



FORT HAYS STATE UNIVERSITY

Forward thinking. World ready.



ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR 2009
ENDED JUNE 30, 2009



FORT HAYS STATE UNIVERSITY

Forward thinking. World ready.

ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2009

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FORT HAYS STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2009

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, 2009 were \$111,247,142 an increase of \$10,891,205 (10.8%). Capital assets, net of depreciation, comprised 56.9 %, or \$63,329,609 of the \$111,247,142 in total assets.

Total liabilities were \$24,370,914 at June 30, 2009, a decrease of \$735,931 (2.9%) compared to \$25,106,845 at June 30, 2008. Long-term liabilities comprised 70.0%, or \$17,116,020 of the total liabilities.

Total net assets at June 30, 2009 were \$ 86,876,225, a \$11,627,133 increase over the prior year, or a 15.5% increase in net assets. The breakout of net assets is shown below:

Capital Assets, net of related debt.....	\$46,755,811
Restricted net assets	11,795,755
Unrestricted net assets	<u>28,324,659</u>
Total net assets.....	\$86,876,225

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.

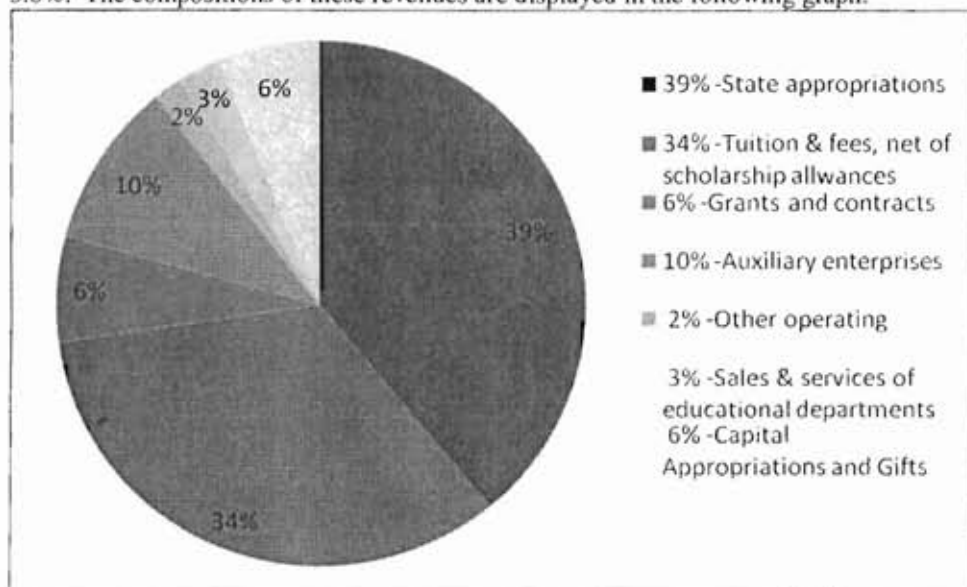
Revenues

Operating revenues at the University as of June 30, 2009 increased by 9.2% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$30.3 million in 2009, compared to \$26.8 million in 2008. This increase is in part a result of a 5.5% tuition increase approved by the Kansas Board of Regents for fiscal year 2009. 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. Reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulted in a 12.6% increase in Virtual College headcount from the Fall of 2007 to the Fall of 2008.
- Federal, state, and local grants and contracts increased \$.6 million or 10.7% 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 down 1.5% from the prior year from \$37.3 million to \$36.7 million. State appropriations, the largest source of revenue at the University, decreased 4.2% from \$36.5 million to \$35.0 million.

In summary, total revenues increased by \$3.3 million, from \$86.5 million to \$89.8 million, an overall increase of 3.8%. The compositions of these revenues are displayed in the following graph:



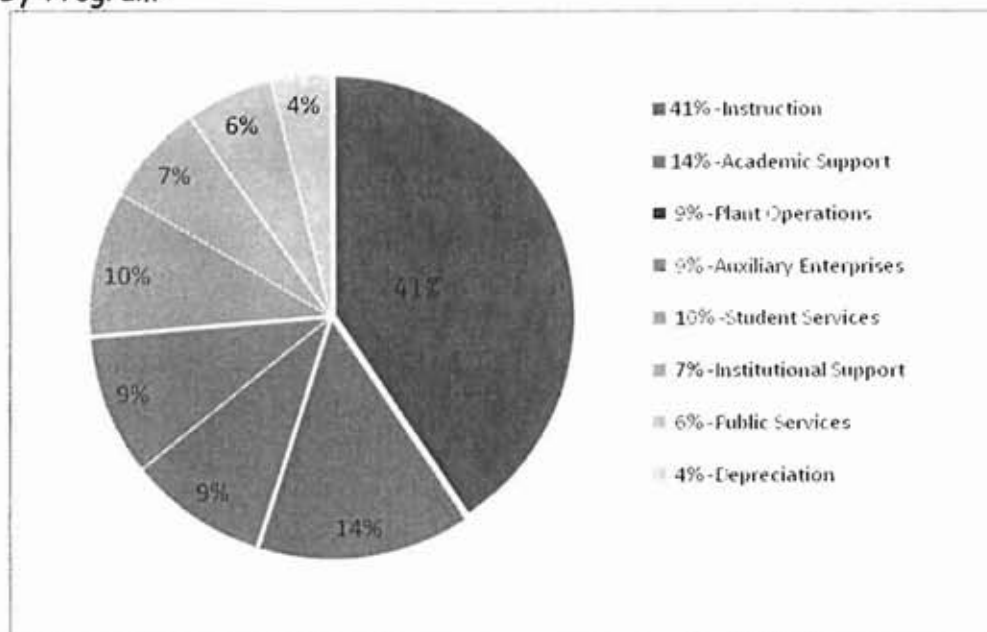
Expenses

Operating expenses were \$77.7 million for the 2009 fiscal year compared to 78.3 million for the 2008 fiscal year. This decline mirrored the beginning of a downturn in the state's economy. This downturn affected all operating categories, some showing minimal expenditure growth and others beginning to show a decline in expenditures reflecting a conservative attitude in anticipation of future declines in revenue sources.

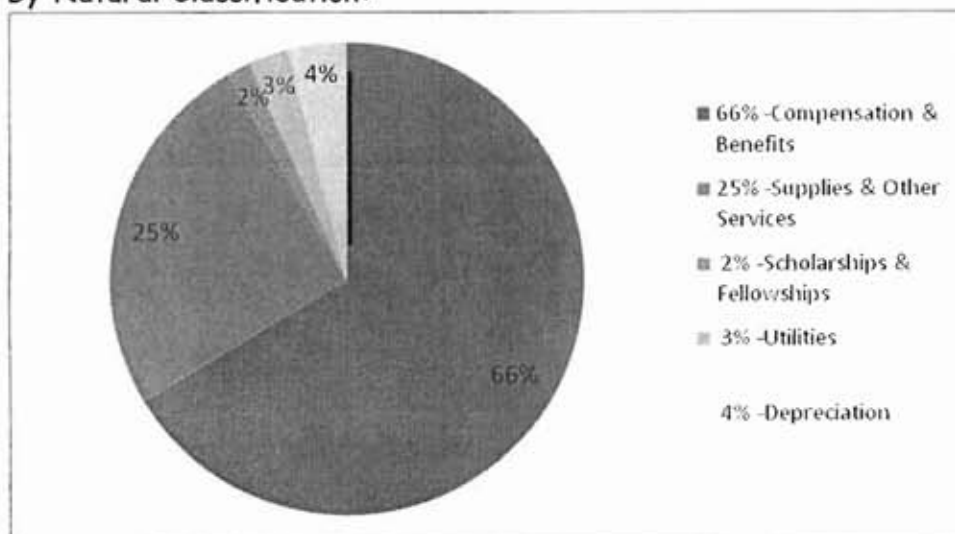
Non-operating expenses are comprised of the investment of bond reserve funds, bond interest expense, the student loan program, and other non capitalized expenditures.

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 2009.

Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), 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 \$43,224 and \$97,029 in 2009 and 2008, respectively.

Net Assets

Net assets increased by \$11,627,133 over the previous fiscal year. This increase is primarily a result of an increase in capital assets, net of depreciation which included the transfer of the Kansas Wetlands Center to the University at a value of \$3,039,453 and an increase in tuition and fees mainly due to an increase in Virtual College enrollment.

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, 2009	June 30, 2008
Net cash provided (used) by:		
Operating activities	\$(25,268,340)	\$(27,905,135)
Non-capital financing activities	35,084,333	36,698,135
Capital and related financing activities	(4,417,111)	(3,865,488)
Investing activities	59,930	75,239
Net increase in cash	5,458,812	5,002,751
Beginning cash and cash equivalent balances	32,074,038	27,071,287
Ending cash and cash equivalent balances	\$ 37,532,850	\$ 32,074,038

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 2009 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

DEBT ADMINISTRATION

At June 30, 2009, the University had \$16.6 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 provided approximately 39% of the total resources for the University during fiscal year 2009. Appropriations for fiscal year 2009 were set at \$35.0 million representing an approximate 4.2% decrease from fiscal year 2008. State of Kansas revenues have been projected to be down in FY2010 and well into FY2011. The Governor has determined a need to implement a 7%, or \$2,628,795 budget reduction in the University's budget for fiscal year 2010 and another 5% reduction for fiscal year 2011. The University's administration has developed a four step strategy of reducing operating costs by implementing efficiencies, making cuts in the budgets of offices and departments, generating new revenue through enrollment growth, and instituting marginal increases in tuition.

Enrollment for the academic 2009-2010 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 regional and international recruitment will show increases in headcount in our virtual college and on campus during the next several years.

FORT HAYS STATE UNIVERSITY
STATEMENT OF NET ASSETS
as of June 30, 2009 and 2008

<u>ASSETS</u>	2009	2008
Current assets		
Cash and cash equivalents	\$ 29,530,078	\$ 24,126,893
Investments	414,213	478,936
Accounts receivable, net	827,951	787,606
Loans to students, net - current portion	658,985	894,119
Inventories	221,112	217,010
Prepaid expenses	771,857	772,245
Total current assets	<u>32,424,196</u>	<u>27,276,809</u>
Noncurrent assets		
Restricted cash and cash equivalents	8,002,772	7,947,145
Investments, bond reserve	1,073,552	1,073,552
Loans to students, net	6,417,013	5,503,870
Capital assets, net	63,329,609	58,554,561
Total noncurrent assets	<u>78,822,946</u>	<u>73,079,128</u>
Total Assets	<u>\$ 111,247,142</u>	<u>\$ 100,355,937</u>
<u>LIABILITIES</u>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 3,230,883	\$ 3,645,644
Deferred revenue	1,557,746	1,538,739
Accrued compensated absences - current portion	1,249,450	1,481,910
Capital Leases Payable - current portion	321,080	246,275
Revenue bonds payable - current portion	535,000	525,000
Deposits held in custody for others	360,735	401,647
Total current liabilities	<u>7,254,894</u>	<u>7,839,215</u>
Noncurrent liabilities		
Accrued compensated absences	450,597	214,896
Capital leases payable	3,822,718	4,062,409
Other Postemployment Healthcare Benefits	947,705	560,325
Revenue bonds payable	11,895,000	12,430,000
Total noncurrent liabilities	<u>17,116,020</u>	<u>17,267,630</u>
Total Liabilities	<u>\$ 24,370,914</u>	<u>\$ 25,106,845</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	\$ 46,755,811	\$ 41,290,877
Restricted for:		
Expendable:		
Loans	7,377,442	6,977,681
Debt service	1,073,554	1,073,552
Capital Projects	3,344,759	1,197,534
Unrestricted	<u>28,324,659</u>	<u>24,709,448</u>
Total Net Assets	<u>\$ 86,876,225</u>	<u>\$ 75,249,092</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, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<u>OPERATING REVENUES</u>		
Tuition and fees (net of scholarship allowances of \$3,796,242 and \$3,557,850 in 2009 and 2008, respectively)	\$ 30,300,150	\$ 26,816,148
Federal grants and contracts	2,703,587	2,640,840
State and local grants and contracts	3,155,454	2,647,850
Sales and services of educational departments	2,299,072	2,293,577
Auxiliary enterprises:		
Residential Life	4,890,458	4,911,735
Athletics	1,878,573	1,786,494
Parking	238,878	229,445
Student Union	1,575,432	1,473,036
University Health Services	547,106	538,325
Interest earned on loans to students	102,269	117,916
Other operating revenues	2,353,133	2,370,345
Total operating revenues	<u>50,044,112</u>	<u>45,825,711</u>
<u>OPERATING EXPENSES</u>		
Educational and General		
Instruction	31,231,170	32,312,674
Research	303,339	413,084
Public service	4,467,440	4,229,673
Academic support	10,975,132	11,356,516
Student services	7,462,054	6,829,746
Institutional support	5,280,502	5,655,808
Operations and maintenance of plant	7,154,503	7,099,428
Depreciation	3,038,949	2,605,846
Scholarships and fellowships	123,533	221,442
Auxiliary enterprises:		
Residential Life	4,002,643	3,499,970
Athletics	1,833,484	1,818,218
Parking	24,480	20,483
Student Union	1,006,699	1,091,890
University Health Services	411,819	584,716
Other operating expenses	352,347	569,069
Total operating expenses	<u>77,668,094</u>	<u>78,308,563</u>
Operating Income (Loss)	<u>(27,623,982)</u>	<u>(32,482,852)</u>
<u>NON-OPERATING REVENUES (EXPENSES)</u>		
State appropriations	35,000,197	36,553,930
Gifts	3,082,677	97,029
Investment income	8,560	66,108
Other non-operating revenue (expenses)	(846,928)	854,253
Interest expense	(516,391)	(271,615)
Net nonoperating revenues (expenses)	<u>36,728,115</u>	<u>37,299,705</u>
Income before other revenues, expenses, gains, or losses	9,104,133	4,816,853
Capital appropriations	<u>2,523,000</u>	<u>3,109,000</u>
Increase (Decrease) In Net Assets	11,627,133	7,925,853
<u>NET ASSETS</u>		
Net assets - beginning of year	75,249,092	67,323,239
Net assets - end of year	<u>\$ 86,876,225</u>	<u>\$ 75,249,092</u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
STATEMENT OF CASH FLOWS
for the Years Ended June 30, 2009 and 2008

	2009	2008
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Tuition and fees	\$ 30,300,150	\$ 26,816,148
Sales and services of educational activities	2,299,072	2,293,577
Auxiliary enterprises:		
Residential Life	4,890,458	4,911,735
Athletics	1,878,573	1,786,494
Parking	238,878	229,445
Student union	1,575,432	1,473,036
University health services	547,106	623,325
Grants and contracts	5,859,041	5,288,690
Payments to suppliers	(19,663,648)	(20,368,434)
Payments to utilities	(2,153,352)	(2,211,071)
Compensation and benefits	(51,557,401)	(50,732,407)
Payments for scholarships and fellowships	(1,220,297)	(1,273,188)
Loans issued to students and employees	(1,533,430)	(1,500,419)
Collection of loans to students and employees	815,676	1,068,060
Other receipts (payments)	2,455,402	3,689,874
Net cash provided (used) by operating activities	<u>(25,268,340)</u>	<u>(27,905,135)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>		
State appropriations	35,000,197	36,553,930
Gifts	43,224	97,029
Deposits held in custody for others	40,912	47,176
Federal family education loan receipts	28,675,674	24,526,094
Federal family education loan disbursements	(28,675,674)	(24,526,094)
Net cash provided by noncapital financing activities	<u>35,084,333</u>	<u>36,698,135</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u>		
Capital appropriations	2,523,000	3,109,000
Purchases of capital assets	(5,649,029)	(5,931,703)
Proceeds from issue of bonds	-	-
Principal paid on capital debt and leases	(774,691)	(771,170)
Interest paid on capital debt and leases	(516,391)	(271,615)
Net cash used by capital financing activities	<u>(4,417,111)</u>	<u>(3,865,488)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Proceeds from sales and maturities of investments	186,775	39,062
Investment Income	51,769	66,108
Purchase of investments	(178,614)	(29,931)
Net cash provided by investing activities	<u>59,930</u>	<u>75,239</u>
Net Increase (decrease) in cash	5,458,812	5,002,751
Cash - beginning of the year	32,074,038	27,071,287
Cash - end of year	<u>\$ 37,532,850</u>	<u>\$ 32,074,038</u>
<u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Operating income (loss)	\$ (27,623,982)	\$ (32,482,852)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	3,038,949	2,605,846
Changes in assets and liabilities:		
Accounts receivables, net	(40,345)	134,340
Loans to students, net	(678,009)	(365,652)
Inventories	(4,102)	35,077
Prepaid expenses	388	96,702
Accounts payable and accrued liabilities	(455,672)	1,211,911
Current Portion of Capital Leases Payable	74,805	18,777
Current Portion of Revenue Bonds Payable	10,000	25,000
Other Postemployment Healthcare Benefits	387,380	560,325
Deferred revenue	19,007	73,603
Accrued compensated absences	3,241	181,788
Net cash provided (used) by operating activities:	<u>\$ (25,268,340)</u>	<u>\$ (27,905,135)</u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America with the exception of GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units. 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 (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 9,730 and a graduate enrollment of approximately 1,578. 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, 2009

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, 2009

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, 2009 and 2008 was \$37,532,850 and \$32,074,038, respectively.

Investments: Of Fort Hays State University's total investments of \$1,487,765, \$170,550 is administered by the Fort Hays State University Alumni Association and \$243,664 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$1,073,552 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, 2009:

Tuition & Fees	\$	582,629
Auxiliary		77,160
Grants & Contracts		151,185
Other		16,977
	\$	<u>827,951</u>

NOTE 4 – Inventories

Inventories consisted of the following at June 30, 2009:

Museum Store	\$	51,027
Physical Plant		39,498
Office Supplies		112,293
Other		18,294
	\$	<u>221,112</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, 2009. The Program provides for cancellation of a loan at rates of 10% to 30% per year up to a maximum of 100% if the participant complies with certain provisions. 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, 2009, the allowance for uncollectible loans was estimated to be \$ 372,425.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 6 - Capital Assets

Capital asset activity for the year ended June 30, 2009 was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 304,456	-	-	\$ 304,456
Bond work in process and fees	1,418,446	1,753,202	898,883	2,272,765
Infrastructure	5,177,832	509,224	-	5,687,056
Buildings	93,432,320	5,565,390	-	98,997,710
Equipment	10,856,177	834,800	242,572	11,448,405
Total	<u>111,189,231</u>	<u>8,662,616</u>	<u>1,141,455</u>	<u>118,710,392</u>
Less accumulated depreciation:				
Bond Issuance Fees	92,959	24,424	-	117,383
Infrastructure	2,688,687	164,243	-	2,852,930
Buildings	44,101,540	2,091,155	-	46,192,695
Equipment	6,166,665	923,405	232,307	6,857,763
Total accumulated Depreciation	<u>53,049,851</u>	<u>3,203,227</u>	<u>232,307</u>	<u>56,020,771</u>
Capital assets, net (University)	<u>\$ 58,139,380</u>	<u>5,459,389</u>	<u>909,148</u>	62,689,621
Fort Hays State University Alumni Association				7,822
Fort Hays State University Athletic Association				632,166
Capital assets, net (Total)				<u>\$ 63,329,609</u>

NOTE 7 - Changes In Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2009 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 4,308,684	-	164,886	\$ 4,143,798	\$ 321,080
Revenue bonds payable	12,955,000	-	525,000	12,430,000	535,000
Post Employment Benefits	560,325	387,380	-	947,705	-
Compensated absences	1,696,806	1,485,151	1,481,910	1,700,047	1,249,450
Total long-term liabilities	<u>\$ 19,520,815</u>	<u>1,872,531</u>	<u>2,171,796</u>	<u>\$ 19,221,550</u>	<u>\$ 2,105,530</u>

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 8 - Revenue Bonds Outstanding

Revenue bonds payable consist of the following:

	<u>Principal Outstanding at 6/30/09</u>
Kansas Development Finance Authority Lewis Field Stadium Renovation Revenue Bonds, Series 2003D-2. \$1,150,000 due in annual installments of \$55,000 to \$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.	\$ 790,000
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.	\$ 4,435,000
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.	\$ 7,205,000

NOTE 9 - Revenue Bonds Maturity Schedule:

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

Year Ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>12,430,000</u>	<u>5,276,839</u>	\$ <u>17,706,839</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 \$5,253,657 as of June 30, 2009. Payments to liquidate these obligations are scheduled as follows:

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

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

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 \$624,835 during fiscal year 2009 and individual employees contributed \$360,287. 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 \$2,233,728 during fiscal year 2009 and individual employees contributed \$1,433,180.

NOTE 12 - Commitments and Contingent Liabilities

The University, as a state educational institution of Kansas, is subject to the State of Kansas self-insurance program with regard to comprehensive general liability and personal injury insurance. The University is covered by the State's umbrella insurance policies for automobile liability and property insurance. The university maintains specific insurance coverage as allowed by the State of Kansas and as required by outstanding revenue bond issues. Also, the University is self-insured relative to worker's compensation, medical and unemployment insurance.

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.

The University is currently a defendant in a lawsuit. However, University officials are of the opinion that the ultimate outcome of the litigation will not have a material effect on the future operations or financial position of the University.

NOTE 13 - Expenses by Natural and Functional Classifications

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
Educational and general						
Instruction	\$ 27,493,544	204,186	180	3,533,260	-	\$ 31,231,170
Research	181,686	19,482	-	102,171	-	303,339
Public service	2,110,965	300	-	2,356,175	-	4,467,440
Academic support	6,584,176	10,392	44,387	4,336,177	-	10,975,132
Student services	4,485,777	205,432	2,985	2,767,860	-	7,462,054
Institutional support	3,650,991	163,632	-	1,465,879	-	5,280,502
Operations and maintenance of plant	4,621,468	-	1,408,542	1,124,493	-	7,154,503
Depreciation	-	-	-	-	3,038,949	3,038,949
Scholarships and fellowships	51,756	71,777	-	-	-	123,533
Auxiliary enterprises:						
Housing	1,408,200	-	570,294	2,024,149	-	4,002,643
Athletics	-	545,096	-	1,288,388	-	1,833,484
Parking	6,388	-	-	18,092	-	24,480
Student unions	611,425	-	126,963	268,311	-	1,006,699
University health services	351,025	-	-	60,794	-	411,819
Other operating expenses	-	-	-	352,347	-	352,347
Total \$	51,577,401	1,220,297	2,153,352	19,698,096	3,038,949	\$ 77,668,094

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 14 – Other Postemployment Healthcare Benefits

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

Funding Policy. The University provides health insurance benefits to retirees and their dependents in accordance with Kansas law (K.S.A. 12-5040). Kansas statute, which may be amended by the state legislature, established that participating retirees contribute to the employee group health fund benefits plan, including administrative costs.

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

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

Normal cost (with interest)	\$ 227,265
Amortization of UAAL	162,907
Interest on amortized liability	6,272
Annual OPEB cost (expense)	396,444
Adjustment to the ARC	(30,637)
Interest on Net OPEB Obligation	21,573
Increase in net OPEB obligation	387,380
Net OPEB obligation July 1, 2008	560,325
Net OPEB obligation June 30, 2009	\$ 947,705

Schedule of Employer Contributions (for fiscal year ended)

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2008	\$560,325	\$0	0%	\$560,325
2009	\$387,380	\$0	0%	\$947,705

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

Funded Status and Funding Progress. As of June 30, 2009, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$3,321,442. The University's policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,321,442. The covered payroll (annual payroll of active employees covered by the plan) was \$42,723,148, and the ratio of the UAAL to the covered payroll was 8 percent.

