,859	7,859	-	-	7,390
SOCIAL WORK ACCREDITATION	-	1,887	-	-	-	1,887	1,887	-	-	937
ACTION PLAN-AMERICAN	-	2,859	-	-	-	2,859	2,859	-	-	-
INT-MEDIA PROJECTS	-	6	1,166	-	-	1,172	-	-	1,172	1,242
SOCIOLOGY-SALES AND SERVICE	550	830	-	-	-	1,381	-	1,381	-	2,391
POLITICAL SCIENCE-SALES&SERV	-	1,318	-	-	-	1,318	-	1,318	-	(748)
MUSIC-WKSA D'ADDARIO GRANT	1,000	-	-	-	-	1,000	-	-	1,000	1,000
MATH-MIDDLE LVL GRANT-	-	-	-	-	-	-	-	-	-	4,999
MATH-MIDDLE LVL GRANT-	-	-	-	-	-	-	-	-	-	5,000
PHYSICS-SPACE SCIENCE	-	171	857	-	2,500	3,528	-	-	3,528	3,781
NASA POLAR OCEAN GRANT	469	-	-	-	-	469	-	-	469	10,000
NSF GRANT-OPER PHYSICS MATCH	-	-	-	-	-	-	-	-	-	709
NSF GRANT - OPERATION PHYSICS	2,339	700	-	-	-	3,039	-	-	3,039	19,386
MUSIC-WESTERN KS STRING ACDMY	9,293	5,737	754	-	-	15,784	-	15,784	-	11,699
GEOSCI-NASA POLAR OCEAN 2006	-	1,532	(1)	-	-	1,531	-	-	1,531	4,465
JOURNALISM-KSPA SALES&SERVICE	-	-	-	-	-	-	-	-	-	-
SPEC ED CONT IMPRVMT GRANT	-	411	-	-	-	411	-	-	411	-
SPEC ED-KLIPP GRANT	-	2,632	857	-	13,183	16,672	-	-	16,672	68
TEACHER ED-WATERLINK GRANT	-	1,764	716	-	940	3,421	-	-	3,421	-
TECHNOLOGY STUDIES	646,492	18,734	28,849	-	-	694,075	686,590	-	7,485	665,814
TECH STUDIES-SALES & SERV	-	2,951	7,151	-	-	10,101	-	10,101	-	10,818
COMPUTER LAB-EDUC	17,039	215	2,399	-	-	19,653	9,256	-	10,397	20,914
TEACHER ED-PDS STARTUP GRANT	-	14	-	-	-	14	-	-	14	-
TEACHER EDUCATION	735,356	16,650	10,152	-	-	762,158	755,736	-	6,422	796,712
COLL OF ED-PROJ ENGAGE GRANT	-	-	-	-	-	-	-	-	-	114
TEACHER ED-PRGRM ACTIVITIES	-	1,932	67	-	-	1,999	-	1,999	-	1,473
EDUCATION ADMIN & COUNSELING	710,517	17,344	6,718	-	-	734,579	731,017	-	3,561	683,076
ACES INSERVICE	-	-	-	-	-	-	-	-	-	410
INSTRUCTION RESOURCE CTR	-	-	-	-	-	-	-	-	-	-
TEACHER ED-GRASPS GRANT	-	-	-	-	-	-	-	-	-	53,226
SPECIAL EDUCATION	424,615	8,884	3,739	2,123	-	439,362	438,930	-	432	449,974
OFFICE OF STUDENT TEACHING	21,924	23,702	3,084	-	-	48,710	46,841	-	1,869	37,615
TEACHER ED-SWK MS SCI GRANT	24,235	2,230	775	-	16,349	43,589	-	-	43,589	45,778
WESTERN KS PRIM MATH ACAD	244	2,807	7,883	-	7,725	18,659	-	0	18,659	-
SMOKY HILL EDUCATION SVS CTR	-	2,246	-	-	-	2,246	-	2,246	-	5,046
TEACHER ED-YOUNG READERS	-	1,097	51	-	-	1,148	-	-	1,148	-
RESTRICTED LICENSE SUPERVISION	16,138	8	-	-	-	16,146	16,146	-	-	8,437
ANSCHUTZ ENDOWD PROF-STATE	1,266	1,947	2,698	-	-	5,911	-	-	5,911	2,758
ANSCHUTZ ENDOWD PROF-	200	8,282	1,224	2,866	-	12,572	-	12,572	-	6,913
SPEC ED-HS PROJECT GRANT	62,521	3,163	5,590	-	29,729	101,002	-	-	101,002	74,529
SPEC ED CONT IMPRVMT GRANT	-	3	-	-	-	3	-	-	3	-
CONTENT WORKSHOP-LOSEY	-	38	-	-	-	38	-	-	38	-
TEACHER ED-FAMILY IMPRVMT GRNT	-	-	-	-	-	-	-	-	-	135
TEACHER ED-MODELING WRKSHSP	35,614	42,976	28,081	-	62,665	169,337	-	-	169,337	167,508

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2007

Schedule II

Name of Department	Expenditures					Source of Funds				June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Unrestricted		Restricted		
						General Use	Designated	Restricted		
June 30, 2007 Total										
SPECIAL EDUCATION TECHNOLOGY	-	-	-	1,130	-	1,130	-	1,130	-	-
TEACHER ED-WSTRN KS MATH	21,456	27,991	7,423	-	15,750	72,619	-	-	72,619	69,330
NURSING	1,311,609	36,785	13,606	-	-	1,361,999	1,356,751	-	5,248	846,750
NURSING-27TH PAY PERIOD	-	-	-	-	-	-	-	-	-	464,047
RURAL HEALTH SERVICES	-	2,461	-	-	-	2,461	2,461	-	-	266
NURSING-WAGNER FUND	3,538	16,090	7,926	826	-	28,381	-	28,381	-	45,714
NURSING-GRANT MATCH-	-	-	-	-	-	-	-	-	-	97
NURSING-TRAINEESHIPS GRANT	-	-	-	-	35,588	35,588	-	-	35,588	18,472
NURSING F07 STATE APPROPRIATIO	110,181	-	-	-	-	110,181	110,181	-	-	-
NURSING-REGENT INITIATIVE-RENOVA	-	-	16,109	84,185	-	100,294	-	100,294	-	-
AGRICULTURE	600,184	12,384	3,147	-	-	615,716	615,716	-	-	613,683
HMC-NURSING FHCC	-	-	-	-	-	-	-	-	-	5,103
AGRICULTURE-SALES & SERVICE	-	1,082	3,117	-	-	4,199	-	4,199	-	9,680
BIOLOGICAL SCIENCES	1,002,535	29,786	23,757	2,380	-	1,058,459	1,048,046	-	10,412	1,036,139
ALLIED HEALTH-MDI	477,182	13,465	3,383	-	-	494,029	491,028	-	3,001	481,995
THOMSON-BIOLOGICAL SCIENCE	-	6,076	3,028	-	-	9,104	-	-	9,104	6,838
COMMUNICATION DISORDERS	673,196	18,075	4,658	5,469	-	701,399	701,399	-	-	670,047
THOMSON-COMM DISORDERS	-	10,197	-	-	-	10,197	-	-	10,197	13,986
HERNDON CLINIC	12,234	8,870	11,449	-	-	32,552	-	-	32,552	26,118
THOMSON-ALLIED HEALTH	97	10,517	2,029	804	-	13,447	-	-	13,447	14,055
HEALTH AND HUMAN PERFORMANCE	1,183,019	25,689	16,977	2,579	-	1,228,263	1,225,876	-	2,387	1,006,802
EXERCISE PHYSIOLOGY LAB	3,854	312	41	-	-	4,206	-	-	4,206	5,151
H AND HP-RENTALS	7,113	(951)	11,915	188	-	18,264	-	18,264	-	15,899
HHP-NUTRITION	-	4	671	-	-	675	-	675	-	571
THOMSON-HLTH/LIFE	-	2,000	-	-	-	2,000	-	-	2,000	1,048
FIREARMS EDUCATION	-	347	665	-	-	1,012	-	1,012	-	387
COMM DISORDERS-MASONIC GRANT	-	-	-	-	-	-	-	-	-	3,275
BIO SCIENCE-NEOSHO RIVER	-	-	-	-	-	-	-	-	-	167
FLEHARTY RESEARCH ASST-ENDOW	3,556	-	-	-	-	3,556	-	-	3,556	3,553
BIOLOGY SALES & SERVICE	-	1,214	1,778	-	-	2,992	-	2,992	-	1,562
PHYSICAL CONNECTION GRNT-KHF	-	1,873	297	-	-	2,170	-	-	2,170	1,513
NURSING SALES & SERVICE	-	1,150	4,361	1,429	-	6,940	-	6,940	-	5,650
PHYSL THRPY CLIN-NWKAAA GRNT	11,329	116	-	-	-	11,445	-	-	11,445	11,256
ALLIED HEALTH-MDI PROGRAMS	-	7,601	2,799	-	-	10,400	-	10,400	-	4,533
NURSING-NIGHTINGALE	-	1,125	80	-	-	1,205	-	-	1,205	1,504
ALLIED HEALTH-SUNFLOWER GRANT	-	-	-	-	-	-	-	-	-	37,723
ALLIED HEALTH-DM SONOGRAPHY	-	439	1,397	-	-	1,835	-	-	1,835	1,792
ELDERLINKS CNTR-GEC GRANT #2	10,022	-	-	-	-	10,022	-	-	10,022	31,184
COMM DISORDERS CRS MATERIALS	-	6,031	1,655	-	-	7,685	-	-	7,685	4,306
AGRICULTURE - NONFEDERAL	-	-	359	-	-	359	-	359	-	2,328
HHP - WEST POINT REIMB -CLOSED	-	-	-	-	-	-	-	-	-	2,000
HHP-WELLNESS CENTER	-	-	-	-	-	-	-	-	-	392
HHP-KAHPERD GRANT	-	1,478	297	-	-	1,775	-	1,775	-	900
BIO SCI-PLOVER CONSERVATION	(742)	(848)	-	-	-	(1,591)	-	(1,591)	-	19,076
AGRICULTURE-WATERLINK GRANT	-	4,582	2,534	-	-	7,117	-	-	7,117	3,642

Fort Hays State University
Departmental Expenditure Summary
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Schedule II

Name of Department	Salaries & Wages	Expenditures				June 30, 2007 Total	Source of Funds			June 30, 2006 Total
		Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
VIRTUAL COLL SALARIES-INTL	821,293	-	-	-	-	821,293	-	821,293	-	793,630
VIRTUAL COLLEGE ACTION PLANS	-	18,415	-	-	-	18,415	18,415	-	-	-
ACADEMIC EXTENSION	181,278	444,322	78,952	(2,735)	15,775	717,593	-	717,593	-	732,468
VIRTUAL COLLEGE SALARIES	1,764,893	-	-	-	-	1,764,893	-	1,764,893	-	1,639,981
OFF CAMPUS CENTERS	62,111	18,379	5,613	1,585	-	87,688	87,688	-	-	83,581
INTERACTIVE TV	-	420	-	-	-	420	420	-	-	18,935
SW PLAINS REGIONAL CENTER	-	79,414	-	-	-	79,414	79,414	-	-	200,855
VIRT COLL-INTL PROG CLEARING	2,662	469,252	5,803	(7,645)	10,400	480,473	-	480,473	-	529,869
VIRTUAL COLL CONCURRENT PMTS	6,600	27,390	-	-	-	33,990	-	33,990	-	48,352
CENTER FOR STRATEGIC	186,493	548	31	-	-	187,071	187,071	-	-	222,131
CENTER FOR STRATEGIC PTNSHP-	6	57,045	6,789	1,076	-	64,916	-	64,916	-	46,048
I POD-TUNES PILOT PROGRAM	-	573	55,707	-	-	56,280	56,280	-	-	-
LEADERSHIP STUDIES VC	7,349	-	500	-	-	7,849	-	7,849	-	2,724
MANAGEMENT & MARKETING VC	12,029	187	-	-	-	12,216	-	12,216	-	1,796
ACCOUNTING & INFO SYSTEMS VC	-	-	31	-	-	31	-	31	-	1,652
ECONOMICS & FINANCE VC	-	394	-	-	-	394	-	394	-	1,217
ART VC	-	502	-	1,550	-	2,052	-	2,052	-	-
COMMUNICATIONS VC	-	2,309	-	-	-	2,309	-	2,309	-	1,215
INT VC	1,765	9	52	-	-	1,826	-	1,826	-	1,008
GEOSCIENCES VC	-	1,545	-	-	-	1,545	-	1,545	-	1,768
ENGLISH VC	-	420	-	-	2,500	2,920	-	2,920	-	190
HISTORY VC	-	364	-	-	-	364	-	364	-	421
MATHEMATICS VC	-	270	-	-	-	270	-	270	-	355
MUSIC VC	-	2,055	90	-	-	2,145	-	2,145	-	9,293
PHILOSOPHY VC	274	599	392	-	-	1,265	-	1,265	-	1,868
PHYSICS VC	2,578	966	94	-	-	3,638	-	3,638	-	3,366
POLITICAL SCIENCES VC	-	35	-	-	-	35	-	35	-	-
JUSTICE STUDIES VC	602	-	-	-	-	602	-	602	-	1,380
PSYCHOLOGY VC	-	489	165	-	-	654	-	654	-	-
SOCIOLOGY & SOCIAL WORK VC	-	2,356	2,358	930	-	5,644	-	5,644	-	5,441
TECHNOLOGY STUDIES VC	-	-	-	-	-	-	-	-	-	41
TEACHER EDUCATION VC	2,607	672	34	-	-	3,312	-	3,312	-	1,174
EDUCATION ADMIN & COUNSEL VC	-	2,744	258	-	-	3,001	-	3,001	-	2,872
SPECIAL EDUCATION VC	1,545	1,316	-	-	-	2,862	-	2,862	-	2,216
NURSING VC	5,284	12	764	-	-	6,060	-	6,060	-	1,860
BIOLOGICAL SCIENCES VC	-	8	-	-	-	8	-	8	-	100
ALLIED HEALTH VC	-	2	-	-	-	2	-	2	-	-
COMMUNICATIONS DISORDERS VC	-	15	-	-	-	15	-	15	-	-
HEALTH & HUMAN PERFORMANCE	-	-	671	-	-	671	-	671	-	704
NON-CREDIT COURSES - VC	4,804	2,065	3,030	-	-	9,899	-	9,899	-	2,786
GENERAL ACADEMIC INSTRUCTION	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL	24,450,430	1,979,497	842,335	592,666	225,104	28,090,031	22,719,958	4,453,290	916,782	27,709,132

Fort Hays State University
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Year Ended June 30, 2007

Schedule II

Name of Department	Expenditures					June 30, 2007 Total	Source of Funds			June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
HIGH PLAINS MUSIC CAMP	5,146	46,191	1,597	-	-	52,933	-	52,933	-	44,872
FORT HAYS MODEL UN APPROP	-	1,477	-	-	-	1,477	1,477	-	-	1,164
FORT HAYS MODEL UN	-	579	335	-	-	914	-	914	-	1,207
							-			
PREP AND ADULT BASIC EDUCATION SUB-TOTAL	5,146	48,246	1,932	-	-	55,324	1,477	53,847	-	47,243
SS-REGULAR SAL	868,947	-	-	-	-	868,947	868,947	-	-	865,366
NON ACAD SUMMER SESS	2,955	-	-	-	-	2,955	2,955	-	-	2,845
SUMMER SESSION SUB-TOTAL	871,902	-	-	-	-	871,902	871,902	-	-	868,211
TOTAL INSTRUCTION	25,327,477	2,027,743	844,266	592,666	225,104	29,017,256	23,593,337	4,507,137	916,782	28,624,586
RESEARCH										
GRAD-RESEARCH CONFERENCE	-	1,294	9	-	-	1,303	-	1,303	-	-
STERNBERG-SWG GRANT	-	-	91	-	-	91	-	-	91	32,920
STERNBERG-SWG T-16-1 CONTRACT	56,974	6,245	8,360	4,513	-	76,092	-	76,092	-	49,439
STERNBERG-SWG MAMMALS	69,516	3,773	7,229	9,942	-	90,459	-	90,459	-	-
COMANCHE GRANT-DINOSAUR II	491	-	-	-	-	491	-	491	-	2,554
GEOSCI-NASA LAGRANGIAN ICE GNT	32,700	7,201	100	-	5,297	45,299	-	-	45,299	6,209
GEOSCI-KANSASVIEW BRUSHFIRE	1,378	-	(34)	-	-	1,344	-	1,344	-	655
WIESE-RSEC SUPPLY	-	249	4,441	-	-	4,690	-	4,690	-	-
GEO RESEARCH SUPPORT	460	-	198	-	-	658	-	-	658	-
KS SPACE GRANT GU-CHU	-	1,307	2,843	-	100	4,250	4,250	-	-	4,248
KS SPACE CONSORTIUM-CHU	-	220	-	-	19,100	19,320	-	-	19,320	10,079
GEOSCIENCES-KDOT-I70 SINKHOLE	2,442	70	-	-	-	2,511	-	2,511	-	2,609
PSYCHOLOGY-SOCIONOMICS GRANT	-	-	-	-	-	-	-	-	-	6,000
GEOSCI-KANSASVIEW ROOKS CO	366	-	-	-	-	366	-	366	-	-
AH-08 KINBRE T&M GRANT	1,061	1,647	-	-	-	2,707	-	-	2,707	-
AH-08 KINBRE T&M-GILLOCK	-	-	705	-	-	705	-	-	705	-
AH-08 KINBRE T&M-FARLEY	-	-	185	-	-	185	-	-	185	-
BIOLOGY-ECOFORCASTING	17,863	3,415	4,559	5,491	-	31,328	-	-	31,328	3,323
BIOSCI-DETECTABILITY OF PLOVER	2,810	83	-	-	-	2,893	-	-	2,893	2,107
BIOSCI-SMOKY VALLEY VEGETATION	-	254	2,156	-	-	2,409	-	2,409	-	-
BIOSCI-SMOKY VALLEY OWL	-	334	157	-	-	491	-	491	-	-
BIOSCI-SMOKY VALLEY KDWP VEG	1,016	-	-	-	-	1,016	-	1,016	-	-
BIOSCI-PLOVER CENSUS	3,716	4,643	72	-	-	8,431	-	-	8,431	-
BIO SCI-SPOTTED SKUNK GRANT	11,771	11,840	1,957	-	-	25,568	-	25,568	-	24,681
SMOKY HILL WEAPONS RANGE	-	969	-	-	-	969	-	-	969	826
KANSAS GEOLOGICAL SURVEY	1,312	-	-	-	-	1,312	-	-	1,312	3,691
BIO SCI-KDWP NESTING GRANT	-	-	-	-	-	-	-	-	-	17,656
BIO SCI-KDWP- GROUSE CREEK-CLO	-	(37)	-	-	-	(37)	-	(37)	-	37
AH-KINBRE T&M GRANT	-	-	-	-	-	-	-	-	-	19,656
AH-KINBRE T&M GRNT-BERRY	-	-	-	-	-	-	-	-	-	1,458

Fort Hays State University
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Year Ended June 30, 2007