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

Schedule of Funding Progress:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll ((b-a)/c)
6/30/2008	\$0	\$4,780,580	\$4,780,580	0%	\$40,972,711	12%
6/30/2009	\$0	\$3,321,442	\$3,321,442	0%	\$42,723,148	8%

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

In the June 30, 2009, actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.

NOTE 15- Other Grants

The June 30, 2009, and 2008, Statement of Revenues, Expenses and Changes in Net Assets reflect Pell and SEOG Grant reclassification from Federal Grants and Contracts to Non-Operating Revenues and Expenditures. The grant amounts reclassified are \$6,282,470 for June 30, 2009, and \$5,707,832 for June 30, 2008. This is being done to promote uniformity in reporting between this financial report and the integrated postsecondary education data system (IPEDS) and in following GASB's Comprehensive Implementation Guide as stated in the June 30, 2007, edition.



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ANNUAL FINANCIAL INFORMATION
FOR FISCAL YEAR 2009
ENDED JUNE 30, 2009



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ANNUAL FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2009

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FORT HAYS STATE UNIVERSITY
ANNUAL FINANCIAL INFORMATION
For the Year Ended June 30, 2009
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**FORT HAYS STATE
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**GAAP
FINANCIAL
STATEMENTS**

FORT HAYS STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2009

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, 2009 were \$111,247,142 an increase of \$10,891,205 (10.8%). Capital assets, net of depreciation, comprised 56.9 %, or \$63,329,609 of the \$111,247,142 in total assets.

Total liabilities were \$24,370,914 at June 30, 2009, a decrease of \$735,931 (2.9%) compared to \$25,106,845 at June 30, 2008. Long-term liabilities comprised 70.0%, or \$17,116,020 of the total liabilities.

Total net assets at June 30, 2009 were \$ 86,876,225, a \$11,627,133 increase over the prior year, or a 15.5% increase in net assets. The breakout of net assets is shown below:

Capital Assets, net of related debt.....	\$46,755,811
Restricted net assets	11,795,755
Unrestricted net assets	<u>28,324,659</u>
Total net assets.....	\$86,876,225

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.

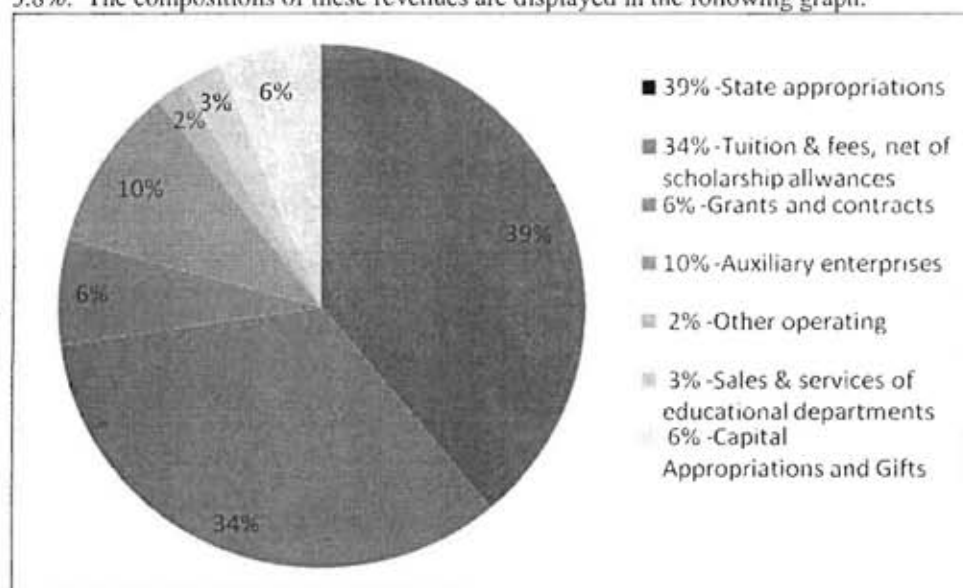
Revenues

Operating revenues at the University as of June 30, 2009 increased by 9.2% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$30.3 million in 2009, compared to \$26.8 million in 2008. This increase is in part a result of a 5.5% tuition increase approved by the Kansas Board of Regents for fiscal year 2009. 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. Reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulted in a 12.6% increase in Virtual College headcount from the Fall of 2007 to the Fall of 2008.
- Federal, state, and local grants and contracts increased \$.6 million or 10.7% 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 down 1.5% from the prior year from \$37.3 million to \$36.7 million. State appropriations, the largest source of revenue at the University, decreased 4.2% from \$36.5 million to \$35.0 million.

In summary, total revenues increased by \$3.3 million, from \$86.5 million to \$89.8 million, an overall increase of 3.8%. The compositions of these revenues are displayed in the following graph:



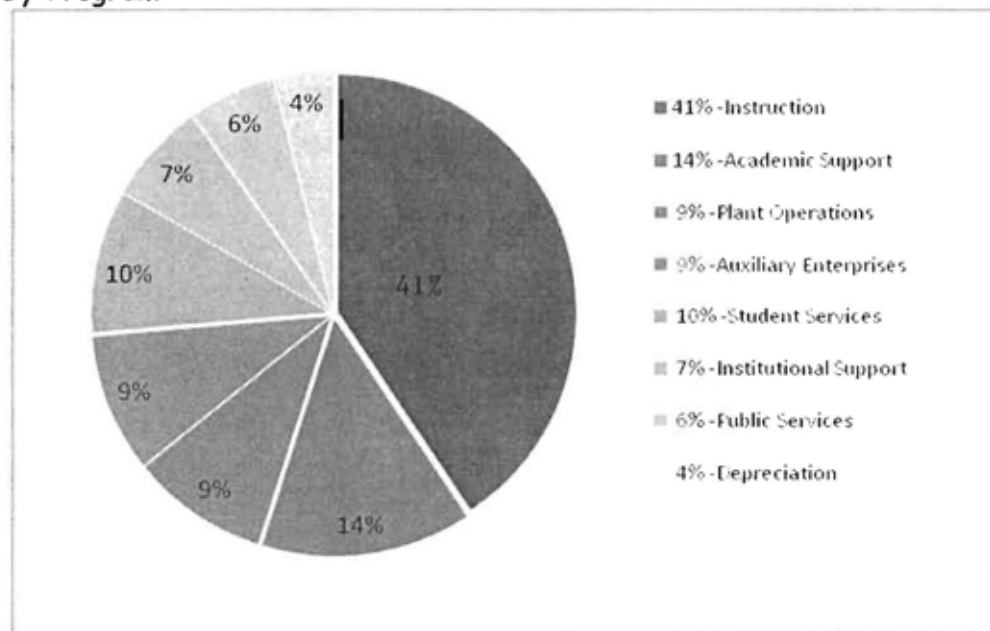
Expenses

Operating expenses were \$77.7 million for the 2009 fiscal year compared to 78.3 million for the 2008 fiscal year. This decline mirrored the beginning of a downturn in the state's economy. This downturn affected all operating categories, some showing minimal expenditure growth and others beginning to show a decline in expenditures reflecting a conservative attitude in anticipation of future declines in revenue sources.

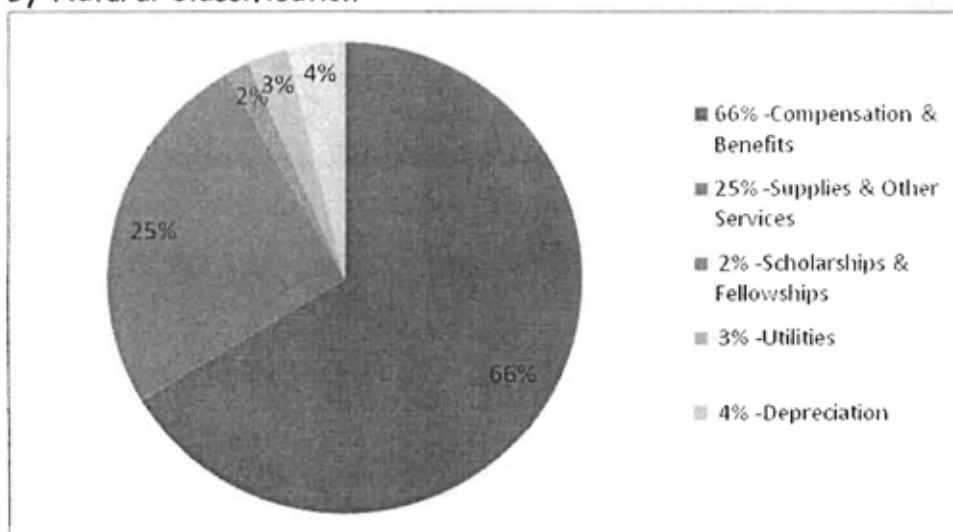
Non-operating expenses are comprised of the investment of bond reserve funds, bond interest expense, the student loan program, and other non capitalized expenditures.

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 2009.

Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), 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 \$43,224 and \$97,029 in 2009 and 2008, respectively.

Net Assets

Net assets increased by \$11,627,133 over the previous fiscal year. This increase is primarily a result of an increase in capital assets, net of depreciation which included the transfer of the Kansas Wetlands Center to the University at a value of \$3,039,453 and an increase in tuition and fees mainly due to an increase in Virtual College enrollment.

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, 2009	June 30, 2008
Net cash provided (used) by:		
Operating activities	\$(25,268,340)	\$(27,905,135)
Non-capital financing activities	35,084,333	36,698,135
Capital and related financing activities	(4,417,111)	(3,865,488)
Investing activities	59,930	75,239
Net increase in cash	5,458,812	5,002,751
Beginning cash and cash equivalent balances	32,074,038	27,071,287
Ending cash and cash equivalent balances	\$ 37,532,850	\$ 32,074,038

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 2009 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

DEBT ADMINISTRATION

At June 30, 2009, the University had \$16.6 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 provided approximately 39% of the total resources for the University during fiscal year 2009. Appropriations for fiscal year 2009 were set at \$35.0 million representing an approximate 4.2% decrease from fiscal year 2008. State of Kansas revenues have been projected to be down in FY2010 and well into FY2011. The Governor has determined a need to implement a 7%, or \$2,628,795 budget reduction in the University's budget for fiscal year 2010 and another 5% reduction for fiscal year 2011. The University's administration has developed a four step strategy of reducing operating costs by implementing efficiencies, making cuts in the budgets of offices and departments, generating new revenue through enrollment growth, and instituting marginal increases in tuition.

Enrollment for the academic 2009-2010 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 regional and international recruitment will show increases in headcount in our virtual college and on campus during the next several years.

FORT HAYS STATE UNIVERSITY
STATEMENT OF NET ASSETS
as of June 30, 2009 and 2008

<u>ASSETS</u>	<u>2009</u>	<u>2008</u>
Current assets		
Cash and cash equivalents	\$ 29,530,078	\$ 24,126,893
Investments	414,213	478,936
Accounts receivable, net	827,951	787,606
Loans to students, net - current portion	658,985	894,119
Inventories	221,112	217,010
Prepaid expenses	771,857	772,245
Total current assets	<u>32,424,196</u>	<u>27,276,809</u>
Noncurrent assets		
Restricted cash and cash equivalents	8,002,772	7,947,145
Investments, bond reserve	1,073,552	1,073,552
Loans to students, net	6,417,013	5,503,870
Capital assets, net	63,329,609	58,554,561
Total noncurrent assets	<u>78,822,946</u>	<u>73,079,128</u>
Total Assets	<u>\$ 111,247,142</u>	<u>\$ 100,355,937</u>
<u>LIABILITIES</u>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 3,230,883	\$ 3,645,644
Deferred revenue	1,557,746	1,538,739
Accrued compensated absences - current portion	1,249,450	1,481,910
Capital Leases Payable - current portion	321,080	246,275
Revenue bonds payable - current portion	535,000	525,000
Deposits held in custody for others	360,735	401,647
Total current liabilities	<u>7,254,894</u>	<u>7,839,215</u>
Noncurrent liabilities		
Accrued compensated absences	450,597	214,896
Capital leases payable	3,822,718	4,062,409
Other Postemployment Healthcare Benefits	947,705	560,325
Revenue bonds payable	11,895,000	12,430,000
Total noncurrent liabilities	<u>17,116,020</u>	<u>17,267,630</u>
Total Liabilities	<u>\$ 24,370,914</u>	<u>\$ 25,106,845</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	\$ 46,755,811	\$ 41,290,877
Restricted for:		
Expendable:		
Loans	7,377,442	6,977,681
Debt service	1,073,554	1,073,552
Capital Projects	3,344,759	1,197,534
Unrestricted	<u>28,324,659</u>	<u>24,709,448</u>
Total Net Assets	<u>\$ 86,876,225</u>	<u>\$ 75,249,092</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, 2009 and 2008

	<u>2009</u>	<u>2008</u>
<u>OPERATING REVENUES</u>		
Tuition and fees (net of scholarship allowances of \$3,796,242 and \$3,557,850 in 2009 and 2008, respectively)	\$ 30,300,150	\$ 26,816,148
Federal grants and contracts	2,703,587	2,640,840
State and local grants and contracts	3,155,454	2,647,850
Sales and services of educational departments	2,299,072	2,293,577
Auxiliary enterprises:		
Residential Life	4,890,458	4,911,735
Athletics	1,878,573	1,786,494
Parking	238,878	229,445
Student Union	1,575,432	1,473,036
University Health Services	547,106	538,325
Interest earned on loans to students	102,269	117,916
Other operating revenues	2,353,133	2,370,345
Total operating revenues	<u>50,044,112</u>	<u>45,825,711</u>
<u>OPERATING EXPENSES</u>		
Educational and General		
Instruction	31,231,170	32,312,674
Research	303,339	413,084
Public service	4,467,440	4,229,673
Academic support	10,975,132	11,356,516
Student services	7,462,054	6,829,746
Institutional support	5,280,502	5,655,808
Operations and maintenance of plant	7,154,503	7,099,428
Depreciation	3,038,949	2,605,846
Scholarships and fellowships	123,533	221,442
Auxiliary enterprises:		
Residential Life	4,002,643	3,499,970
Athletics	1,833,484	1,818,218
Parking	24,480	20,483
Student Union	1,006,699	1,091,890
University Health Services	411,819	584,716
Other operating expenses	352,347	569,069
Total operating expenses	<u>77,668,094</u>	<u>78,308,563</u>
Operating Income (Loss)	<u>(27,623,982)</u>	<u>(32,482,852)</u>
<u>NON-OPERATING REVENUES (EXPENSES)</u>		
State appropriations	35,000,197	36,553,930
Gifts	3,082,677	97,029
Investment income	8,560	66,108
Other non-operating revenue (expenses)	(846,928)	854,253
Interest expense	(516,391)	(271,615)
Net nonoperating revenues (expenses)	<u>36,728,115</u>	<u>37,299,705</u>
Income before other revenues, expenses, gains, or losses	9,104,133	4,816,853
Capital appropriations	<u>2,523,000</u>	<u>3,109,000</u>
Increase (Decrease) In Net Assets	11,627,133	7,925,853
<u>NET ASSETS</u>		
Net assets - beginning of year	75,249,092	67,323,239
Net assets - end of year	<u>\$ 86,876,225</u>	<u>\$ 75,249,092</u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
STATEMENT OF CASH FLOWS
for the Years Ended June 30, 2009 and 2008

	2009	2008
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Tuition and fees	\$ 30,300,150	\$ 26,816,148
Sales and services of educational activities	2,299,072	2,293,577
Auxiliary enterprises:		
Residential Life	4,890,458	4,911,735
Athletics	1,878,573	1,786,494
Parking	238,878	229,445
Student union	1,575,432	1,473,036
University health services	547,106	623,325
Grants and contracts	5,859,041	5,288,690
Payments to suppliers	(19,663,648)	(20,368,434)
Payments to utilities	(2,153,352)	(2,211,071)
Compensation and benefits	(51,557,401)	(50,732,407)
Payments for scholarships and fellowships	(1,220,297)	(1,273,188)
Loans issued to students and employees	(1,533,430)	(1,500,419)
Collection of loans to students and employees	815,676	1,068,060
Other receipts (payments)	2,455,402	3,689,874
Net cash provided (used) by operating activities	<u>(25,268,340)</u>	<u>(27,905,135)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>		
State appropriations	35,000,197	36,553,930
Gifts	43,224	97,029
Deposits held in custody for others	40,912	47,176
Federal family education loan receipts	28,675,674	24,526,094
Federal family education loan disbursements	(28,675,674)	(24,526,094)
Net cash provided by noncapital financing activities	<u>35,084,333</u>	<u>36,698,135</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u>		
Capital appropriations	2,523,000	3,109,000
Purchases of capital assets	(5,649,029)	(5,931,703)
Proceeds from issue of bonds	-	-
Principal paid on capital debt and leases	(774,691)	(771,170)
Interest paid on capital debt and leases	(516,391)	(271,615)
Net cash used by capital financing activities	<u>(4,417,111)</u>	<u>(3,865,488)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Proceeds from sales and maturities of investments	186,775	39,062
Investment Income	51,769	66,108
Purchase of investments	(178,614)	(29,931)
Net cash provided by investing activities	<u>59,930</u>	<u>75,239</u>
Net Increase (decrease) in cash	5,458,812	5,002,751
Cash - beginning of the year	32,074,038	27,071,287
Cash - end of year	<u>\$ 37,532,850</u>	<u>\$ 32,074,038</u>
<u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Operating income (loss)	\$ (27,623,982)	\$ (32,482,852)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	3,038,949	2,605,846
Changes in assets and liabilities:		
Accounts receivables, net	(40,345)	134,340
Loans to students, net	(678,009)	(365,652)
Inventories	(4,102)	35,077
Prepaid expenses	388	96,702
Accounts payable and accrued liabilities	(455,672)	1,211,911
Current Portion of Capital Leases Payable	74,805	18,777
Current Portion of Revenue Bonds Payable	10,000	25,000
Other Postemployment Healthcare Benefits	387,380	560,325
Deferred revenue	19,007	73,603
Accrued compensated absences	3,241	181,788
Net cash provided (used) by operating activities:	<u>\$ (25,268,340)</u>	<u>\$ (27,905,135)</u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America with the exception of GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units. 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 (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 9,730 and a graduate enrollment of approximately 1,578. 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, 2009

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, 2009

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, 2009 and 2008 was \$37,532,850 and \$32,074,038, respectively.

Investments: Of Fort Hays State University's total investments of \$1,487,765, \$170,550 is administered by the Fort Hays State University Alumni Association and \$243,664 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$1,073,552 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, 2009:

Tuition & Fees	\$	582,629
Auxiliary		77,160
Grants & Contracts		151,185
Other		<u>16,977</u>
	\$	<u>827,951</u>

NOTE 4 – Inventories

Inventories consisted of the following at June 30, 2009:

Museum Store	\$	51,027
Physical Plant		39,498
Office Supplies		112,293
Other		<u>18,294</u>
	\$	<u>221,112</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, 2009. The Program provides for cancellation of a loan at rates of 10% to 30% per year up to a maximum of 100% if the participant complies with certain provisions. 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, 2009, the allowance for uncollectible loans was estimated to be \$ 372,425.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 6 - Capital Assets

Capital asset activity for the year ended June 30, 2009 was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 304,456	-	-	\$ 304,456
Bond work in process and fees	1,418,446	1,753,202	898,883	2,272,765
Infrastructure	5,177,832	509,224	-	5,687,056
Buildings	93,432,320	5,565,390	-	98,997,710
Equipment	10,856,177	834,800	242,572	11,448,405
Total	<u>111,189,231</u>	<u>8,662,616</u>	<u>1,141,455</u>	<u>118,710,392</u>
Less accumulated depreciation:				
Bond Issuance Fees	92,959	24,424	-	117,383
Infrastructure	2,688,687	164,243	-	2,852,930
Buildings	44,101,540	2,091,155	-	46,192,695
Equipment	6,166,665	923,405	232,307	6,857,763
Total accumulated Depreciation	<u>53,049,851</u>	<u>3,203,227</u>	<u>232,307</u>	<u>56,020,771</u>
Capital assets, net (University)	<u>\$ 58,139,380</u>	<u>5,459,389</u>	<u>909,148</u>	<u>62,689,621</u>
Fort Hays State University Alumni Association				7,822
Fort Hays State University Athletic Association				632,166
Capital assets, net (Total)				<u>\$ 63,329,609</u>

NOTE 7 - Changes In Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2009 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 4,308,684	-	164,886	\$ 4,143,798	\$ 321,080
Revenue bonds payable	12,955,000	-	525,000	12,430,000	535,000
Post Employment Benefits	560,325	387,380	-	947,705	-
Compensated absences	1,696,806	1,485,151	1,481,910	1,700,047	1,249,450
Total long-term liabilities	<u>\$ 19,520,815</u>	<u>1,872,531</u>	<u>2,171,796</u>	<u>\$ 19,221,550</u>	<u>\$ 2,105,530</u>

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 8 - Revenue Bonds Outstanding

Revenue bonds payable consist of the following:

	<u>Principal Outstanding at 6/30/09</u>
Kansas Development Finance Authority Lewis Field Stadium Renovation Revenue Bonds, Series 2003D-2. \$1,150,000 due in annual installments of \$55,000 to \$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.	\$ 790,000
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.	\$ 4,435,000
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.	\$ 7,205,000

NOTE 9 - Revenue Bonds Maturity Schedule:

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

Year Ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>12,430,000</u>	<u>5,276,839</u>	\$ <u>17,706,839</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 \$5,253,657 as of June 30, 2009. Payments to liquidate these obligations are scheduled as follows:

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

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

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 \$624,835 during fiscal year 2009 and individual employees contributed \$360,287. 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 \$2,233,728 during fiscal year 2009 and individual employees contributed \$1,433,180.

NOTE 12 - Commitments and Contingent Liabilities

The University, as a state educational institution of Kansas, is subject to the State of Kansas self-insurance program with regard to comprehensive general liability and personal injury insurance. The University is covered by the State's umbrella insurance policies for automobile liability and property insurance. The university maintains specific insurance coverage as allowed by the State of Kansas and as required by outstanding revenue bond issues. Also, the University is self-insured relative to worker's compensation, medical and unemployment insurance.

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.

The University is currently a defendant in a lawsuit. However, University officials are of the opinion that the ultimate outcome of the litigation will not have a material effect on the future operations or financial position of the University.

NOTE 13 - Expenses by Natural and Functional Classifications

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
Educational and general						
Instruction	\$ 27,493,544	204,186	180	3,533,260	-	\$ 31,231,170
Research	181,686	19,482	-	102,171	-	303,339
Public service	2,110,965	300	-	2,356,175	-	4,467,440
Academic support	6,584,176	10,392	44,387	4,336,177	-	10,975,132
Student services	4,485,777	205,432	2,985	2,767,860	-	7,462,054
Institutional support	3,650,991	163,632	-	1,465,879	-	5,280,502
Operations and maintenance of plant	4,621,468	-	1,408,542	1,124,493	-	7,154,503
Depreciation	-	-	-	-	3,038,949	3,038,949
Scholarships and fellowships	51,756	71,777	-	-	-	123,533
Auxiliary enterprises:						
Housing	1,408,200	-	570,294	2,024,149	-	4,002,643
Athletics	-	545,096	-	1,288,388	-	1,833,484
Parking	6,388	-	-	18,092	-	24,480
Student unions	611,425	-	126,963	268,311	-	1,006,699
University health services	351,025	-	-	60,794	-	411,819
Other operating expenses	-	-	-	352,347	-	352,347
Total \$	51,577,401	1,220,297	2,153,352	19,698,096	3,038,949	\$ 77,668,094

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

NOTE 14 – Other Postemployment Healthcare Benefits

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

Funding Policy. The University provides health insurance benefits to retirees and their dependents in accordance with Kansas law (K.S.A. 12-5040). Kansas statute, which may be amended by the state legislature, established that participating retirees contribute to the employee group health fund benefits plan, including administrative costs.

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

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

Normal cost (with interest)	\$ 227,265
Amortization of UAAL	162,907
Interest on amortized liability	<u>6,272</u>
Annual OPEB cost (expense)	396,444
Adjustment to the ARC	(30,637)
Interest on Net OPEB Obligation	<u>21,573</u>
Increase in net OPEB obligation	387,380
Net OPEB obligation July 1, 2008	<u>560,325</u>
Net OPEB obligation June 30, 2009	<u><u>\$ 947,705</u></u>

Schedule of Employer Contributions (for fiscal year ended)

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2008	\$560,325	\$0	0%	\$560,325
2009	\$387,380	\$0	0%	\$947,705

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009

Funded Status and Funding Progress. As of June 30, 2009, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$3,321,442. The University's policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,321,442. The covered payroll (annual payroll of active employees covered by the plan) was \$42,723,148, and the ratio of the UAAL to the covered payroll was 8 percent.

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

Schedule of Funding Progress:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll ((b-a)/c)
6/30/2008	\$0	\$4,780,580	\$4,780,580	0%	\$40,972,711	12%
6/30/2009	\$0	\$3,321,442	\$3,321,442	0%	\$42,723,148	8%

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

In the June 30, 2009, actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.

NOTE 15- Other Grants

The June 30, 2009, and 2008, Statement of Revenues, Expenses and Changes in Net Assets reflect Pell and SEOG Grant reclassification from Federal Grants and Contracts to Non-Operating Revenues and Expenditures. The grant amounts reclassified are \$6,282,470 for June 30, 2009, and \$5,707,832 for June 30, 2008. This is being done to promote uniformity in reporting between this financial report and the integrated postsecondary education data system (IPEDS) and in following GASB's Comprehensive Implementation Guide as stated in the June 30, 2007, edition.



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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.

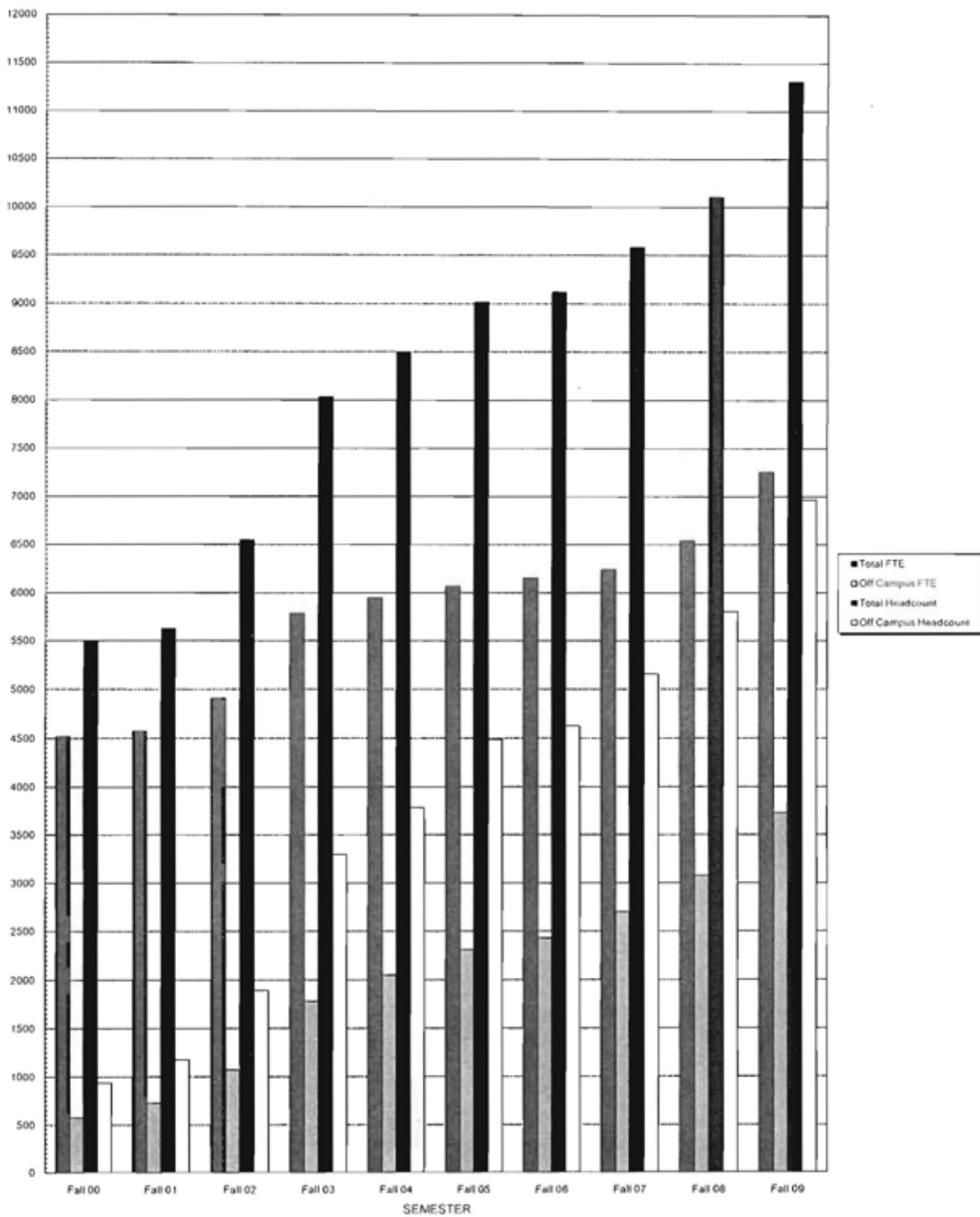


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**GRAPHS &
EXHIBITS**

ENROLLMENT CHART



Enrollment Table

	Fall 00	Fall 01	Fall 02	Fall 03	Fall 04	Fall 05	Fall 06	Fall 07	Fall 08	Fall 09
Total FTE	4520	4575	4906	5785	5946	6071	6155	6245	6541	7255
Off Campus FTE	572	726	1072	1780	2049	2309	2430	2699	3076	3722
Total Headcount	5506	5626	6549	8037	8500	9019	9122	9588	10107	11308
Off Campus Headcount	934	1177	1890	3294	3777	4485	4620	5155	5804	6965

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

FORT HAYS STATE UNIVERSITY

Exhibit A

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2009

	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)	20,934,596	21,194,879	15,352,879	-	-	-	-
State Appropriations	35,101,701	-	-	-	-	-	-
Credit Hour Revenues	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Interest Collections	-	-	-	151,268	-	-	-
Interest Earned	-	-	-	-	727,199	-	53,377
Principal Collections	-	-	-	678,232	-	-	-
Federal Contributions	-	-	-	153,701	-	-	-
Other Reimbursements	-	-	-	-	-	-	-
Transfers from Board of Regents	-	-	-	-	1,382,000	1,141,000	-
Retirement of Indebtedness	-	-	-	-	-	-	-
Additions to Plant	-	-	-	-	-	-	-
Transfers from State Bond Sales	-	-	-	-	-	-	-
Add Adjustment of Restricted Receipts	-	-	(601,123)	-	-	-	-
Adjust Revenues shown in the	-	-	-	-	-	-	-
Transfer Section below	-	-	(101,745)	-	-	-	-
Total Revenues & Other Additions	56,036,297	21,194,879	14,650,011	983,201	2,109,199	1,141,000	53,377
Expenditures & Other Deductions:							
Educational & General Expenditures							
(Schedule I)	51,405,256	11,117,516	13,849,772	-	-	-	-
Net Change in Encumbrances	566,186	(920,285)	275	-	296,906	(306,145)	-
Auxiliary Enterprises (Schedule I)	-	6,549,691	12,975	-	-	-	-
Loans to Students	-	-	-	1,533,430	-	-	-
Collection Fees	-	-	-	42,395	-	-	-
Expended Plant Funds (Schedule III)	-	-	-	-	2,281,419	-	1,659
Non-Operating Expenses	22,292	730,030	851,290	-	-	-	-
Bond Expenses Retained at Purchase	-	-	-	-	-	-	-
Retirement of Indebtedness	-	-	-	-	-	-	525,000
Interest on Indebtedness	-	-	-	-	-	-	523,549
T-Bill Purchase	-	-	-	-	-	-	-
Cost of Bond Issuance	-	-	-	-	-	-	-
Expended for Remodeling and	-	-	-	-	-	-	-
Additions (Schedule IV)	-	-	-	-	-	1,208,293	-
Total Expenditures and Other							
Deductions	51,993,734	17,476,952	14,714,312	1,575,825	2,578,325	902,148	1,050,208

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2009

	Current Funds				Plant Funds		
	Unrestricted			Loan	Unexpended	Remodeling	Retirement of
	General Use	Designated Use	Restricted	Funds	Plant Funds	& Additions	Indebtedness
Transfers Among Funds:							
Additions (Deductions):							
Transfer for Project reimbursement	-	-	-	-	-	-	-
Transfer for Debt Retirement	-	(911,498)	-	-	-	-	911,498
Transfer to Other University Funds	(117,295)	-	31,230	-	-	-	86,065
Transfer for SEOG matching	-	-	-	-	-	-	-
Transfer to Non-FHSU State Funds	-	(29,745)	-	-	-	-	-
Transfer for Administrative Allow.	-	-	33,071	(70,516)	-	-	-
Transfer to/from State Fund	(207,129)	-	-	-	-	-	-
Transfer to Housing Fund	-	-	-	-	-	-	-
Transfer from Capital Interest	-	-	-	-	-	-	-
Transfer to PMIB	-	-	-	-	-	-	-
Transfer from PMIB	-	-	-	-	-	-	-
Total Transfers	(324,424)	(941,243)	64,301	(70,516)	-	-	997,563
Lapsed appropriations	(3,388)	-	-	-	-	-	-
Reappropriation	(120,700)	-	-	-	-	-	-
Net Change for the Year	3,594,051	2,776,684	-	(663,139)	(469,126)	238,852	732
Fund Balance 6-30-08	11,417,950	5,531,599	-	964,583	1,932,584	49,500	17,857
Adjustments for Prior Year	26	(140,270)	-	-	-	(1)	1
Adjusted Fund Balance	11,417,976	5,391,329	-	964,583	1,932,584	49,499	17,858
Fund Balance 6-30-09	15,012,027	8,168,013	-	301,444	1,463,458	288,351	18,590



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SCHEDULES

FORT HAYS STATE UNIVERSITY
CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES
Years Ended June 30, 2009 and 2008

Schedule I

	Unrestricted		Restricted	2009 Total	2008 Total
	Gen. Use	Desig. Use			
Revenues:					
Tuition and Fees	20,934,596	12,448,628	2,184,505	35,567,729	32,148,573
State Appropriations	35,000,197	-	-	35,000,197	36,553,930
Governor and Legislator Budget Reductions	-	-	-	-	-
Reappropriations from prior year	101,504	-	-	101,504	8,007
Federal Grants & Contracts	-	-	8,507,534	8,507,534	7,850,140
Other Grants & Contracts	-	392,247	421,305	813,551	356,122
Sales of Commodities	-	2,758,444	14,692	2,773,136	2,849,953
Agency Sales	-	1,543,451	3,990	1,547,442	1,578,354
Rents & Royalties	-	3,413,620	7,025	3,420,645	3,303,323
Interest	-	399,734	5,929	405,663	353,208
Licenses, Permits & Fines	-	112,828	1,623	114,451	88,785
Reimbursements	-	624,562	57,879	682,441	1,263,402
Reimbursements-Other State Agencies	-	-	2,228,622	2,228,622	1,723,456
Other Revenue & Transfers	(324,424)	(498,635)	1,919,775	1,096,716	681,707
Total Current Revenue	55,711,873	21,194,879	15,352,879	92,259,631	88,758,960
Expenditures & Mandatory Transfers					
Educational & General:					
Institutional Support	5,012,139	349,561	61,045	5,422,745	5,490,038
Instruction	24,056,158	6,406,800	764,260	31,227,218	30,773,094
Academic Support	8,534,912	2,330,109	168,951	11,033,972	11,206,112
Student Services	5,573,520	1,034,320	215,156	6,822,996	6,282,827
Total Educational Program Expense	43,176,729	10,120,790	1,209,412	54,506,931	53,752,071
Research	22,794	152,911	139,784	315,489	384,896
Public Service	240,228	457,114	3,781,844	4,479,186	4,056,470
Physical Plant	7,250,586	386,701	45,355	7,682,642	7,571,721
Scholarships & Grants	714,919	-	8,673,377	9,388,296	8,620,060
Educational & General Expenditures	51,405,256	11,117,516	13,849,772	76,372,544	74,385,218
Transfers	22,292	-	37,444	59,736	118,486
Reappropriation to FY 2010	120,700	-	-	120,700	101,504
Lapses	3,388	-	-	3,388	-
Non-Expense Deductions	-	730,030	851,290	1,581,320	1,578,209
Total Educational & General Expenditures and Transfers	51,551,636	11,847,546	14,738,506	78,137,688	76,183,417
Auxiliary Enterprises:					
Expenditures	-	6,549,691	12,975	6,562,666	6,687,524
Transfers	-	941,242	-	941,242	506,498
Total Auxiliary Enterprises	-	7,490,933	12,975	7,503,908	7,194,022
Total Current Expenditures and Transfers	51,551,636	19,338,479	14,751,481	85,641,596	83,377,439
Adjust Receipts to Expenditures	-	-	(601,398)	(601,398)	(745,273)
Excess of Current Revenue over Current Expenditures	4,160,237	1,856,400	-	6,016,637	4,636,248

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2009

Schedule II

Name of Department	Salaries & Wages	Expenditures			June 30 Total	Source of Funds			June 30, 2008 Total
		Contractual Services	Commodities	Capitol Outlay		Unrestricted	Restricted		
INSTRUCTION									
CCL-SERVICE LEARNING	-	166	-	-	166	-	166	-	-
MANAGEMENT AND MARKETING	1,429,141	16,208	8,205	2,373	1,455,926	1,452,100	-	3,827	820,646
KFHS SALES & SERVICE	367	281	-	-	648	-	648	-	-
MANAGEMENT DEVELOPMENT	-	-	7	-	7	-	7	-	7,011
MANAGEMENT & MARKETING SALES	301	251	712	-	1,264	-	1,264	-	-
INFORMATICS-TELECOM PROJECTS	-	-	212	3,216	3,948	-	3,948	-	-
INFORMATICS	781,926	14,780	3,742	964	801,411	801,093	-	318	-
BUSINESS & LEADERSHIP SYMPOSIU	-	7,707	2,246	-	9,953	-	9,953	-	-
INFORMATICS-INFO ASSURANCE	-	3,455	-	-	3,455	3,455	-	-	-
INFORMATICS-MEDIA PROJECTS	450	4,091	91	-	4,632	-	4,632	-	-
ACCOUNTING & INFORMATION SYS	-	-	-	-	-	-	-	-	1,095,910
BUSINESS - AACSB ACCREDITATION	-	9,631	-	-	9,631	9,631	-	-	15,754
COL/BUS-COMPUTER SALES/SERV	-	-	1,009	(139)	870	-	870	-	88
ECONOMICS AND FINANCE &	1,122,899	5,456	6,124	-	1,134,480	1,126,309	-	8,171	766,407
ECONOMICS-SPECIAL PROJECTS	-	713	-	-	713	-	-	713	48
CENTER FOR ECONOMIC EDUCATIO	-	709	45	-	754	754	-	-	1,029
ECONOMIC EDUCATION	5,334	3,542	1,907	-	10,784	-	10,784	-	8,938
COL OF BUS-DEAN INSTRUCTION	99,477	538	3,746	-	103,761	95,208	-	8,553	98,647
CCL-CNTR FOR CIVIC LEADERSHIP	14,574	2,317	453	-	17,345	16,165	-	1,180	13,024
CCL-CNTR FOR CIVIC LEADRSHP RU	-	6,999	266	-	7,264	-	-	7,264	5,326
CCL- KS YOUTH LEADRSH	43,222	34,556	16,414	-	94,193	-	94,193	-	159,931
CCL-AMERICAN DEMOCRACY	-	2,653	2,676	-	5,329	-	5,329	-	4,997
CCL-LEAD	1,381	-	275	-	1,656	-	1,656	-	-
CCL-WOMENS CONFERENCE	3,170	8,418	521	-	12,109	-	12,109	-	18,069
CCL-LOOF	897	14,897	13	-	15,808	-	15,808	-	46,047
OMER VOSS ENDOWED PROF-STATE	1,500	10,289	472	1,066	13,327	-	-	13,327	19,129
VIRTUAL MBA	82,355	-	-	-	82,355	82,355	-	-	79,973
VIRTUAL MBA - RU	-	3,240	-	-	3,240	-	3,240	-	18,685
SPECIAL ACADEMIC PROJECTS	24,048	17,561	147	-	41,756	41,756	-	-	13,985
ACADEMIC AFFAIRS SPECIALIST	52,489	11,256	6,701	-	70,446	70,446	-	-	74,056
2007 ACTION PLANS	-	8,026	331	4,459	12,816	12,816	-	-	209,088
2008 ACTION PLANS	-	33,290	74,981	175,321	283,592	283,592	-	-	271,185
SUPPLEMENTAL INSTR	32,861	-	-	-	32,861	32,861	-	-	32,365
CENTER FOR LIBERAL STUDIES	248,714	4,566	736	6	254,022	254,022	-	-	238,948
LEADERSHIP STUDIES	351,140	7,805	1,492	-	360,437	359,312	-	1,124	402,091
MUSIC - WKSA-SAI GRANT	349	1,451	25	-	1,825	-	1,825	-	1,038
LEADERSHIP SERVICES	-	1,264	84	-	1,348	-	1,348	-	738
GRAPHICS LAB	4,481	-	645	-	5,126	3,245	-	1,881	3,977
ART	936,479	5,896	12,460	2,629	957,463	952,797	-	4,667	934,669
ART SALES & SERVICE	-	12,310	44,995	2,785	60,091	-	60,091	-	46,909
E-LEADERSHIP	3,252	-	-	-	3,252	-	3,252	-	-
GEOSCI-PETROLEUM GEOLOGY-	-	93	8,321	90,994	99,408	-	99,408	-	-
GEOSCI-PETROLEUM GEOLOGY-	-	93	6,583	90,994	97,669	-	97,669	-	-
WERTH GRADUATE ASSISTANT-ART	2,988	-	-	-	2,988	-	2,988	-	-

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2009

Schedule II

Name of Department	Expenditures				Source of Funds			June 30, 2008 Total	
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	June 30 Total	Unrestricted	Restricted		
						General Use	Designated		Restricted
COMMUNICATION-GENERAL	-	1,308	192	-	1,500	1,500	-	-	3,470
CHEMISTRY-SALES AND SERVICE	-	-	3,037	-	3,037	-	3,037	-	3,150
CHEMISTRY	604,328	12,271	17,890	3,356	637,844	634,116	-	3,729	758,783
ART-KAC COMM PROJ MINI GRANT	-	1,809	191	-	2,000	-	2,000	-	-
COMMUNICATION	698,767	4,402	961	-	704,130	704,130	-	-	911,909
INFORMATION NETWORKING	-	-	-	-	-	-	-	-	627,835
GEOLOGY FIELD CAMP	-	2,524	1,137	-	3,661	-	3,661	-	-
COMMUNICATION-JOURNALISM	-	2,128	425	-	2,553	2,553	-	-	4,500
GEOSCIENCES	579,796	9,602	6,594	-	595,992	590,304	-	5,687	626,736
GIS LAB	1,301	-	696	-	1,997	1,997	-	-	3,131
GEOSCIENCES SALES & SERV	228	3,539	405	-	4,172	-	4,172	-	3,714
GEOSCIENCES-GIS LAB SLS/SRV	547	-	870	-	1,418	-	1,418	-	4,433
GIS-ERGO OPERATION ACCOUNT	-	500	-	41,122	41,621	-	-	41,621	652
ENGLISH	1,076,663	11,395	3,496	1,510	1,093,065	1,087,750	-	5,315	1,021,088
MUSIC -HIGH PLAINS PIANO CMP	178	183	-	-	361	-	361	-	890
ESL CENTER	114,457	2,456	1,561	-	118,473	117,940	-	533	89,017
MODERN LANGUAGES	348,933	4,605	1,057	-	354,594	352,347	-	2,247	483,134
HISTORY	566,070	4,495	2,002	-	572,566	571,813	-	753	594,937
HISTORY-SALES AND SERVICE	25,773	76	133	-	25,982	-	25,982	-	32,571
MATHEMATICS	720,400	7,836	971	-	729,207	725,236	-	3,971	757,455
MATH/COMP SCI SALES&SERVICE	-	155	-	-	155	-	155	-	1,975
RARICK COMPUTING SYSTEMS LAB	2,234	-	-	-	2,234	2,234	-	-	873
MATH RELAYS	-	1,951	234	-	2,184	-	-	2,184	1,544
COMMUNICATION SALES & SERVICE	-	1,145	58	-	1,203	-	1,203	-	800
MUSIC	967,032	42,748	8,772	630	1,019,182	1,009,919	-	9,263	1,037,528
SUMM WKSHP IN MUSIC	-	50	-	-	50	-	50	-	10
PHILOSOPHY	357,690	3,301	408	-	361,400	361,400	-	-	359,754
MUSIC-HIGH PLAINS CHLDN CMP	356	42	-	-	398	-	-	398	705
PHYSICS-SALES & SERVICE	4,704	1,398	549	-	16,651	-	16,651	-	27,137
PHYSICS	445,222	4,745	5,124	-	455,091	450,684	-	4,407	451,269
PHYSICS-AVIATION FEES	-	-	175	-	175	-	175	-	1,147
POLITICAL SCIENCE	443,440	4,033	2,331	-	449,804	442,689	-	7,115	431,894
JUSTICE STUDIES	285,276	3,502	2,357	-	291,135	291,135	-	-	263,227
PSYCHOLOGY	698,056	8,992	2,913	-	709,962	700,941	-	9,021	651,964
PHYSICS-NASA ROBOTIC GRNT	-	-	(2)	-	(2)	-	(2)	-	-
SOCIOLOGY AND SOCIAL WORK	703,059	1,483	2,719	515	707,776	704,586	-	3,190	700,191
FAMILY DEVELOPMENT SERVICES	10,460	118	6	-	10,585	-	-	10,585	7,704
SOCIAL WORK PROGRAM	401	3,754	687	-	4,841	4,841	-	-	7,167
SOCIAL WORK ACCREDITATION	-	4,373	-	-	4,373	4,373	-	-	4,900
ACTION PLAN-AMERICAN	-	706	150	-	856	856	-	-	4,144
INT-MEDIA PROJECTS	-	-	-	-	-	-	-	-	5,148
SOCIOLOGY-SALES AND SERVICE	125	373	-	-	498	-	498	-	1,205
POLITICAL SCIENCE-SALES&SERV	200	-	-	-	200	-	200	-	-
MUSIC-WKSA D'ADDARIO GRANT	2,156	378	-	-	2,534	-	-	2,534	2,695