Schedule II

Name of Department	Expenditures					June 30, 2007 Total	Source of Funds			June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
SRC-T PILGER	-	-	-	-	-	-	-	-	-	482
SRC-M SEXSON	-	-	-	-	-	-	-	-	-	340
SRC-C THOMPSON	-	-	-	-	-	-	-	-	-	286
SRC-B WHEELER	-	-	-	-	-	-	-	-	-	250
SRC-N REYNAUD	-	-	-	-	-	-	-	-	-	357
SRC-C WOLF	-	-	-	-	-	-	-	-	-	50
RESEARCH TOTAL	226,305	47,038	59,340	22,475	24,497	379,656	20,391	206,703	152,562	244,968
PUBLIC SERVICE										
SBDC-STATE ACCOUNT FY06	-	153	5,697	662	-	6,512	-	-	6,512	20,540
SBDC-FED ACCOUNT 07 YEAR	9,606	-	-	-	-	9,606	-	-	9,606	-
SBDC-STATE ACCOUNT FY07	-	21,072	3,523	2,457	-	27,052	-	-	27,052	-
SBDC-CO-LOCATION CLEARING	-	1,912	92	-	-	2,004	-	-	2,004	11,926
SBDC-FED ACCOUNT 05 YEAR	-	-	-	-	-	-	-	-	-	49,859
SBDC-FED ACCOUNT 06 YEAR	53,745	125	1,573	3,211	-	58,654	-	-	58,654	16,347
SBDC-PROGRAM INCOME	-	4,849	43	-	-	4,892	-	-	4,892	14,816
SBDC-GU-MATCH	37,991	-	-	-	-	37,991	37,991	-	-	33,456
SBDC-GU-MATCH-27TH PAY PERIOD	-	-	-	-	-	-	-	-	-	2,432
GEOSCIENCES-UNL GIS MAPPING	-	-	-	-	-	-	-	-	-	15
GEOGRAPHY ED-UNB GIS MAPPIN	500	-	-	-	-	500	-	-	500	-
GEOGRAPHY ED-NGS STREAMSHOT	-	-	-	5,000	-	5,000	-	-	5,000	-
DOCKING IPA-B ZOLLINGER	65,927	73,751	12,384	44,598	-	196,661	-	196,661	-	277,957
DOCKING IPA-APPROP	130,785	3,144	874	1,600	-	136,403	136,403	-	-	134,465
GEOGRAPHY ED-NGSEF	14,033	21,999	2,843	7,392	-	46,267	-	46,267	-	28,191
DOCKING-KHF SMOKE FREE GRANT	45,391	25,576	-	-	-	70,967	-	-	70,967	21,403
DOCKING-KHF CHANGE SOMETHING	27,539	53,019	221	-	-	80,778	-	-	80,778	-
DOCKING-KHF EARLY BRAIN DEV	56,400	38,759	-	-	-	95,159	-	-	95,159	-
KSBDC-KDOC OTHER MATCH CY07	-	23,301	2,571	5,639	-	31,511	-	-	31,511	-
KSBDC-FED ACCOUNT CY 06	80,391	11,193	-	-	-	91,585	-	-	91,585	17,722
KSBDC-FED ACCOUNT 05 YEAR	-	-	-	-	-	-	-	-	-	96,713
KSBDC-STATE ACCOUNT FY05	-	-	-	-	-	-	-	-	-	(9,312)
KSBDC-STATE ACCOUNT FY04	-	-	-	-	-	-	-	-	-	-
KSBDC-KDOCH OTHER CASH MAT	-	-	-	-	-	-	-	-	-	49,619
KSBDC-PROGRAM INCOME	-	3,816	780	-	-	4,596	-	-	4,596	493
KSBDC-MATCH	9,510	-	-	-	-	9,510	9,510	-	-	9,840
KSBDC-STATE CLEARING	-	317,631	-	-	-	317,631	-	-	317,631	432,427
KSBDC-FEDERAL CLEARING	-	841,589	-	-	-	841,589	-	-	841,589	939,059
KSBDC-STATE ACCOUNT FY07	96,572	7,595	-	-	-	104,167	-	-	104,167	-
KSBDC-FED ACCOUNT CY07	17,257	9,775	-	-	-	27,032	-	-	27,032	-
KSBDC-REGION 7 CONFERENCE	-	-	-	-	-	-	-	-	-	-
KSBDC-KANSAS ARTS FUNDS	-	17	-	-	-	17	-	-	17	-
KSBDC-STATE ACCOUNT FY06	-	-	-	-	-	-	-	-	-	47,673
KSBDC-KDOCH OTHER MATCH CY06	-	9,827	1,488	-	-	11,315	-	-	11,315	62,964
INFO ENTERPRISE INSTITUTE	675	5,464	274	-	-	6,413	-	-	6,413	35,369
KANSAS CT FOR	-	-	852	3,092	-	3,943	-	-	3,943	23,270

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Name of Department	Expenditures					June 30, 2007 Total	Source of Funds			June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
NETWORK KANSAS FY06	282,002	84,273	6,524	6,269	-	379,067	-	-	379,067	401,011
NETWORK KANSAS CARRYOVER	-	574	-	-	-	574	-	-	574	-
HAYS AREA CHILDRENS CENTER	20,741	-	-	-	-	20,741	5,432	-	15,309	18,202
HEAD START	12,600	-	-	-	-	12,600	3,300	-	9,300	12,035
DOCKING PUBLIC SERVICE	297	-	-	-	-	297	78	-	219	2,755
SOCIAL SECURITY SERVICES	1,869	-	-	-	-	1,869	489	-	1,379	953
FORSYTH LIBRARY COMM SERVICE	81,428	-	-	-	-	81,428	21,326	-	60,103	95,824
HAYS PUBLIC LIBR COMM SERVIC	4,231	-	-	-	-	4,231	1,108	-	3,123	3,956
PARENTS AS TEACHER HEAD STRT	1,933	-	-	-	-	1,933	506	-	1,426	1,424
BIG BROTHERS/BIG SISTERS	3,321	-	-	-	-	3,321	870	-	2,451	3,700
HIGH TECH CRIME UNIT LAB-WIEST	-	330	-	-	-	330	-	330	-	330
COMM STUDIES (THEATRE)-COMM	4,553	-	-	-	-	4,553	1,192	-	3,360	8,415
COMMUNICATION DISORDERS COMM	5,400	-	-	-	-	5,400	1,414	-	3,986	4,658
FISH ID-EBERLE	663	29	83	-	-	776	-	-	776	769
HHP INTRAMURALS COMMUNITY	20,664	-	-	-	-	20,664	5,412	-	15,253	-
INT COMMUNITY SERVICE	3,961	-	-	-	-	3,961	1,037	-	2,924	5,152
STERNBERG MUSEUM COMM SERV	12,010	-	-	-	-	12,010	3,145	-	8,864	13,882
UNIV RELATIONS COMM SERV	8,622	-	-	-	-	8,622	2,258	-	6,364	7,818
HHP WELLNESS CTR COMM SERV	6,458	-	-	-	-	6,458	1,691	-	4,767	1,936
SAFE RIDE-CAMPUS	-	7,262	-	-	-	7,262	-	7,262	-	7,748
SAFE RIDE-CITY	-	41,329	3	-	-	41,332	-	41,332	-	22,942
SAFE-RIDE PRESIDENT	-	-	-	-	-	-	-	-	-	15,770
THOMSON PROMETRIC TESTING CTR	58,826	745	-	-	-	59,571	-	59,571	-	24,993
GEOSCIENCES-KICKAPOO TRIBE GIS	278	4,988	62	-	-	5,328	-	-	5,328	11,120
MUSIC - GALA (NO DEPOSITS)	-	-	-	-	-	-	-	-	-	2,217
SENIOR COMPANION PROGRAM	384,105	47,536	4,676	-	-	436,317	-	-	436,317	429,615
SENIOR COMP PROG-CAMPUS	16,345	5,086	81	-	-	21,512	21,512	-	-	21,583
FGP/SCP DONATIONS	-	50	-	-	-	50	-	-	50	18,345
SCP GRANT-INFO REFERRAL	18,268	12,281	914	-	-	31,462	-	-	31,462	52,411
FOSTER GRNDPRNT GRANT-MATCH	-	852	41	-	-	893	-	-	893	51
FOSTER GRANDPARENT PROGRAM	148,864	21,891	2,519	-	-	173,274	-	-	173,274	187,611
FGP-KDOA GRANT	-	-	-	-	-	-	-	-	-	-
SCP-KS DEPT ON AGING	22,106	2,791	103	-	-	25,000	-	-	25,000	25,000
SCP-NWKAAA	3,149	746	-	-	-	3,895	-	-	3,895	4,703
NURSING-HMC FNP	-	1,565	96	-	-	1,660	-	-	1,660	2,553
BIOLOGY-SUNFLOWER ELECTRIC	-	1,209	441	-	-	1,650	-	1,650	-	20,317
COMMUNITY SERVICE										
SUB-TOTAL	1,769,016	1,708,104	48,755	79,920	-	3,605,795	254,674	353,073	2,998,048	3,747,046
KANSAS WETLANDS ED CENTER-	-	-	-	500,000	-	500,000	500,000	-	-	-
ENGLISH WKSP AND SPEC EVENT	-	4,076	2,243	-	-	6,319	-	6,319	-	4,538
MUSIC-WKSA ARTS COUNCIL GRANT	2,338	-	-	-	-	2,338	-	-	2,338	1,750
KATM	-	59	-	-	-	59	-	59	-	60

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2007

Schedule II

Name of Department	Expenditures					June 30, 2007 Total	Source of Funds			June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
READING SERVICE CENTER	-	1,098	924	-	-	2,022	-	2,022	-	4,942
MATH AND SCIENCE CENTER	3,609	2,679	1,663	-	-	7,951	-	7,951	-	7,382
CENTER FOR RURAL LEADERSHIP	-	7,174	1,115	-	-	8,288	-	8,288	-	14,045
MATH AND SCIENCE CNTR-2900	8,595	1,758	74	-	-	10,427	-	10,427	-	1,060
CONT ED NURSING-APPROPRIATION	-	-	-	-	-	-	-	-	-	7,859
GIFTED STIPENDS	-	240	-	-	-	240	-	240	-	-
PRAIRIE NATURALIST	-	6,933	29	-	-	6,962	-	-	6,962	5,911
COMMUNITY EDUCATION SUB-TOTAL	14,542	24,017	6,048	500,000	-	544,606	500,000	35,306	9,300	47,546
TOTAL PUBLIC SERVICE	1,783,558	1,732,121	54,803	579,920	-	4,150,401	754,674	388,379	3,007,348	3,794,592
ACADEMIC SUPPORT										
LIBRARY	987,862	400,569	30,973	243,096	4,117	1,666,616	1,666,616	-	-	1,670,649
LIBRARY-27TH PAY PERIOD	-	-	-	-	-	-	-	-	-	12,995
LIBRARY ACTION PLANS	-	25,055	-	68,169	-	93,224	93,224	-	-	86,746
LIBRARY SERVICES	-	13,487	12,239	473	-	26,200	-	26,200	-	27,718
LIBRARY-ST FUNDED ENHANCE	-	139,235	-	-	-	139,235	139,235	-	-	102,124
LIBRARY-CECIL CURREY FUND	-	-	733	-	-	733	-	-	733	20
LIBRARY VC	-	34,583	-	-	-	34,583	-	34,583	-	33,213
LIBRARY MOBILE CMPTG HELP DESK	-	1,319	5,313	19,501	-	26,133	26,133	-	-	-
LIBRARY SUB-TOTAL	987,862	614,248	49,259	331,238	4,117	1,986,723	1,925,207	60,783	733	1,933,465
STERNBERG MUSEUM	379,042	6,077	2,290	832	-	388,241	388,241	-	-	379,298
STERNBERG MUSEUM-27 PAY	-	-	-	-	-	-	-	-	-	5,124
STERNBERG-HANSEN GRANT	(2,280)	-	-	-	-	(2,280)	-	(2,280)	-	9,443
STERNBERG-ADMINISTRATION	111,819	7,976	3,573	-	-	123,367	-	-	123,367	103,326
STERNBERG-COLLECTIONS	-	196	498	-	-	694	-	694	-	1,202
STERNBERG-EDUCATION	-	260	831	-	-	1,091	-	1,091	-	1,340
STERNBERG-EXHIBITS	-	615	7,327	874	-	8,816	-	8,816	-	2,470
MUSEUMS AND GALLERIES SUB-TOTAL	488,581	15,124	14,519	1,706	-	519,930	388,241	8,322	123,367	502,203
VISUAL ARTS CENTER	-	2,361	3,191	-	-	5,551	5,551	-	-	5,265
CTELT-VIDEO PRODUCTION SERVICE	-	1,197	2,957	-	-	4,154	-	-	4,154	5,589
CENTER FOR LEARNING TECH	542,587	36,833	23,740	15,445	-	618,605	616,985	-	1,620	625,607
CENTER FOR LEARNING TECH-27 PP	-	-	-	-	-	-	-	-	-	6,970
CTELT SALES & SERVICE	-	252	415	(1,255)	-	(587)	-	(587)	-	420
CTELT ACTION PLANS	-	(999)	-	19,901	-	18,902	18,902	-	-	80,000
CTELT PHOTOGRAPHY	-	92	4,365	4,141	-	8,597	-	8,597	-	5,509
CTELT LAB - MULTIMEDIA	-	11	-	-	-	11	-	11	-	30
CTELT GRANTS	-	(704)	-	(1,208)	-	(1,911)	-	-	(1,911)	-
CC MEDIATED EQUIP CHECKOUT	-	-	-	-	-	-	-	-	-	18

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2007

Schedule II

Name of Department	Expenditures					June 30, 2007 Total	Source of Funds			June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
COMPUTING CENTER	1,797,333	232,166	93,083	723,952	-	2,846,535	2,846,535	-	-	2,417,466
COMPUTING CENTER 27TH PAYPER	-	-	-	-	-	-	-	-	-	42,932
MEDIATED CLASSROOM SUPPORT	-	609	15,973	-	-	16,582	16,582	-	-	11,946
CC SALES & SERVICE	-	38,486	8,043	57,834	-	104,362	-	104,362	-	116,522
COMPUTING CENTER-SEASONAL	20,586	5	45	-	-	20,636	20,636	-	-	20,728
ADMINISTRATIVE SOFTWARE	-	-	-	-	-	-	-	-	-	-
MANAGEMENT INFORMATION	154,653	17,964	-	2,323	-	174,940	174,940	-	-	118,326
INTERNET TECHNOLOGY FEE	-	2,755	2,040	1,930	-	6,724	-	6,724	-	3,319
COMPUTING CNTR ACTION PLANS	-	-	-	169,868	-	169,868	169,868	-	-	-
ADMINISTRATIVE SOFTWARE	-	218,237	1,969	48,145	-	268,351	268,351	-	-	-
CTELT - KAN-ED GRANT	-	5,486	-	-	-	5,486	-	-	5,486	-
COMPUTING CENTER SUPPORT SUB-TOTAL	2,515,159	554,750	155,821	1,041,076	-	4,266,807	4,138,350	119,108	9,350	3,460,647
UNIVERSITY FARM-SALARIES	349,393	-	-	-	-	349,393	332,447	-	16,946	357,742
UNIVERSITY FARM	32,311	119,681	397,720	4,362	-	554,074	-	554,074	-	542,113
UNIVERSITY FARM OVERTIME	48,893	-	-	-	-	48,893	48,893	-	-	44,471
UNIVERSITY FARM OIL & GAS FE	-	563	450	1,499	-	2,513	-	2,513	-	862
ANCILLIARY SUPPORT SUB-TOTAL	430,598	120,244	398,171	5,861	-	954,874	381,341	556,587	16,946	945,189
ASSESSMENT-ACAD PROG	-	22,386	532	1,549	-	24,467	24,467	-	-	16,085
COLLEGE OF EDUCATION AND	283,863	16,659	4,401	600	-	305,523	305,523	-	-	281,652
DEAN OF EDUCATION-27 PAY PER	-	-	-	-	-	-	-	-	-	27,623
GRADUATE SCHOOL-THESIS BINDING	-	1,890	-	-	-	1,890	-	1,890	-	2,584
GRADUATE SCHOOL	217,686	9,719	3,542	-	-	230,947	220,875	-	10,072	241,994
COLLEGE OF ARTS AND SCIENCES	224,551	24,165	2,024	5,600	-	256,340	256,340	-	-	254,842
DOMESTIC GRADUATE APP FEE	5,152	12,419	237	-	-	17,808	-	17,808	-	13,768
FACULTY RECRUITING	-	79	-	-	-	79	79	-	-	-
ARTS & SCIENCES SALES & SERV	-	-	-	-	-	-	-	-	-	582
VIRTUAL COLLEGE	200,719	13,349	799	1,385	3,274	219,526	219,526	-	-	194,497
GRANTS FACILITATOR	31,965	-	-	-	-	31,965	31,965	-	-	34,280
COL OF ED-SALES & SERVICE	-	4,270	9,160	1,940	-	15,371	-	15,371	-	537
INT STUDENT APPL FEE	2,484	(13)	-	-	-	2,471	-	2,471	-	3,349
COLLEGE OF BUSINESS AND LEADER	185,866	12,580	10,115	899	-	209,459	209,459	-	-	208,918
GRANTS FACILITATOR SUPPORT	-	2,595	1,101	-	-	3,696	-	3,696	-	2,953
COLLEGE OF HEALTH & LIFE SCIEN	167,795	14,758	2,186	4,200	-	188,939	188,939	-	-	181,458
ASSISTANT PROVOST	141,031	11,686	1,756	904	-	155,377	155,377	-	-	45,222
INSTITUTIONAL ASSESSMENT	-	-	-	-	-	-	-	-	-	108,615
COLLEGE OF BUS AND LDRSHP VC	4,161	9,521	2,988	-	-	16,670	-	16,670	-	7,047
COLLEGE OF ARTS AND SCI VC	22,744	1,131	-	-	-	23,875	-	23,875	-	5,820
COLLEGE OF ED AND TECH VC	600	9,828	1,725	-	-	12,153	-	12,153	-	7,390

**Fort Hays State University
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Year Ended June 30, 2007**

Schedule II

Name of Department	Expenditures					June 30, 2007 Total	Source of Funds			June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
ACADEMIC ADVISING CENTER	143,785	4,307	2,620	-	-	150,713	148,743	-	1,969	152,692
ACADEMIC ADVISING CTR-RU	-	-	-	-	-	-	-	-	-	49
FORT HAYS STUDIES	1,187	50	-	-	-	1,237	1,237	-	-	-
KS CTR FOR PERFORMANCE EXLNCE	17,804	56,816	1,315	-	-	75,935	-	75,935	-	2,391
ACADEMIC ADMINISTRATION SUB-TOTAL	1,651,391	228,196	44,502	17,077	3,274	1,944,441	1,762,530	169,869	12,041	1,794,348
TOTAL ACADEMIC SUPPORT	6,073,591	1,532,562	662,272	1,396,958	7,391	9,672,774	8,595,669	914,668	162,437	8,635,853
STUDENT SERVICES										
STUDENT DEVELOPMENT	342,955	11,057	4,850	-	-	358,862	352,522	-	6,340	285,803
STUDENT DEVELOPMENT-27 PAY P	-	-	-	-	-	-	-	-	-	5,405
NATIONAL STUDENT EXCHANGE	-	150	-	-	-	150	-	150	-	-
STUDENT ADA ACCOMODATIONS	-	565	-	-	-	565	565	-	-	350
STUDENT LIFE EXPERIENCE-PEPSI	-	4,000	-	-	-	4,000	-	4,000	-	-
STUDENT INFORMATION PROCESS	11,681	21,288	1,787	-	-	34,756	28,003	-	6,753	40,979
STUDY ABROAD SCHOLARSHIPS	-	-	-	-	14,200	14,200	14,200	-	-	-
STUDENT SERVICES SUB-TOTAL	354,636	37,061	6,636	-	14,200	412,533	395,290	4,150	13,093	332,537
SGA-TIGER WILD	-	-	-	-	-	-	-	-	-	1,282
ACTIVITY-SALARY CLEARING	-	-	-	-	-	-	-	-	-	1,396
SGA-BLACK STUDENT UNION	-	703	150	-	-	853	-	853	-	176
SGA-CAMPUS REC & INTRAMURALS	16,516	9,745	10,185	1,072	-	37,518	-	37,518	-	29,473
SGA-BLOCK & BRIDLE CLUB	-	7,074	2,466	-	-	9,540	-	9,540	-	8,980
SGA-CONTINGENCY FUND	-	-	289	2,945	-	3,233	-	3,233	-	15
SGA-CHINESE STUDENT ASSOC	-	292	9	-	-	301	-	301	-	345
SGA-IFC/PANHELLENIC	-	7,101	300	-	-	7,401	-	7,401	-	1,726
SABRE CLUB	-	837	-	-	-	837	-	837	-	-
SGA-AGRONOMY CLUB	-	2,350	-	-	-	2,350	-	2,350	-	2,451
STUDENT INTRODUCTION	9,389	3,607	6,203	-	-	19,199	-	19,199	-	18,958
SGA-INTL STUDENT UNION	-	1,991	217	-	-	2,208	-	2,208	-	1,380
SGA-LEADER	-	40	-	-	-	40	-	40	-	-
LEADER CLEARING	46,800	16,213	551	-	-	63,564	-	63,564	-	53,436
SGA-CREATIVE ARTS SOCIETY	-	5,184	-	-	-	5,184	-	5,184	-	3,497
UAB	-	705	356	-	-	1,062	-	1,062	-	2,517
SGA-FHSU HOMECOMING PARADE	-	393	760	-	-	1,153	-	1,153	-	334
ENCORE SERIES	-	100,000	-	-	-	100,000	100,000	-	-	20,000
SGA-ENCORE SPECIAL EVENTS	-	38,947	-	-	-	38,947	-	38,947	-	5,200
SGA-UAB	3,512	57,823	8,639	1,847	-	71,820	-	71,820	-	66,910
SGA-LINES	-	1,049	-	-	-	1,049	-	1,049	-	-
SGA-CCL-TIGERS IN SERVICE	-	9,824	2,790	-	-	12,614	-	12,614	-	11,447
SGA-CHRISTIAN CHALLENGE	-	4,175	177	-	-	4,352	-	4,352	-	4,216

Fort Hays State University
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Schedule II