Fort Hays State University
Departmental Expenditure Summary
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Schedule II

Name of Department	Expenditures					Source of Funds			June 30, 2008 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	June 30 Total	Unrestricted	Restricted		
						General Use	Designated	Restricted	
MUSIC-COTTONWOOD PROJECT	-	3,028	-	-	3,028	-	-	3,028	-
MUSIC-WESTERN KS STRING ACDMY	12,307	11,356	1,451	-	25,114	-	25,114	-	16,458
JOURNALISM-KSPA SALES&SERVICE	-	1,116	117	-	1,232	-	-	1,232	1,046
GEOSCI-PALEONTOLOGY COLL SUPP	-	1	-	-	1	-	1	-	-
TECHNOLOGY STUDIES	627,870	23,938	12,060	10,507	674,375	670,365	-	4,010	719,344
TECH STUDIES-SALES & SERV	-	3,658	979	-	4,637	-	4,637	-	6,898
COMPUTER LAB-EDUC	10,511	585	1,794	560	13,449	6,768	-	6,681	17,102
TEACHER EDUCATION	884,052	12,031	3,710	(22)	899,771	894,410	-	5,361	826,678
TEACHER ED-PRGRM ACTIVITIES	-	-	666	-	666	-	666	-	1,056
EDUCATION ADMIN & COUNSELING	1,021,783	10,976	4,759	2,575	1,040,093	1,033,356	-	6,737	719,159
INSTRUCTION RESOURCE CTR	-	98	-	-	98	-	98	-	-
SPECIAL EDUCATION	3,085	-	-	-	3,085	3,085	-	-	378,529
OFFICE OF STUDENT TEACHING	24,353	15,331	339	-	40,023	39,468	-	555	55,169
WESTERN KS PRIM MATH ACAD	14,350	28,055	6,654	-	71,760	-	-	71,760	88,062
TEACHER ED-SCHOOL EFFICIENCY	3,965	4,060	5,026	686	13,736	-	13,736	-	11,058
SMOKY HILL EDUCATION SVS CTR	-	(851)	-	-	(851)	-	(851)	-	(1,643)
NCATE ACCREDITATION	-	6,198	-	-	6,198	6,198	-	-	-
RESTRICTED LICENSE SUPERVISION	43,675	-	-	-	43,675	43,675	-	-	27,169
ANSCHUTZ ENDOWD PROF-STATE	10,111	5,578	2,785	-	18,474	-	-	18,474	22,088
ANSCHUTZ ENDOWD PROF-	-	1,717	426	-	2,143	-	2,143	-	3,214
SPEC ED-HS PROJECT GRANT	34,215	241	5,951	-	64,826	-	-	64,826	97,038
TEACHER ED-WSTRN KS MATH	15,706	29,595	2,074	-	57,276	-	-	57,276	76,501
TEACHER ED-EARTH SYSTEM SCI GR	11,340	2,888	769	-	19,182	-	-	19,182	12,491
KANSAS ACADEMY OF MATH & SCIEN	136,989	36,182	23,526	5,114	201,810	-	201,810	-	105,252
ENERGIZING MIDDLE SCHOOL SCIEN	48,426	4,845	14,236	9,941	127,043	-	-	127,043	5
NASA ROBOTICS FOR WSTRN KS	445	105	3,364	-	5,534	-	-	5,534	-
MATH SCI-WE GO TO THE MOON GRT	1,580	324	-	-	1,904	-	1,904	-	-
NURSING	1,374,507	31,399	8,631	-	1,414,537	1,408,056	-	6,481	1,453,845
RURAL HEALTH SERVICES	-	4,441	-	-	4,441	4,441	-	-	14,707
NURSING-KBOR NURSING POSITION	25,260	-	-	-	25,260	-	25,260	-	22,043
NURSING-GRANT MTCH-	-	-	-	-	4,852	4,852	-	-	-
NURSING-WAGNER FUND	4,769	21,454	9,092	3,443	38,759	-	38,759	-	40,066
NURSING-GRANT MATCH-	-	-	14,228	12,331	26,559	26,559	-	-	23,588
NURSING-TRAINEESHIPS GRANT	-	-	-	-	32,536	-	-	32,536	32,989
NURSING F07 STATE APPROPRIATIO	138,405	-	-	-	138,405	138,405	-	-	150,000
NURSING-REGENT INTIATIVE-SCHLRS	-	-	-	-	4,853	-	-	4,853	7,278
AGRICULTURE	628,070	9,869	3,960	600	642,498	642,498	-	-	647,999
AGRICULTURE-SALES & SERVICE	-	1,519	4,255	-	5,774	-	5,774	-	11,042
BIOLOGICAL SCIENCES	959,245	20,557	17,747	-	997,549	988,659	-	8,890	1,063,326
ALLIED HEALTH-MDI	583,882	14,808	3,718	532	602,940	599,028	-	3,912	537,930
THOMSON-BIOLOGICAL SCIENCE	1,012	8,874	372	-	10,258	-	-	10,258	15,922
COMMUNICATION DISORDERS	709,557	16,135	5,673	2,607	733,972	733,972	-	-	729,901
THOMSON-COMM DISORDERS	372	8,019	720	-	9,111	-	-	9,111	9,994
HERNDON CLINIC	18,319	6,955	14,509	-	39,783	-	-	39,783	36,838
THOMSON-ALLIED HEALTH	-	4,507	(23)	-	4,484	-	-	4,484	12,766

Fort Hays State University
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Name of Department	Salaries & Wages	Expenditures			June 30 Total	Source of Funds			June 30, 2008 Total
		Contractual Services	Commodities	Capital Outlay		Unrestricted		Restricted	
						General Use	Designated	Restricted	
HEALTH AND HUMAN PERFORMANCE	1,327,570	22,253	10,530	4,264	1,364,617	1,339,265	-	25,352	1,376,439
EXERCISE PHYSIOLOGY LAB	4,715	513	59	-	5,287	-	-	5,287	5,512
H AND HP-RENTALS	3,519	1,606	8,071	3,273	16,469	-	16,469	-	14,798
HHP-NUTRITION	-	30	24	-	54	-	54	-	682
THOMSON-HLTH/LIFE	-	1,229	-	-	1,229	-	-	1,229	3,218
BALTHAZOR GRAD ASST-BIOLOGY	3,548	-	-	-	3,548	-	3,548	-	-
FIREARMS EDUCATION	-	38	538	-	576	-	576	-	2,845
COMM DISORDERS-SPEC EVENTS	-	(59)	-	-	(59)	-	-	(59)	-
FLEHARTY RESEARCH ASST-ENDOW	7,096	-	-	-	7,096	-	-	7,096	3,551
BIOLOGY SALES & SERVICE	1,960	3,602	1,405	-	6,966	-	6,966	-	7,011
PHYSICAL CONNECTION GRNT-KHF	-	-	457	-	457	-	-	457	1,453
NURSING SALES & SERVICE	1,873	2,937	11,989	-	16,799	-	16,799	-	16,177
PHYSL THRPY CLIN-NWKAAA GRNT	13,102	-	-	-	13,102	-	-	13,102	12,207
ALLIED HEALTH-MDI PROGRAMS	-	4,895	2,850	3,800	11,545	-	11,545	-	9,445
NURSING-NIGHTINGALE	-	1,126	44	-	1,170	-	-	1,170	1,611
ALLIED HEALTH-DM SONOGRAPHY	-	969	2,222	1,610	4,801	-	-	4,801	2,223
COMM DISORDERS CRS MATERIALS	-	3,029	1,375	-	4,404	-	-	4,404	5,611
HHP-WELLNESS CENTER	-	-	1,123	-	1,123	-	1,123	-	625
HHP-KAHPERD GRANT	-	1,000	-	-	1,000	-	1,000	-	2,550
AGRICULTURE-WATERLINK GRANT	-	169	9,102	6,461	15,731	-	-	15,731	7,087
VIRTUAL COLL SALARIES-INTL	1,272,689	-	-	-	1,272,689	-	1,272,689	-	838,481
VIRTUAL COLLEGE ACTION PLANS	-	1,767	3,557	8,220	13,544	13,544	-	-	-
ACADEMIC EXTENSION	219,058	570,006	116,727	15,931	941,234	-	941,234	-	832,132
VIRTUAL COLLEGE SALARIES	2,219,015	-	-	-	2,219,015	-	2,219,015	-	2,082,765
OFF CAMPUS CENTERS	66,363	8,901	1,638	-	76,902	76,902	-	-	78,929
VIRTUAL COLL PROFESSION FOCUS	-	9,907	2,808	2,305	15,020	-	15,020	-	-
SW PLAINS REGIONAL CENTER	-	49,318	-	-	49,318	49,318	-	-	59,383
VIRT COLL-INTL PROG CLEARING	51,663	650,851	13,366	5,636	769,981	-	769,981	-	642,489
VIRTUAL COLL CONCURRENT PMTS	7,008	26,990	-	-	33,998	-	33,998	-	34,826
CENTER FOR STRATEGIC	198,734	9	-	-	198,743	198,743	-	-	193,503
CENTER FOR STRATEGIC PTNSHP-CHINA ACADEMY	2,184	62,001	5,966	624	70,775	-	70,775	-	68,670
CENTER STRTGC PTNSHP-INDIA S&S	-	22,847	4,777	-	27,624	-	27,624	-	564
LEADERSHIP STUDIES VC	-	2,436	-	-	2,436	-	2,436	-	-
MANAGEMENT & MARKETING VC	11,960	-	-	-	11,960	-	11,960	-	19,107
ECONOMICS & FINANCE VC	15,265	-	-	-	15,265	-	15,265	-	24,356
INFORMATICS VC	-	2,592	815	-	3,407	-	3,407	-	615
GEOSCIENCES VC	8,577	86	313	-	8,975	-	8,975	-	8,325
ENGLISH VC	-	1,212	-	-	1,212	-	1,212	-	2,160
MODERN LANGUAGES VC	-	2,671	-	-	2,671	-	2,671	-	3,137
HISTORY VC	-	-	200	-	200	-	200	-	-
MATHEMATICS VC	-	293	449	-	742	-	742	-	2,282
MUSIC VC	-	364	-	-	364	-	364	-	242
	-	1,094	-	-	1,094	-	1,094	-	3,960

Fort Hays State University
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Name of Department	Expenditures				Source of Funds				June 30, 2008 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	June 30 Total	Unrestricted		Restricted	
						General Use	Designated	Restricted	
PHILOSOPHY VC	294	3,911	1,628	-	5,833	-	5,833	-	4,613
PHYSICS VC	1,990	794	130	-	2,914	-	2,914	-	5,102
JUSTICE STUDIES VC	-	3,842	-	-	4,342	-	4,342	-	8,095
PSYCHOLOGY VC	-	-	2,266	-	2,266	-	2,266	-	-
SOCIOLOGY & SOCIAL WORK VC	6,261	3,315	3,004	-	12,580	-	12,580	-	2,912
TECHNOLOGY STUDIES VC	-	-	-	6,376	6,376	-	6,376	-	-
TEACHER EDUCATION VC	3,148	4,563	1,207	979	9,896	-	9,896	-	5,943
EDUCATION ADMIN & COUNSEL VC	-	494	104	-	598	-	598	-	2,401
SPECIAL EDUCATION VC	-	1,477	3,685	-	5,163	-	5,163	-	3,021
NURSING VC	4,856	-	-	-	4,856	-	4,856	-	6,101
BIOLOGICAL SCIENCES VC	1,420	1,037	-	157	2,614	-	2,614	-	33
COMMUNICATIONS DISORDERS VC	-	-	80	-	80	-	80	-	662
HEALTH & HUMAN PERFORMANCE	582	-	-	-	582	-	582	-	583
NON-CREDIT COURSES - VC	10,116	3,365	3,210	-	16,691	-	16,691	-	15,802
GENERAL ACADEMIC SUB-TOTAL	26,714,377	2,235,954	664,015	530,310	30,383,313	23,282,827	6,346,332	754,153	29,716,241
HIGH PLAINS MUSIC CAMP	7,310	49,919	3,155	-	60,384	-	60,384	-	64,091
FORT HAYS MODEL UN APPROP	-	1,474	-	-	1,474	1,474	-	-	982
FORT HAYS MODEL UN	-	24	60	-	84	-	84	-	611
PREP AND ADULT BASIC SUB-TOTAL	7,310	51,417	3,215	-	61,942	1,474	60,468	-	65,684
SS-REGULAR SAL	771,857	-	-	-	771,857	771,857	-	-	772,245
TECH STUDIES-WORKSHOP	-	-	-	10,024	10,024	-	-	10,024	-
SPECIAL PROJECTS IN HHP	-	(100)	182	-	82	-	-	82	-
SUMMER SESSION SUB-TOTAL	771,857	(100)	182	10,024	781,963	771,857	-	10,106	772,245
TOTAL INSTRUCTION	27,493,544	2,287,271	667,411	540,335	31,227,218	24,056,158	6,406,800	764,260	30,554,170
RESEARCH									
DEPT RESEARCH CONTROL	5,021	768	-	4,750	10,539	10,539	-	-	-
GRAD-RESEARCH CONFERENCE	-	95	-	-	95	-	95	-	-
TOMANEK GRADUATE RESEARCH	3,548	-	-	-	3,548	-	3,548	-	-
STERNBERG-SWG T-16-1 CONTRACT	-	-	(61)	-	(61)	-	(61)	-	13,629
STERNBERG-SWG MAMMALS	54,148	3,098	19,732	1,059	78,037	-	78,037	-	148,140
COMANCHE GRANT-DINOSAUR II	85	-	-	-	85	-	85	-	2,007
GEOSCI-NASA LAGRANGIAN ICE GNT	2,552	-	-	-	2,552	-	-	2,552	40,583
GEO RESEARCH SUPPORT	6,118	-	-	-	6,118	-	6,118	-	5,316
CHEM-08 KINBRE FAC SCLR-WIESE	-	-	4,921	314	5,235	-	-	5,235	59

Fort Hays State University
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Name of Department	Salaries & Wages	Expenditures			June 30 Total	Source of Funds			June 30, 2008 Total
		Contractual Services	Commodities	Capital Outlay		Unrestricted		Restricted	
						General Use	Designated	Restricted	
GEOSCI-NASA ICES POLYNIA STUDY	10,866	19,333	384	-	32,713	-	-	32,713	-
KS SPACE GRANT GU-CHU	-	932	2,051	1,266	4,250	4,250	-	-	4,250
KS SPACE CONSORTIUM-CHU	-	-	-	-	11,500	-	-	11,500	8,180
GEOSCIENCES-KDOT-170 SINKHOLE	2,535	26	-	-	2,561	-	2,561	-	2,299
GEOSCI-KANSASVIEW-ICESAT C&W K	132	-	-	-	132	-	132	-	862
GEOSCI-NASA AMSR VALIDATION GR	11,244	3,469	30	-	16,211	-	-	16,211	-
GEOSCI-NASA SEA ICE ROUGH GRNT	1,221	196	-	-	1,416	-	-	1,416	-
AH-09 KINBRE GRANT	10,606	105	1,482	2,415	14,609	-	-	14,609	1,061
AH-09 KINBRE-GILLOCK	-	-	2,831	-	2,831	-	-	2,831	10,859
AH-09 KINBRE-WIESE	-	-	12,884	-	12,884	-	-	12,884	2,482
AH-09 KINBRE STAR GRANT-WELSCH	7,500	35	1,846	-	9,381	-	-	9,381	3,000
AH-09 KINBRE SU SCLR-WELCH	2,250	-	-	-	2,250	-	-	2,250	750
AH-09 KINBRE SU SCLR-ROGERS	2,250	-	-	-	2,250	-	-	2,250	750
PLATTE RIVER SMALL MAMMALS	10,565	-	-	-	13,830	-	13,830	-	-
AH-10 KINBRE GRANT	-	141	-	-	141	-	-	141	-
AH-10 KINBRE SU SCLR-ROGERS	1,000	-	-	-	1,000	-	-	1,000	-
BIOSCI-SMOKY VALLEY VEGETATION	986	3,108	33	-	5,594	-	5,594	-	6,851
BIOSCI-SMOKY VALLEY OWL	8,500	436	316	-	9,253	-	9,253	-	9,979
BIOSCI-SMOKY VALLEY KDWP VEG	7,096	-	-	-	7,096	-	7,096	-	13,191
BIOSCI-PLOVER CENSUS	17,261	1,291	285	-	18,837	-	-	18,837	4,676
BIOSCI-BIRD FLU	3,580	770	650	-	5,000	-	5,000	-	4,986
BIOSCI-FISH ID GRANT-STARK	2,919	16,081	-	-	19,000	-	19,000	-	35,377
BIOLOGY-ECOFORCASTING-STATE	-	-	466	-	466	-	466	-	9,793
SMOKY HILL WEAPONS RANGE	-	-	-	837	837	-	-	837	525
AH-KINBRE-FSA GRANT-GILLOCK	-	-	100	-	100	-	-	100	119
BIO SCI-KOHLER PRESERVATION GR	3,548	1,487	-	-	5,034	-	-	5,034	966
GRC-GABEL FY09	-	-	599	-	599	599	-	-	-
GRC-JIANG FY09	1,503	-	-	-	1,503	1,503	-	-	-
GRC-MARICLE FY09	1,130	17	38	-	1,185	1,185	-	-	4,109
GRC-NAYLOR FY09	-	-	256	-	256	256	-	-	-
GRC-PEREZ FY09	2,913	150	-	-	3,063	3,063	-	-	-
GRC-STARK FY09	-	-	1,190	-	1,190	1,190	-	-	-
GRC-MARICLE FY08	-	-	168	-	168	168	-	-	-
GRC-TRIBBLE FY08	-	-	41	-	41	41	-	-	4,491
GRAD SCHOOL STUDENT RESEARCH	608	1,550	-	-	2,158	-	2,158	-	1,250
RESEARCH TOTAL	181,686	53,087	50,243	10,641	315,489	22,794	152,911	139,784	340,540

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Schedule II

Name of Department	Expenditures					Source of Funds			June 30, 2008 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	June 30 Total	Unrestricted		Restricted	
						General Use	Designated	Restricted	
PUBLIC SERVICE									
SBDC-FED ACCOUNT CY09	30,306	-	-	-	30,306	-	-	30,306	-
SBDC-FED ACCOUNT CY08	74,820	-	-	-	74,820	-	-	74,820	181
SBDC-STATE ACCOUNT FY08	-	-	8,182	-	8,182	-	-	8,182	34,565
SBDC-STATE ACCOUNT FY09	24,164	18,390	2,469	-	45,023	-	-	45,023	-
SBDC-PROGRAM INCOME	-	888	352	4,392	5,632	-	-	5,632	1,724
SBDC-GU-MATCH	21,612	-	-	-	21,612	21,612	-	-	36,665
GEOGRAPHY ED-NGS STREAMSHOT	-	-	11	-	11	-	-	11	1,968
DOCKING IPA-B ZOLLINGER	161,240	72,802	3,322	10,822	248,185	-	248,185	-	170,821
DOCKING IPA-APPROP	134,845	2,607	111	-	137,563	137,563	-	-	145,194
GEOGRAPHY ED-NGSEF	7,092	1,895	15	-	9,302	-	9,302	-	43,103
DOCKING-KHF NPA EVALUATIONS	23,081	12,391	-	-	35,472	-	35,472	-	26,379
DOCKING-KHF CHANGE SOMETHING	16,696	(3,685)	-	-	13,011	-	-	13,011	61,103
DOCKING-KHF KS COMM	21,919	-	-	-	21,919	-	21,919	-	-
DOCKING-EUDORA USD 491	16,240	2,372	92	-	18,704	-	18,704	-	-
KSBDC-KDOC OTHER MATCH CY08	-	20,545	1,008	-	21,554	-	-	21,554	42,396
KSBDC-FED ACCOUNT CY09	46,385	-	-	-	46,385	-	-	46,385	-
KSBDC-STATE ACCOUNT FY09	171,722	52,474	6,835	-	231,030	-	-	231,030	-
KSBDC-KDOCH CARRYOVER	-	-	(11)	-	(11)	-	-	(11)	(2,106)
KSBDC-MATCH	9,939	-	-	-	9,939	9,939	-	-	9,970
KSBDC-STATE CLEARING	-	964,186	-	-	964,186	-	-	964,186	625,042
KSBDC-FEDERAL CLEARING	-	859,668	-	-	859,668	-	-	859,668	768,991
KSBDC-FED ACCOUNT CY08	54,811	9,903	4,664	10,500	79,879	-	-	79,879	41,628
INFO ENTERPRISE INSTITUTE	-	5,482	57	-	5,539	-	-	5,539	4,222
NETWORK KANSAS	463,146	61,606	9,819	5,086	539,657	-	-	539,657	625,246
HAYS AREA CHILDRENS CENTER	26,315	-	-	-	26,315	6,845	-	19,470	20,268
HEAD START	14,858	-	-	-	14,858	3,865	-	10,993	8,282
DOCKING PUBLIC SERVICE	2,402	-	-	-	2,402	625	-	1,777	-
SOCIAL SECURITY SERVICES	1,984	-	-	-	1,984	516	-	1,468	1,688
FORSYTH LIBRARY COMM SERVICE	67,287	-	-	-	67,287	17,503	-	49,783	59,802
HAYS PUBLIC LIBR COMM SERVIC	4,398	-	-	-	4,398	1,144	-	3,254	3,868
PARENTS AS TEACHER HEAD STRT	586	-	-	-	586	152	-	434	1,326
BIG BROTHERS/BIG SISTERS	875	-	-	-	875	227	-	647	2,839
HIGH TECH CRIME UNIT LAB-WIEST	-	330	-	-	330	-	330	-	329
COMM STUDIES (THEATRE)-COMM	16,333	-	-	-	16,333	4,249	-	12,085	5,085
COMMUNICATION DISORDERS COMM	4,152	-	-	-	4,152	1,080	-	3,072	3,680
FISH ID-EBERLE	884	20	260	-	1,164	-	-	1,164	2,957
HHP INTRAMURALS COMMUNITY	18,027	-	-	-	18,027	4,689	-	13,338	6,830
INT COMMUNITY SERVICE	7,735	-	-	-	7,735	2,012	-	5,723	4,028
STERNBERG MUSEUM COMM SERV	14,412	-	-	-	14,412	3,749	-	10,663	12,377
UNIV RELATIONS COMM SERV	8,830	-	-	-	8,830	2,297	-	6,533	3,598
HHP WELLNESS CTR COMM SERV	2,479	-	-	-	2,479	645	-	1,834	-
KANSAS STUDENT AFFAIRS CONFER	-	4,164	48	-	4,213	-	4,213	-	-