Name of Department	Expenditures						Source of Funds			June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2007 Total	Unrestricted		Restricted	
							General Use	Designated	Restricted	
SGA-RODEO CLUB	-	24,033	13,586	-	-	37,620	-	37,620	-	36,290
THE TIGERS TALE CLEARING	9,876	21,244	140	-	-	31,259	-	31,259	-	22,863
SPECIAL EVENTS COMM	5,455	110,050	4,406	-	-	119,911	-	119,911	-	138,677
SPEC EVENTS-ARTS COMM GRANT	-	-	-	-	-	-	-	-	-	2,180
SGA-STUDENT ALLOC-EQUIPMENT	-	30	3,775	6,465	-	10,270	-	10,270	-	11,998
SGA-STUDENT GOVERNMENT	22,389	4,812	2,294	-	-	29,494	-	29,494	-	27,373
SGA-FHS PLAYERS	-	2,703	1,868	-	540	5,111	-	5,111	-	5,853
SGA-NONTRADITIONAL STUDENTS	-	-	-	-	-	-	-	-	-	8
CHOICES GRANT-NCAA	-	-	-	-	-	-	-	-	-	1,801
SGA APPROPRIATIONS	-	14,476	124	-	-	14,600	-	14,600	-	15,132
KHF GRANT-BINGE DRINKING	-	4,436	-	-	-	4,436	-	4,436	-	14,827
SGA-KFHS BROADCASTING COUNC	7,993	4,381	1,277	5,313	-	18,964	-	18,964	-	20,635
SGA-NATL SPEECH-HEARING ASSN	-	4,428	-	-	-	4,428	-	4,428	-	4,384
SGA-ALPHA KAPPA PSI	-	4,758	-	-	-	4,758	-	4,758	-	7,281
FELLOWSHIP OF CHRISTIAN ATHL	-	50	-	-	-	50	-	50	-	-
SGA-AGRIBUSINESS CLUB	-	516	-	-	-	516	-	516	-	694
SGA-MORTAR BOARD	-	150	600	-	-	750	-	750	-	-
SGA-CCL-COLLEGIATE LEADERSHIP	-	4,537	532	-	-	5,069	-	5,069	-	5,005
SPEC EVENTS-ARTS COMM OP	-	-	-	-	-	-	-	-	-	4,521
THEATRE-GRASS ROOTS GRANT	-	1,700	-	-	300	2,000	-	-	2,000	-
FELTEN START THEATRE RENTAL	-	-	-	-	-	-	-	-	-	11
LITTLE THEATRE	574	664	4,860	-	-	6,097	-	6,097	-	13,192
DRAMA-GU	-	2,130	2,837	-	1,851	6,818	6,818	-	-	6,462
SGA-MIDWEST MODEL UN	-	75	-	-	-	75	-	75	-	1,206
PHI EPSILON KAPPA	-	51	-	-	-	51	-	51	-	-
MUSIC-CHOIR TOURS	-	23,037	3,595	-	-	26,631	-	26,631	-	-
ATHLETIC BANDS	6,386	-	-	-	-	6,386	6,386	-	-	16,747
SGA-ATHLETIC BANDS	41,587	2,066	9,030	600	-	53,284	-	53,284	-	53,574
MUSIC ACTIVITIES	9,567	12,038	7,477	2,235	-	31,317	-	31,317	-	21,961
MUSIC-KAC COTTONWOOD GRANT	-	4,955	-	-	-	4,955	-	-	4,955	-
SPEECH-DEBATE GENERAL	-	26,267	1,365	-	-	27,632	27,632	-	-	24,728
SGA-TALKING TIGERS	-	7,949	-	-	-	7,949	-	7,949	-	9,998
SGA-TIGER TOTS	13,000	-	-	-	-	13,000	-	13,000	-	-
HHP INTRAMURAL SERVICES	-	-	-	-	-	-	-	-	-	123
HHP-TRAP AND SKEET CLUB	-	2,846	4,599	-	-	7,445	-	7,445	-	5,859
SOCIAL AND CULTURAL										
SUB-TOTAL	193,042	552,433	95,457	20,476	2,691	864,099	140,836	716,308	6,955	707,122
TESTING SERVICES	8,627	764	1,327	-	-	10,717	-	10,717	-	22,975
CAREER SERVICES-GU	209,521	28,309	4,894	-	-	242,724	233,771	-	8,954	239,163
CAREER SERVICES-GU- 27TH PP	-	-	-	-	-	-	-	-	-	7,336
CAREER SERVICES	-	1,986	174	1,055	-	3,215	-	3,215	-	5,812
VETERANS ADMINISTRATION	-	-	5,088	-	-	5,088	-	-	5,088	3,251

**Fort Hays State University
Departmental Expenditure Summary
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Schedule II

Name of Department	Salaries & Wages	Expenditures				June 30, 2007 Total	Source of Funds			June 30, 2006 Total
		Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
KELLY CENTER	265,504	8,913	17,137	2,025	-	293,579	284,354	-	9,225	278,817
DUI EVALS/ALCOHOL ED PROG	-	1,178	782	-	-	1,960	-	-	1,960	8,680
COUNSELING AND GUIDANCE SUB-TOTAL	483,652	41,150	29,402	3,080	-	557,284	518,125	13,933	25,227	566,033
ADMIN ALLOWANCE-LOANS-GRANTS	28,946	91,583	2,283	10,154	-	132,966	-	-	132,966	182,787
STAFFORD INTEREST	-	-	-	-	-	-	-	-	-	1
FINANCIAL AID ADMINISTRATION	506,989	45,217	5,917	19,334	-	577,456	549,698	-	27,758	5,911
FINANCIAL AID ADMINISTRATION	-	-	-	-	-	-	-	-	-	513,388
FINANCIAL AID SUPPORT	2,537	(398)	-	-	-	2,140	-	2,140	-	10,288
FINANCIAL AID ADMINISTRATION SUB-TOTAL	538,472	136,403	8,199	29,487	-	712,561	549,698	2,140	160,724	712,375
MENS ATHLETIC SALARIES	946,170	-	-	-	-	946,170	946,170	-	-	4,304
MENS ATHLETIC SALARIES	-	-	-	-	-	-	-	-	-	919,459
WOMENS ATHLETIC SALARIES	197,277	-	-	-	-	197,277	197,277	-	-	198,875
MENS BASKETBALL	-	13,941	287	-	40,250	54,479	54,479	-	-	54,910
ATHLETICS CLEARING	81,520	349	-	-	-	81,869	-	81,869	-	46,817
ATHLETIC ADMINISTRATION	15,080	47,685	3,416	-	5,155	71,336	71,336	-	-	77,755
FOOTBALL	6,390	33,502	1,143	940	52,680	94,655	94,655	-	-	119,870
WOMENS BASKETBALL	-	9,948	741	1,997	19,012	31,697	31,697	-	-	37,587
WRESTLING	6,191	1,412	85	-	15,859	23,547	23,547	-	-	32,197
MENS BASEBALL	8,675	9,008	165	-	12,065	29,914	29,914	-	-	29,734
MENS TRACK	6,744	8,965	901	-	14,122	30,733	30,733	-	-	25,173
WOMENS TRACK	10,595	8,480	70	-	16,788	35,933	35,933	-	-	29,682
TRAINING ROOM	11,715	108	1,070	-	-	12,893	12,893	-	-	10,188
WOMENS VOLLEYBALL	6,640	3,383	158	-	17,892	28,072	28,072	-	-	20,877
ATHLETIC FACILITIES	-	1,898	5,553	-	-	7,451	7,451	-	-	854
WOMENS TENNIS	2,917	354	170	-	2,838	6,280	6,280	-	-	24,071
SPORTS INFORMATION	9,622	19,126	1,626	1,128	-	31,501	31,501	-	-	24,118
MENS GOLF	-	168	32	-	2,150	2,350	2,350	-	-	2,087
WOMENS GOLF	-	-	-	-	2,150	2,150	2,150	-	-	2,394
WOMENS SOFTBALL	-	-	-	-	-	-	-	-	-	24
WOMENS SOFTBALL-OOE	5,831	5,004	219	-	14,255	25,309	25,309	-	-	24,684
ATHLETICS-SEASONAL	14,223	-	-	-	-	14,223	14,223	-	-	-
NCAA DIVERSITY MATCH	35,347	-	-	-	-	35,347	35,347	-	-	35,250
ATHLETIC-BOOKSTORE CLEARING	-	-	-	-	22,332	22,332	-	-	22,332	41,283
INTERCOLLEGIATE ATHLETICS SUB-TOTAL	1,364,938	163,332	15,636	4,065	237,549	1,785,519	1,681,318	81,869	22,332	1,762,190

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2007

Schedule II

Name of Department	Salaries & Wages	Expenditures				June 30, 2007 Total	Source of Funds			June 30, 2006 Total
		Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
REGISTRARS OFFICE	506,261	54,348	9,784	42,246	-	612,638	611,806	-	832	554,335
REGISTRARS OFFICE-27TH PP	-	-	-	-	-	-	-	-	-	8,620
STUDENT SUPPORT 800 NUMBER	-	-	-	-	-	-	-	-	-	369
ADMISSIONS OFFICE	434,085	124,342	10,285	-	-	568,712	560,532	-	8,179	524,550
ADMISSIONS-SALES & SERVICE	-	-	-	-	-	-	-	-	-	922
INTEGRATED MARKETING	-	23,780	3,346	-	-	27,126	27,126	-	-	549,896
APPLICATION FEE	39,124	63,817	12,711	18,845	-	134,496	-	134,496	-	127,537
SW KS HISPANIC TALENT DVLPMNT	39,233	18,021	16,071	3,710	-	77,035	77,035	-	-	-
REGISTRAR-SALES & SERVICE	8,643	2,938	441	-	-	12,021	-	12,022	-	8,566
REGISTRAR AND ADMISSIONS SUB-TOTAL	1,027,345	287,245	52,637	64,801	-	1,432,028	1,276,499	146,518	9,012	1,774,795
TOTAL STUDENT SERVICES	3,962,085	1,217,623	207,968	121,909	254,440	5,764,025	4,561,765	964,917	237,343	5,855,052
INSTITUTIONAL SUPPORT										
PRESIDENTS OFFICE	534,854	111,628	13,675	5,005	-	665,161	665,161	-	-	624,825
PRESIDENTS OFFICE-27TH PP	-	-	-	-	-	-	-	-	-	27,077
PRES OFFICE-SALES & SERVICE	-	-	4,637	-	-	4,637	-	4,637	-	474
PRESIDENT-SPECIAL PROJECTS	-	-	-	-	-	-	-	-	-	7,106
PROVOST	320,011	30,356	6,826	(780)	-	356,412	356,412	-	-	371,464
PROVOST SALES AND SERVICE	173	4,441	1,785	-	-	6,400	-	6,400	-	3,528
VP FOR ADMIN & FINANCE	304,690	11,557	1,492	-	-	317,740	317,740	-	-	280,245
FACULTY SENATE	2,352	3,506	60	-	-	5,918	5,918	-	-	6,127
VP FOR STUDENT DEVELOPMENT	194,110	5,611	2,156	-	-	201,876	201,876	-	-	205,074
CLASSIFIED SENATE	-	291	40	-	-	331	331	-	-	289
EXECUTIVE MANAGEMENT SUB-TOTAL	1,356,189	167,389	30,672	4,225	-	1,558,474	1,547,438	11,037	-	1,526,209
BUSINESS OFFICE	475,750	10,445	8,596	2,612	-	497,403	497,403	-	-	504,435
BUSINESS OFFICE-27TH PP	-	-	-	-	-	-	-	-	-	11,991
COMMERCE BANK CLEARING	-	451	-	-	-	451	-	451	-	674
BUSINESS OFFICE OVERTIME	5,140	-	-	-	-	5,140	5,140	-	-	3,019
LICENSING REVENUE	-	49	-	-	-	49	-	-	49	-
DEPT OF ADMINISTRATION CHRGS	-	100,221	-	-	-	100,221	100,221	-	-	100,639
BUSINESS OFFICE SERV	-	148	29,945	(30,000)	-	93	-	93	-	15,120
OVERHEAD COST RECOVERY	38,065	56,336	10,780	9,244	1,324	115,749	-	115,750	-	53,370
STUDENT FISCAL SERVICES	370,308	1,757	399	1,353	-	373,817	373,817	-	-	326,602
INTERNATIONAL TAX CLEARING	-	-	-	-	4,236	4,236	-	4,236	-	2,676
BUDGET & PLANNING	174,686	1,900	1,492	-	-	178,078	178,078	-	-	180,775
STU FISCAL SERV ENDOW CLEARING	-	61	-	-	-	61	-	61	-	-
SW KANSAS ACCESS PROJECT -	-	-	-	1,334	-	1,334	-	1,334	-	170
MISCELLANEOUS COLLECTIONS	-	28,501	-	-	-	28,501	-	28,501	-	23,753

**Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2007**

Schedule II

Name of Department	Expenditures					June 30, 2007 Total	Source of Funds			June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted General Use	Designated	Restricted	
UMB VISA CLEARING	-	-	-	-	-	-	-	-	-	(2,800)
VPAF VENDING	-	2,277	392	6,530	-	9,200	-	9,200	-	15,135
EMERGENCY MANAGEMENT FUNDS	886	118	-	-	-	1,004	-	-	1,004	-
FISCAL OPERATIONS SUB-TOTAL	1,064,835	202,264	51,605	(8,927)	5,560	1,315,338	1,154,660	159,625	1,052	1,235,558
FACULTY DEVELOPMENT	2,081	47,368	1,074	-	-	50,523	50,523	-	-	52,697
STAFF DEVELOPMENT	-	-	-	-	-	-	-	-	-	-
STAFF DEVELOPMENT-DU	-	2,444	-	-	-	2,444	-	2,444	-	2,960
EMPLOYEE RELATIONS OFFICE	26,430	49	1,985	-	-	28,464	28,464	-	-	25,329
EMPLOYEE RELATIONS-27TH PP	-	-	-	-	-	-	-	-	-	3,119
PERSONNEL OFFICE	186,840	2,695	734	-	-	190,269	190,269	-	-	188,793
ADMIN STAFF DEVEL	-	-	1,852	-	-	1,852	1,852	-	-	2,500
ADMINISTRATIVE PAYMENT	-	56,693	7,623	1,617	-	65,933	-	65,933	-	81,551
SICK LEAVE-RETIREES	306	-	-	-	-	306	306	-	-	565
AFFIRMATIVE ACTION OFFICE	19,875	164	16	-	-	20,055	20,055	-	-	23,555
JV ADJUSTMENTS	86	-	-	-	-	86	86	-	-	189
FHSU BILLBOARD COSTS	-	87,617	-	-	-	87,617	87,617	-	-	53,845
GENERAL INSTITUTIONAL EXP	-	103,445	360	-	187	103,992	103,992	-	-	91,870
BANK COLLECTION COSTS	-	14,644	-	-	-	14,644	14,644	-	-	9,799
UNIV MATCH-SEOG-PERKINS-ETC	-	-	-	-	-	-	-	-	-	71,090
TELEPHONE SERVICES	7,650	14,848	-	-	-	22,498	16,852	-	5,646	308,727
SMART PHONE PROJECT	387	158,149	5,338	(63,100)	-	100,775	100,775	-	-	82,874
WIRELESS BUILDOUT	-	-	756	53,182	-	53,938	53,938	-	-	331,807
COMMUNICATION CONTROL	-	266,613	-	-	-	266,613	266,613	-	-	262,958
EMPLOYEE TUITION ASSISTANCE	-	30,620	-	-	-	30,620	30,620	-	-	24,542
SPOUSE TUITION ASSISTANCE	-	-	-	-	20,562	20,562	20,562	-	-	17,861
DEPENDENT TUITION ASSISTANCE	-	(99)	-	-	92,084	91,985	91,985	-	-	68,387
FACULTY DEVELOPMENT	-	235	-	-	-	235	235	-	-	-
STAFF DEVELOPMENT-DU	-	35	44	-	-	79	-	79	-	-
GENERAL ADMINISTRATION SUB-TOTAL	243,656	785,520	19,782	(8,301)	112,833	1,153,490	1,079,388	68,456	5,646	1,705,019
ALUMNI AND LEG RELATIONS	229,739	27,640	20,709	48,879	-	326,967	317,773	-	9,194	11,115
ALUMNI AND LEG RELATIONS	-	-	-	-	-	-	-	-	-	235,861
PASTURE & RANGE PLANTS	-	27,265	-	-	-	27,265	-	27,265	-	5,000
ALUMNI SALES AND SERVICE	-	11,206	751	-	-	11,956	-	11,956	-	17,020
UNIVERSITY RELATIONS	321,558	36,369	12,434	-	-	370,361	370,361	-	-	366,056
UNIVERSITY RELATIONS SALES	-	15	-	-	-	15	-	15	-	2,511
ENDOWMENT	12,194	10,573	11	-	-	22,777	16,865	-	5,912	21,074
ENDOWMENT-CEO PAYROLL	70,872	-	-	-	-	70,872	-	70,872	-	-
COMMENCEMENT	6,264	21,945	18,088	-	-	46,297	-	46,297	-	44,022
PARENTS DAY COMMITTEE	-	2,131	-	-	-	2,131	2,131	-	-	2,166
PERFORMING ARTS CENTER	65,096	35	4,524	31,675	-	101,331	101,331	-	-	102,426
PERF ARTS CENTER SALES & SERV	-	(370)	21,383	2,100	-	23,113	-	23,113	-	18,638

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2007

Schedule II

Name of Department	Expenditures					Source of Funds				June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2007 Total	Unrestricted		Restricted	
							General Use	Designated	Restricted	
ENDOWMENT SCHOLARSHIPS REC	-	-	-	-	-	-	-	-	-	-
ENDOWMENT-CLEARING	9,750	8,114	91,475	101,172	-	210,511	-	-	210,511	23,421
ENDOWMENT-PAYROLL CLEARING	31,015	-	-	-	-	31,015	-	31,015	-	6,479
PUBLIC RELATIONS AND SUB-TOTAL	746,488	144,923	169,374	183,826	-	1,244,611	808,460	210,534	225,617	855,789
TOTAL INSTITUTIONAL SUPPORT	3,411,168	1,300,096	271,432	170,823	118,393	5,271,913	4,589,946	449,651	232,316	5,322,574
PHYSICAL PLANT										
BUILDINGS MAINTENANCE	1,218,628	28,949	83,762	37,205	-	1,368,544	1,368,544	-	-	1,505,470
BUILDINGS MAINT OVERTIME	4,683	-	-	-	-	4,683	4,683	-	-	2,252
CUSTODIAL SALES & SERVICE	-	-	1,361	-	-	1,361	-	1,361	-	6,569
CUSTODIAL SERVICES	1,059,788	17,460	44,232	13,903	-	1,135,384	1,132,396	-	2,988	1,111,252
CUSTODIAL SERVICES OVERTIME	17,566	-	-	-	-	17,566	17,566	-	-	17,290
CUSTODIAL SERVICES-HHP	369,878	40	13,383	-	-	383,301	383,301	-	-	416,753
CUSTODIAL SERVICES-HHP OVERTIM	18,679	-	-	-	-	18,679	18,679	-	-	17,323
MOTOR POOL	45,883	-	-	-	-	45,883	45,883	-	-	82,350
MOTOR POOL-OVERTIME	287	-	-	-	-	287	287	-	-	399
GROSS COLISEUM RENT SERVICE	-	5	1,392	-	-	1,397	-	1,397	-	2,865
GROUPS	421,623	5,110	30,968	1,117	-	458,818	458,818	-	-	527,906
GROUPS-OVERTIME	7,762	-	-	-	-	7,762	7,762	-	-	7,711
PHYSICAL PLANT ADMIN	214,032	15,452	25,806	952	-	256,241	256,241	-	-	136,378
PHYSICAL PLANT ADMIN-27 PP	-	-	-	-	-	-	-	-	-	2,803
POWER PLANT	220,102	1,108	11,202	-	-	232,413	232,413	-	-	229,190
POWER PLANT-OVERTIME	4,857	-	-	-	-	4,857	4,857	-	-	3,892
UNIVERSITY POLICE	478,660	6,688	18,173	21,552	-	525,074	525,074	-	-	529,781
TRAFFIC & SECURITY OVERTIME	45,813	-	-	-	-	45,813	45,813	-	-	42,992
BYRNE MEMORIAL GRANT	-	-	-	-	-	-	-	-	-	4,560
UNIV POLICE SALES & SERVICE	-	-	91	-	-	91	-	91	-	-
LOCKSMITH	-	569	3,032	-	-	3,601	3,601	-	-	3,557
ENVIRONMENTAL SAFETY	-	2,593	1,002	-	-	3,595	3,595	-	-	4,889
PHYSICAL PLANT SALES&SERV	-	3,128	7,540	642	-	11,311	-	11,311	-	18,144
SOLID WASTE DISPOSAL CLRG	-	37,277	7,942	3,670	-	48,888	-	48,888	-	44,257
FUEL OIL CLEARING	-	-	21,000	-	-	21,000	-	21,000	-	-
GREENHOUSE	-	273	1,715	-	-	1,988	1,988	-	-	1,763
STERNBERG OPERATIONS	117,522	5,020	19,656	149	-	142,347	142,347	-	-	141,604
ARCHITECTURAL SERVICES	194,400	4,387	2,623	18,000	-	219,409	219,409	-	-	200,561
UNIV POLICE-S/T FEDERAL GRANTS	-	-	-	-	-	-	-	-	-	4,223
WIEST RENTAL	-	31,037	-	-	-	31,037	31,037	-	-	29,485
UTILITIES	-	1,377,322	56,147	359,292	-	1,792,761	1,792,761	-	-	1,867,135
UTILITIES-CAPITAL CREDITS	-	4,144	34,249	49,240	-	87,632	-	-	87,632	40,181
UNION RENTAL	-	17,336	-	-	-	17,336	17,336	-	-	16,469
GU CAPITAL IMPROVEMENTS	-	250	3,580	47,532	-	51,362	51,362	-	-	-
SAFETY CENTER REMODEL	-	-	-	12,502	-	12,502	12,502	-	-	-
MCCARTNEY 2ND FLOOR REMODEL	-	-	997	52	-	1,049	1,049	-	-	-
TOTAL PHYSICAL PLANT	4,440,162	1,558,147	389,853	565,810	-	6,953,972	6,779,303	84,048	90,620	7,020,003