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2009

Schedule II

Name of Department	Salaries & Wages	Expenditures				Source of Funds			June 30. 2008 Total
		Contractual Services	Commodities	Capoital Outlay	June 30 Total	Unrestricted		Restricted	
						General Use	Designated	Restricted	
SAFE RIDE-CAMPUS	-	7,445	-	-	7,445	-	7,445	-	7,128
SAFE RIDE-CITY	-	40,670	-	-	40,670	-	40,670	-	41,235
PROMETRIC TESTING CENTER	22,922	392	6	-	23,320	-	23,320	-	45,135
LEADERSHIP STUDIES-NW KS	8,299	5,933	520	-	14,752	-	-	14,752	-
HISTORY-KAH 2009 CONFERENCE	176	160	889	-	1,225	-	1,225	-	-
SENIOR COMPANION PROGRAM	364,693	61,605	2,397	-	428,695	-	-	428,695	436,317
SENIOR COMP PROG-CAMPUS	16,331	2,543	-	-	18,874	18,874	-	-	22,516
FGP/SCP DONATIONS	-	90	-	-	90	-	-	90	451
SCP GRANT-INFO REFERRAL	28,748	13,253	220	-	42,221	-	-	42,221	39,453
FOSTER GRNDPRNT GRANT-MATCH	-	345	77	-	422	-	-	422	2,983
FOSTER GRANDPARENT PROGRAM	150,613	28,101	1,056	-	179,770	-	-	179,770	176,082
SCP-KS DEPT ON AGING	18,259	6,619	122	-	25,000	-	-	25,000	25,000
SCP-NWKAAA	3,584	718	-	-	4,301	-	-	4,301	3,422
NURSING-HMC FNP	-	3,270	-	-	3,270	-	-	3,270	2,121
BIOLOGY-SUNFLOWER ELECTRIC	-	-	(13)	-	(13)	-	(13)	-	362
COMMUNITY SERVICE SUB-TOTAL	2,083,201	2,257,183	42,508	30,800	4,413,992	237,588	410,773	3,765,631	3,576,254
KANSAS WETLANDS ED CENTER-	-	-	-	2,640	2,640	2,640	-	-	-
PHIL-MOUNTAIN PLAINS PHIL CONF	-	254	849	-	1,103	-	1,103	-	-
MOD LANG-HISPANIC FILM FESTIVA	-	1,740	-	-	1,740	-	-	1,740	-
ENGLISH WKSP AND SPEC EVENT	-	344	996	-	1,340	-	1,340	-	2,289
MUSIC-WKSA ARTS COUNCIL GRANT	6,161	-	-	-	6,161	-	-	6,161	274
MUSIC-WKSA MIDWEST ENERGY	-	-	65	-	65	-	-	65	-
KATM	-	36	-	-	36	-	36	-	101
TEACH ED-WATERLINK GRANT	-	2,417	1,912	-	4,329	-	-	4,329	-
READING SERVICE CENTER	-	964	274	-	1,239	-	1,239	-	338
MATH AND SCIENCE CENTER	17,148	9,562	6,601	-	33,311	-	33,311	-	18,728
CENTER FOR RURAL LEADERSHIP	-	1,834	-	-	1,834	-	1,834	-	176
MATH AND SCIENCE CNTR-2914	4,455	976	127	-	5,557	-	5,557	-	6,219
MULTICULTURAL ED PROJECT	-	-	756	-	756	-	-	756	-
NURSING-MARCHDIMES RIFFEL	-	-	1,921	-	1,921	-	1,921	-	3,675
PRAIRIE NATURALIST	-	3,162	-	-	3,162	-	-	3,162	4,379
COMMUNITY EDUCATION SUB-TOTAL	27,764	21,289	13,501	2,640	65,194	2,640	46,341	16,213	36,179
TOTAL PUBLIC SERVICE	2,110,965	2,278,472	56,009	33,440	4,479,186	240,228	457,114	3,781,844	3,612,433

Fort Hays State University
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Name of Department	Salaries & Wages	Expenditures			June 30 Total	Source of Funds			June 30, 2008 Total
		Contractual Services	Commodities	Capital Outlay		Unrestricted	Restricted		
						General Use	Designated	Restricted	
ACADEMIC SUPPORT									
LIBRARY	1,059,930	443,524	32,903	184,309	1,720,914	1,720,914	-	-	1,618,564
LIBRARY ACTION PLANS	-	-	-	53,125	53,125	53,125	-	-	106,818
LIBRARY SERVICES	-	14,843	10,080	(853)	24,069	-	24,069	-	22,995
LIBRARY-ST FUNDED ENHANCE	-	140,627	-	-	140,627	140,627	-	-	139,235
LIBRARY-MOBILE TEACH & LEARN C	-	-	-	1,208	1,208	-	1,208	-	-
LIBRARY-CECIL CURREY FUND	-	-	110	-	110	-	-	110	-
LIBRARY VC	-	42,111	-	-	42,111	-	42,111	-	36,742
LIBRARY-LEARNING COMMONS	33,879	2,922	1,020	4,719	42,540	36,239	-	6,301	194,011
LIBRARY SUB-TOTAL	1,093,809	644,027	44,112	242,508	2,024,704	1,950,905	67,388	6,411	2,118,365
STERNBERG MUSEUM	390,810	9,966	428	-	401,204	401,204	-	-	398,686
STERNBERG-MWE GRANT-SQUID	-	-	172	-	172	-	172	-	-
STERNBERG-ADMINISTRATION	126,124	5,869	1,560	-	133,554	-	-	133,554	139,139
STERNBERG-COLLECTIONS	-	-	3,187	732	3,919	-	3,919	-	1,172
STERNBERG-EDUCATION	-	1,874	1,591	-	3,465	-	3,465	-	2,017
STERNBERG-EXHIBITS	-	658	1,296	-	1,954	-	1,954	-	10,840
KANSAS WETLANDS ED CNTR-GU	101,132	23,735	87,898	35,195	247,960	247,960	-	-	-
KANSAS WETLANDS EDUCATION	-	186	4,455	-	4,640	-	4,640	-	656
MUSEUMS AND GALLERIES									
SUB-TOTAL	618,066	42,287	100,587	35,927	796,867	649,163	14,150	133,554	552,510
VISUAL ARTS CENTER	-	3,007	2,033	-	5,040	5,040	-	-	5,516
CTELT-VIDEO PRODUCTION SERVICE	-	1,731	4,114	-	5,845	-	-	5,845	4,041
CENTER FOR LEARNING TECH	550,642	24,254	6,773	9,280	590,949	590,949	-	-	669,373
CTELT SALES & SERVICE	-	17	-	-	17	-	17	-	13,016
CTELT ACTION PLANS	-	3,600	-	-	3,600	3,600	-	-	12,097
CTELT PHOTOGRAPHY	-	8	7,466	2,791	10,265	-	10,265	-	4,283
CTELT LAB - MULTIMEDIA	-	-	314	-	314	-	314	-	417
LEARNING TECHNOLOGIES									
SUB-TOTAL	550,642	32,617	20,700	12,071	616,029	599,589	10,595	5,845	708,743
CC MEDIATED EQUIP CHECKOUT	-	-	17	555	572	-	572	-	-
COMPUTING CENTER	1,909,769	96,092	15,871	101,246	2,122,978	2,122,978	-	-	2,240,134
MEDIATED CLASSROOM SUPPORT	-	4,244	20,167	14,617	39,028	39,028	-	-	62,838
CC SALES & SERVICE	-	20,407	21,592	181,444	223,442	-	223,442	-	1,414,241
COMPUTING CENTER-SEASONAL	13,448	36	-	-	13,484	13,484	-	-	16,569
MANAGEMENT INFORMATION	163,674	576	-	-	164,250	164,250	-	-	161,661
INTERNET TECHNOLOGY FEE	-	1,284	242	-	1,527	-	1,527	-	1,855
COMPUTING CENTER-MICRO CLRNG	-	15	61,958	710,231	772,204	-	772,204	-	-

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2009

Schedule II

Name of Department	Expenditures				Source of Funds				June 30. 2008 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	June 30 Total	Unrestricted		Restricted	
						General Use	Designated	Restricted	
COMPUTING CENTER-MEDIA CLRN	-	-	11,925	70,316	82,241	-	82,241	-	-
COMPUTING CENTER-SERVER	-	-	3,571	96,661	100,232	-	100,232	-	-
COMPUTING CENTER-NETWORK	-	-	23,014	77,208	100,222	-	100,222	-	-
COMPUTING CNTR ACTION PLANS	-	-	954	86,012	86,965	86,965	-	-	306,412
ADMINISTRATIVE SOFTWARE	-	557,546	1,323	119,661	678,530	678,530	-	-	589,544
VC-NCKTC AGREEMENT	52,186	-	-	-	52,186	-	52,186	-	-
COMPUTING CENTER SUPPORT SUB-TOTAL	2,139,077	680,200	160,634	1,457,949	4,437,859	3,105,235	1,332,625	-	4,793,254
UNIVERSITY FARM-SALARIES	400,846	-	-	-	400,846	386,422	-	14,424	332,991
UNIVERSITY FARM	24,634	121,337	424,550	193,533	764,054	-	764,054	-	620,599
UNIVERSITY FARM OVERTIME	40,013	-	-	-	40,013	40,013	-	-	48,614
UNIVERSITY FARM OIL & GAS FE	-	3,405	1,013	-	4,418	-	4,418	-	1,502
ANCILLARY SUPPORT SUB-TOTAL	465,493	124,742	425,563	193,533	1,209,331	426,435	768,472	14,424	1,003,706
ASSESSMENT-ACAD PROG	-	32,447	862	1,684	34,993	34,993	-	-	26,892
COLLEGE OF EDUCATION AND	312,551	9,031	1,246	-	322,828	322,828	-	-	336,167
GRADUATE SCHOOL-THESIS BINDING	-	2,556	-	-	2,556	-	2,556	-	2,063
GRADUATE SCHOOL	220,918	16,079	2,294	15,709	254,999	248,532	-	6,468	241,304
COLLEGE OF ARTS AND SCIENCES	234,725	20,434	1,044	90	256,293	256,293	-	-	263,566
DOMESTIC GRADUATE APP FEE	15,765	12,806	1,246	-	29,816	-	29,816	-	30,141
VIRTUAL COLLEGE	266,063	10,090	374	-	276,527	276,527	-	-	234,672
GRANTS FACILITATOR	34,866	-	-	-	34,866	34,866	-	-	33,513
COL OF ED-SALES & SERVICE	5,015	12,163	12,848	1,428	39,846	-	39,846	-	7,102
INT STUDENT APPL FEE	829	2,770	-	-	5,599	-	5,599	-	8,073
COLLEGE OF BUSINESS AND LEADER	106,123	12,732	2,486	2,962	124,303	124,303	-	-	233,643
COLLEGE OF HEALTH & LIFE SCIEN	175,938	10,161	2,775	5,500	194,373	194,373	-	-	192,665
ASSISTANT PROVOST	151,396	6,248	289	-	157,933	157,933	-	-	159,734
COLLEGE OF BUS AND LDRSH VC	25,857	300	-	-	26,157	-	26,157	-	16,459
COLLEGE OF ARTS AND SCI VC	16,790	5,912	893	-	23,595	-	23,595	-	45,161
COLLEGE OF ED AND TECH VC	546	3,099	508	-	4,153	-	4,153	-	5,167
COLLEGE OF HEALTH&LIFE SCI VC	2,002	-	-	-	2,002	-	2,002	-	737
HUMAN SUBJECT INST REVIEW BRD	-	-	330	-	330	-	330	-	-
ACADEMIC ADVISING CENTER	145,212	3,719	1,564	-	150,495	148,245	-	2,250	128,966
ACADEMIC ADVISING CTR-RU	2,495	-	-	-	2,495	-	2,495	-	16
FORT HAYS STUDIES	-	4,542	150	-	4,692	4,692	-	-	4,932
KS CTR FOR PERFORMANCE EXLNCE	-	330	-	-	330	-	330	-	(3,553)
ACADEMIC ADMINISTRATION SUB-TOTAL	1,717,090	165,418	28,907	27,373	1,949,181	1,803,585	136,879	8,718	1,967,420
TOTAL ACADEMIC SUPPORT	6,584,176	1,689,291	780,503	1,969,361	11,033,973	8,534,912	2,330,109	168,951	11,143,998

Fort Hays State University
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Name of Department	Expenditures				June 30 Total	Source of Funds			June 30, 2008 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay		Unrestricted		Restricted	
						General Use	Designated	Restricted	
STUDENT SERVICES									
STUDENT AFFAIRS	347,486	12,890	2,318	-	362,694	357,169	-	5,526	370,785
NATIONAL STUDENT EXCHANGE	-	1,157	-	-	1,157	-	1,157	-	1,640
STUDENT ADA ACCOMODATIONS	-	500	533	-	1,033	1,033	-	-	706
STUDENT LIFE EXPERIENCE-PEPSI	-	4,000	-	-	4,000	-	4,000	-	-
STUDENT INFORMATION PROCESS	6,150	33,169	1,421	-	40,740	40,082	-	658	58,462
STUDENT AFFAIRS ACTION PLANS	3,303	45,965	5,752	-	55,020	55,020	-	-	11,622
STUDENT SERVICES									
SUB-TOTAL	356,939	97,681	10,024	-	464,644	453,304	5,157	6,184	443,215
SGA-HHP-SHOOTING SPORTS CLUB	-	9,299	3,683	-	12,982	-	12,982	-	2,088
STUDY ABROAD SCHOLARSHIPS	-	500	-	-	20,166	20,166	-	-	8,239
SGA-TIGER WILD	-	608	135	-	743	-	743	-	2,904
FORT HAYS HONOR SOCIETY	-	40	235	-	275	-	275	-	-
SGA-BLACK STUDENT UNION	101	6,018	814	-	6,933	-	6,933	-	278
SGA-CAMPUS REC & INTRAMURALS	11,042	8,772	22,958	-	44,172	-	44,172	-	34,926
SGA-BLOCK & BRIDLE CLUB	-	8,897	529	-	9,426	-	9,426	-	6,820
SGA-AIKIDO CLUB	-	9,158	53	-	9,212	-	9,212	-	1,235
SGA-CHINESE STUDENT ASSOC	-	233	71	-	305	-	305	-	532
SGA-IFC/PANHELLENIC	-	7,006	96	-	7,102	-	7,102	-	6,325
SGA-AGRONOMY CLUB	-	2,099	-	-	2,099	-	2,099	-	2,042
STUDENT INTRODUCTION	8,024	10,429	6,530	-	24,984	-	24,984	-	16,392
SGA-INTL STUDENT UNION	-	1,880	446	-	2,326	-	2,326	-	2,520
DIVERSITY AFFAIRS ACCOUNT	-	4,830	459	-	5,289	-	5,289	-	4,482
LEADER CLEARING	48,721	20,201	619	-	69,541	-	69,541	-	93,789
SGA-CREATIVE ARTS SOCIETY	-	5,507	-	-	5,507	-	5,507	-	2,036
UAB	-	71	1,278	-	1,349	-	1,349	-	1,338
SGA-FHSU HOMECOMING PARADE	-	781	57	-	838	-	838	-	946
SGA-ENCORE SPECIAL EVENTS	-	39,000	-	-	39,000	-	39,000	-	32,500
SGA-UAB	6,103	53,010	5,725	-	64,838	-	64,838	-	76,913
SGA-LINES	-	1,250	-	-	1,250	-	1,250	-	11,753
SGA-CCL-TIGERS IN SERVICE	-	7,674	3,644	-	11,318	-	11,318	-	9,837
SGA-HISP AMER LEADER ORG	-	846	155	-	1,001	-	1,001	-	-
SGA-RODEO CLUB	-	27,348	9,457	180	36,984	-	36,984	-	36,983
THE TIGERS TALE CLEARING	-	116	-	-	116	-	116	-	24,339
SPECIAL EVENTS COMM	21,771	157,946	1,587	-	181,304	-	181,304	-	179,685
SGA-STUDENT ALLOC-EQUIPMENT	-	1,440	6,533	4,444	12,417	-	12,417	-	9,788
SGA-STUDENT GOVERNMENT	29,214	5,456	1,447	851	36,967	-	36,967	-	28,739
SGA-FHS PLAYERS	-	715	3,719	-	4,494	-	4,494	-	3,957
SGA APPROPRIATIONS	-	15,202	(55)	(2,295)	12,852	-	12,852	-	18,735

Fort Hays State University
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Name of Department	Expenditures					Source of Funds			June 30, 2008 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	June 30 Total	Unrestricted		Restricted	
						General Use	Designated	Restricted	
SGA-GAY-STRAIGHT ALLIANCE	-	1,349	-	-	1,349	-	1,349	-	-
SGA-KFHS BROADCASTING COUNCIL	18,544	4,265	1,940	-	24,749	-	24,749	-	24,039
SGA-NATL SPEECH-HEARING ASSN	-	8,521	-	-	8,521	-	8,521	-	3,643
SGA-ALPHA KAPPA PSI	-	6,510	-	-	6,510	-	6,510	-	2,400
SGA-AGRI-BUSINESS CLUB	-	702	-	-	702	-	702	-	749
SGA-CCL-COLLEGIATE LEADERSHIP	-	2,259	909	-	3,168	-	3,168	-	3,100
LITTLE THEATRE	7,124	2,338	4,486	-	14,248	-	14,248	-	14,830
DRAMA-GU	-	3,066	1,444	-	5,829	5,829	-	-	6,693
SGA-MIDWEST MODEL UN	-	240	-	-	240	-	240	-	-
MUSIC-CHOIR TOURS	-	1,007	612	-	1,619	-	1,619	-	5,778
ATHLETIC BANDS	6,005	-	-	-	6,005	6,005	-	-	6,007
SGA-ATHLETIC BANDS	54,704	2,202	1,082	-	57,988	-	57,988	-	51,314
MUSIC ACTIVITIES	2,009	7,194	5,637	-	14,840	-	14,840	-	28,365
SPEECH-DEBATE GENERAL	-	445	(5)	-	440	440	-	-	26,869
SGA-TIGER TOTS	13,700	-	-	-	13,700	-	13,700	-	13,000
HHP-CUNNINGHAM POOL	1,477	90	848	-	2,414	-	2,414	-	-
HHP-SHOOTING SPORTS CLUB	-	671	5,723	-	6,394	-	6,394	-	5,775
SOCIAL AND CULTURAL SUB-TOTAL	228,540	447,191	92,848	3,181	794,505	32,440	762,065	-	812,683
TESTING SERVICES	10,102	2,055	623	-	12,780	-	12,780	-	14,117
CAREER SERVICES-GU	221,404	20,002	3,062	939	245,407	241,359	-	4,048	254,270
CAREER SERVICES	1,541	2,014	-	-	3,555	-	3,555	-	15,311
VETERANS ADMINISTRATION	-	709	5,573	838	7,121	-	-	7,121	6,385
KELLY CENTER	293,930	12,100	9,670	677	316,378	305,137	-	11,240	311,982
DUI EVALS/ALCOHOL ED PROG	-	7,475	-	-	7,475	-	-	7,475	11,090
COUNSELING AND GUIDANCE SUB-TOTAL	526,978	44,356	18,928	2,454	592,717	546,496	16,335	29,885	613,155
ADMIN ALLOWANCE-LOANS-GRANTS	41,203	27,715	715	5,007	74,646	-	-	74,646	89,529
FINANCIAL AID ADMINISTRATION	550,215	22,055	4,722	4,865	581,857	545,094	-	36,764	582,824
FINANCIAL AID SUPPORT	877	269	160	-	1,306	-	1,306	-	502
FINANCIAL AID ADMINISTRATION SUB-TOTAL	592,294	50,040	5,597	9,872	657,809	545,094	1,306	111,409	672,855
MENS ATHLETIC SALARIES	-	-	-	-	-	-	-	-	1,005,538
WOMENS ATHLETIC SALARIES	-	-	-	-	-	-	-	-	216,604
MENS BASKETBALL	129,626	17,749	140	-	186,072	186,072	-	-	55,314
ATHLETICS CLEARING	75,932	-	-	-	75,932	-	75,932	-	106,406
ATHLETIC ADMINISTRATION	400,066	76,047	8,242	352,360	842,070	842,070	-	-	69,802
FOOTBALL	307,654	41,203	67	-	422,941	422,941	-	-	136,937

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2009

Schedule II

Name of Department	Expenditures				June 30 Total	Source of Funds			June 30, 2008 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay		Unrestricted		Restricted	
						General Use	Designated	Restricted	
WOMENS BASKETBALL	119,521	12,346	28	-	161,290	161,290	-	-	39,528
WRESTLING	51,739	2,370	-	-	66,629	66,629	-	-	20,084
MENS BASEBALL	65,338	11,883	155	-	91,946	91,946	-	-	51,882
MENS TRACK	36,813	4,764	13	-	53,890	53,890	-	-	21,192
WOMENS TRACK	18,720	5,302	6	-	36,627	36,627	-	-	23,516
TRAINING ROOM	77,297	368	319	-	77,984	77,984	-	-	5,534
WOMENS VOLLEYBALL	78,108	4,862	9	-	101,688	101,688	-	-	28,047
ATHLETIC FACILITIES	-	79	6,446	-	6,526	6,526	-	-	9,979
WOMENS TENNIS	4,340	445	33	-	8,061	8,061	-	-	5,471
SPORTS INFORMATION	46,219	28,957	882	-	76,058	76,058	-	-	33,929
MENS GOLF	-	150	40	-	1,340	1,340	-	-	5,154
WOMENS GOLF	-	-	-	-	1,700	1,700	-	-	2,250
WOMENS SOFTBALL-OOE	41,205	3,389	-	-	54,082	54,082	-	-	25,322
NCAA DIVERSITY MATCH	32,585	-	-	-	32,585	32,585	-	-	32,388
ATHLETIC-BOOKSTORE CLEARING	-	-	-	-	52,159	-	-	52,159	49,031
INTERCOLLEGIATE ATHLETICS SUB-TOTAL	1,485,162	209,914	16,381	352,360	2,349,578	2,221,488	75,932	52,159	1,943,908
REGISTRARS OFFICE	582,460	26,619	9,094	1,319	619,492	619,492	-	-	580,280
ADMISSIONS OFFICE	501,912	112,686	10,801	-	625,399	609,879	-	15,520	649,870
ADMISSIONS-SALES & SERVICE	-	(61)	-	-	(61)	-	(61)	-	-
INTEGRATED MARKETING	456	380,391	1,676	49,002	431,526	431,526	-	-	223,294
APPLICATION FEE	45,260	79,638	2,320	1,330	128,548	-	128,548	-	159,213
SW KS HISPANIC TALENT DVLPMNT	83,870	26,666	2,315	950	113,801	113,801	-	-	136,726
REGISTRAR-SALES & SERVICE	14,728	30,310	-	-	45,038	-	45,038	-	16,394
REGISTRAR AND ADMISSIONS SUB-TOTAL	1,228,686	656,249	26,205	52,601	1,963,742	1,774,698	173,524	15,520	1,765,777
TOTAL STUDENT SERVICES	4,418,600	1,505,431	169,984	420,468	6,822,996	5,573,520	1,034,320	215,156	6,251,593
INSTITUTIONAL SUPPORT									
PRESIDENTS OFFICE	562,194	137,358	25,251	14,161	738,964	738,964	-	-	738,376
PRES OFFICE-SALES & SERVICE	-	2,059	-	-	2,059	-	2,059	-	78
PROVOST	342,314	28,980	7,061	-	378,355	378,355	-	-	368,005
PROVOST SALES AND SERVICE	1,061	5,893	4,635	1,128	12,717	-	12,717	-	6,202
VP FOR ADMIN & FINANCE	321,039	22,457	2,474	-	345,971	345,971	-	-	333,739
FACULTY SENATE	3,050	3,686	224	-	6,960	6,960	-	-	5,695
VP FOR STUDENT AFFAIRS	210,453	11,891	470	673	223,487	223,487	-	-	214,953
CLASSIFIED SENATE	-	613	-	-	613	613	-	-	752
EXECUTIVE MANAGEMENT SUB-TOTAL	1,440,111	212,938	40,116	15,962	1,709,127	1,694,350	14,777	-	1,667,800
BUSINESS OFFICE	477,130	9,336	3,240	7,649	497,354	497,354	-	-	523,519
BUSINESS OFFICE OVERTIME	1,778	-	-	-	1,778	1,778	-	-	5,020
LICENSING REVENUE	-	3	-	-	3	-	-	3	8,326
DEPT OF ADMINISTRATION CHRGS	-	101,203	-	-	101,203	101,203	-	-	102,109