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2007

Schedule II

Name of Department	Expenditures					June 30, 2007 Total	Source of Funds			June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted	Restricted		
							General Use	Designated	Restricted	
AIDS AND AWARDS										
GRAD TEACH ASST	-	-	-	-	125,678	125,678	125,678	-	-	113,633
UNIVERSITY SCHOLARSHIP	-	-	-	-	-	-	-	-	-	512,149
ACCESS ACADEMIC OPP GRANT	-	-	-	-	60,000	60,000	60,000	-	-	2,000
YOUTH EDUCATION SERVICES	1,561	-	-	-	-	1,561	-	-	1,561	1,730
KANSAS COMPREHENSVE GRNT-	-	-	-	-	42,400	42,400	-	-	42,400	30,800
KANSAS CAREER WORKSTUDY	-	-	-	-	39,209	39,209	-	-	39,209	37,588
KCWS-ADMIN COSTS	715	12	387	-	-	1,114	-	-	1,114	710
EDUC OPPORTUNITY FEES	-	-	-	-	7,455	7,455	-	-	7,455	7,586
KS MATH/SCIENCE TCHR	-	-	-	-	2,500	2,500	-	-	2,500	-
COMMUNITY SCHOLARSHIP FY05	-	-	-	-	-	-	-	-	-	144,595
COMMUNITY SCHOLARSHIP FY06	-	-	-	-	161,582	161,582	-	-	161,582	1,631,551
COMMUNITY SCHOLARSHIP FY07	-	-	-	-	1,752,158	1,752,158	-	-	1,752,158	-
EOF-ACE SERVICE STIPEND	457	-	-	-	-	457	-	-	457	-
EOF-BLACK LEADERS TOMORROW	-	-	-	-	-	-	-	-	-	1,163
EOF-SGA BOOK EXCHANGE	2,160	-	-	-	-	2,160	-	-	2,160	2,071
EOF-CULTURAL AFFAIRS COORD	3,672	-	-	-	-	3,672	-	-	3,672	3,509
EOF-DISABLT SVS GRAD ASST	5,000	-	-	-	-	5,000	-	-	5,000	4,974
EOF-GVRNMTL RELAT LIAISON	2,170	-	-	-	-	2,170	-	-	2,170	2,266
EOF-HSPNC LDRS TOMORROW-	-	-	-	-	-	-	-	-	-	1,046
EOF-STU AFFAIRS GRAD ASST	-	-	-	-	-	-	-	-	-	5,076
EOF-STU OBSERV DIRECTORS	2,158	-	-	-	-	2,158	-	-	2,158	2,153
EOF-STU RET & COMM OUTREAC	2,396	-	-	-	-	2,396	-	-	2,396	2,394
EOF-CCL-COLLEGIATE LDRSH DVL P	3,590	-	-	-	-	3,590	-	-	3,590	4,000
EOF-CCL-TIGERS IN SERVICE DIR	6,625	-	-	-	-	6,625	-	-	6,625	4,234
EOF-ENDOWMENT ASSOCIATION	2,610	-	-	-	-	2,610	-	-	2,610	2,421
EOF-MODERN LANGUAGE TUTOR	2,690	-	-	-	-	2,690	-	-	2,690	3,155
EOF-KFHS BROADCAST COUNCIL	2,330	-	-	-	-	2,330	-	-	2,330	-
EOF-DIVERSITY MENTOR ASST-ADMI	2,360	-	-	-	-	2,360	-	-	2,360	-
EOF-DIVERSITY MENTOR ASST-OMA	3,131	-	-	-	-	3,131	-	-	3,131	-
EOF-STU AFFAIRS BRIDGES COUNSE	152	-	-	-	-	152	-	-	152	-
ACADEMIC COMPETITIVENESS	-	-	-	-	149,412	149,412	-	-	149,412	-
SMART GRANT-NATL SCI&MATH	-	-	-	-	165,607	165,607	-	-	165,607	-
EDUC OPPOR GRANTS-SEOG MATCH	-	-	-	-	74,638	74,638	74,638	-	-	-
EDUC OPPOR GRANTS-SEOG MATCH	-	-	-	-	-	-	-	-	-	-
EDUC OPPOR GRANTS-SEOG	-	-	-	-	194,022	194,022	-	-	194,022	275,800
FEDERAL PELL GRANT FY05	-	-	-	-	-	-	-	-	-	17,242
FEDERAL PELL GRANT FY06	-	-	-	-	6,568	6,568	-	-	6,568	4,706,228
FEDERAL PELL GRANT FY07	-	-	-	-	4,632,728	4,632,728	-	-	4,632,728	-
TOTAL AIDS AND AWARDS	43,777	12	387	-	7,413,957	7,458,133	260,316	-	7,197,817	7,520,077
GRAND TOTAL EDUCATION AND GENERAL EXPENDITURES	45,268,123	9,415,342	2,490,321	3,450,561	8,043,783	68,668,131	49,155,401	7,515,503	11,997,226	67,017,704

Fort Hays State University
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Year Ended June 30, 2007

Schedule II

Name of Department	Expenditures					June 30, 2007 Total	Source of Funds			June 30, 2006 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
AUXILLIARY ENTERPRISES										
AGNEW MAINTENANCE	68,351	937	8,877	5,849	400	84,415	-	84,415	-	6,684
CUSTER MAINTENANCE	26,971	448	4,774	2	-	32,195	-	32,195	-	2,498
RES LIFE ADMIN MAINTENANCE	158,162	11,771	15,446	125	-	185,504	-	185,504	-	29,662
MCMINDES MAINTENANCE	205,120	6,289	61,359	152,114	-	424,883	-	424,883	-	32,713
MCMINDES DINING MAINTENANCE	-	6,505	16,790	4,404	-	27,698	-	27,698	-	16,020
WIEST MAINTENANCE	125,294	2,920	22,735	14,720	-	165,669	-	165,669	-	10,484
WOOSTER MAINTENANCE	-	1,531	8,572	543,121	-	553,224	-	553,224	-	50,946
PARKING FEES	3,852	5,283	6,149	665	-	15,950	-	15,950	-	15,878
MCMINDES DINING EXPANSION	-	-	-	-	-	-	-	-	-	(100)
AGNEW HALL	28,971	170,700	651	-	-	200,321	-	200,321	-	360,273
CUSTER HALL	44,946	98,710	135	-	-	143,791	-	143,791	-	184,812
RESIDENTIAL LIFE ADMIN	180,625	127,823	(64,753)	15,712	-	259,407	-	259,407	-	707,430
COMMUTER MEAL SALES	-	4,102	-	-	-	4,102	-	4,102	-	16,009
STADIUM PLACE	-	1,992	3,680	2,600	-	8,272	-	8,232	40	22,077
MCMINDES HALL	150,072	1,205,153	7,106	7,675	-	1,370,006	-	1,370,006	-	1,829,541
MCMINDES HALL KITCHEN	-	816	147	697	-	1,660	-	1,660	-	116,304
LAUNDROMAT OPERATIONS	-	-	-	-	-	-	-	-	-	71
WIEST HALL	83,625	260,392	1,248	399	-	345,665	-	345,665	-	527,583
WIEST HALL KITCHEN	-	672	-	-	-	672	-	672	-	1,846
WOOSTER PLACE	11,551	110,794	1,718	-	-	124,063	-	124,063	-	120,621
STUDENT HEALTH CENTER	419,852	39,839	95,950	1,598	-	557,239	-	557,239	-	585,404
SU ADMINISTRATION	265,430	29,910	5,757	1,856	-	302,954	-	302,954	-	277,359
UNION BUILDING MAINTENANCE	195,257	132,060	16,826	18,385	-	362,528	-	362,528	-	351,910
UNION BOOKSTORE	-	(7,016)	-	-	-	(7,016)	-	(7,016)	-	(3,161)
UNION FOOD SERVICE	-	13,837	3,189	2,145	-	19,171	-	19,171	-	17,020
UNION-CTR FOR STUDENT INVLVMNT	54,839	8,853	8,764	4,531	-	76,987	-	76,987	-	-
UNION RESERVE-ADM	-	5,016	50,985	139,611	-	195,612	-	195,612	-	174,245
UNION-CARD CENTER	763	3,758	3,180	-	-	7,701	-	7,701	-	22,350
UNION-TICKET CLEARING	-	1	1,474	-	-	1,475	-	1,475	-	1,627
MEMORIAL UNION RENOVATION	-	3,067	22,902	159,655	-	185,625	-	185,625	-	1,088,505
STADIUM PLACE-HOUSING	11,688	18,557	9,189	2,273	-	41,707	-	41,707	-	14,319
WOOSTER PLACE DEPOSITS	-	-	-	-	-	-	-	-	-	816
TIGER TOTS	65,262	353	5,299	-	-	70,914	-	70,914	-	86,844
TIGER TOTS-FEDERAL AID	-	-	4,935	-	-	4,935	-	-	4,935	4,812
TOTAL AUXILLIARY ENTERPRISES	2,100,632	2,265,074	323,086	1,078,138	400	5,767,330	-	5,762,355	4,975	6,673,400
GRAND TOTALS	47,368,756	11,680,416	2,813,407	4,528,699	8,044,183	74,435,461	49,155,401	13,277,858	12,002,201	73,691,104

FORT HAYS STATE UNIVERSITY
UNEXPENDED PLANT FUNDS SUMMARY
Year Ended June 30, 2007

Department Name	Balance 07-01-06	Receipts	Transfers*	Payments	Outstanding Encumbrances	Balance 6-30-07
Projects:						
Memorial Union NonTaxable Bonds	77,779	167,836	3,850,634	3,436,669	659,570	10
Memorial Union Taxable Bonds	6,305	13,599	312,214	278,649	53,479	(10)
Project Sub Total	84,084	181,435	4,162,848	3,715,318	713,049	(0)
Total Plant Funds	84,084	181,435	4,162,848	3,715,318	713,049	(0)

*Transfers are idle bond funds invested with the Pooled Money Investment Board returned to the University.

FORT HAYS STATE UNIVERSITY
REMODELING AND ADDITIONS SUMMARY
Year Ended June 30, 2007

Department Name	Appropriations			Expenditures	Encumbrances	Balance 06-30-07
	Balance 07-01-06	Receipts Transfers	Funds Available			
Prior Year Unallocated Balance	(3,954)	-	(3,954)	-	-	(3,954)
Parking Lot Repair	-	202,559	202,559	14,076	188,483	-
Campus Exterior Imprvmnts.	22,288	-	22,288	22,288	-	(0)
F99 Exterior Lighting	1,108	(0)	1,108	1,108	-	-
F03 Custer Electrical	5,977	-	5,977	5,977	-	-
F04 Campus Elec Sys Upgrade	20,963	-	20,963	19,344	-	1,619
F04 Gross Coliseum Roof Rpr	1,892	-	1,892	-	-	1,892
F05 CAMPUS ELEC SYSTEM UPGRD	46,000	-	46,000	-	-	46,000
F06 CAMPUS CARPET REPLACEMENT	4,451	-	4,451	4,451	-	0
F06 CAMPUS ACOUSTICAL TILE REPL	18,660	(18,660)	-	-	-	-
F06 CUNNINGHAM NATORIUM IMPRO	14,554	(14,554)	-	-	-	-
F06 FORSYTH ELEVATOR UPGRADE	19,717	(2,981)	16,736	16,736	-	(0)
F06 LEWIS FLD FIRE SAFETY IMPRV	89,722	98	89,820	85,590	4,102	128
F06 CUNNINGHAM INTRAMURAL GYM	16,000	(16,000)	-	-	-	-
FO6 FORSYTH MECHANICAL EQUIP	20,000	-	20,000	20,000	-	-
F06 MISC ROOF REPAIRS	4,709	-	4,709	2,243	-	2,466
F06 CAMPUS SIODEWALK REPLACEM	47,061	-	47,061	47,061	-	(0)
F06 HVAC REPAIR/REPLACEMENT	4,617	-	4,617	4,617	-	0
F06 CAMPUS ELEVATOR REPAIRS	863	(428)	435	435	-	-
F06 CAMPUS ASBESTOS ABATEMENT	1,250	(100)	1,150	1,150	-	-
F06 STEAM GENERATION & DIST UPC	116	-	116	116	-	0
F06 EXT UTIL REPAIRS/MAINTENANC	7,754	(1,478)	6,276	6,276	-	-
F06 CH ROOF RPRS-PHII	5,681	(927)	4,754	4,754	-	-
F06 RARICK EXT CLEANING/SEAL	33,100	(22,357)	10,743	10,743	-	-
F06 DAVIS WATER PIPE REPLACEMN	8,000	(355)	7,645	7,645	-	-
F06 CAMPUS LIGHTING IMPROVEMEN	2,221	(2,043)	178	178	-	(0)
F07 CAMPUS SIDEWALK REPLACEMN	-	20,000	20,000	4,319	5,187	10,494
F07 CAMPUS HVAC REPAIR/REPLACE	-	30,000	30,000	30,000	-	-
F07 CAMPUS ELEVATOR REPAIRS	-	5,000	5,000	-	-	5,000
F07 CAMPUS ASBESTOS ABATEMENT	-	5,000	5,000	3,870	-	1,130
F07 CAMPUS STEAM GEN & DISTR U	-	5,000	5,000	5,000	-	-
F07 CAMPUS EXTERIOR UTILITY RR	-	10,000	10,000	1,060	-	8,940
F07 FIRE ALARM CONTROL PNL UPG	-	100,000	100,000	75,304	-	24,696
F07 MOTOR POOL FUEL TANK REPLC	-	50,000	50,000	-	50,000	-
F07 WITT, GR, MO, WINDOW REPLA	-	131,816	131,816	11,681	121,775	(1,640)
F07 CAMPUS WATER VALVE REPLAC	-	75,000	75,000	-	-	75,000
F07 BROOKS BLDG EIFS REPLACEMT	-	121,255	121,255	7,743	109,257	4,255
F07 OLD POWER PLANR ROOF REPAI	-	54,842	54,842	54,842	-	-
F07 CAMPUS CARPET REPLACEMENT	-	50,000	50,000	50,000	-	-
F07 FORSYTH LIBRARY CARPET REP	-	50,000	50,000	-	-	50,000
F07 CUNNINGHAM HALL HVAC IMPRC	-	109,057	109,057	109,057	-	-
F07 CH NATATORIUM & WELLNS WIN	-	47,000	47,000	55,861	-	(8,861)
F07 FORSYTH LIBRARY SHLVG REPL	-	200,216	200,216	50,279	149,889	49
F07 TENNIS COURT RESURFACING	-	30,554	30,554	-	30,554	-
F07 INTERIOR SIGNAGE REPLACMEN	-	2,043	2,043	-	1,496	548
LEWIS FIELD EAST PHASE III	11,723	77,913	89,636	55,524	34,112	0
Total	404,473	1,297,471	1,701,944	789,328	694,855	217,761

The Appropriations, Receipts and Transfers consists of:

1,017,000	From the Board of Regents
202,558	From Parking Fund.
77,913	From University Funds
<u>1,297,471</u>	Total

FORT HAYS STATE UNIVERSITY

Schedule V

DETAIL OF FUND BALANCES
Year Ended June 30, 2007

Fund Name	Current Funds			Other Funds	Plant Funds			
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness	Investment in Plant
	General Use	Designated Use						
General Fees Fund-Tuition	8,526,253							
Imprest Fund				25,000				
Faculty of Distinction			19,551					
Oil and Gas Royalties Fund		23,183						
Parking Fees Fund		33,074						
Restricted Fees Fund		3,609,845	1,563,090					
Commencement Fees Fund		60,109						
Institutional Overhead Fund		79,860						
Economic Opportunity Act-Federal			5,815					
Health Fees Fund		2,870						
Student Union Fees Fund		1,225,009						
Housing System Revenue Fund		(277,077)						
Pledged Housing Suspense Fund		1,651,452						
Health Professions Student Assistance Program Fund				0				
National Direct Student Loan Fund				1,298,430				
Kansas Career Workstudy Fund			8,517					
Federal Grants Fund			(310,618)					
Major Repairs Fund						217,761		
Investment in Plant								74,993,107
Lewis Field Renovation								
Project Fund and T-Bills					0		115,000	
Revenue Fund		146,787						
Principal and Interest							2,121	
Housing System Renovation & Refund								
Project Fund and T-Bills							353,289	
Principal and Interest							242	
Memorial Union Renovation Project								
Project Fund and T-Bills					0		605,328	
Principal and Interest							13,718	
Revenue Fund								
Capital Interest							49,740	
Reserve							4,493	
Service Clearing Fund				595,407				
Nine Month Payroll Clearing Fund				2,772,337				
TOTAL FUND BALANCES	8,526,253	6,555,112	1,286,355	4,691,174	0	217,761	1,143,931	74,993,107

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPARTMENTS
Year Ended June 30, 2007

Schedule VI

Account Number	Account Name	Balance 07-01-06	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-07
110292	ECONOMICS-SPECIAL PROJECTS	17,997	374	121	-	-	18,250
110402	CCL-CNTR FOR CIVIC LEADRSHP RU	(2,903)	7,146	8,751	-	-	(4,509)
110512*	Omer Voss Endowed Prof	8,954	14,381	15,166	-	-	8,169
114222*	INSTRUCTIONAL SUPPORT-FEDERAL	2,083	128,360	130,443	-	-	-
116082	MUSIC-WKSA-MOCKINGBIRD GRANT	1,552	-	1,552	-	-	-
116282	GIS-ERGO OPERATION ACCOUNT	47,672	-	551	-	-	47,122
116302	GEOSCI-DICKENSON CO PROJ	702	-	-	-	-	702
116332	MOD LANG-HOME ON RANGE	442	(442)	-	-	-	-
116362	MEXICO TRIP-SCHUHL	3,879	-	-	-	-	3,879
116432	HONORS ACADEMY	2,998	-	-	-	-	2,998
116462	MATH RELAYS	151	-	45	-	-	106
116502*	PHYSICS-OPPS MAGNETS TST	-	8,769	8,769	-	-	-
116522	MUSIC-HIGH PLAINS CHLDN CMP	656	800	1,509	-	-	(53)
116642	PHILOSOPHY-04 MP CONFERENCE	625	(62)	563	-	-	-
116682	FAMILY DEVELOPMENT SERVICES	2,949	12,644	11,958	-	-	3,636
116722	INT-MEDIA PROJECTS	468	3,500	1,172	-	-	2,796
116762	MUSIC-WKSA D'ADDARIO GRANT	-	3,500	1,000	-	-	2,500
116792*	PHYSICS-SPACE SCIENCE WORKSHOP	100	3,428	3,528	-	-	-
116832	NASA POLAR OCEAN GRANT	(17,679)	20,176	469	-	2,497	(469)
116842	MUSIC COTTONWOOD PROJECT	(178)	-	-	-	-	(178)
116852*	NSF GRANT - OPERATION PHYSICS	4,833	-	3,039	-	1,793	-
116872	CONTENT WKSHP-STROHKIRCH	14	-	-	-	-	14
116922	GEOSCI-NASA POLAR OCEAN 2006	(4,465)	-	1,531	-	-	(5,996)
116932	SOCIOLOGY-CE GRANT WRITING	-	4,110	-	-	-	4,110
116942	JOURNALISM-KSPA SALES&SERVICE	-	90	-	-	-	90
117042*	SPEC ED CONT IMPRV GRT	-	409	411	-	21	(22)
117052*	SPEC ED-KLIPP GRANT	(68)	7,654	14,961	1,711	-	(9,086)
117072	TEACHER ED-WATERLINK GRANT	-	3,421	3,421	-	-	-
117402*	TEACHER ED-POS START GNT	14	-	14	-	-	-
117422	COLL OF ED-PROJ ENGAGE GRANT	42	(42)	-	-	-	-
117432*	EISENHOWER GRANT-FINDS	5,284	-	-	-	-	5,284
117512*	TEACHER ED-SWK MS SCI GRANT	(6)	44,804	43,589	-	2,163	(954)
117522*	WESTERN KS PRIM MATH ACAD GRNT	-	-	18,659	-	-	(18,659)
117562	TEACHER ED YOUNG READERS	1,312	28	1,148	-	-	192
117572*	ANSCHUTZ ENDOWD PROF-STATE	5,252	12,041	5,911	-	-	11,382
117592*	SPEC ED-HS PROJECT GRANT	(70,941)	174,710	101,002	-	32,445	(29,678)
117602	TEACH ED SERV LRNG GRANT	3	-	3	-	-	-
117632	CONTENT WKSHOP-ADAMS	8	-	-	-	-	8
117662	CONTENT WKSHOP-NIXON	5	-	-	-	-	5
117702	CONTENT WKSHOP-LOSEY	38	-	38	-	-	-
117742*	TEACHER ED-MODELING WRKSH GRN	(19,415)	190,873	169,337	-	8,266	(6,145)
117772*	TEACHER ED-WSTRN KS MATH GRANT	(69,330)	96,458	72,619	-	4,812	(50,304)
118022	NURSING-KHF-SUPP	9,617	-	-	-	-	9,617
118052	KS ASSN MED UNDERSERVED KDHE	13,931	-	-	-	-	13,931
118062*	NURSING-TRAINEESHIPS GRANT	(18,472)	44,572	35,588	-	-	(9,488)
118072	NURSING-REGENT INTIATVE-SCHLRS	-	35,518	-	-	10,225	25,293
118092	HMC-NURSING FHCC	1	-	-	-	-	1
118132	THOMSON-BIOLOGICAL SCIENCE	8,961	9,000	9,104	-	-	8,858
118142	THOMSON-COMM DISORDERS	4,997	13,000	10,197	-	-	7,800
118162	HERNDON CLINIC	36,874	33,506	32,552	-	-	37,828
118172	THOMSON-ALLIED HEALTH	65	14,000	13,447	-	-	618
118202	EXERCISE PHYSIOLOGY LAB	3,491	3,163	4,206	-	-	2,448
118232	THOMSON-HLTH/LIFE	4,761	3,000	2,000	-	-	5,761