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2009

Schedule II

Name of Department	Salaries & Wages	Expenditures				Source of Funds			June 30, 2008 Total
		Contractual Services	Commodities	Capital Outlay	June 30 Total	Unrestricted		Restricted	
						General Use	Designated	Restricted	
BUSINESS OFFICE SERV	2	-	-	-	2	-	2	-	(29,376)
RESEARCH OVERHEAD RECOVERY	28,040	20,021	742	2,933	51,736	-	51,736	-	88,839
STUDENT FISCAL SERVICES	425,284	1,354	-	-	426,639	426,639	-	-	432,592
INTERNATIONAL TAX CLEARING	-	-	-	-	6,487	-	6,487	-	6,276
BUDGET & PLANNING	186,469	1,213	971	1,559	190,212	190,212	-	-	189,605
SW KANSAS ACCESS PROJECT -	-	4,322	-	-	4,322	-	4,322	-	128
VPAF CONTROL	-	-	(51)	-	(51)	-	(51)	-	-
MISCELLANEOUS COLLECTIONS	-	32,849	-	-	32,849	-	32,849	-	30,504
VPAF VENDING	-	9,682	11,572	24,590	45,844	-	45,844	-	19,385
RESEARCH OVERHEAD RCVRY-	9,125	-	1,104	3,350	13,580	-	13,580	-	-
FISCAL OPERATIONS									
SUB-TOTAL	1,127,829	179,983	17,579	40,080	1,371,957	1,217,186	154,768	3	1,376,927
EMPLOYEE RELATIONS OFFICE	28,705	3	1,360	-	30,068	30,068	-	-	29,646
PERSONNEL OFFICE	234,055	2,824	1,534	1,074	239,488	239,488	-	-	204,728
ADMINISTRATIVE PAYMENT	-	26,053	3,259	-	29,312	-	29,312	-	36,622
SICK LEAVE-RETIRES	1,032	-	-	-	1,032	1,032	-	-	797
AFFIRMATIVE ACTION OFFICE	21,298	550	-	-	21,848	21,848	-	-	21,850
JV ADJUSTMENTS	353	-	-	-	353	353	-	-	166
FHSU BILLBOARD COSTS	-	57,094	-	-	57,094	57,094	-	-	70,677
GENERAL INSTITUTIONAL EXP	-	166,918	1,786	-	169,483	169,483	-	-	260,152
BANK COLLECTION COSTS	-	146,275	-	-	146,275	146,275	-	-	106,572
STAFF DEVELOPMENT	-	4,387	-	-	4,387	4,387	-	-	-
STAFF DEVELOPMENT	-	448	-	-	448	-	448	-	-
TELEPHONE SERVICES	71,471	1,001	-	-	72,473	65,730	-	6,742	66,140
SMART PHONE PROJECT	-	29,666	-	-	29,666	29,666	-	-	90,173
COMMUNICATION CONTROL	-	308,715	-	-	308,715	308,715	-	-	297,565
EMPLOYEE TUITION ASSISTANCE	-	(1,547)	-	-	31,208	31,208	-	-	26,016
SPOUSE TUITION ASSISTANCE	-	(363)	-	-	13,103	13,103	-	-	13,795
DEPENDENT TUITION ASSISTANCE	-	(3,672)	-	-	107,252	107,252	-	-	94,046
FACULTY DEVELOPMENT	-	80,075	4,526	-	84,600	84,600	-	-	47,400
GENERAL ADMINISTRATION									
SUB-TOTAL	356,915	818,425	12,465	1,074	1,346,804	1,310,302	29,760	6,742	1,366,345
ALUMNI AND LEG RELATIONS	244,368	27,330	1,889	-	273,586	263,968	-	9,619	298,863
ALUMNI-FOUNDATION COST SHARE	-	27,934	134	-	28,069	28,069	-	-	-
ALUMNI SALES AND SERVICE	-	19,234	1,357	-	20,591	-	20,591	-	28,422
UNIVERSITY RELATIONS	356,390	23,863	4,329	-	384,581	384,581	-	-	401,001

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2009

Schedule II

Name of Department	Expenditures					Source of Funds			June 30, 2008 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	June 30 Total	Unrestricted		Restricted	
						General Use	Designated	Restricted	
UNIVERSITY RELATIONS SALES	-	1,930	678	852	3,460	-	3,460	-	
ENDOWMENT	38,882	17,538	9,934	2,738	69,091	62,844	-	6,247	21,342
COMMENCEMENT	3,019	32,194	56,017	-	91,230	-	91,230	-	77,828
PARENTS DAY COMMITTEE	-	2,162	6	-	2,168	2,168	-	-	1,698
PERFORMING ARTS CENTER	48,643	28	-	-	48,671	48,671	-	-	75,534
PERF ARTS CENTER SALES & SERV	-	2,563	2,045	1,800	6,407	-	6,407	-	30,756
ENDOWMENT-CLEARING	6,267	31,732	434	-	38,433	-	-	38,433	109,632
ENDOWMENT-PAYROLL CLEARING	28,568	-	-	-	28,568	-	28,568	-	35,189
PUBLIC RELATIONS SUB-TOTAL	726,137	186,507	76,822	5,390	994,856	790,301	150,256	54,299	1,080,265
TOTAL INSTITUTIONAL SUPPORT	3,650,991	1,397,854	146,981	62,507	5,422,744	5,012,139	349,561	61,045	5,491,337
PHYSICAL PLANT									
BUILDINGS MAINTENANCE	992,246	29,949	84,239	18,290	1,124,723	1,124,723	-	-	1,139,824
BUILDINGS MAINT OVERTIME	839	-	-	-	839	839	-	-	1,759
CUSTODIAL SALES & SERVICE	-	-	4,768	612	5,380	-	5,380	-	4,417
CUSTODIAL SERVICES	1,123,204	18,533	36,931	-	1,178,668	1,176,338	-	2,330	1,243,283
CUSTODIAL SERVICES OVERTIME	15,723	-	-	-	15,723	15,723	-	-	18,716
CUSTODIAL SERVICES-HHP	398,311	239	15,280	-	413,830	408,588	-	5,242	428,886
CUSTODIAL SERVICES-HHP OVERTIM	13,872	-	-	-	13,872	13,872	-	-	18,089
KS WETLANDS ED CTR	11,033	1,008	11,418	12,091	35,550	35,550	-	-	-
MOTOR POOL	46,869	-	-	-	46,869	46,869	-	-	48,624
MOTOR POOL-OVERTIME	887	-	-	-	887	887	-	-	1,358
GROSS COLISEUM RENT SERVICE	-	117	1,264	-	1,382	-	1,382	-	1,845
GROUNDS	437,421	3,177	53,733	11,678	506,008	506,008	-	-	492,293
GROUNDS-OVERTIME	5,233	-	-	-	5,233	5,233	-	-	12,205
PHYSICAL PLANT ADMIN	228,400	26,497	78,889	9,594	343,380	343,380	-	-	265,782
POWER PLANT	247,341	734	9,889	-	257,964	257,964	-	-	263,583
POWER PLANT-OVERTIME	5,167	175	-	-	5,342	5,342	-	-	4,853
UNIVERSITY POLICE	498,943	6,093	12,265	22,934	540,235	540,235	-	-	589,691
TRAFFIC & SECURITY OVERTIME	43,291	-	-	-	43,291	43,291	-	-	46,122
UNIV POLICE SALES & SERVICE	-	12	2,983	-	2,995	-	2,995	-	1,755
LOCKSMITH	-	394	2,487	-	2,881	2,881	-	-	3,665
ENVIRONMENTAL SAFETY	96,415	4,217	2,185	-	102,816	102,816	-	-	101,397
PHYSICAL PLANT SALES&SERV	-	1,236	177,205	107,582	286,022	-	286,022	-	141,932
SOLID WASTE DISPOSAL CLRG	-	38,970	13,991	678	53,640	-	53,640	-	88,553
GREENHOUSE	-	48	1,503	-	1,551	1,551	-	-	1,740
LOCK SHOP SALES & SERVICE	-	-	30	-	30	-	30	-	-
STERNBERG OPERATIONS	131,311	2,791	12,590	7,022	153,715	153,715	-	-	147,341
ARCHITECTURAL SERVICES	200,735	1,402	1,822	2,428	206,387	206,387	-	-	204,944
ROBBINS CENTER OPERATIONS	30,506	3,839	2,906	-	37,252	-	37,252	-	38,457
CENTRAL PURCHASINIG	93,721	782	1,045	4,268	99,815	99,815	-	-	69,646
WIEST RENTAL	-	186,347	-	-	186,347	186,347	-	-	31,037
UTILITIES	-	1,487,384	25,458	385,818	1,898,660	1,898,660	-	-	1,939,128
UTILITIES-CAPITAL CREDITS	-	12,894	23,802	1,088	37,783	-	-	37,783	23,330
UNION RENTAL	-	17,540	-	-	17,540	17,540	-	-	17,366
GENERAL CAPITAL IMPROVEMENTS	-	365	44,018	11,650	56,033	56,033	-	-	-
TOTAL PHYSICAL PLANT	4,621,468	1,844,743	620,700	595,731	7,682,642	7,250,586	386,701	45,355	7,391,621

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2009

Schedule II

Name of Department	Expenditures				June 30 Total	Source of Funds			June 30, 2008 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay		Unrestricted		Restricted	
						General Use	Designated	Restricted	
AIDS AND AWARDS									
GRAD TEACH ASST	-	-	-	-	153,972	153,972	-	-	120,000
UNIVERSITY SCHOLARSHIP	-	-	-	-	287,822	287,822	-	-	53,557
ACCESS ACADEMIC OPP GRANT	-	-	-	-	200,000	200,000	-	-	114,000
YOUTH EDUCATION SERVICES	5,159	-	-	-	5,159	-	-	5,159	3,541
KANS NURSING SCHOL	-	-	-	-	1,750	-	-	1,750	-
KANSAS COMPREHENSVE GRNT-	-	-	-	-	39,745	-	-	39,745	40,360
KANSAS CAREER WORKSTUDY	-	-	-	-	40,557	-	-	40,557	39,727
KCWS-ADMIN COSTS	-	-	36	1,007	1,044	-	-	1,044	1,316
EDUC OPPORTUNITY FEES	-	-	-	-	7,074	-	-	7,074	7,700
KANSAS TEACHER SCHOLARSHIPS	-	-	-	-	194,565	-	-	194,565	202,212
KANSAS MILITARY SERVICE AWARD	-	(807)	-	-	6,637	-	-	6,637	-
COMMUNITY SCHOLARSHIPS FY08	-	-	-	-	49,015	-	-	49,015	2,067,815
COMMUNITY SCHOLARSHIPS FY09	-	-	-	-	1,926,374	-	-	1,926,374	-
INTERNATIONAL SCHOLARSHIPS	-	-	-	-	7,500	7,500	-	-	-
EOF-ACE SERVICE STIPEND	1,132	-	-	-	1,132	-	-	1,132	1,000
EOF-CULTURAL AFFAIRS COORD	4,160	-	-	-	4,160	-	-	4,160	3,672
EOF-DISABLT Y SVS GRAD ASST	5,000	-	-	-	5,000	-	-	5,000	5,000
EOF-GVRNMTL RELAT LIAISON	1,927	-	-	-	1,927	-	-	1,927	1,920
EOF-STU OBSERV DIRECTORS	2,335	-	-	-	2,335	-	-	2,335	2,158
EOF-STU RET & COMM OUTREAC	2,396	-	-	-	2,396	-	-	2,396	2,394
EOF-CCL-COLLEGIATE LDRSHP DVLP	3,120	-	-	-	3,120	-	-	3,120	3,600
EOF-CCL-TIGERS IN SERVICE DIR	6,240	-	-	-	6,240	-	-	6,240	6,120
EOF-MODERN LANGUAGE TUTOR	2,989	-	-	-	2,989	-	-	2,989	2,508
EOF-DIVERSITY MENTOR ASST-ADMI	2,496	-	-	-	2,496	-	-	2,496	3,690
EOF-DIVERSITY MENTOR ASST-OMA	4,443	-	-	-	4,443	-	-	4,443	2,922
EOF-WELLNESS CENTER	6,240	-	-	-	6,240	-	-	6,240	2,790
EOF-CS/ADMSN FRAT/SORORITY AM	2,065	-	-	-	2,065	-	-	2,065	-
EOF-MEM UNION MRKT/PROMO	2,054	-	-	-	2,054	-	-	2,054	-
ACADEMIC COMPETITIVENESS	-	-	-	-	178,392	-	-	178,392	154,649
SMART GRANT-NATL SCI&MATH	-	-	-	-	178,751	-	-	178,751	154,672
EDUC OPPOR GRANTS-SEOG MATCH	-	-	-	-	65,625	65,625	-	-	68,060
EDUC OPPOR GRANTS-SEOG	-	-	-	-	180,125	-	-	180,125	197,175
FEDERAL PELL GRANT FY08	-	-	-	-	4,760	-	-	4,760	5,187,057
FEDERAL PELL GRANT FY09	-	-	-	-	5,723,126	-	-	5,723,126	-
TEACH GRANT-FEDERAL	-	-	-	-	89,706	-	-	89,706	-
TOTAL AIDS AND AWARDS	51,756	(807)	36	1,007	9,388,296	714,919	-	8,673,377	8,449,615
GRAND TOTAL EDUCATION AND GENERAL EXPENDITURES	49,113,187	11,055,342	2,491,867	3,633,489	76,372,542	51,405,257	11,117,515	13,849,770	73,235,307

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2009

Schedule II

Name of Department	Salaries & Wages	Expenditures				Source of Funds			June 30. 2008 Total
		Contractual Services	Commodities	Capital Outlay	June 30 Total	Unrestricted	Restricted		
						General Use	Designated	Restricted	
AUXILIARY ENTERPRISES									
AGNEW MAINTENANCE	81,248	1,483	10,987	241	93,958	-	93,958	-	84,330
CUSTER MAINTENANCE	29,446	745	6,273	1	36,464	-	36,464	-	40,147
RES LIFE ADMIN MAINTENANCE	342,859	25,357	80,500	14,963	463,679	-	463,679	-	451,307
MCMINDES MAINTENANCE	219,259	14,660	34,167	940,067	1,208,153	-	1,208,153	-	1,093,477
MCMINDES DINING MAINTENANCE	-	4,255	5,575	7,152	16,982	-	16,982	-	20,105
WIEST MAINTENANCE	136,051	21,637	14,502	111,014	283,204	-	283,204	-	168,357
WOOSTER MAINTENANCE	-	1,340	7,372	2,526	11,238	-	11,238	-	67,077
PARKING FEES	6,388	6,889	11,203	-	24,480	-	24,480	-	20,483
AGNEW HALL	21,812	79,963	3,870	14,703	120,348	-	120,348	-	217,800
CUSTER HALL	42,641	10,989	588	-	54,218	-	54,218	-	149,377
RESIDENTIAL LIFE HOSPITALITY	-	5,726	-	-	5,726	-	5,726	-	1,411
RESIDENTIAL LIFE ADMIN	187,251	1,318,264	13,402	6,199	1,525,116	-	1,525,116	-	329,155
FLEXI CASH MEAL PLAN	-	12,229	-	-	12,229	-	12,229	-	14,933
STADIUM PLACE DAMAGES	-	3,069	9,174	26,470	38,713	-	38,713	-	33,059
STADIUM PLACE ROUTINE MAINTENA	-	1,644	3,509	-	5,153	-	5,153	-	-
MCMINDES HALL	190,081	397,245	1,849	-	589,174	-	584,105	5,069	1,429,830
MCMINDES HALL KITCHEN	-	1,284	1,212	6,889	9,385	-	9,385	-	1,752
WIEST HALL	123,901	200,252	14,424	-	338,577	-	336,341	2,236	482,494
WIEST HALL KITCHEN	-	864	-	-	864	-	864	-	784
WOOSTER PLACE	13,447	134,677	-	-	148,124	-	148,124	-	130,277
STUDENT HEALTH CENTER	351,025	34,500	37,739	-	423,274	-	421,039	2,235	593,548
SU ADMINISTRATION	279,344	26,369	16,190	7,788	329,691	-	329,691	-	341,336
UNION BUILDING MAINTENANCE	223,932	161,898	15,310	2,720	403,860	-	403,860	-	513,658
UNION FOOD SERVICE	-	47,246	9,062	26,533	82,842	-	82,842	-	28,803
UNION-CTR FOR STUDENT INVLVMNT	99,320	7,580	6,696	-	113,596	-	113,596	-	92,327
UNION RESERVE-ADM	8,829	-	-	-	8,829	-	8,829	-	27,379
UNION-CARD CENTER	-	-	2,553	-	2,553	-	2,553	-	4,567
UNION-TICKET CLEARING	-	2	2,232	-	2,234	-	2,234	-	2,469
MEMORIAL UNION RENOVATION	-	48,808	-	1,000	49,808	-	49,808	-	159,873
STADIUM PLACE-HOUSING	20,204	59,127	632	21	79,984	-	79,984	-	101,383
TIGER TOTS	67,177	370	10,546	-	78,093	-	76,774	1,319	79,892
TIGER TOTS-FEDERAL AID	-	-	2,117	-	2,117	-	-	2,117	6,122
TOTAL AUXILIARY	2,444,214	2,628,471	321,683	1,168,288	6,562,666	-	6,549,691	12,975	6,687,512
GRAND TOTALS	51,557,401	13,683,813	2,813,551	4,801,777	82,935,208	51,405,257	17,667,207	13,862,745	79,922,819

FORT HAYS STATE UNIVERSITY
UNEXPENDED PLANT FUNDS SUMMARY
Year Ended June 30, 2009

Department Name	Balance 07-01-08	Receipts	Transfers	Payments	Outstanding Encumbrances	Balance 6-30-09
Infrastructure Maintenance Fund 2841:						
Picken Hall	1,888,224	1,382,000	-	1,667,427	930,373	672,424
10 Campus Electrical Improvement	-	-	-	158	-	(158)
Fund Subtotal	1,888,224	1,382,000	-	1,667,585	930,373	672,266
Deferred Maintenance Fund 2483:						
Controll Account	226,120	727,199	(738,842)	-	-	214,477
Felten Star Theatre Seating	90,000	-	3,761	93,761	-	-
Cunningham Gym Wall Painting	35,000	-	4,629	39,629	-	-
Utility Tunnel Replacement	(34,569)	-	72,837	306,873	(268,605)	-
Exterior Graphics Phase 2	-	-	60,000	-	-	60,000
Sheridan Roof Repairs	(20,214)	-	22,630	33,374	(30,958)	-
Service Buildings Masonry Cleaning	38,025	-	(38,015)	43,912	(43,902)	-
Picken Hall Improvements	-	-	390,000	96,283	-	293,717
Street Improvements	-	-	223,000	-	-	223,000
Fund Subtotal	334,362	727,199	-	613,832	(343,465)	791,194
Total Plant Funds	2,222,586	2,109,199	-	2,281,419	586,908	1,463,458

FORT HAYS STATE UNIVERSITY
REMODELING AND ADDITIONS SUMMARY
Year Ended June 30, 2009

Department Name	Appropriations			Expenditures	Encumbrance:	Balance 06-30-09
	Balance 07-01-08	Receipts Transfers	Funds Available			
PRIOR YEAR UNALLOCATED BALANC	(3,954)	-	(3,954)	-	-	(3,954)
PARKING LOT REPAIR	222,950	-	222,950	212,143	3,167	7,640
F04 GORSS COLISEIUM ROOF REPAI	682	-	682	385	-	297
F05 CAMPUS ELEC SYSTEM UPGRD	-	-	-	5,947	(5,947)	-
F06 LEWIS FLD FIRE SAFETY IMPRV	128	-	128	-	-	128
F07 CAMPUS SIDEWALK REPLACEMN	-	-	-	9,873	(9,873)	-
F07 CAMPUS ELEVATOR REPAIRS	2,343	-	2,343	2,343	-	-
F07 FIRE ALARM CONTROL PNL UPG	220	-	220	220	-	-
F07 CAMPUS WATER VALVE REPLAC	31,235	-	31,235	31,235	-	-
F08 SIDEWALK REPLACEMENT	3,808	-	3,808	20,000	(16,192)	-
F08 HVAC REPAIRS	17,077	-	17,077	17,077	-	-
F08 ELEVATOR REPAIRS	5,000	-	5,000	2,054	-	2,946
F08 ASBESTOS ABATEMENT	162	-	162	162	-	-
F08 EXT UTILITY REPAIRS	2,625	-	2,625	2,625	-	-
F08 ROOF REPAIRS	685	-	685	685	-	-
F08 CARPET REPLACEMENT	(14,427)	14,427	-	-	-	-
F08 CUSTER PARTIAL ROOF REP.	-	-	-	608	(608)	-
F08 CUNNINGHAM SEWAGE LIFT	23,208	(23,208)	-	-	-	-
F08 CUNNINGHAM SEWER IMPROV.	54,187	(22,724)	31,463	332,652	(301,189)	-
F08 TUNNEL LID REPAIRS	29,830	-	29,830	29,830	-	-
F08 BROOKS CORRIDOR REALIGN.	14,810	(5,000)	9,810	9,810	-	-
F07 INTERIOR SIGNAGE REPLACMEN	419	-	419	34	-	385
09 CAMPUS SIDEALK REPLACEMENT	-	35,000	35,000	25,226	-	9,774
09 HVAC REPAIRS	-	55,000	55,000	48,810	4,770	1,420
09 CAMPUS ELEVATOR REPAIRS	-	5,000	5,000	-	-	5,000
09 CAMPUS ASBESTOS ABATEMENT	-	15,000	15,000	5,369	-	9,631
09 STEAM GENERATE & DIST UPGRA	-	10,000	10,000	7,643	-	2,357
09 EXTERIOR UTILITY REPAIRS	-	20,000	20,000	12,522	-	7,478
09 MISC ROOF REPAIRS	-	28,725	28,725	22,428	-	6,296
09 CAMPUS CARPET REPLACEMENT	-	65,573	65,573	65,197	-	376
09 CUNNINGHAM SEWER IMPROVEM:	-	485,000	485,000	183,581	220,240	81,179
09 MALLOY AIR HANDLER REPLAC	-	25,000	25,000	25,000	-	-
09 CUSTER N WING MASONRY	-	100,000	100,000	8,746	40,950	50,304
09 RARICK CORRIDOR PAINTING	-	65,000	65,000	801	30,200	33,999
09 EXTERIOR LIGHTING IMPROV	-	45,000	45,000	28,121	-	16,879
09 CUSTER LWR LVL N WING WIN	-	98,208	98,208	4,714	67,120	26,374
09 MALLOY ROOF REPL E WING	-	125,000	125,000	92,453	-	32,547
LEWIS FIELD EAST PHASE III	(2,705)	-	(2,705)	-	-	(2,705)
Total	388,283	1,141,000	1,529,283	1,208,293	32,638	288,351

The Appropriations, Receipts and Transfers consists of: 1,141,000 From the Board of Regents

FORT HAYS STATE UNIVERSITY
 DETAIL OF FUND BALANCES
 Year Ended June 30, 2009

Schedule V

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	15,012,027							
Imprest Fund				25,000				
Faculty of Distinction			12,219					
Oil and Gas Royalties Fund		43,300						
Parking Fees Fund		227,012						
Restricted Fees Fund		6,132,219	2,641,570					
Institutional Overhead Fund		53,837						
Economic Opportunity Act-Federal			6,385					
Health Fees Fund		73,815						
Student Union Fees Fund		997,896						
Housing System Revenue Fund		(47,359)						
Pledged Housing Suspense Fund		488,807						
Health Professions Student Assistance Program Fund				0				
National Direct Student Loan Fund				301,444				
Kansas Career Workstudy Fund			5,738					
Federal Grants Fund			(157,445)					
Major Repairs Fund						288,351		
Infrastructure Maintenance Fund					672,266			
Deferred Maintenance Fund					791,194			
Investment in Plant								90,516,680
Lewis Field Renovation								
Project Fund and T-Bills							115,000	
Revenue Fund		198,486						
Principal and Interest							1,102	
Housing System Renovation & Refund								
Project Fund and T-Bills							353,289	
Principal and Interest							117	
Memorial Union Renovation Project								
Project Fund and T-Bills							605,263	
Principal and Interest							15,024	
Revenue Fund								
Capital Interest							0	
Reserve							2,347	
Service Clearing Fund				841,480				
Nine Month Payroll Clearing Fund				3,148,792				
TOTAL FUND BALANCES	15,012,027	8,168,013	2,508,467	4,316,716	1,463,458	288,351	1,092,142	90,516,680

FORT HAYS STATE UNIVERSITY
RESTRICTED FUND DEPARTMENTS
Year Ended June 30, 2009

Schedule VI

Account Number	Account Name	Balance 07-01-08	Receipts	Expenditures	Non Expense Items	Balance 06-30-09
110292	ECONOMICS-SPECIAL PROJECTS	18,247	1,639	713	-	19,173
110402	CCL-CNTR FOR CIVIC LEADRSHP RU	6,419	9,441	7,264	-	8,596
110512*	Omer Voss Endowed Prof	4,914	21,780	13,327	-	13,367
116282	GIS-ERGO OPERATION ACCOUNT	46,469	-	41,621	-	4,848
116302	GEOSCI-DICKENSON CO PROJ	702	(702)	-	-	-
116362	MEXICO TRIP-SCHUHL	3,879	-	-	-	3,879
116432	HONORS ACADEMY	2,998	(2,998)	-	-	-
116462	MATH RELAYS	932	2,530	2,184	-	1,278
116522	MUSIC-HIGH PLAINS CHLDN CMP	42	776	398	-	420
116682	FAMILY DEVELOPMENT SERVICES	3,416	12,395	10,585	-	5,226
116722	INT-MEDIA PROJECTS	4,669	(4,669)	-	-	-
116762	MUSIC-WKSA D'ADDARIO GRANT	2,305	2,500	2,534	-	2,271
116842	MUSIC COTTONWOOD PROJECT	(178)	920	3,028	-	(2,285)
116872	CONTENT WKSH-P-STROHKIRCH	14	(14)	-	-	-
116932	SOCIOLOGY-CE GRANT WRITING	7,561	4,080	-	-	11,641
116942	JOURNALISM-KSPA SALES&SERVICE	(22)	1,175	1,232	-	(80)
117082*	TEACH ED-TRANS TO TEACH-KNOTTT	-	15,000	-	-	15,000
117432*	EISENHOWER GRANT-FINDS	5,284	-	-	-	5,284
117522*	WESTERN KS PRIM MATH ACAD GRNT	(29,845)	84,781	71,760	6,219	(23,043)
117562	TEACHER ED YOUNG READERS	192	-	-	-	192
117572*	ANSCHUTZ ENDOWD PROF-STATE	4,558	12,768	18,474	-	(1,148)
117592*	SPEC ED-HS PROJECT GRANT	(34,053)	94,323	64,826	17,361	(21,916)
117632	CONTENT WKSHOP-ADAMS	8	(8)	-	-	-
117662	CONTENT WKSHOP-NIXON	5	(5)	-	-	-
117742*	TEACHER ED-MODELING WRKSH-P GRN	(14,471)	14,928	-	457	-
117772*	TEACHER ED-WSTRN KS MATH GRANT	(36,814)	97,941	57,276	3,851	-
117792*	TEACHER ED-EARTH SYSTEM SCI GR	16,955	10,000	19,182	848	6,925
117812*	ENERGIZING MIDDLE SCHOOL SCIEN	(5)	128,067	127,043	5,389	(4,369)
117822	NASA ROBOTICS FOR WSTRN KS SCH	-	5,534	5,534	-	-
118022	NURSING-KHF-SUPP	9,617	(9,617)	-	-	-
118052	KS ASSN MED UNDERSERVED KDHE	13,931	(13,931)	-	-	-
118062*	NURSING-TRAINEESHIPS GRANT	(10,589)	41,689	32,536	-	(1,436)
118072	NURSING-REGENT INTIATVE-SCHLRS	18,015	-	4,853	-	13,162
118132	THOMSON-BIOLOGICAL SCIENCE	3,936	7,000	10,258	-	678
118142	THOMSON-COMM DISORDERS	8,305	7,000	9,111	-	6,194
118162	HERNDON CLINIC	35,952	58,140	39,783	-	54,310
118172	THOMSON-ALLIED HEALTH	1,851	10,000	4,484	-	7,367
118202	EXERCISE PHYSIOLOGY LAB	1,363	4,581	5,287	-	657
118232	THOMSON-HLTH/LIFE	8,793	1,000	1,229	-	8,564
118322	COMM DISORDERS-SPEC EVENT	(59)	-	(59)	-	-
118352	BIO SCIENCE-NEOSHO RIVER	1,021	-	-	-	1,021
118392	FLEHARTY RESEARCH ASST-ENDOW	-	2,988	7,096	-	(4,108)
118422	PHYSICAL CONNECTION GRNT-KHF	457	-	457	-	-
118542	PHYSL THRPY CLIN-NWKAAA GRNT	(455)	8,802	13,102	-	(4,755)
118562	NURSING-NIGHTINGALE GRANT	439	1,000	1,170	-	269
118642	ALLIED HEALTH-DM SONOGRAPHY	4,957	3,582	4,801	-	3,738
118672	COMM DISORDERS CRS MATERIALS	5,390	4,090	4,404	-	5,076
118772	AGRICULTURE-WATERLINK GRANT	(0)	8,606	15,731	-	(7,125)
156222	MATH PROJECT-VEED	2,914	(2,914)	-	-	-
157032	TECH STUDIES WORKSHOP	3,024	7,000	10,024	-	-
158222	SPECIAL PROJECTS IN HHP	1,356	2,768	82	956	3,087
226002*	GEOSCI-NASA LAGRANGIAN ICE GNT	(14,002)	23,339	2,552	6,785	-
226042*	CHEM-08 KINBRE FAC SCLR-WIESE	9,941	-	5,235	-	4,705
226532*	GEOSCI-NASA ICES POLYNIA STUDY	-	30,945	32,713	4,032	(5,800)
226562	KS SPACE CONSORTIUM-CHU	(5,500)	5,500	-	-	-

FORT HAYS STATE UNIVERSITY
RESTRICTED FUND DEPARTMENTS
Year Ended June 30, 2009

Schedule VI

Account Number	Account Name	Balance 07-01-08	Receipts	Expenditures	Non Expense Items	Balance 06-30-09
226562*	KS SPACE CONSORTIUM-CHU	-	11,500	11,500	-	-
226632*	GEOSCI-NASA AMSR VALIDATION GR	-	17,558	16,211	3,882	(2,536)
226642*	GEOSCI-NASA SEA ICE ROUGH GRNT	-	-	1,416	-	(1,416)
228062*	AH-09 KINBRE GRANT	(1,061)	20,453	14,609	4,783	-
228072*	AH-09 KINBRE-FARLEY	(39)	39	-	-	-
228082*	AH-09 KINBRE-GILLOCK	-	2,831	2,831	-	-
228102*	AH-09 KINBRE-WIESE	-	12,884	12,884	-	-
228112*	AH-09 KINBRE STAR GRANT-WELSCH	-	9,381	9,381	-	-
228122*	AH-09 KINBRE SU SCLR-WELCH	(750)	3,000	2,250	-	-
228132*	AH-09 KINBRE SU SCLR-ROGERS	(750)	3,000	2,250	-	-
228152*	AH-10 KINBRE GRANT	-	(16,000)	141	-	(16,141)
228162*	AH-10 KINBRE-GILLOCK	-	4,000	-	-	4,000
228172*	AH-10 KINBRE-WIESE	-	12,000	-	-	12,000
228202*	AH-10 KINBRE SU SCLR-ROGERS	-	-	1,000	-	(1,000)
228552*	BIOSCI-PLOVER CENSUS	(4,949)	24,592	18,837	1,652	(846)
228632	LAND RENTAL-SPAULDING	(71)	71	-	-	-
228642	SMOKY HILL WEAPONS RANGE	837	-	837	-	-
228682	KANSAS GEOLOGICAL SURVEY	(3)	3	-	-	-
228862	AH-KINBRE-FSA GRANT-GILLOCK	146	-	100	-	46
228992	BIO SCI-KOHLER PRESERVATION GR	534	4,500	5,034	-	-
320102	CCL-KHF GRANT-KANSAS CORPS	-	25,000	-	-	25,000
various	SBDC ACCOUNTS SUMMARY	107,545	76,455	163,964	2,303	17,733
321492	GEOGRAPHY-NGS STREAMSHOT	18	(7)	11	-	-
321642	DOCKING-KHF CHANGE SOMETHING G	109,374	-	13,011	-	96,363
various	KSBDC-ACCOUNT SUMMARY	769,291	1,764,381	1,344,664	11,756	1,177,252
322362*	KSBDC-FEDERAL CLEARING	-	859,668	859,668	-	-
322472*	KSBDC-KANSAS ARTS FUNDS	(17)	-	-	-	(17)
322502	INFO ENTERPRISE INSTITUTE	43,467	16,040	5,539	-	53,968
322612	NETWORK KANSAS FY06	(75,246)	628,418	539,657	-	13,514
322622	NETWORK KANSAS CARRYOVER	199,011	45,315	-	-	244,326
322652	CENTER FOR INNOVATIVE LDRSHIP	1,340	(1,340)	-	-	-
323742	WILDLIFE ART FUND	6,752	(6,752)	-	-	-
323752	FISH ID-EBERLE	92	4,950	1,164	-	3,877
326042	LEADERSHIP STUDIES-NW KS MAYOR	-	22,348	14,752	1,838	5,758
326222	ETHNIC HERITAGE STUDENTS	183	(183)	-	-	-
328012*	SENIOR COMPANION PROGRAM	(67,441)	426,646	428,695	-	(69,489)
328042	FGP/SCP DONATIONS	12,013	-	90	-	11,923
328212	SCP GRANT-INFO REFERRAL	118,052	65,770	42,221	-	141,600
328222	FOSTER GRNDPRNT GRANT-MATCH	30,212	20,771	422	-	50,562
328232*	FOSTER GRANDPARENT PROGRAM	(14,926)	170,595	179,770	-	(24,101)
328252	SCP-KS DEPT ON AGING	-	25,000	25,000	-	-
328262	SCP-NWKAAA	17,741	7,884	4,301	-	21,324
328302	NURSING-HMC FNP	4,825	1,560	3,270	-	3,115
356072	MOD LANG-HISPANIC FILM FESTIVA	-	2,000	1,740	-	260
356342	MUSIC-WKSA ARTS COUNCIL GRANT	1,476	4,685	6,161	-	-
356352	MUSIC-WKSA MIDWEST ENERGY GRNT	-	500	65	-	435
357012	TEACH ED-WATERLINK GRANT	-	-	4,329	-	(4,329)
357452	MULTICULTURAL EDUCATION	754	2	756	-	-
358302	PRAIRIE NATURALIST	(901)	561	3,162	-	(3,502)
412042	LIBRARY-CECIL CURREY FUND	247	-	110	-	137
412052	LIBRARY WORKSHOPS ACCOUNT	4,488	(4,488)	-	-	-
various	STERNBERG-ADMINISTRATION	(243,006)	244,485	133,554	-	(132,075)

FORT HAYS STATE UNIVERSITY
RESTRICTED FUND DEPARTMENTS
Year Ended June 30, 2009

Schedule VI

Account Number	Account Name	Balance 07-01-08	Receipts	Expen- ditures	Non Expense Items	Balance 06-30-09
432082	CTELT-VIDEO PRODUCTION SERVICE	9,785	7,773	5,845	-	11,712
432122	CTELT GRANTS	17,673	(17,673)	-	-	-
525522*	SPEC EVENTS-ARTS COMM GRANT	234	(234)	-	-	-
526372*	MUSIC-COTTONWOOD PROJECT	(1,746)	1,746	-	-	-
535092	VETERANS ADMINISTRATION	6,165	9,424	7,121	-	8,468
535132	DUI EVALS/ALCOHOL ED PROG	4,895	7,018	7,475	-	4,437
543022*	ADMIN ALLOWANCE-LOANS-GRANTS-WS	-	1,633	1,633	-	-
543022	ADMIN ALLOWANCE-LOANS-GRANTS-RU	211,249	132,629	73,013	-	270,865
543032	STAFFORD INTEREST	22,814	(16,885)	-	-	5,929
563282	NCAA DIVERSITY	14,842	(14,842)	-	-	-
563302	ATHLETIC-BOOKSTORE CLEARING	1	49,718	52,159	-	(2,440)
623022	LICENSING REVENUE	7,564	158	3	-	7,719
623152*	MISC GRANTS REC-FEDERAL	(33,218)	-	-	-	(33,218)
675162	ENDOWMENT-CLEARING	(12,033)	47,290	38,433	-	(3,176)
703192	BYRNE MEMORIAL GRANT	421	-	-	-	421
704192	UTILITIES-CAPITAL CREDITS	36,932	25,902	37,783	-	25,051
815012*	YOUTH EDUCATION SERVICES	4,971	3,550	5,159	-	3,362
815022	KS SCHOLARSHIPS	-	37,510	-	37,510	-
815042	KS NURSING SCHOLARSHIPS	-	26,250	1,750	24,500	-
815062	KS SUPPLEMENTAL GRANT	3,576	652,518	-	651,968	4,126
815072*	COLLEGE WORK STUDY	6,895	476,806	439,872	37,444	6,385
815082	KS NATIONAL GUARD	-	21,308	-	21,308	-
815112*	KANSAS COMPREHENSVE GRNT-LEAP	953	39,815	39,745	-	1,023
815122*	KANSAS CAREER WORKSTUDY	932	39,888	40,557	-	263
815132*	KCWS-ADMIN COSTS	2,224	932	1,044	-	2,113
815142	EDUC OPPORTUNITY FEES	20,558	(9,385)	7,074	-	4,099
815152	KANSAS TEACHER SCHOLARSHIPS	7,750	186,815	194,565	-	-
815162	KS MINORITY SCHOLARSHIPS	-	7,400	-	7,400	-
815222	KANSAS ACCESSUS SCHOLARSHIP	20,457	28,003	-	11,836	36,624
815242	KS TEACHER ED SCHOLARSHP PRGM	750	-	-	-	750
815272	KANSAS MILITARY SERVICE AWARD	-	6,744	6,637	-	107
815362	COMMUNITY SCHOLARSHIP FY08	15,714	33,301	49,015	-	-
815372	UNIVERSITY SCHOLARSHIP FUND	20,000	10,000	-	-	30,000
815382	COMMUNITY SCHOLARSHIPS FY09	108,982	1,878,412	1,926,374	-	61,021
815392	COMMUNITY SCHOLARSHIPS FY10	-	25,835	-	-	25,835
815422	SONGS OF KANSAS MUSIC SCHOLARS	-	7,446	-	7,446	-
815512	EOF-ACE SERVICE STIPEND	-	1,500	1,132	-	368
815552	EOF-CULTURAL AFFAIRS COORD	-	4,160	4,160	-	-
815562	EOF-DISABLT SVS GRAD ASST	-	5,000	5,000	-	-
815582	EOF-GVRNMTL RELAT LIAISON	-	2,080	1,927	-	153
815672	EOF-STU OBSERV DIRECTORS	(11)	2,340	2,335	-	(6)
815682	EOF-STU RET & COMM OUTREAC	-	2,400	2,396	-	4
815702	EOF-CCL-COLLEGIATE LDRSHP DVLP	-	3,120	3,120	-	-
815712	EOF-CCL-TIGERS IN SERVICE DIR	-	6,240	6,240	-	-
815742	EOF-MODERN LANGUAGE TUTOR	-	3,600	2,989	-	611
815762	EOF-DIVERSITY MENTOR ASST-ADMI	-	2,496	2,496	-	-
815772	EOF-DIVERSITY MENTOR ASST-OMA	(0)	4,160	4,443	-	(283)
815782	EOF-STU AFFAIRS BRIDGES COUNSE	2,248	2,400	-	-	4,648
815792	EOF-WELLNESS CENTER	-	6,240	6,240	-	-
815802	EOF-CSI/ADMSN FRAT/SORORITY AM	-	2,080	2,064	-	16
815812	EOF-MEM UNION MRKT/PROMO INTRN	-	2,080	2,054	-	26
835002*	ACADEMIC COMPETITIVENESS GRANT	1,294	177,098	178,392	-	-

FORT HAYS STATE UNIVERSITY
RESTRICTED FUND DEPARTMENTS
Year Ended June 30, 2009

Schedule VI

Account Number	Account Name	Balance 07-01-08	Receipts	Expen- ditures	Non Expense Items	Balance 06-30-09
835012*	SMART GRANT-NATL SCI&MATH ACCE	-	178,751	178,751	-	-
835042*	EDUC OPPOR GRANTS-SEOG	-	194,063	180,125	13,938	-
835062*	FEDERAL PELL GRANT FY08	-	4,760	4,760	-	-
835072*	FEDERAL PELL GRANT FY09	-	5,723,126	5,723,126	-	-
835162*	TEACH GRANT-FEDERAL	-	89,706	89,706	-	-
913622*	LLE BLOCK GRANT	674	-	-	-	674
913802	MCMINDES DINING EXPANSION	23,339	-	-	-	23,339
913812	UNION DINING REMODEL	250,000	-	-	-	250,000
994112	LEWIS FIELD EAST PHASE III	(2,704)	-	-	-	(2,704)
917612*	TIGER TOTS-FEDERAL AID	756	4,849	2,117	-	3,488
	Total	1,909,014	15,352,879	13,866,018	885,463	2,510,412

* Not in Restricted Fees Fund.