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPARTMENTS
Year Ended June 30, 2007

Schedule VI

Account Number	Account Name	Balance 07-01-06	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-07
118312	HEALTHCARE REFORM GRANT	324	(324)	-	-	-	-
118322	COMM DISORDERS-SPEC EVENT	(59)	-	-	-	-	(59)
118352	BIO SCIENCE-NEOSHO RIVER	1,021	-	-	-	-	1,021
118392	FLEHARTY RESEARCH ASST-ENDOW	-	3,556	3,556	-	-	-
118422	PHYSICAL CONNECTION GRNT-KHF	4,079	-	2,170	-	-	1,909
118542	PHYSL THRPY CLIN-NWKAAA GRNT	165	11,362	11,445	-	-	81
118562	NURSING-NIGHTINGALE GRANT	3,255	-	1,205	-	-	2,050
118602	HHP SWAT PROGRAM	1,463	-	-	-	-	1,463
118612	ALLIED HEALTH-SUNFLOWER GRANT	8	(8)	-	-	-	-
118642	ALLIED HEALTH-DM SONOGRAPHY	2,907	2,734	1,835	-	-	3,806
118662*	ELDERLINKS CNTR-GEC GRANT #2	(11,524)	22,658	10,022	-	1,112	-
118672	COMM DISORDERS CRS MATERIALS	6,022	6,624	7,685	-	-	4,961
118772*	AGRICULTURE-WATERLINK GRANT	(856)	2,497	7,117	-	-	(5,475)
156222	MATH PROJECT-VEED	2,914	-	-	-	-	2,914
157032	TECH STUDIES WORKSHOP	3,024	-	-	-	-	3,024
158222	SPECIAL PROJECTS IN HHP	1,356	-	-	-	-	1,356
223612*	STERNBERG-SWG GRANT	91	-	91	-	-	-
226002*	GEOSCI-NASA LAGRANGIAN ICE GNT	(6,209)	58,886	45,299	-	12,796	(5,419)
226562	KS SPACE CONSORTIUM-CHU	-	-	19,320	-	-	(19,320)
228002*	AH-08 KINBRE T&M GRANT	-	(4,000)	2,707	-	-	(6,707)
228012*	AH-08 KINBRE T&M-GILLOCK	-	-	705	-	-	(705)
228022*	AH-08 KINBRE T&M-FARLEY	-	4,000	185	-	-	3,815
228502*	BIOLOGY-ECOFORCASTING	(3,323)	30,359	31,328	-	3,695	(7,986)
228512*	BIOSCI-DETECTABILITY OF PLOVER	(2,107)	5,000	2,893	-	-	-
228552*	BIOSCI-PLOVER CENSUS	-	-	8,431	-	-	(8,431)
228632	LAND RENTAL-SPAULDING	(71)	-	-	-	-	(71)
228642	SMOKY HILL WEAPONS RANGE	2,331	-	969	-	-	1,362
228682	KANSAS GEOLOGICAL SURVEY	1,309	-	1,312	-	-	(3)
228722*	AH-KINBRE T&M GRANT	(29,150)	33,933	-	-	4,783	-
228812*	AH-KINBRE SUMMER SCHOLAR GRANT	(6,000)	6,000	-	-	-	-
228822	AH-KINBRE STAR GRANT-FISHER	(9,996)	9,996	-	-	-	-
228862	AH-KINBRE-FSA GRANT-GILLOCK	5,807	-	5,542	-	-	265
228902*	AH-07 KINBRE T&M GRANT	(12,641)	29,014	11,589	-	4,783	-
228912*	AH-07 KINBRE T&M-GILLOCK	8,000	1,857	9,857	-	-	-
228942*	AH-07 KINBRE T&M-WIESE	-	1,676	1,676	-	-	-
228962*	AH-07 KINBRE SU SCLR-GIAN	-	3,900	3,000	-	900	-
228972*	AH-07 KINBRE SU SCLR-WELSCH	-	3,900	3,000	-	900	-
228982*	AH-07 KINBRE T&M-STUTZ	-	4,000	4,000	-	-	-
320562	SBDC RECEIVABLES	(60,025)	(409)	-	-	-	(60,434)
320572	SBDC-STATE ACCOUNT	6,512	-	6,512	-	-	-
320632	SBDC-IND COSTS	(13)	2,999	-	-	2,861	126
320662	SBDC-FED ACCOUNT 07 YEAR	-	75,001	9,606	-	-	65,395
320712	SBDC-STATE ACCOUNT FY07	-	27,052	27,052	-	-	-
320732	SBDC-CO-LOCATION CLEARING	863	4,111	2,004	-	-	2,970
320742	SBD CENTER	(14,598)	-	-	-	-	(14,598)
320842	SBDC-FED ACCOUNT 05 YEAR	25,142	-	-	-	-	25,142
320852	SBDC-FED ACCOUNT 06 YEAR	58,654	-	58,654	-	-	-
320992	SBDC-PROGRAM INCOME	7,829	7,805	4,892	-	-	10,742
321472	GEOSCIENCES-UNL GIS MAPPING	742	-	-	-	742	-
321482	GEOGRAPHY-UNB GIS MAP	3,513	(150)	500	-	2,863	-
321492	GEOGRAPHY-NGS STREAMSHOT	6,986	-	5,000	-	-	1,986
321632	DOCKING-KHF SMOKE FREE GRANT	78,597	-	70,967	-	4,324	3,307
321642	DOCKING-KHF CHANGE SOMETHING G	-	255,887	80,778	-	1,032	174,077
321672	DOCKING-KHF EARLY BRAIN DEV	-	183,769	95,159	-	3,455	85,155
322122	KSBDC-KDOC OTHER MATCH CY07	-	89,526	30,211	1,300	-	58,015
322132	KSBDC-FED ACCOUNT CY 06	30,245	61,340	91,585	-	-	-
322142	KSBDC-FED ACCOUNT PRIOR YEARS	19,890	-	-	-	-	19,890
322152	KSBDC-STATE ACCOUNT FY05	(55,185)	-	-	-	-	(55,185)
322172	KSBDC-FED ACCOUNT 04 YEAR	23,887	-	-	-	-	23,887
322182	KSBDC-KDOCH OTHER CASH MAT	(43,162)	-	-	-	-	(43,162)

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPARTMENTS
Year Ended June 30, 2007

Schedule VI

Account Number	Account Name	Balance 07-01-06	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-07
322192	KSBDC-STATE ACCOUNT FY03	1	-	-	-	-	1
322302	KSBDC-CO-LOCATION FUND	(69,122)	-	-	-	-	(69,122)
322312	KSBDC-KDOCH CARRYOVER	147,366	(53,079)	-	-	-	94,287
322342	KSBDC-PROGRAM INCOME	7,544	2,000	4,596	-	-	4,948
322352	KSBDC-STATE CLEARING	(45,911)	284,739	314,122	3,510	-	(78,804)
322362*	KSBDC-FEDERAL CLEARING	-	819,210	841,589	-	-	(22,379)
322372	KSBDC-ST & FED OFFICE REC	(177,007)	46,696	-	-	-	(130,312)
322382	KSBDC-INDIRECT COSTS	(3,746)	9,153	-	-	8,634	(3,227)
322392	KSBDC-STATE ACCOUNT FY07	-	104,167	104,167	-	-	-
322402	KSBDC-FED ACCOUNT CY07	-	43,915	17,257	9,775	-	16,883
322422*	KSBDC	386,830	-	-	-	-	386,830
322472*	KSBDC-KANSAS ARTS FUNDS	-	-	17	-	-	(17)
322492	KSBDC-KDOCH OTHER MATCH CY06	11,480	(165)	11,315	-	-	-
322502	INFO ENTERPRISE INSTITUTE	17,129	22,872	6,413	-	-	33,588
322602	KANSAS CT FOR ENTREPRENEURSHIP	174,663	(174,663)	3,943	-	-	(3,943)
322612	NETWORK KANSAS FY06	58,989	401,011	357,516	21,551	-	80,933
322622	NETWORK KANSAS CARRYOVER	-	233,652	574	-	-	233,078
322652	CENTER FOR INNOVATIVE LDRSHIP	1,340	-	-	-	-	1,340
323742	WILDLIFE ART FUND	6,752	-	-	-	-	6,752
323752	FISH ID-EBERLE	2,229	-	776	-	-	1,454
325552	AMERICORPS GRANT	(6)	-	-	-	-	(6)
326012	GEOSCIENCES-KICKAPOO TRIBE GIS	14,296	-	5,328	-	-	8,968
326022	MUSIC - GALA (NO DEPOSITS)	(2,217)	-	-	-	-	(2,217)
326222	ETHNIC HERITAGE STUDENTS	183	-	-	-	-	183
328012*	SENIOR COMPANION PROGRAM	(36,923)	389,381	436,317	-	-	(83,859)
328042	FGP/SCP DONATIONS	3,624	8,889	50	-	-	12,464
328212	SCP GRANT-INFO REFERRAL	(13,732)	55,105	31,462	-	-	9,911
328222	FOSTER GRNDPRNT GRANT-MATCH	1,005	7,341	893	-	-	7,453
328232*	FOSTER GRANDPARENT PROGRAM	(1,308)	153,188	173,274	-	-	(21,393)
328242	FGP-KDOA GRANT	3,820	-	-	-	-	3,820
328252	SCP-KS DEPT ON AGING	-	25,000	25,000	-	-	-
328262	SCP-NWKAAA	2,463	6,506	3,895	-	-	5,073
328302	NURSING-HMC FNP	(2,553)	7,440	1,660	-	-	3,227
329212	SCP-INFORMATION REFERRAL	77,698	-	-	-	-	77,698
329222	FOSTER GRANDPARENTS MATCH	5,000	-	-	-	-	5,000
328242	FGP-KDOA GRANT	(3,820)	-	-	-	-	(3,820)
328262	SCP- NWKAAA	9,819	-	-	-	-	9,819
356342	MUSIC-WKSA ARTS COUNCIL GRANT	-	2,338	2,338	-	-	-
357342	SPEC ED PROGRAM SUPPORT	69	-	-	-	-	69
357452	MULTICULTURAL EDUCATION	754	-	-	-	-	754
358302	PRAIRIE NATURALIST	(3,883)	2,829	6,962	-	-	(8,017)
412042	LIBRARY-CECIL CURREY FUND	980	-	733	-	-	247
412052	LIBRARY WORKSHOPS ACCOUNT	4,488	-	-	-	-	4,488
423042	STERNBERG-ADMINISTRATION	(181,617)	198,132	123,367	-	-	(106,852)
423082	STERNBERG-EDUCATION	4,725	5,383	-	-	-	10,108
423112	STERNBERG-KS ART GRANT	1,601	-	-	-	-	1,601
426032	BIRD RANGE	550	-	-	-	-	550
432082	CTELT-VIDEO PRODUCTION SERVICE	4,762	-	4,154	-	-	607
432122	CTELT GRANTS	15,762	-	(1,911)	-	-	17,673
452132	CTELT KAN ED GRANT	5,486	-	5,486	-	-	-
525522*	SPEC EVENTS-ARTS COMM GRANT	(180)	-	-	-	-	(180)
525982*	INTERNTNL ED WEEK 2004 GRANT	(60)	60	-	-	-	-
526002*	THEATRE-GRASS ROOTS GRANT	-	2,000	2,000	-	-	-
526372*	MUSIC-COTTONWOOD PROJECT	-	2,000	4,955	-	-	(2,955)
525522	SPEC EVENTS-ARTS COMM GRNT	414	-	-	-	-	414
535092	VETERANS ADMINISTRATION	3,957	6,836	5,088	-	-	5,706
535132	DUI EVALS/ALCOHOL ED PROG	5,520	5,706	1,960	-	-	9,265
543022	ADMIN ALLOWANCE-LOANS-GRANTS	137,525	168,614	132,966	-	-	173,173
543032	STAFFORD INTEREST	(11,420)	1,853	-	-	-	(9,567)
563282	NCAA DIVERSITY	14,842	-	-	-	-	14,842

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPARTMENTS
Year Ended June 30, 2007

Schedule VI

Account Number	Account Name	Balance 07-01-06	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-07
563302	ATHLETIC-BOOKSTORE CLEARING	1	-	22,332	-	-	(22,332)
623022	LICENSING REVENUE	15,514	350	49	-	-	15,815
623152*	MISC GRANTS REC-FEDERAL	(33,218)	-	-	-	-	(33,218)
623242*	NSF GRANTS RECEIVABLE	(7,642)	7,642	-	-	-	-
623252	NSF GRANTS RESERVE IND COSTS	-	52	-	-	-	52
623372*	EMERGENCY MANAGEMENT FUNDS	-	1,004	1,004	-	-	-
675162	ENDOWMENT-CLEARING	(4,910)	35,134	210,511	-	-	(180,287)
703192	BYRNE MEMORIAL GRANT	421	-	-	-	-	421
704192	UTILITIES-CAPITAL CREDITS	67,358	27,898	87,632	-	-	7,624
815012*	YOUTH EDUCATION SERVICES	2,613	3,924	1,561	-	-	4,977
815022	KS SCHOLARSHIPS	-	47,406	-	-	47,406	-
815032	VOC ED SCHOLARSHIPS	-	1,000	-	-	1,000	-
815042	KS NURSING SCHOLARSHIPS	-	12,250	-	-	12,250	-
815062	KS SUPPLEMENTAL GRANT	59	563,379	-	-	563,166	272
815072*	COLLEGE WORK STUDY	6,599	476,806	405,439	-	72,150	5,815
815082	KS NATIONAL GUARD	-	27,881	-	-	27,881	-
815112*	KANSAS COMPREHENSVE GRNT-LEAP	629	42,705	42,400	-	-	934
815122*	KANSAS CAREER WORKSTUDY	1,500	38,176	39,209	-	-	467
815132*	KCWS-ADMIN COSTS	2,686	1,500	1,114	-	-	3,072
815142	EDUC OPPORTUNITY FEES	40,332	2,004	7,455	-	-	34,881
815222	KANSAS ACCESSUS SCHOLARSHIP	(18,001)	35,919	-	-	19,918	(2,000)
815232	KS MATH/SCIENCE TCHR SCHOLARSH	-	2,500	2,500	-	-	-
815242	KS TEACHER ED SCHOLARSH PRGM	-	3,750	-	-	3,000	750
815252	KS SPEC ED TEACHER SRVC SCHLRS	-	12,000	-	-	12,000	-
815342	COMMUNITY SCHOLARSHIP FY06	20,904	140,678	161,582	-	-	-
815352	COMMUNITY SCHOLARSHIP FY07	2,773	1,773,691	1,752,158	-	-	24,306
815362	COMMUNITY SCHOLARSHIP FY08	-	36,072	-	-	-	36,072
815512	EOF-ACE SERVICE STIPEND	1,485	(500)	457	-	-	528
815532	EOF-BLACK LEADERS TOMORROW	1,859	(1,837)	-	-	-	23
815542	EOF-SGA BOOK EXCHANGE	(36)	2,191	2,160	-	-	(5)
815552	EOF-CULTURAL AFFAIRS COORD	583	3,181	3,672	-	-	92
815562	EOF-DISABLT Y SVS GRAD ASST	(48)	4,974	5,000	-	-	(74)
815582	EOF-GVRNMTL RELAT LIAISON	(96)	2,266	2,170	-	-	-
815602	EOF-HISPANIC LDRS TOMMORROW	(46)	(1,954)	-	-	-	(2,000)
815662	EOF-STU AFFAIRS GRAD ASST	(3,401)	76	-	-	-	(3,325)
815672	EOF-STU OBSERV DIRECTORS	(5)	2,153	2,158	-	-	(9)
815682	EOF-STU RET & COMM OUTREAC	(239)	2,394	2,396	-	-	(241)
815702	EOF-CCL-COLLEGIATE LDRSHP DVL P	(2)	3,600	3,590	-	-	8
815712	EOF-CCL-TIGERS IN SERVICE DIR	-	6,625	6,625	-	-	-
815722	EOF-PEP BAND GRAD ASSISTANT	(1,250)	-	-	-	-	(1,250)
815732	EOF-ENDOWMENT ASSOCIATION	1,379	2,421	2,610	-	-	1,190
815742	EOF-MODERN LANGUAGE TUTOR	737	3,155	2,690	-	-	1,202
815752	EOF-KFHS BROADCAST COUNCIL	-	2,330	2,330	-	-	-
815762	EOF-DIVERSITY MENTOR ASST-ADMI	-	4,608	2,360	-	-	2,248
815772	EOF-DIVERSITY MENTOR ASST-OMA	-	4,608	3,131	-	-	1,477
815782	EOF-STU AFFAIRS BRIDGES COUNSE	-	-	152	-	-	(152)
835002*	ACADEMIC COMPETITIVENESS GRANT	-	149,412	149,412	-	-	-
835012*	SMART GRANT-NATL SCI&MATH ACCE	-	165,607	165,607	-	-	-
835042*	EDUC OPPOR GRANTS-SEOG	-	221,084	194,022	-	27,062	-
835142*	FEDERAL PELL GRANT FY06	-	6,568	6,568	-	-	-
835152*	FEDERAL PELL GRANT FY07	-	4,632,728	4,632,728	-	-	-
913622*	LLE BLOCK GRANT	674	-	-	-	-	674
913802	MCMINDES DINING EXPANSION	23,339	-	-	-	-	23,339
913812	UNION DINING REMODEL	250,000	-	-	-	-	250,000
917612*	TIGER TOTS-FEDERAL AID	344	5,652	4,935	-	-	1,062
Total		992,349	13,140,611	11,966,214	37,846	900,934	1,227,964

* Not in Restricted Fees Fund.

FORT HAYS STATE UNIVERSITY
Statement of Outstanding Bonds
June 30, 2007

Description of Bonds	Date Of Issue	Years to Maturity	Amount Of Original Issue	Bonds Retired and Redeemed to 6-30-2007	Bonds Outstanding as of 6-30-2007	Bonds Maturing 2006-2007	Revenues Pledged
KDFA Student Housing Refunding and Renovation Project: Series 2003D-1	05-01-2003	25	5,320,000	570,000	4,750,000	150,000	See Footnote #1
KDFA Lewis Field Stadium Refunding and Renovation Project: Series 2003D-2	05-01-2003	15	1,150,000	235,000	915,000	60,000	See Footnote #2
KDFA Memorial Union Renovation Project Series 2005G-1	11-15-2005	20	7,205,000	-	7,205,000	-	See Footnote #3
KDFA Memorial Union Renovation Project Series 2005G-1	11-15-2005	20	585,000	-	585,000	-	See Footnote #3
			<u>14,260,000</u>	<u>805,000</u>	<u>13,455,000</u>	<u>210,000</u>	

Footnote #1: The net revenues of the Housing System, which includes the residence halls, and married student apartments, is pledged toward the payment of principal and interest on these bonds.

Footnote #2: A fee of \$1.00 per credit hour (on campus) is currently being assessed each student as a Lewis Field Renovation Bond Fee toward the payment of principal and interest on these bonds.

Footnote #3: A fee of \$6.00 per credit hour (on campus) is currently being assessed each student as a Memorial Union Renovation Bond Fee toward the payment of principal and interest on these bonds.

**FORT HAYS STATE UNIVERSITY
DESCRIPTION OF OUTSTANDING BONDS
YEAR ENDED JUNE 30, 2007**

Schedule VIIa

A. The KDFA Series 2003D-1, bonds are described as follows:

- (1) Designation: Kansas Development Finance Authority Revenue Bonds, Series 2003D-1 (Kansas Board of Regents- Fort Hays State University Housing System Refunding and Renovation Project).
- (2) Date: May 1, 2003.
- (3) Principal Amount: \$5,320,000.00
- (4) Description, Maturity Dates and Interest Rates of Bonds: The bonds shall consist of fully registered certificated bonds in denominations of \$5,000 or integral multiples thereof not exceeding the principal amount of the bonds maturing on any principal payment date, and shall be numbered in such manner as the Bond Registrar shall determine. The bonds shall be dated May 1, 2003, shall become due on the principal payment dates in the years and in the respective principal amounts (subject to prior redemption as hereinafter provided), and shall bear interest at the rates per annum, as follows:

Serial Bonds:	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
	April 1, 2004	\$130,000	2.00%
	April 1, 2005	\$145,000	2.00%
	April 1, 2006	\$145,000	2.00%
	April 1, 2007	\$150,000	2.20%
	April 1, 2008	\$155,000	2.50%
	April 1, 2009	\$160,000	2.80%
	April 1, 2010	\$160,000	3.125%
	April 1, 2011	\$165,000	3.40%
	April 1, 2012	\$175,000	3.50%
	April 1, 2013	\$180,000	3.625%
	April 1, 2014	\$185,000	3.75%
	April 1, 2015	\$190,000	3.875%
	April 1, 2016	\$200,000	4.00%
	April 1, 2017	\$210,000	4.05%
	April 1, 2018	\$215,000	4.125%
	April 1, 2019	\$225,000	4.25%
	April 1, 2020	\$235,000	4.35%
	April 1, 2021	\$245,000	4.40%
	April 1, 2022	\$255,000	4.50%
	April 1, 2023	\$265,000	4.50%
Term Bonds:	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
	April 1, 2028	\$1,530,000	4.70%

Interest on the bonds at the rates aforesaid (computed on the basis of a 360-day year of twelve 30-day months) from the most recent interest payment date to which interest has been paid or duly provided for, shall be payable on the interest payment dates, to the owners thereof as their names appear on the registration books maintained by the Bond Registrar at the close of business on the record dates.

- (5) Redemption Provisions: The bonds maturing in the years 2004 through 2011, inclusive, shall not be subject to call for redemption and payment prior to the respective maturities. The bonds maturing April 1, 2011, and thereafter, shall be subject to redemption and payment prior to maturity, at the option of the issuer, and upon instructions from the board, on and after April 1, 2011, as a whole at any time or in part on any interest payment date at the redemption price of 100% (expressed as a percentage of the principal amount), plus accrued interest thereon to the date of redemption. Each of the Series 2003D-1 2028 Term Bonds shall be subject to mandatory redemption and payment prior to maturity pursuant to the mandatory redemption requirements of this Bond Resolution on April 1 in each of the years set forth below, at 100% of the principal amount thereof plus accrued interest to the redemption date, without redemption premium:

AMOUNT	PAYMENT DATE
\$280,000	April 1, 2024
\$290,000	April 1, 2025
\$305,000	April 1, 2026
\$320,000	April 1, 2027
\$335,000	April 1, 2028

B. The KDFA Series 2003D-2, bonds are described as follows:

- (1) Designation: Kansas Development Finance Authority Revenue Bonds, Series 2003D-2 (Kansas Board of Regents- Fort Hays State University Lewis Field Stadium Refunding and Renovation Project).
- (2) Date: May 1, 2003
- (3) Principal Amount: \$1,150,000.
- (4) Description, Maturity Dates and Interest Rates of Bonds: The bonds shall consist of fully registered certificated bonds in denominations of \$5,000 or integral multiples thereof not exceeding the principal amount of the bonds maturing on any principal payment date, and shall be numbered in such manner as the Bond Registrar shall determine. The bonds shall be dated May 1, 2003, shall become due on the principal payment dates in the years and in the respective principal amounts (subject to prior redemption as hereinafter provided), and shall bear interest at the rates per annum, as follows:

Serial Bonds:	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
	April 1, 2004	\$55,000	2.00%
	April 1, 2005	\$60,000	2.00%
	April 1, 2006	\$60,000	2.00%
	April 1, 2007	\$60,000	2.20%
	April 1, 2008	\$60,000	2.50%
	April 1, 2009	\$65,000	2.80%
	April 1, 2010	\$65,000	3.125%
	April 1, 2011	\$70,000	3.40%
	April 1, 2012	\$70,000	3.50%
	April 1, 2013	\$70,000	3.625%
	April 1, 2014	\$75,000	3.75%
	April 1, 2015	\$75,000	3.875%
	April 1, 2016	\$80,000	4.00%
	April 1, 2017	\$85,000	4.05%
	April 1, 2018	\$200,000	4.125%

Interest on the bonds at the rates aforesaid shall be payable on the interest payment dates to the owners thereof as their names appear on the registration books maintained by the Bond Registrar at the close of business on the record dates.

- (5) Redemption Provisions: Series 2003D-2 Bonds maturing in the years 2004 to 2011, inclusive, shall become due without option of prior payment. At the option of the Authority and upon instructions from the Board, Series 2003D-2 Bonds maturing in the years 2012 and thereafter, may be called for redemption and payment prior to maturity on April 1, 2011, or thereafter in whole or in part (selection of Series 2003D-2 Bonds to be designated by the authority in such equitable manner as it may determine) at any time, at the redemption price of 100% of the principal amount thereof plus accrued interest to the redemption date.

C. The KDFA Series 2005G, bonds are described as follows:

- (1) Designation: Kansas Development Finance Authority Revenue Bonds, Series 2005G (Kansas Board of Regents- Fort Hays State University Memorial Union Project).
- (2) Date: November 15, 2005
- (3) Principal Amount: \$7,790,000.
- (4) Description, Maturity Dates and Interest Rates of Bonds: The bonds shall consist of fully registered certificated bonds in denominations of \$5,000 or integral multiples thereof not exceeding the principal amount of the bonds maturing on any principal payment date, and shall be numbered in such manner as the Bond Registrar shall determine. The bonds shall be dated November 15, 2005, shall become due on the principal payment dates in the years and in the respective principal amounts (subject to prior redemption as hereinafter provided), and shall bear interest at the rates per annum, as follows:

Serial Bonds:	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
	October 1, 2007	\$285,000	4.50%
	October 1, 2008	\$300,000	4.60%
	October 1, 2009	\$310,000	3.30%
	October 1, 2010	\$320,000	3.30%
	October 1, 2011	\$330,000	3.45%
	October 1, 2012	\$340,000	3.70%
	October 1, 2013	\$355,000	3.70%
	October 1, 2014	\$370,000	3.80%
	October 1, 2015	\$380,000	3.90%
	October 1, 2016	\$395,000	4.00%
	October 1, 2017	\$415,000	4.10%
	October 1, 2018	\$430,000	4.15%
	October 1, 2019	\$450,000	4.20%
	October 1, 2020	\$465,000	4.25%
	October 1, 2021	\$485,000	4.25%
	October 1, 2022	\$505,000	4.30%
	October 1, 2023	\$530,000	4.40%
	October 1, 2024	\$550,000	4.40%
	October 1, 2025	\$575,000	4.45%

Interest on the bonds at the rates aforesaid (computed on the basis of a 360-day year of twelve 30-day months) from the most recent interest payment date to which interest has been paid or duly provided for, shall be payable on the interest payment dates, to the

owners thereof as their names appear on the registration books maintained by the Bond Registrar at the close of business on the record dates.

- (5) Redemption Provisions: At the option of the Authority and upon instructions from the Board, Series 2005G Bonds maturing in the years 2016 and thereafter may be called for redemption and payment prior to maturity on October 1, 2016, or thereafter in whole at any time or in part on any interest Payment Date, at the redemption price equal to 100% of the principal amount, plus accrued interest thereon to the date of redemption. Bonds shall be redeemed only in the principal amount of \$5,000 or integral multiples thereof. If less than all of the Outstanding Bonds are to be redeemed and paid prior to maturity, the principal amounts and maturities or portions thereof, to be redeemed, shall be determined by the Authority. The paying agent shall thereafter select the Bonds to be redeemed in such manner as it shall determine.

FORT HAYS STATE UNIVERSITY
Summary of Bond Indebtedness
Current Payment Schedule as of June 30, 2007

Schedule VIIb

Year Ended 06-30-	-----Housing Renovation & Refund-----		
	Principal	Interest	Annual Debt Service

Date of Issue: May 1, 2003, Series 2003D-1

2008	155,000	194,894	349,894
2009	160,000	190,350	350,350
2010	160,000	185,022	345,022
2011	165,000	179,076	344,076
2012	175,000	172,320	347,320
2013	180,000	165,070	345,070
2014	185,000	157,408	342,408
2015	190,000	149,164	339,164
2016	200,000	140,480	340,480
2017	210,000	131,010	341,010
2018	215,000	120,908	335,908
2019	225,000	125,876	350,876
2020	235,000	116,312	351,312
2021	245,000	106,090	351,090
2022	255,000	95,310	350,310
2023	265,000	83,836	348,836
2024	-	71,910	71,910
2025	-	58,750	58,750
2026	-	45,120	45,120
2027	-	30,786	30,786
2028	1,530,000	15,746	1,545,746
	<u>4,750,000</u>	<u>2,535,438</u>	<u>7,285,438</u>

Year Ended 06-30-	-----Memorial Union Renovation -----		
	Principal	Interest	Annual Debt Service

Date of Issue: November 15, 2005 Series 2005G

2008	285,000.00	311,740.00	596,740.00
2009	300,000.00	298,427.50	598,427.50
2010	310,000.00	286,412.50	596,412.50
2011	320,000.00	276,017.50	596,017.50
2012	330,000.00	265,045.00	595,045.00
2013	340,000.00	253,062.50	593,062.50
2014	355,000.00	240,205.00	595,205.00
2015	370,000.00	226,607.50	596,607.50
2016	380,000.00	212,167.50	592,167.50

Year Ended 06-30-	-----Lewis Field Renovation-----		
	Principal	Interest	Annual Debt Service

Date of Issue: May 1, 2003, Series 2003D-2

2008	60,000	35,600	95,600
2009	65,000	34,770	99,770
2010	65,000	33,796	98,796
2011	70,000	32,710	102,710
2012	70,000	31,476	101,476
2013	70,000	30,152	100,152
2014	75,000	28,752	103,752
2015	75,000	27,246	102,246
2016	80,000	25,660	105,660
2017	85,000	23,930	108,930
2018	200,000	22,086	222,086
	<u>915,000</u>	<u>326,178</u>	<u>1,241,178</u>

Year Ended 06-30-	-----Memorial Union Renovation -----		
	Principal	Interest	Annual Debt Service

Date of Issue: November 15, 2005 Series 2005G

2017	395,000.00	196,857.50	591,857.50
2018	415,000.00	180,450.00	595,450.00
2019	430,000.00	163,020.00	593,020.00
2020	450,000.00	144,647.50	594,647.50
2021	465,000.00	125,316.25	590,316.25
2022	485,000.00	105,128.75	590,128.75
2023	505,000.00	83,965.00	588,965.00
2024	530,000.00	61,447.50	591,447.50
2025	550,000.00	37,687.50	587,687.50
2026	575,000.00	12,793.75	587,793.75
	<u>7,790,000.00</u>	<u>3,480,998.75</u>	<u>11,270,998.75</u>

Fort Hays State University
Kansas Development Finance Authority Bond Activity
Changes in fund balance for the year ending 6-30-2007

Schedule VIII

Housing System Refunding and Renovation Revenue Bonds, Series 2003 D-1

	5707-5090 Surplus	5103-5020 Revenue	Total Housing Revenue Fund	5011-5242 Princ. & Int.	5011-5244 Bond Revenue	Total Bond Fund
Balance 7-1-06	1,287,803	513,862	1,801,665	410	-	410
Income:						
Statement (II)		3,774,883	3,774,883			-
Accrued Interest (II)	98,649		98,649	359	-	359
T-Bill Interest			-	14,167		14,167
Gain on Investment			-			-
Total Income	98,649	3,774,883	3,873,532	14,526	-	14,526
Expenditures:						
Statement (II) Less Debt Xfer			-			-
Project Expenses		3,965,050	3,965,050			-
Interest on Debt			-	200,465	-	200,465
Debt Principal			-	150,000		150,000
Total Expenditures	-	3,965,050	3,965,050	350,465	-	350,465
Transfers:						
Between Funds	(225,000)	225,000	-			-
To KDFA for Bond Redemp.			-		-	-
From Revenue to Debt		(335,772)	(335,772)	335,772		335,772
Total Transfer	(225,000)	(110,772)	(335,772)	335,772	-	335,772
Adjustment for Prior Year	490,000	(490,000)	-	(1)		(1)
Balance 6-30-07	1,651,452	(277,077)	1,374,375	242	-	242

*Series 2003D-1 Housing System Refunding and Renovation Revenue Bonds were acquired May 2003.

**353,289 invested in a T-Bill held by the State Treasurer in reserve.

Lewis Field Stadium Refunding and Renovation Revenue Bonds, Series 2003 D-2

	5813-5230 Surplus	5150-5180 Revenue	Total Lewis Field Revenue Fund	5012-5252 Princ. & Int.	5012-5254 Bond Revenue	Total Bond Fund
Balance 7-1-06	-	113,573	113,573	1,527	-	1,527
Income:						
Student Fees	-	117,348	117,348	-	-	-
Accrued Interest	-	-	-	198	-	198
T-Bill Interest	-	-	-	12,231	-	12,231
Gain on Investment	-	-	-	-	-	-
Total Income	-	117,348	117,348	12,429	-	12,429
Expenditures:						
Project Expenses	-	1,318	1,318	-	-	-
Interest on Debt	-	-	-	34,651	-	34,651
Debt Principal	-	-	-	60,000	-	60,000
Total Expenditures	-	1,318	1,318	94,651	-	94,651
Transfers:						
Between Funds	-	-	-	-	-	-
To KDFA for Bond Redemp.	-	-	-	-	-	-
From Revenue to Debt	-	(82,817)	(82,817)	82,817	-	82,817
Total Transfer	-	(82,817)	(82,817)	82,817	-	82,817
Adjustment for Prior Year	-	-	-	(1)	-	(1)
Balance 6-30-07	-	146,787	146,787	2,121	-	2,121

*Series 2003D-2 Lewis Field Stadium Refunding and Renovation Revenue Bonds were acquired May 2003.

**115,000 invested in a T-Bill held by the State Treasurer in reserve.

Fort Hays State University
Kansas Development Finance Authority Bond Activity
Changes in fund balance for the year ending 6-30-2007

Schedule VIII

Memorial Union Renovation Revenue Bonds, Series 2005 G-1

	985222 5406-5401 Project	943292 5406-5402 Princ. & Int.	943302 5406-5403 Cost of Issue	943312 5406-5404 Capital Interest	943282 5406-5405 Reserve	Total Bond Fund
Balance 7-1-06	77,779	13,678	-	299,699	2,756	393,912
Income:						
Bond Fees*		-				-
Accrued Interest on Fund	11,142	983		10,327	182	22,635
Discount on T-Bill Purchase**					1,402	1,402
PMIB Interest on Investments	156,694				24,017	180,712
Return of PMIB Investment	3,850,634					3,850,634
Income Retained at Purchase						-
Total Income	4,018,471	983	-	10,327	25,602	4,055,383
Expenditures:						
Expenses Retained at Purchase	-	-		-	-	-
Project Expenses	3,436,669	-		-	1,402	3,438,071
Interest on Debt		291,528			-	291,528
Debt Principal	-	-		-	-	-
Total Expenditures	3,436,669	291,528	-	-	1,402	3,729,599
Encumbrances						
FY2006 Encumbrances	(413,965)	-	-	-	-	(413,965)
FY2007 Encumbrances	(245,605)					(245,605)
T-Bill Purchase**	-	-	-	-		-
Transfers to P & I	-	289,505	-	(266,708)	(22,797)	-
Total Transfers	(659,570)	289,505	-	(266,708)	(22,797)	(659,570)
Adjustment for Prior Year	-					-
Balance 6-30-07	10	12,638	-	43,319	4,158	60,126

*Series 2005G-1 Memorial Union Renovation Revenue Bonds were acquired November 2005

**\$559,808 invested in a T-Bill held by the State Treasurer in reserve.

Memorial Union Renovation Revenue Bonds, Series 2005 G-2

	985222 5601-5601 Project	943332 5601-5602 Princ. & Int.	943342 5601-5603 Cost of Issue	943352 5601-5604 Capital Interest	943322 5601-5605 Reserve	Total Bond Fund
Balance 7-1-06	6,305	1,190	-	29,929	221	37,645
Income:						
Bond Fees*						-
Accrued Interest on Fund	894	88		1,069	14	2,066
Discount on T-Bill Purchase**					114	114
PMIB Interest on Investments	12,705	-			1,950	14,655
Return of PMIB Investment	312,214	-				312,214
Income Retained at Purchase						-
Total Income	325,813	88	-	1,069	2,078	329,048
Expenditures:						
Expenses Retained at Purchase	-	-		-	-	-
Project Expenses	278,649	-		-	114	278,763
Interest on Debt	-	26,625		-	-	26,625
Debt Principal	-	-		-	-	-
Total Expenditures	278,649	26,625	-	-	114	305,388
Encumbrances						
FY2006 Encumbrances	(33,565)	-	-	-	-	(33,565)
FY2007 Encumbrances	(19,914)					(19,914)
T-Bill Purchase**	-	-	-	-		-
Transfers to P & I	-	26,427	-	(24,577)	(1,850)	-
Total Transfers	(53,479)	26,427	-	(24,577)	(1,850)	(53,479)
Adjustment for Prior Year	-					-
Balance 6-30-07	(10)	1,080	-	6,421	335	7,827

*Series 2005G-2 Memorial Union Renovation Revenue Bonds were acquired November 2005.

**\$45,455 invested in a T-Bill held by the State Treasurer in reserve.

FORT HAYS STATE UNIVERSITY
LAND VALUES
Year Ended June 30, 2007

Schedule IX

Legal Description	Date of Acquisition	Acreage	Value
Sec. 1, T14, R19, Ellis Co.	1901	632.0	12,800
Sec. 6, T14S, R18W, Ellis Co.	1901	601.4	19,200
Sec. 31, T13S, R18W, Ellis Co.	1901	607.2	23,000
Sec. 36, T13S, R19W, Ellis Co.	1901	640.0	12,800
NW1/4 Sec. 5, T14S, R18W, Ellis Co.	1901	51.4	5,010
SW1/4 Sec. 32, T13S, R18W, Ellis Co.	1901	170.2	10,960
E1/2 Sec. 7, T13S, R18W, Ellis Co.	1901	316.6	9,600
NE1/4 Sec. 18, T14S, R18W, Ellis Co.	1901	149.6	6,200
W1/2 Sec. 8, T14S, R18W, Ellis Co.	1901	320.0	12,800
NW1/4 Sec. 17, T14S, R18W, Ellis Co.	1901	160.0	4,740
SW1/4 Sec. 32, T13S, R18W, Ellis Co.	1901	111.8	6,820
NE1/4 Sec. 5, T14S, R18W, Ellis Co.	1901	185.0	15,600
S1/2 of NW1/4 Sec. 32, T14S, R18W, Ellis	1901	47.0	1,880
Razing of Lewis Field Bldgs	1968		6,030
Razing of Men's Gym	1974		7,600
Demolition of Power Plant Smokestack	1976		5,213
Demolition of Rarick Hall	1978		11,413
Lot 5	1991		6,100
Lot 6	1991		13,070
Lot 5 and 6--Sec. 27, T13, R18, Ellis Co.	1991	23.0	20,950
Metro Village	1991	0.5	23,910
Part of Sec. 18, T13, R18	1993	80.0	32,000
Part of Sec. 29, T13, R18	1993	26.0	16,400
Part of Sec. 16, T13, R19	1996	50.9	20,360
TOTALS		4172.6	304,456

FORT HAYS STATE UNIVERSITY
BUILDING VALUES
Year Ended June 30, 2007

Building	Date of Acquisition	Value
Picken Hall	1904	1,733,211
Martin Allen Hall	1905	551,749
Sheridan Hall	1916	8,688,822
Custer Hall	1922	1,300,104
Memorial Union	1923	9,566,298
McCartney Hall	1926	1,661,642
Albertson Hall	1928	1,563,249
Power Plant	1932	58,786
Lewis Field Stadium	1937	2,548,136
University Farm Building	1938	539,191
Davis Hall	1952	889,319
President's Residence	1954	143,527
Agnew Hall	1955	1,121,838
Witt Building	1960	428,282
Wiest Hall	1961	3,248,353
Wooster Place	1961	2,712,581
McMindes Hall	1963	4,648,670
Malloy Hall	1965	1,263,232
Forsyth Library	1966	1,649,852
Power Plant (New)	1967	832,632
R.U. Brooks Service Building	1968	290,784
Cunningham Hall & Gross Memorial Coliseum	1974	8,054,891
New Rarick Hall	1979	5,271,833
Stroup Hall	1980	1,650,502
Heather Hall	1981	378,058
Metrodome	1991	3,081,548
Utility Building Lot 5	1991	8,660
Utility Building Lot 6	1991	10,230
Tomanek Hall	1993	10,167,908
Energy Performance Contract	2005	518,461
Total Value of Buildings		<u>74,582,348</u>

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2007

ORGANIZATION	BALANCE 06-30-06	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-07
AGNEW HALL COUNCIL	1,876.87	775.00	566.33	2,085.54
ALPHA KAPPA PSI	3,963.68	20,823.54	22,509.23	2,277.99
ALPHA LAMBDA DELTA	175.21	612.45	641.00	146.66
ALPHA PSI OMEGA	195.93	-	-	195.93
ASTRONOMY CLUB	425.05	1,270.00	-	1,695.05
BACCHUS	65.76	-	-	65.76
NATIONAL RESIDENCE HALL HONORARY	54.61	-	-	54.61
GEOLOGY FIELD CAMP	1,147.01	2,690.00	2,283.86	1,553.15
CHEMISTRY CLUB	756.59	7,631.50	7,184.00	1,204.09
COMMUNICATIONS CLUB	324.49	2,053.64	166.92	2,211.21
PRE-VET CLUB	450.00	-	-	450.00
CHINESE STUDENTS ASSN.	427.07	193.22	249.29	371.00
COLLEGIATE REPUBLICANS	130.29	-	-	130.29
CREATIVE ARTS SOCIETY	1,368.59	5,059.53	2,335.07	4,093.05
CUSTER HALL COUNCIL	1,175.83	787.50	883.39	1,079.94
DAWN CARE	2,000.92	-	-	2,000.92
DELTA TAU ALPHA	1,733.05	1,732.73	1,324.99	2,140.79
COUNSELORS/FUTURE	88.85	25.22	-	114.07
ADVANCE TECHNOLOGY STUDENT ORG	1,507.12	20.00	-	1,527.12
EPSILON PI TAU	2,209.16	1,526.31	1,873.63	1,861.84
ENGLISH CLUB	3,100.87	1,023.18	801.37	3,322.68
UNIVERSITY ASSOCIATION	4,365.31	-	-	4,365.31
MBA ASSOCIATION	149.18	-	-	149.18
UNIVERSITY WOMEN'S ASSOCIATION	537.38	(537.38)	-	-
FINANCIAL MNGMNT. ASSOC.	2,552.48	729.25	2,454.48	827.25
FORT HAYS RODEO CLUB	12.38	2,060.87	1,151.85	921.40
FHANS CLUB	2,936.65	7,803.17	7,944.25	2,795.57
FRENCH CLUB	564.33	100.00	400.00	264.33
LEADERSHIP STUDIES ASSN	670.62	-	-	670.62
HALO	42.16	416.14	396.30	62.00
KARA- KANSAS ASSN RES ASST	631.24	-	-	631.24
PHYSICAL THERAPY CLUB	146.68	-	-	146.68
HISTORY CLUB	138.54	-	45.30	93.24
FHSU AMATEUR RADIO CLUB	1,247.25	(1,247.25)	-	-
TECA	5,074.72	1,180.00	5,979.15	275.57
RESIDENCE HALL ASSOCIATION	10,857.01	17,924.88	13,342.72	15,439.17
INTER-FRATERNITY COUNCIL	347.80	1,063.06	923.60	487.26
BLOCK & BRIDLE	4,420.97	12,636.96	9,535.09	7,522.84
LAMBDA PI ETA	9.08	-	-	9.08
KAPPA MU EPSILON	450.90	532.18	985.48	(2.40)
KFHS	641.34	-	-	641.34
LEADER	(12.60)	12.60	-	(0.00)
MARKETING/MANAGEMENT CLUB	2.18	2,622.72	1,786.36	838.54
MCMINDES HALL COUNCIL	3,791.03	7,556.06	4,639.55	6,707.54
NON-TRADITIONAL STUDENTS	1,418.02	-	-	1,418.02
AGRIBUSINESS CLUB	1,204.59	120.00	315.89	1,008.70
PANHELLANIC COUNCIL	810.18	765.00	1,219.88	355.30
INTERNATIONAL STUDENT EXCHANGE	3,503.79	20,389.90	16,518.25	7,375.44
INTERNATIONAL STUDENT UNION	1,351.08	1,327.45	1,221.29	1,457.24

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2007

ORGANIZATION	BALANCE 06-30-06	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-07
PHI ALPHA THETA	1,137.50	1,282.57	903.01	1,517.06
PHI ETA SIGMA	620.40	976.23	916.00	680.63
PHI KAPPA PHI	3,105.88	2,487.36	2,608.51	2,984.73
PI OMEGA PI	191.77	-	-	191.77
FHSU MATH CLUB	228.59	180.00	222.60	185.99
PI SIGMA ALPHA	85.93	199.99	-	285.92
FHSU SOCIAL WORK CLUB	1,343.08	1,564.22	1,473.98	1,433.32
MODERN LANGUAGES-Paris	972.80	21,098.00	21,878.20	192.60
NATIONAL STUDENTS' SPEECH AND HEARING AS'	2,342.44	6,408.42	5,500.63	3,250.23
SIGMA PI SIGMA	42.26	-	-	42.26
RADIOLOGY-SENIOR ARTS	132.33	3,808.83	2,325.00	1,616.16
SOCIOLOGY CLUB	(145.16)	145.16	-	-
DELTA TAU OMEGA	1,905.76	2,786.48	2,665.64	2,026.60
SPURS	2,502.74	-	272.33	2,230.41
STERNBERG GEOSCIENCE CLUB	521.13	1,340.44	1,146.58	714.99
STUDENT EDUCATION ASSOCIATION	875.59	775.18	449.21	1,201.56
10% CLUB	143.00	-	-	143.00
STUDENT ACCOUNTING ORG.	3,195.88	1,410.24	1,508.85	3,097.27
NBS/AERHO	525.30	520.00	409.09	636.21
PRE-LAW SOCIETY	85.86	-	-	85.86
WIEST HALL COUNCIL	499.26	2,036.91	1,892.95	643.22
MORTAR BOARD	109.15	3,137.53	2,913.39	333.29
TIGER BY THE TALE	1,235.65	-	-	1,235.65
FOREIGN STUDENT AFFAIRS	723.56	-	-	723.56
SIGMA ALPHA EPSILON	(15.47)	15.47	-	-
WORLD'S TOGETHER	27.82	(27.82)	-	-
WOOSTER COMMUNITY ASSN.	40.59	(40.59)	-	-
INSURANCE CLEARING FUND	(426.76)	17,334.20	17,149.56	(242.12)
INVESTMENT INCOME	125,057.30	(1,220.14)	8,333.25	115,503.91
VENDING CLEARING	4,805.08	3,452.27	2,256.67	6,000.68
SOCIETY OF PHYSICS STUDENTS	774.41	1,567.25	577.08	1,764.58
AMER SOCIETY OF INTERIOR DESIGNERS	251.59	1,038.15	922.87	366.87
FACULTY REVOLVING FUND	245.97	(245.97)	-	-
R.H.A. INVESTMENTS CLEARING	11,374.68	(11,374.68)	-	-
SCEC	151.46	-	-	151.46
CMENC	1,197.73	586.00	536.00	1,247.73
TIGER WILD	(340.09)	-	270.00	(610.09)
FHSU AGRONOMY CLUB	5,155.97	3,538.26	2,755.43	5,938.80
UNIVERSITY ACITIVITIES BOARD	103.99	270.00	-	373.99
SIGMA XI	1,081.37	-	240.00	841.37
FORT HAYS INTRAMURALS	4,030.63	21,993.29	24,901.46	1,122.46
RADIOLOGY-JUNIOR ARTS	1,369.56	160.00	1,370.00	159.56
NURSES CHRISTIAN FELLOWSHIP	350.29	836.58	762.11	424.76
INTERNATIONAL AFFAIRS SOCIETY	95.75	-	-	95.75
AMSU FHSU PRE-MED CLUB	840.60	2,202.42	2,020.71	1,022.31
NATIONAL SOCIETY FOR COLLEGIATE	355.45	429.95	124.00	661.40
BIOLOGY CLUB	699.41	634.38	332.23	1,001.56
UNIVERSITY RESEARCH ASSN.	1,070.00	70.00	-	1,140.00
GERMAN CLUB	1,352.02	-	494.88	857.14
OMICRON DELTA KAPPA	101.94	5,786.77	5,393.43	495.28
MODERN LANGUAGES-BORDEAUX TRIP	651.95	-	363.95	288.00
GRADUATE ASSOCIATION OF PSYCHOLOGY	396.16	261.54	82.10	575.60
PSYCHOLOGY CLUB	1,079.12	3,178.20	2,958.73	1,298.59

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2007

ORGANIZATION	BALANCE 06-30-06	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-07
PSI CHI HONOR SOCIETY	275.70	806.12	595.00	486.82
SIGMA TAU DELTA	550.00	200.00	100.00	650.00
KAPPA DELTA PI	1,222.65	2,367.66	2,572.25	1,018.06
FRINGE THEATRE	425.64	615.13	462.41	578.36
ALLIED HEALTH-RAD TECH/MDI	4,881.06	-	855.00	4,026.06
STUDENT ALUMNI ASSN.	1,737.41	9,525.96	6,669.35	4,594.02
PHI EPSILON KAPPA	2,216.30	852.16	1,655.12	1,413.34
ORDER OF OMEGA	458.95	405.00	360.00	503.95
COLLEGIATE ASSOC. OF TOP GAMEER	138.42	24.00	-	162.42
MOVIE TICKET CLEARING	(1,140.00)	3,355.00	3,315.00	(1,100.00)
LIVESTOCK JUDGING TEAM	5,553.90	31,343.42	26,795.06	10,102.26
CAMPUS CRUSADE FOR CHRIST	126.70	-	-	126.70
GERMAN STUDY ABROAD	(8.04)	100.00	-	91.96
SOCIETY OF STUDENT SONOGRAPHERS-I	686.75	2,289.54	2,907.08	69.21
SOCIETY OF STUDENT SONOGRAPHERS-II	329.13	177.00	-	506.13
DEFENSIVE TACTICS CLUB	107.40	883.54	515.69	475.25
ALPHA GAMMA RHO	267.65	300.00	310.87	256.78
SPANISH CLUB	200.00	-	-	200.00
AIKIDO CLUB	74.73	149.46	90.00	134.19
KFHS BROADCAST COUNCIL	-	2,840.00	60.00	2,780.00
CYBER ATHLETICS	-	402.62	179.75	222.87
PUBLIC RELATIONS STUDENT SOC	-	750.00	23.46	726.54
CELL PHONE REIMBURSEMENTS	-	(209.24)	(209.24)	-
FHSU ATHLETIC TRAINING CLUB	-	100.00	-	100.00
CUSTER STAFF	0.00	-	-	0.00
RHA - TIGER IMPACT	-	8,579.86	6,552.34	2,027.52
WOOSTER PLACE ASSOCIATION	-	987.50	359.74	627.76
RHA - FYRE	-	5,488.00	1,439.67	4,048.33
STADIUM PLACE COUNCIL	-	637.50	68.11	569.39
RETAIL SALES TAX	133.59	7,013.00	7,110.25	36.34
UMB VISA CLEARING	-	-	(48.60)	48.60
ACTIVITY SUSPENSE ACCOUNT	1,051.08	(487.69)	-	563.39
KANSAS CAVALRY	853.94	1,800.00	1,841.89	812.05
PRESIDENT'S FOREIGN TRAVEL	(12,047.00)	54,047.00	69,764.32	(27,764.32)
SA INACTIVE ACCOUNT BALANCES	1,377.17	851.76	-	2,228.93
TOTALS	264,773.59	358,476.82	362,953.47	260,296.94

The 260,296.94 is held in the following asset accounts:

REGULAR CHECKING ACCOUNT	25,404.38
CERTIFICATES OF DEPOSIT	234,892.56
TOTALS	260,296.94

FORT HAYS STATE UNIVERSITY
Schedule of Insurance Coverages
June 30, 2007

Schedule XII

Description and Location of Insured Property	Tuition and Business Interruption (100%)	Building '(100%)	Contents (100%)	Total Coverage
Student Union	1,517,000	11,801,193	1,746,268	15,064,461
Agnew Hall (Women's Dorm)	295,689	5,102,751	307,575	5,706,015
Wiest Hall (Men's Dorm)	541,558	13,856,917	1,324,438	15,722,913
McMindes Hall (Women's Dorm)	2,147,767	13,903,828	1,324,438	17,376,033
Wooster Place (Student Apartments)	295,000	6,663,194	330,944	7,289,138
Lewis Field Stadium Turf System	125,000	1,994,404	-	2,119,404
Totals	4,922,014	53,322,287	5,033,663	63,277,964

This is a blanket policy on Tuition Fees and Business Interruption, Buildings, and Contents. The statement is on file with Affiliated FM Insurance Company, Johnston, Rhode Island. The policy (No. EH104) is effective 9-15-06 and expires 9-15-2009. A \$10,000 deductible applies separately to each loss.

FORT HAYS STATE UNIVERSITY
FEDERAL GRANTS
Year Ended June 30, 2007

Granting Agency	CDFA #	Decsription	Expenditures
Department of Education	10.558	Child and Adult Care Food Program	4,935
Department of Education	84.063	Pell Grant	4,566,498
Department of Education	84.007	Supplemental Ed. Grants	220,097
Department of Education	84.033	College Work Study Program	476,806
Department of Education	84.069A	KCG-Federal LEAP Grant	42,400
Department of Education	84.032	Fed. Family Education Loan Program	*
Department of Education	84.323	Special Education Improvement Grants	431
Department of Education	84.116	Improve Post Secondary Education	130,443
Department of Education	84.336	Teacher Ed-PDS Start	14
Department of Education	84.366	Western KS Prim Math Acad Grant	19,902
Department of Education	84.366	Teacher ED-Western KS Math Grant	77,431
Department of Education	84.367	Teacher ED-Modeling Workshop Grant	177,603
Department of Education	93.6	Spec Ed - HS Project Grant	143,952
Department of Education	84.325A	Special Education	16,672
Department of Education	84.367	Improving Teacher Quality	45,752
Small Business Administration	59.037	Small Business Development Centers	841,589
Corporation for National Service	94.016	Senior Companion Program	436,317
Corporation for National Service	94.011	Foster Grandparent Program	173,274
Department of Health and Human Service	93.358	FNP Traineeship	36,388
Department of Health and Human Service	93.389	Allied Health K-BRIN Research Grant	43,738
Department of Health and Human Service	93.969	Elderlinks Cntr-GEC Grnt #2	11,134
National Science Foundation	47.076	Education and Human Resources	30,999
National Science Foundation	47.076	NSF Grant - Operation Physics	4,618
Department of Interior	15.634	Sternberg SWG Grant	91
Department of Interior	15.FFB	BIOSCI-Detectability Of Plover	2,893
Department of Interior	15.FFB	BIOSCI-Plover Census	8,802
Department of Homeland Security	37.036	Emergency Management Funds	1,004
Arts Commission	45.025	Promotion of the Arts	6,972
NASA	43.001	Physics-OPPS Magnets TST-Close	8,769
NASA	43.002	Geosci-NASA Lagrangian Ice Grant	62,480
TOTAL GRANTS			<u><u>7,592,004</u></u>

*Funded thru local banks 22,142,148

FORT HAYS STATE UNIVERSITY
ANALYSIS OF CHANGES IN LOAN FUND BALANCE
Year Ended June 30, 2007

Perkins Loans	
Beginning Balance July 1, 2006	7,566,821
Additions:	
Advances by Federal Government	-
Advances by State of Kansas--Matching	-
Interest Income	85,678
Other Income	60,991
Reimbursement for Teacher cancellations	147,126
Total Additions	293,795
Total Balances and Additions	7,860,616
Deductions:	
Cancellation of Student Loans	188,779
Administrative Expenses	23,564
Repayments to Federal Government	-
Repayment to Institution Matching	-
Total Deductions	212,343
Ending Fund Balances June 30, 2007	7,648,273
Ending Fund Balance Detail:	
Advances by Federal Government	6,635,360
Institutional Matching	1,213,755
Unallocated Reimbursements	1,693,222
Unallocated Income	2,641,319
Unallocated Cancellations and Expenses	(4,535,383)
Total Loan Fund Balance June 30, 2007	7,648,273



FORT HAYS STATE

UNIVERSITY



FORT HAYS STATE
UNIVERSITY

STATEMENTS

**FORT HAYS STATE UNIVERSITY
COMMENCEMENT ACTIVITIES
Comparison of Income to Expenditures
For Fiscal Years 2006 & 2007**

Statement I

	Period Ending 06-30-06	Period Ending 06-30-07
OPERATING INCOME		
Student Fees	75,147	64,616
Meals	914	88
Other Reimbursements	-	1,378
Total Operating Income	<u>76,061</u>	<u>66,082</u>
OPERATING EXPENDITURES		
1011 Temporary Classified	-	-
114 Other Students - Monthly	-	-
120 Student Employees (Hourly)	3,194	6,162
176 Sick Leave Reserve Payment	16	34
191 Social Security and Related Taxes	-	3
197 Worker's Compensation	33	65
200 Communication	10,379	7,263
220 Printing and Advertising	12,179	10,445
230 Rents	-	818
250 Travel	-	-
260 Other Fees	3,670	2,360
270 Other Professional Fees	2,340	800
290 Cleaning Service	-	-
300 Clothing	-	2,305
320 Food	-	259
340 Other Maintenance Materials	-	-
360 Professional Supplies	11,991	14,619
370 Office Supplies	-	6
390 Other Supplies	221	1,159
404 Equipment, Non-Inventory	-	-
Total Operating Expenditures	<u>44,022</u>	<u>46,297</u>
OPERATING INCOME	32,040	19,785
OTHER EXPENDITURES		
400 Capital Outlay	<u>-</u>	<u>-</u>
Excess (Deficit) Income over Expenditures	32,040	19,785
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	8,285	40,325
Add: Receipts	76,061	66,082
Deduct: Expenditures	<u>44,022</u>	<u>46,297</u>
Balance Remaining End of Fiscal Year	<u><u>40,325</u></u>	<u><u>60,110</u></u>

* Adjusted for changes in previous year encumbrances.

FORT HAYS STATE UNIVERSITY
RESIDENCE HALLS
Comparison of Income to Expenditures
For Fiscal Years 2006 & 2007

Statement II

	Period Ending 06-30-06	Period Ending 06-30-07
OPERATING INCOME		
Sales of Meals	1,709,771	1,493,671
Rent of Halls	2,432,451	2,175,030
Other Rents	58,797	54,011
Work Study Program	3,775	122
Other Service Charges	38,866	65,055
Transfers to Residence Hall Associations	(16,500)	(21,575)
Other Income	82,502	107,218
Total Operating Income	4,309,661	3,873,532
OPERATING EXPENDITURES		
100 Classified Salaries	350,936	404,120
110 Unclassified Salaries	117,680	84,409
120 Student Salaries	361,324	357,495
121 Work Study Salaries	5,034	162
175 Dependent Health Insurance	13,226	19,223
176 Sick Leave Reserve Payment	4,177	5,607
180 Basic Retirement Programs	28,373	41,323
191 OASDHI	35,031	49,024
195 Health Insurance	80,622	123,970
197 Worker's Compensation	8,524	8,958
198 Unemployment Compensation	116	1,088
200 Communication	149,508	139,038
210 Freight and Express	29	57
220 Printing and Advertising	16,314	8,480
230 Rents	52,875	61,024
240 Repairing and Servicing	80,425	71,010
250 & 950 Travel and Subsistence	12,788	7,093
260 Other Fees	1,188,379	1,270,883
270 Other Professional Fees	24,269	3,032
280 Utilities	484,930	435,706
290 Contractual Services	41,366	31,838
300 Clothing	2,476	45
320 Food	1,572	312
340 Maintenance Materials	197,578	(3,246)
350 Motor Vehicle Parts and Repairs	3,294	3,230
360 Professional Supplies	5,775	1,409
370 Office Supplies	8,992	8,851
390 Other Supplies	2,046	117
392 Household Supplies	355,239	71,472
395 Small Tools	7,653	8,486
399 Other Supplies, Materials, and Parts	4,886	3,718
Total Operating Expenditures	3,645,439	3,217,933
OPERATING INCOME	664,223	655,599
OTHER EXPENDITURES		
400 Capital Outlay	-	44,136
410 Computer Software & Equipment	63,320	14,587
420 Building and Improvements	65,867	688,367
735 Debt Service	276,993	335,772
Excess (Deficit) Income over Expenditures	258,043	(427,263)
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	1,543,622	1,801,638
Add: Receipts	4,309,661	3,873,532
Deduct: Expenditures	4,051,618	4,300,795
Balance Remaining End of Fiscal Year	1,801,665	1,374,375

* Adjusted for changes in previous year encumbrances and transfers.

**FORT HAYS STATE UNIVERSITY
MEMORIAL UNION
Comparison of Income to Expenditures
For Fiscal Years 2006 & 2007**

Statement III

	Period Ending 06-30-06	Period Ending 06-30-07
OPERATING INCOME		
Work Study Program	-	321
Student Union Fees	1,100,581	1,173,254
Income From Sales & Service	440,481	309,930
Miscellaneous Income	-	-
Total Operating Income	1,541,062	1,483,505
OPERATING EXPENDITURES		
100 Classified Salaries	174,752	178,510
110 Unclassified Salaries	106,774	160,456
120 Student Salaries	72,179	70,090
121 Work Study Salaries	-	428
175 Dependent Health Insurance	2,875	4,416
176 Sick Leave Reserve Payment	1,769	2,252
180 Basic Retirement Programs	20,537	27,328
191 OASDHI	20,884	25,523
195 Health Insurance	37,523	42,431
197 Worker's Compensation	3,611	4,336
198 Unemployment Compensation	103	519
200 Communication	12,146	8,906
210 Freight and Express	982	74
220 Printing and Advertising	17,307	5,803
230 Rents	1,404	2,124
240 Repairing and Servicing	20,230	37,064
250 & Travel and Subsistence	4,542	11,646
260 Other Fees	12,105	378
270 Other Professional Fees	100	750
280 Utilities	138,545	110,925
290 Contractual Services	1,126	1,321
292 Laundry	792	909
296 Insurance	11,732	9,585
300 Clothing	92	1,058
320 Food	(193)	2,267
340 Maintenance Materials	8,721	16,362
350 Motor Vehicle Parts and Repairs	16	22
360 Professional Supplies	5,697	28,874
370 Office Supplies	18,217	39,061
390 Other Supplies	3,518	23,950
392 Household Supplies	125,923	1,483
400 Equipment- Non Inventory	11,838	143,104
Total Operating Expenditures	835,847	961,956
OPERATING INCOME	705,215	521,548
OTHER EXPENDITURES		
400 Equipment-Inventory	42,847	12,008
420 Building Improvements	838,378	171,072
735 Debt Service	-	-
Excess (Deficit) Income over Expenditures	(176,010)	338,469
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	987,284	886,540
Add: Receipts	1,541,062	1,483,505
Deduct: Expenditures	1,717,072	1,145,036
Balance Remaining End of Fiscal Year	811,274	1,225,009

*Adjusted for previous years expensed encumbrances.

FORT HAYS STATE UNIVERSITY
SERVICE CLEARING
Year Ended June 30, 2007

Statement IV

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
OPERATING INCOME						
Income from Sales & Service	561,239	515,538	326,744	234,410	565,540	2,203,471
Other Income	238	-	-	14,864	-	15,102
Total Gross Income	561,477	515,538	326,744	249,275	565,540	2,218,573
Cost of Goods Sold:						
Inventory 07-01-06	113,625	44,925	24,930	8,039	-	191,519
Purchases	463,505	202,965	292,472	119,959	175,307	1,254,207
Mds. Available for Resale	577,130	247,890	317,402	127,998	175,307	1,445,726
Less: Inventory 6-30-07	81,489	73,746	24,890	926	-	181,052
Cost of Goods Sold	495,641	174,143	292,512	127,072	175,307	1,264,673
Gross Profit on Operations	65,837	341,394	34,232	122,203	390,234	953,900
Income from Work Study	-	2,115	-	-	-	2,115
Operating Income	65,837	343,509	34,232	122,203	390,234	956,014
OPERATING EXPENDITURES						
100 Classified Salaries	57,292	182,424	22,859	27,594	67,459	357,628
101 Overtime & Shift Dif.	55	12,069	-	-	132	12,256
110 Unclassified Salaries	-	-	-	-	99,807	99,807
120 Student Salaries	14,252	3,960	3,432	-	51,369	73,012
121 Work Study Salaries	-	2,819	-	-	-	2,819
175 Dependent's Health Insurance	4,393	8,662	2,227	-	4,176	19,458
176 Sick Leave Assessment	394	1,107	145	152	1,203	3,000
181 Public Employees Retirement	3,883	11,887	1,547	1,868	13,406	32,591
191 OASDHI	3,915	13,556	1,495	2,070	12,686	33,722
195 Health Insurance	9,625	26,470	4,813	4,813	16,243	61,964
197 Worker's Compensation	758	2,131	278	292	2,317	5,777
198 Unemployment Compensation	128	326	29	41	276	800
205 Intergovernmental Local Comm.	990	1,980	330	330	71	3,701
206 Postage	2	102	-	-	293	397
207 Intergovernmental Telephone	37	84	-	31	59	210
209 Other Communication Charges	-	-	-	623	200	823
219 Other Freight & Express	(45)	752	43	-	15	765
221 Printing and Binding	4,136	-	869	-	174	5,179
224 Advertising	-	585	-	42	600	1,226
229 Other Vendor Printing/Binding	-	-	-	-	-	-
237 Rent of Equipment	-	292	1,414	-	-	1,706
239 Other Rent and Utilities	-	-	-	-	-	-
241 Repair, Passenger Cars	-	-	-	-	-	-
243 Repair, Machinery and Equip.	86	52,038	1,516	439	-	54,079
244 Repair, Building and Grounds	-	-	-	-	-	-
246 Repair, Computer Equipment	-	-	-	-	-	-
247 Info Processing Equip R/S	-	6,100	-	-	37,196	43,296
248 Info Processing Equip Software	-	-	-	-	12,564	12,564
249 Other R/S	-	-	-	-	-	-

FORT HAYS STATE UNIVERSITY
SERVICE CLEARING
Year Ended June 30, 2007

Statement IV

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
2511 Private Car In-State	-	-	-	855	532	1,387
2512 Private Car Out-of-State	-	-	-	-	-	-
2521 Hire Car, Plane, Bus In-State	-	-	-	-	-	-
2531 State Car In-State	40	93	108	-	170	411
2532 State Car Out-of-State	-	-	-	-	-	-
2572 Transportation Out-of-State	376	-	-	-	-	376
2581 Subsistence In-State	-	32	106	-	611	749
2582 Subsistence Out-of-State	515	-	-	-	2,161	2,677
2591 NonSubsistence In-State	-	-	-	-	-	-
2592 Nonsubsistence Out-of-State	271	-	-	15	625	911
263 Data Processing Services	-	-	168	-	66,829	66,997
269 Other Fees	-	22	-	30	1,320	1,371
279 Other Professional Fees	-	-	-	5,653	34,495	40,148
286 Solid Waste Removal Fees	-	-	-	-	-	-
291 Memberships & Subscriptions	-	-	-	-	51,042	51,042
292 Laundry	-	189	-	-	-	189
296 Surety Bond and Ins. Premiums	276	-	-	-	185	461
299 Other Contractual Services	-	-	-	-	-	-
300 Clothing	-	-	-	351	-	351
341 Building Materials and Supplies	-	96	-	185	2,626	2,907
343 Computer Systems Parts	-	370	-	-	392	762
349 Other Maint. Materials-Supplies	27	114	-	91	59	291
3508 Motor Veh Parts	-	-	-	-	-	-
351 Gas and Diesel Fuel	934	-	-	-	293	1,227
359 Other Parts and Supplies	1,283	-	-	-	79	1,362
369 Scientific Supplies	-	62	-	-	1,053	1,115
371 Office Supplies	-	1,257	348	106	872	2,583
372 Data Processing Supplies	-	88	545	70	2,985	3,688
373 Telecommunications Lines	-	-	5	13	51,108	51,125
392 Laundry Supplies	-	1	-	115	132	248
395 Small Tools	-	9	-	493	3,112	3,614
399 Other Supplies and Parts	92	-	-	33	8	134
520 Property Damage	-	-	-	-	-	-
490 Equipment not Depreciated	1,199	6,528	-	951	15,969	24,647
Total Operating Expenditures	104,914	336,205	42,277	47,256	556,903	1,087,555
Operating Income	(39,077)	7,304	(8,045)	74,947	(166,670)	(131,541)
Other Expenditures						
400 Capital Outlay	-	-	31,872	72,996	14,587	119,455
Excess (Deficit) Income/Expenses	(39,077)	7,304	(39,917)	1,951	(181,256)	(250,995)
Balance from previous year	19,145	68,599	49,897	334,842	358,596	831,079
Prior Year IFAS adjustments to State	(317)	(259)	-	-	5,435	4,859
Adjustments to fund balance	-	-	-	-	(2)	(2)
Net Change in inventory	32,135	(28,821)	40	7,113	-	10,466
Fund Balance 6/30/2007	11,886	46,823	10,020	343,906	182,773	595,407

FORT HAYS STATE UNIVERSITY
STUDENT HEALTH
Comparison of Income to Expenditures
For Fiscal Years 2006 & 2007

Statement V

	Period Ending 06-30-06	Period Ending 06-30-07
OPERATING INCOME		
Charges for Office Fees	85,678	60,631
Miscellaneous Services	145	128
Student Health Fees	370,601	363,768
Work Study Program	-	-
Other Income	73,995	81,752
Total Operating Income	530,419	506,278
OPERATING EXPENDITURES		
100 Classified Salaries	46,818	53,567
110 Unclassified Salaries	284,573	264,644
120 Student Salaries	18,364	22,248
121 Work Study Salaries	-	-
175 Dependent Health Insurance	6,262	5,102
176 Sick Leave Assessment	1,749	1,873
180 Basic Retirement Programs	25,652	27,331
191 OASDHI	24,615	23,496
195 Health Insurance	18,372	17,470
197 Worker's Compensation	3,571	3,605
198 Unemployment Compensation	94	516
200 Communication	4,393	4,582
220 Printing and Advertising	2,601	1,075
230 Rents	2,643	2,643
240 Repairing and Servicing	628	1,617
250 Travel and Subsistence	1,415	3,974
260 Other Fees	20,374	20,024
270 Other Professional Fees	3,876	1,684
290 Contractual Services	1,415	4,240
300 Clothing	1,356	2,244
320 Food for Human Consumption	510	647
340 Maintenance Materials	417	295
360 Professional Supplies	107,430	87,066
370 Office Supplies	3,892	4,766
390 Other Supplies	2,381	932
590 Losses from Monetary Transactions	100	-
Total Operating Expenditures	583,500	555,641
OPERATING INCOME	(53,081)	(49,363)
OTHER EXPENDITURES		
400 Capital Outlay	1,830	1,598
Excess (Deficit) Income over Expenditures	(54,911)	(50,961)
ACCOUNT SUMMARY:		
Balance Forward from Previous Year	108,742	53,831
Add: Receipts	530,419	506,278
Deduct: Expenditures	585,331	557,239
Balance Remaining End of Fiscal Year	53,831	2,870

FORT HAYS STATE UNIVERSITY
DAY CARE CENTER
Comparison of Income to Expenditures
For Fiscal Years 2006 & 2007

Statement VI

	Period Ending 06-30-06	Period Ending 06-30-07
OPERATING INCOME		
Student Government Allocation	-	13,000
Charges for Day Care Services	65,586	73,196
Educational and Library Sales	5,750	250
Other Income	4,465	-
Total Operating Income	<u>75,801</u>	<u>86,446</u>
 OPERATING EXPENDITURES		
110 Unclassified Salaries	52,806	51,422
120 Student Salaries	6,885	5,548
176 Leave Assessment	299	313
180 Basic Retirement Programs	4,911	4,885
191 OASDHI	3,573	3,568
195 Health Insurance	11,853	11,853
197 Worker's Compensation	609	603
198 Unemployment Compensation	5	70
200 Communication	1	15
230 Photocopying	102	115
240 Repairing & Servicing	-	-
250 & 950 Travel and Subsistence	51	223
260 Other Fees	1,095	-
320 Food for Consumption	6,668	2,609
340 Maintenance Materials	14	-
360 Professional Supplies	1,721	1,725
370 Office Supplies	368	379
390 Other Supplies	695	586
Total Operating Expenditures	<u>91,655</u>	<u>83,914</u>
 OPERATING INCOME	 (15,855)	 2,532
 OTHER EXPENDITURES		
400 Capital Outlay	<u>-</u>	<u>-</u>
 Excess (Deficit) Income over Expenditures	 <u>(15,855)</u>	 <u>2,532</u>
 ACCOUNT SUMMARY:		
Balance Forward from Previous Year*	(11,296)	(27,495)
Add: Receipts	75,801	86,446
Adjustment for change in receivables	-	-
Deduct: Expenditures	<u>91,655</u>	<u>83,914</u>
 Balance Remaining End of Fiscal Year	 <u>(27,151)</u>	 <u>(24,962)</u>

* Adjusted for changes in previous year encumbrances

FORT HAYS STATE UNIVERSITY
PARKING AND TRAFFIC FEES
Comparison of Income to Expenditures
For Fiscal Years 2006 & 2007

Statement VII

	Period Ending 06-30-06	Period Ending 06-30-07
OPERATING INCOME		
Parking Fees	196,707	190,158
Parking Fines	39,005	37,306
Parking Meters	2,007	1,157
Transfers to Other Funds	(1,682)	-
Other Income	83	159
Total Operating Income	236,119	228,780
 OPERATING EXPENDITURES		
100 Classified Salaries	-	-
120 Student Salaries	4,538	3,755
190 Payroll Taxes	87	98
200 Communication	1,308	1,239
220 Printing and Duplicating	690	3,171
230 Rent of Equipment	-	720
240 Car repairs and Services	-	-
250 & 950 Travel and Subsistence	-	-
260 Other Fees	114	154
270 Professional Services	-	-
290 Dues & Memberships	-	-
300 Clothing	-	-
340 Maintenance Supplies and Parts	4,249	3,185
350 Other Parts Supplies and Accessories	157	432
360 Professional Supplies	71	180
370 Office Supplies	814	1,741
390 Parking Permits, Small Tools, Etc.	4,199	611
590 Losses from Monetary Transactions	-	-
Total Operating Expenditures	16,226	15,285
 OPERATING INCOME	219,892	213,495
 OTHER EXPENDITURES		
400 Capital Outlay	19,274	-
440 Nonstructural Improvements	186,259	203,224
700 Transfers	-	-
 Excess (Deficit) Income over Expenditures	14,359	10,271
 ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	8,443	22,802
Add: Receipts	236,119	228,780
Deduct: Expenditures	221,759	218,508
 Balance Remaining End of Fiscal Year	22,802	33,073

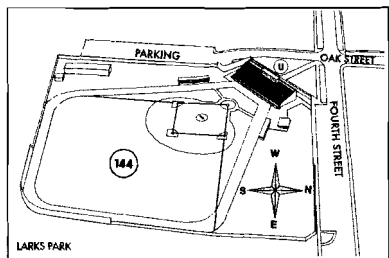
* Adjusted for changes in previous year encumbrances.

**FORT HAYS STATE UNIVERSITY
ATHLETIC ASSOCIATION
Comparison of Income to Expenditures
For Fiscal Years 2006 & 2007**

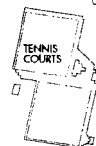
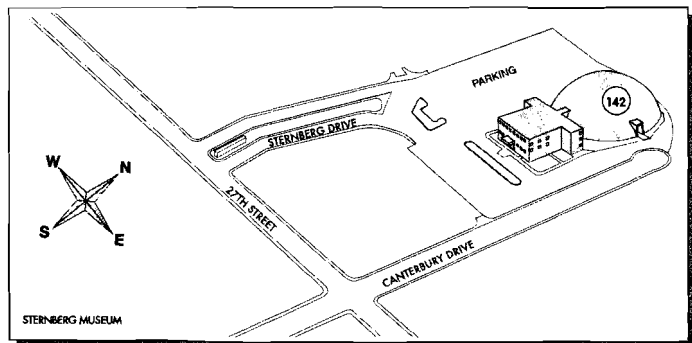
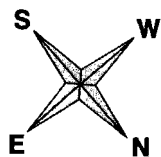
Statement VIII

	Period Ending 06/30/06	Period Ending 06/30/07
OPERATING INCOME		
Student Fees	590,585	586,000
Concessions	180,261	159,529
Entry Fees	9,480	5,475
Facility Rental	41,500	45,000
Fund Raising/Donations	208,027	216,842
Overhead Fees	31,303	20,432
Ticket Sales		
Basketball	73,082	72,444
Football	36,629	43,265
Volleyball; Post-Season; Women's B-Ball; Wrestling; Track; Baseball	7,579	3,919
Special Events	154,537	140,884
Lark's Park	19,759	24,468
Program/Media Guide Ads	20,400	33,288
Sign Advertising (Lewis Field & GMC)	60,429	90,096
Message Center	15,000	7,605
Other Income	9,235	21,910
Program/Media Guide Sales		
Basketball/Football	1,103	2,188
Special Events	6,044	5,655
Sports Network	26,150	31,625
Sponsorships (Event Promotions)	21,026	21,725
University Scholaship Fund	240,000	208,646
State Appropriations-OOE	196,867	189,254
State Appropriations - Student Labor	82,077	90,401
State Appropriations- Salaries & Fringes	1,157,889	1,193,017
Non Budgeted receipts	268,271	270,104
Total Operating Income	3,457,231	3,483,772
OPERATING EXPENDITURES		
Athletic Administration	115,392	125,410
Baseball	76,138	89,632
Cheerleaders	13,678	22,726
Concessions	82,244	68,763
Facilities	4,515	12,137
Football	458,767	401,697
Golf	22,298	26,314
Lark's Park	27,641	28,467
Medical Injury Insurance	112,570	117,117
Men's Basketball	194,279	199,668
Men's Track	62,574	69,980
Post-Season Competition	45,398	14,696
Promotions	18,726	26,891
Sports Information	22,451	24,359
Tennis	55,890	35,096
Training Room	18,649	16,595
Volleyball	76,178	76,046
Women's Basketball	134,453	127,799
Women's Track	59,742	70,521
Wrestling	57,715	58,508
Women's Softball	57,001	85,728
Women's Golf	21,621	23,958
Special Events	145,919	119,865
Student Labor	82,077	90,401
State Appropriations - Salaries & Fringes	1,157,889	1,193,017
Non-Budgeted Expenditures	212,522	283,078
Total Operating Expenditures	3,336,325	3,408,469
Excess (Deficit) Income over Expenditures	120,906	75,303

A B C D E F G H I J K L M N O P Q R S T U V



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U.S. 163 ALTERNATE

UNIVERSITY FARM

Future Site of
W.R. & Yvonne Robbins
Alumni & Endowment
Center



FORT HAYS STATE
UNIVERSITY

DEPARTMENTS

Accounting & Information Systems	103	O8
Agriculture	104	P8
Allied Health	138A	O1
Art	140	P11
Atlantics, Men's & Women's	138A	O1
Biological Sciences	104	P8
Chemistry	142	M6
Communication Disorders	104	P8
Communication Studies	109	P6
Economics & Finance	103	O8
Education Administration & Counseling	140	P11
English	140	P11
Geosciences	142	M6
Health & Human Performance	138A	O1
History	140	P11
Information Networking & Telecommunications	141	O7
Leadership Studies	103	O8
Management & Marketing	103	O8
Mathematics & Computer Science	140	P11
Modern Languages	140	P11
Music	109	P6
Nursing	139	E7
Philosophy	140	P11
Physics	143	M6
Political Science & Justice Studies	140	P11
Psychology	103	O8
Sociology & Social Work	140	P11
Special Education	103	O8
Teacher Education	140	P11
Technology Studies	106	O10

OFFICES

Admissions	310	K8
Alternative Action	101	O10
Alumni Association	310	K8
Budget & Planning	103	M6
Business Office	102	M6
Career Services	102	M6
Dean's Office	102	M6
Arts & Sciences	140	P11
Business & Leadership	103	O8
Education & Technology	140	P11
Graduate School	101	O10
Health & Life Sciences	104	P8
Virtual College	127	K7
Formal Assistance	310	K8
Grounds	220A	T8
Journalism	109	P6
Maintenance	221	V8
Master Pool	222	V8
Physical Plant Office, University Police & Printing Services	115	U8
President	102	M6
Provost	102	M6
Registrar	102	M6
Student Support Services	102	M6
Student Health	305	O9
Student Publications	109	P6
Student Residential Life	311	J6
Vice President	102	M6
Administration & Finance	102	M6
Student Affairs	102	M6
Warehouses	221	V8

SPECIAL SERVICES

Beach/Schmidt Performing Arts Center	102	M6
Center for Teaching Excellence & Learning Technology	127	K7
Computing & Telecommunication Center	143	M6
Endowment Association	301	M10
Father-Son Therapy	109	P6
Haroldian Clinic	104	P8
Kelly Center	101	O10
Printing Services	115	U8
Reading Service Center	140	P11
Student Government	305	O9
Student Health	305	O9
Tickets, Athletic	138B	O1
Tiger Life	140	P11
University Police	115	U8
University Relations	102	M6
Writing Center	127	K7

MARKERS

A - Lewis Field Planners Memorial	BA
B - Contemplation Garden Sculptures	BA
C - "Garden of Our World" Sculptures	BA
D - "Garden of Our World" Sculptures	BA
E - "Garden of Our World" Sculptures	BA
F - "Garden of Our World" Sculptures	BA
G - "Garden of Our World" Sculptures	BA
H - "Garden of Our World" Sculptures	BA
I - "Garden of Our World" Sculptures	BA
J - "Garden of Our World" Sculptures	BA
K - "Garden of Our World" Sculptures	BA
L - "Garden of Our World" Sculptures	BA
M - "Garden of Our World" Sculptures	BA
N - "Garden of Our World" Sculptures	BA
O - "Garden of Our World" Sculptures	BA
P - "Garden of Our World" Sculptures	BA
Q - "Garden of Our World" Sculptures	BA
R - "Garden of Our World" Sculptures	BA
S - "Garden of Our World" Sculptures	BA
T - "Garden of Our World" Sculptures	BA
U - "Garden of Our World" Sculptures	BA
V - "Garden of Our World" Sculptures	BA

ATHLETIC FACILITIES

116 - Lewis Field Stadium	87
138B - Green Memorial Coliseum	Q1
144 - Larks Park	B2

AUXILIARY ENTERPRISES

305 - Unimark Union	O9
310 - Center Hall	K3
311 - Agnew Hall	J6
312 - Woodard Plaza No. 1 (A-D)	K4
313 - Woodard Plaza No. 2 (E-F)	K5
314 - West Hall	H5
315 - Stadium Plaza (A-D)	F6
319 - President's Residence	37
325 - McMiller Hall	17
501 - Endowment Association	M10

SERVICE BUILDINGS

115 - Breaks Building	U8
139 - Service Hall	E7
140 - Greenhouse (B)	T8
221 - C. A. Witt Building	V8
222 - Motor Pool	U9
223 - Old Power Plant	S10
224 - Allen Energy Center	A3

January 2006