FORT HAYS STATE UNIVERSITY
Statement of Outstanding Obligations
June 30, 2009

Schedule VII

Description	Date Of Issue	Years to Maturity	Amount Of Original Issue	Retired Principal as of 6-30-2009	Outstanding Principal as of 6-30-2009	Interest Outstanding as of 6-30-2009	Total Outstanding
Revenue Bonds Payable							
KDFA Student Housing Refunding and Renovation Project: Series 2003D-1	05-01-2003	25	5,320,000.00	885,000.00	4,435,000.00	2,150,194.00	6,585,194.00
KDFA Lewis Field Stadium Refunding and Renovation Project: Series 2003D-2	05-01-2003	15	1,150,000.00	360,000.00	790,000.00	255,808.00	1,045,808.00
KDFA Memorial Union Renovation Project Series 2005G-1	11-15-2005	20	7,205,000.00	-	7,205,000.00	2,870,831.25	10,075,831.25
KDFA Memorial Union Renovation Project Series 2005G-2	11-15-2005	20	585,000.00	585,000.00	-	-	-
Total Revenue Bonds Payable			14,260,000.00	1,830,000.00	12,430,000.00	5,276,833.25	17,706,833.25
Capital Leases Payable							
Energy Performance Contract	04-01-2004	16.5	4,887,055.87	860,341.27	4,026,714.60	1,211,317.13	5,238,031.73
Stroup Hall Chiller and Energy Improvements	04-01-1999	10.0	172,589.35	158,467.79	14,121.56	721.35	14,842.91
Total Capital Leases Payable			5,059,645.22	1,018,809.06	4,040,836.16	1,212,038.48	5,252,874.64
Total Outstanding Obligations			19,319,645.22	2,848,809.06	16,470,836.16	6,488,871.73	22,959,707.89

**FORT HAYS STATE UNIVERSITY
DESCRIPTION OF OUTSTANDING BONDS
YEAR ENDED JUNE 30, 2009**

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, 2009

Schedule VIIb

Year Ended 06-30-	-----Housing Renovation & Refund-----		
	Principal	Interest	Annual Debt Service
Date of Issue: May 1, 2003, Series 2003D-1			
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>4,435,000</u>	<u>2,150,194</u>	<u>6,585,194</u>

Year Ended 06-30-	-----Lewis Field Renovation-----		
	Principal	Interest	Annual Debt Service
Date of Issue: May 1, 2003, Series 2003D-2			
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>790,000</u>	<u>255,808</u>	<u>1,045,808</u>

Year Ended 06-30-	-----Memorial Union Renovation -----		
	Principal	Interest	Annual Debt Service
Date of Issue: November 15, 2005 Series 2005G			
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
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>7,205,000.00</u>	<u>2,870,831.25</u>	<u>10,075,831.25</u>

Fort Hays State University
Kansas Development Finance Authority Bond Activity
Changes in fund balance for the year ending 6-30-2009

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 7-1-08	905,632	240,774	1,146,406	240	-	240
Income:						
Statement (II)	-	4,855,283	4,855,283	-	-	-
Accrued Interest (II)	35,175	-	35,175	255	-	255
T-Bill Interest	-	-	-	14,088	-	14,088
Gain on Investment	-	-	-	-	-	-
Total Income	35,175	4,855,283	4,890,458	14,343	-	14,343
Expenditures:						
Statement (II) Less Debt Xfer	-	5,014,147	5,014,147	-	-	-
Project Expenses	-	-	-	-	-	-
Interest on Debt	-	-	-	193,290	-	193,290
Debt Principal	-	-	-	160,000	-	160,000
Total Expenditures	-	5,014,147	5,014,147	353,290	-	353,290
Transfers:						
Between Funds	(452,000)	452,000	-	-	-	-
To KDFA for Bond Redemp.	-	-	-	-	-	-
From Revenue to Debt	-	(338,824)	(338,824)	338,824	-	338,824
Total Transfer	(452,000)	113,176	(338,824)	338,824	-	338,824
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-09	488,807	195,086	683,893	117	-	117

*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 7-1-08	-	177,478	177,478	1,605	-	1,605
Income:						
Student Fees	-	109,686	109,686	-	-	-
Accrued Interest	-	-	-	5,677	-	5,677
T-Bill Interest	-	-	-	4,586	-	4,586
Gain on Investment	-	-	-	-	-	-
Total Income	-	109,686	109,686	10,263	-	10,263
Expenditures:						
Project Expenses	-	2,614	2,614	-	-	-
Interest on Debt	-	-	-	31,831	-	31,831
Debt Principal	-	-	-	65,000	-	65,000
Total Expenditures	-	2,614	2,614	96,831	-	96,831
Transfers:						
Between Funds	-	-	-	-	-	-
To KDFA for Bond Redemp.	-	-	-	-	-	-
From Revenue to Debt	-	(86,065)	(86,065)	86,065	-	86,065
Total Transfer	-	(86,065)	(86,065)	86,065	-	86,065
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-09	-	198,485	198,485	1,102	-	1,102

*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 6-30-2009

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 7-1-08	370	12,266	-	-	2,173	14,809
Income:						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	38	574	-	-	58	670
Discount on T-Bill Purchase**	-	-	-	-	-	-
PMIB Interest on Investments	-	-	-	-	25,551	25,551
Return of PMIB Investment	-	-	-	-	-	-
Income Retained at Purchase	-	0	-	-	-	-
Total Income	38	574	-	-	25,609	26,221
Expenditures:						
Expenses Retained at Purchase	-	-	-	-	-	-
Project Expenses	-	-	-	-	1,534	1,534
Interest on Debt	-	291,528	-	-	-	291,528
Debt Principal	-	-	-	-	-	-
Total Expenditures	-	291,528	-	-	1,534	293,061
Encumbrances						
FY2006 Encumbrances	-	-	-	-	-	-
FY2007 Encumbrances	-	-	-	-	-	-
T-Bill Purchase**	-	-	-	-	-	-
Transfers to P & I	(409)	291,257	-	-	(24,075)	266,773
Total Transfers	(409)	291,257	-	-	(24,075)	266,773
Adjustment for Prior Year	1	-	-	-	-	1
Balance 6-30-09	-	12,569	-	-	2,173	14,743

*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 7-1-08	29	1,000	-	-	174	1,203
Income:						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	3	467	-	-	5	475
Discount on T-Bill Purchase**	-	-	-	-	125	125
PMIB Interest on Investments	-	-	-	-	1,950	1,950
Return of PMIB Investment	-	-	-	-	-	-
Income Retained at Purchase	-	-	-	-	-	-
Total Income	3	467	-	-	2,080	2,550
Expenditures:						
Expenses Retained at Purchase	-	-	-	-	125	125
Project Expenses	-	-	-	-	-	-
Interest on Debt	-	6,900	-	-	-	6,900
Debt Principal	-	300,000	-	-	-	300,000
Total Expenditures	-	306,900	-	-	125	307,025
Encumbrances						
FY2006 Encumbrances	-	-	-	-	-	-
FY2007 Encumbrances	-	-	-	-	-	-
T-Bill Purchase**	-	-	-	-	-	-
Transfers to P & I	(32)	307,888	-	-	(1,955)	305,901
Total Transfers	(32)	307,888	-	-	(1,955)	305,901
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-09	-	2,455	-	-	174	2,629

*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, 2009

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	0.0	6,030
Razing of Men's Gym	1974	0.0	7,600
Demolition of Power Plant Smokestack	1976	0.0	5,213
Demolition of Rarick Hall	1978	0.0	11,413
Lot 5	1991	0.0	6,100
Lot 6	1991	0.0	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, 2009

Building	Date of Acquisition	Value
Picken Hall	1904	3,657,987
Martin Allen Hall	1905	555,118
Sheridan Hall	1916	8,696,035
Custer Hall	1922	1,517,538
Memorial Union	1923	10,583,098
McCartney Hall	1926	1,661,642
Albertson Hall	1928	1,573,699
Power Plant	1932	58,786
Lewis Field Stadium	1937	2,671,599
University Farm Building	1938	544,067
Davis Hall	1952	889,319
President's Residence	1954	147,062
Agnew Hall	1955	1,121,838
Witt Building	1960	557,505
Wiest Hall	1961	3,356,368
Wooster Place	1961	3,146,405
McMindes Hall	1963	6,427,515
Malloy Hall	1965	1,275,147
Forsyth Library	1966	1,649,917
Power Plant (New)	1967	832,632
R.U. Brooks Service Building	1968	402,587
Cunningham Hall & Gross Memorial Coliseum	1974	9,035,568
New Rarick Hall	1979	5,272,505
Stroup Hall	1980	1,699,577
Heather Hall	1981	378,058
Metrodome	1991	3,081,548
Utility Building Lot 5	1991	8,753
Utility Building Lot 6	1991	10,230
Tomanek Hall	1993	10,167,908
Kansas Wetlands Education Center	2008	3,542,093
SocCer Facility	2009	3,850
Energy Performance Contract	2005	1,232,784
Total Value of Buildings		85,758,737

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2009

ORGANIZATION	BALANCE 06-30-08	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-09
AGNEW HALL COUNCIL	2,626.02	762.50	181.91	3,206.61
ALPHA KAPPA PSI	1,403.11	11,980.70	12,233.17	1,150.64
ALPHA LAMBDA DELTA	205.61	1,991.78	1,913.00	284.39
ALPHA PSI OMEGA	195.93	-	-	195.93
ASTRONOMY CLUB	1,291.05	-	-	1,291.05
BACCHUS	-	-	-	-
BLACK STUDENT UNION	67.47	1,860.20	1,513.70	413.97
NATIONAL RESIDENCE HALL HONORARY	54.61	-	-	54.61
GEOLOGY FIELD CAMP	4,017.37	-	4,017.37	-
CHEMISTRY CLUB	2,956.21	6,874.58	9,083.21	747.58
COMMUNICATIONS CLUB	1,672.14	-	-	1,672.14
PRE-VET CLUB	-	-	-	-
CHINESE STUDENTS ASSN.	371.00	-	250.00	121.00
COLLEGIATE REPUBLICANS	130.29	-	-	130.29
CREATIVE ARTS SOCIETY	1,247.11	5,978.62	5,045.35	2,180.38
CUSTER HALL COUNCIL	501.19	787.50	712.10	576.59
DAWN CARE	2,571.05	-	1,306.14	1,264.91
DELTA TAU ALPHA	3,668.85	4,114.48	2,652.81	5,130.52
COUNSELORS/FUTURE	88.85	-	-	88.85
ADVANCE TECHNOLOGY STUDENT ORG	1,395.02	2,788.99	3,667.20	516.81
EPSILON PI TAU	2,021.84	782.27	501.16	2,302.95
ENGLISH CLUB	3,042.16	-	58.18	2,983.98
UNIVERSITY ASSOCIATION	-	-	-	-
MBA ASSOCIATION	149.18	(149.18)	-	-
UNIVERSITY WOMEN'S ASSOCIATION	-	-	-	-
FINANCIAL MNGMNT. ASSOC.	1,694.95	5,079.40	6,266.34	508.01
FORT HAYS RODEO CLUB	1,727.29	71.42	468.12	1,330.59
FHANS CLUB	3,242.19	4,236.21	4,499.57	2,978.83
FRENCH CLUB	74.95	-	-	74.95
LEADERSHIP STUDIES ASSN	523.75	-	218.78	304.97
HALO	65.68	367.00	328.00	104.68
KARA- KANSAS ASSN RES ASST	631.24	-	-	631.24
PHYSICAL THERAPY CLUB	-	-	-	-
HISTORY CLUB	33.24	(33.24)	-	(0.00)
FHSU AMATEUR RADIO CLUB	-	-	-	-
TECA	2,473.13	1,611.23	2,396.63	1,687.73
RESIDENCE HALL ASSOCIATION	16,257.28	20,935.44	19,016.58	18,176.14
INTER-FRATERNITY COUNCIL	(119.92)	1,366.48	729.98	516.58
BLOCK & BRIDLE	6,256.28	9,544.05	11,031.72	4,768.61
LAMBDA PI ETA	9.08	(9.08)	-	-
KAPPA MU EPSILON	(15.20)	548.22	534.67	(1.65)
KFHS	-	-	-	-
LEADER	(0.00)	-	-	(0.00)
MARKETING/MANAGEMENT CLUB	449.62	2,526.48	3,029.29	(53.19)
MCMINDES HALL COUNCIL	6,686.88	6,362.50	7,894.33	5,155.05
NON-TRADITIONAL STUDENTS	1,418.02	-	-	1,418.02
AGRIBUSUNESS CLUB	1,193.63	401.76	331.79	1,263.60
PANHELLANIC COUNCIL	424.13	2,777.58	2,923.44	278.27
INTERNATIONAL STUDENT EXCHANGE	(1,671.08)	21,539.00	16,515.00	3,352.92
INTERNATIONAL STUDENT UNION	1,114.40	1,761.56	1,878.77	997.19

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2009

ORGANIZATION	BALANCE 06-30-08	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-09
PHI ALPHA THETA	2,446.14	10,192.63	11,636.49	1,002.28
PHI ETA SIGMA	772.40	227.00	286.23	713.17
PHI KAPPA PHI	4,178.32	1,045.00	535.47	4,687.85
PI OMEGA PI	191.77	-	-	191.77
FHSU MATH CLUB	94.50	163.00	175.51	81.99
PI SIGMA ALPHA	580.92	633.00	254.00	959.92
FHSU SOCIAL WORK CLUB	847.48	805.24	1,162.15	490.57
MODERN LANGUAGES-Paris	(158.35)	160.00	-	1.65
NATIONAL STUDENTS' SPEECH AND HEARING AS:	3,773.65	11,264.40	9,031.07	6,006.98
SIGMA PI SIGMA	42.26	-	-	42.26
RADIOLOGY-SENIOR ARTS	266.16	4,455.53	3,033.50	1,688.19
SOCIOLOGY CLUB	-	-	-	-
DELTA TAU OMEGA	2,473.72	1,456.60	3,709.17	221.15
SPURS	2,147.32	-	246.54	1,900.78
STERNBERG GEOSCIENCE CLUB	1,264.69	2,743.99	2,498.10	1,510.58
STUDENT EDUCATION ASSOCIATION	1,458.55	-	548.06	910.49
10% CLUB	17.90	1,527.45	750.00	795.35
STUDENT ACCOUNTING ORG.	3,380.96	1,935.95	1,973.62	3,343.29
NBS/AERHO	191.25	280.00	160.00	311.25
PRE-LAW SOCIETY	85.86	-	-	85.86
WUEST HALL COUNCIL	2,116.44	2,275.00	1,489.40	2,902.04
MORTAR BOARD	1,719.99	2,619.65	3,227.69	1,111.95
TIGER BY THE TALE	-	-	-	-
FOREIGN STUDENT AFFAIRS	723.56	3,740.00	1,750.05	2,713.51
INSURANCE CLEARING FUND	(1,494.02)	10,876.12	6,540.79	2,841.31
INVESTMENT INCOME	111,860.44	10,071.84	7,341.83	114,590.45
VENDING CLEARING	7,185.04	877.00	605.80	7,456.24
SOCIETY OF PHYSICS STUDENTS	2,046.79	540.00	855.57	1,731.22
AMER SOCIETY OF INTERIOR DESIGNERS	550.82	1,517.98	1,459.70	609.10
SCEC	151.46	-	-	151.46
CMENC	848.63	1,264.99	352.00	1,761.62
TIGER WILD	233.99	1,145.52	2,316.88	(937.37)
FHSU AGRONOMY CLUB	4,201.30	1,155.25	1,639.47	3,717.08
UNIVERSITY ACITIVITIES BOARD	571.13	150.00	246.12	475.01
SIGMA XI	841.37	-	-	841.37
FORT HAYS INTRAMURALS	1,008.66	18,575.09	18,837.32	746.43
RADIOLOGY-JUNIOR ARTS	1,477.43	-	1,223.69	253.74
NURSES CHRISTIAN FELLOWSHIP	367.64	633.46	632.50	368.60
INTERNATIONAL AFFAIRS SOCIETY	95.75	(95.75)	-	-
AMSU FHSU PRE-MED CLUB	1,951.31	2,277.82	1,851.64	2,377.49
NATIONAL SOCIETY FOR COLLEGIATE	1,214.78	415.15	300.31	1,329.62
BIOLOGY CLUB	1,969.33	2,674.72	1,451.36	3,192.69
UNIVERSITY RESEARCH ASSN.	1,210.00	60.00	-	1,270.00
GERMAN CLUB	857.14	-	-	857.14
OMICRON DELTA KAPPA	122.76	40.92	100.87	62.81
MODERN LANGUAGES-BORDEAUX TRIP	288.00	-	-	288.00
GRADUATE ASSOCIATION OF PSYCHOLOGY	399.68	176.16	73.34	502.50
PSYCHOLOGY CLUB	6,165.39	251.69	58.89	6,358.19

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2009

ORGANIZATION	BALANCE 06-30-08	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-09
PSI CHI HONOR SOCIETY	585.98	-	-	585.98
SIGMA TAU DELTA	960.00	523.53	183.00	1,300.53
KAPPA DELTA PI	1,017.32	2,574.67	2,621.81	970.18
FRINGE THEATRE	390.09	1,282.15	474.44	1,197.80
ALLIED HEALTH-RAD TECH/MDI	-	-	-	-
STUDENT ALUMNI ASSN.	6,033.41	-	1,448.63	4,584.78
PHI EPSILON KAPPA	2,122.60	1,124.05	1,259.38	1,987.27
ORDER OF OMEGA	518.95	-	-	518.95
COLLEGIATE ASSOC. OF TOP GAMEER	104.39	429.01	469.60	63.80
MOVIE TICKET CLEARING	(1,750.00)	6,950.00	6,920.00	(1,720.00)
LIVESTOCK JUDGING TEAM	5,209.36	10,775.00	4,041.23	11,943.13
CAMPUS CRUSADE FOR CHRIST	126.70	-	-	126.70
GERMAN STUDY ABROAD	91.96	18,204.24	18,054.24	241.96
SOCIETY OF STUDENT SONOGRAPHERS-I	1,423.62	2,301.96	3,716.50	9.08
SOCIETY OF STUDENT SONOGRAPHERS-II	53.45	2,925.12	1,759.00	1,219.57
DEFENSIVE TACTICS CLUB	190.72	1,522.03	1,435.50	277.25
ALPHA GAMMA RHO	28.70	213.88	-	242.58
SPANISH CLUB	142.66	92.83	-	235.49
AIKIDO CLUB	(263.74)	220.32	-	(43.42)
KFHS BROADCAST COUNCIL	4,945.02	-	312.03	4,632.99
CYBER ATHLETICS	639.60	(639.60)	-	-
PUBLIC RELATIONS STUDENT SOC	1,757.02	3,189.47	3,367.66	1,578.83
FHSU ATHLETIC TRAINING CLUB	125.00	749.39	123.85	750.54
GEOCACHING CLUB	252.89	(252.89)	-	-
TIGERS FOR HABITAT	155.47	-	-	155.47
STUDENT FEMINIST ORGANIZATION	133.26	1,413.78	966.30	580.74
COLLEGIATE FARM BUREAU	-	700.00	-	700.00
FORT HAYS HONOR SOCIETY	-	42.37	-	42.37
CUSTER STAFF	0.00	-	-	0.00
MCMINDES HALL STAFF	(214.12)	-	713.33	(927.45)
RHA - TIGER IMPACT	0.00	-	-	0.00
WOOSTER PLACE ASSOCIATION	1,424.45	1,050.00	628.60	1,845.85
RHA - FYRE	5,637.05	-	4,222.13	1,414.92
STADIUM PLACE COUNCIL	1,102.92	1,437.50	399.51	2,140.91
RETAIL SALES TAX	201.65	7,280.71	7,601.75	(119.39)
UMB VISA CLEARING	151.90	-	2,038.51	(1,886.61)
ACTIVITY SUSPENSE ACCOUNT	(979.01)	1,271.81	-	292.80
KANSAS CAVALRY	109.38	1,000.00	741.87	367.51
PRESIDENT'S FOREIGN TRAVEL	40,806.42	96,191.91	131,698.38	5,299.95
SA INACTIVE ACCOUNT BALANCES	6,740.92	138.07	0.01	6,878.98
TOTALS	324,861.90	377,702.16	404,750.70	297,813.37

The 297,813.37 is held in the following asset accounts:

REGULAR CHECKING ACCOUNT	54,149.87
CERTIFICATES OF DEPOSIT	243,663.50
TOTALS	<u>297,813.37</u>

FORT HAYS STATE UNIVERSITY
FEDERAL GRANTS
Year Ended June 30, 2009

Granting Agency	CDFA #	Description	Expenditures
Department of Education	10.558	Child and Adult Care Food Program	2,117
Department of Education	84.063	Pell Grant	5,723,126
Department of Education	84.007	Supplemental Ed. Grants	194,063
Department of Education	84.033	College Work Study Program	476,806
Department of Education	84.069A	KCG-Federal LEAP Grant	39,745
Department of Education	84.032	Fed. Family Education Loan Program	*
Department of Education	84.367B	Improve Post Secondary Education	132,889
Department of Education	84.366	Mathematics and Science Partnerships	139,106
Department of Education	93.6	Spec Ed - HS Project Grant	82,186
Small Business Administration	59.037	Small Business Development Centers	859,668
Corporation for National Service	94.016	Senior Companion Program	428,695
Corporation for National Service	94.011	Foster Grandparent Program	179,770
Department of Health and Human Service	93.358	FNP Traineeship	32,536
Department of Health and Human Service	93.389	Allied Health K-BRIN Research Grant	55,366
National Science Foundation	47.05	Geosciences	20,030
Department of Interior	15.FFB	BIOSCI-Plover Census	20,489
NASA	43.001	Aerospace Education Services Program	5,534
NASA	43.002	GEOSCI-NASA SEA ICE ROUGH GRNT	1,416
NASA	43.002	GEOSCI-NASA AMSR VALIDATION GR	20,094
NASA	43.002	GEOSCI-NASA ICES POLYNYA STUDY	36,745
NASA	43.001	KS SPACE CONSORTIUM-CHU	11,500
NASA	43.002	Geosci-NASA Lagrangian Ice Grant	9,338
TOTAL GRANTS			8,471,219

*Funded thru local banks \$28,675,674

FORT HAYS STATE UNIVERSITY
ANALYSIS OF CHANGES IN LOAN FUND BALANCE
Year Ended June 30, 2009

Perkins Loans	
Beginning Balance July 1, 2008	7,176,515
Additions:	
Advances by Federal Government	-
Advances by State of Kansas--Matching	-
Interest Income	319,756
Other Income	30,384
Reimbursement for Teacher cancellations	153,701
Total Additions	503,841
Total Balances and Additions	7,680,356
Deductions:	
Cancellation of Student Loans	141,128
Administrative Expenses	(524,988)
Repayments to Federal Government	-
Repayment to Institution Matching	-
Total Deductions	(383,860)
Ending Fund Balances June 30, 2009	8,064,216
Ending Fund Balance Detail:	
Advances by Federal Government	6,635,360
Institutional Matching	1,213,755
Unallocated Reimbursements	1,993,160
Unallocated Income	3,109,057
Unallocated Cancellations and Expenses	(4,887,117)
Total Loan Fund Balance June 30, 2009	8,064,216



**FORT HAYS STATE
UNIVERSITY**

Forward thinking. World ready.

STATEMENTS

FORT HAYS STATE UNIVERSITY
COMMENCEMENT ACTIVITIES
Comparison of Income to Expenditures
For Fiscal Years 2008 & 2009

Statement I

	Period Ending 06-30-08	Period Ending 06-30-09
OPERATING INCOME		
Student Fees	87,619	98,332
Meals	-	-
Other Reimbursements	1,478	1,502
Total Operating Income	89,097	99,834
OPERATING EXPENDITURES		
110 Classified Employees	580	580
120 Student Employees (Hourly)	2,210	2,320
176 Sick Leave Reserve Payment	11	15
181 Retirement	-	35
191 Social Security and Related Taxes	53	43
197 Worker's Compensation	22	26
200 Communication	9,992	13,763
220 Printing and Advertising	10,918	10,648
230 Rents	-	-
250 Travel	-	-
260 Other Fees	4,918	4,936
270 Other Professional Fees	1,040	500
290 Cleaning Service	93	2,346
300 Clothing	11,279	44,619
320 Food	2,155	-
340 Other Maintenance Materials	26	-
360 Professional Supplies	29,534	10,599
370 Office Supplies	-	13
390 Other Supplies	5,578	785
Total Operating Expenditures	77,828	91,230
OPERATING INCOME	11,270	8,604
OTHER EXPENDITURES		
400 Capital Outlay	-	-
Excess (Deficit) Income over Expenditures	11,270	8,604
ACCOUNT SUMMARY:		
Balance Forward from Previous Year	60,110	71,380
Add: Receipts	89,097	99,834
Deduct: Expenditures	77,828	91,230
Balance Remaining End of Fiscal Year	71,380	79,984

FORT HAYS STATE UNIVERSITY
RESIDENCE HALLS
Comparison of Income to Expenditures
For Fiscal Years 2008 & 2009

Statement II

	Period Ending 06-30-08	Period Ending 06-30-09
OPERATING INCOME		
Sales of Meals	2,008,527	1,938,539
Rent of Halls	2,668,806	2,843,550
Other Rents	57,659	56,746
Work Study Program	5,170	7,305
Other Service Charges	64,385	46,523
Transfers to Residence Hall Associations	(24,550)	(29,755)
Other Income	112,359	5,100
Total Operating Income	4,892,356	4,868,009
OPERATING EXPENDITURES		
100 Classified Salaries	627,067	609,272
110 Unclassified Salaries	115,252	131,116
120 Student Salaries	345,558	417,346
121 Work Study Salaries	6,894	9,741
175 Dependent Health Insurance	24,017	17,673
176 Sick Leave Reserve Payment	5,475	5,875
180 Basic Retirement Programs	46,454	55,252
191 OASDHI	55,126	56,453
195 Health Insurance	128,144	93,881
197 Worker's Compensation	10,609	10,174
198 Unemployment Compensation	918	1,417
200 Communication	134,145	129,569
210 Freight and Express	25	17
220 Printing and Advertising	8,702	10,197
230 Rents	61,649	63,249
240 Repairing and Servicing	84,407	120,180
250 & 950 Travel and Subsistence	18,962	15,706
260 Other Fees	1,409,795	1,348,655
270 Other Professional Fees	2,858	6,230
280 Utilities	484,166	570,294
290 Contractual Services	36,151	20,273
300 Clothing	2,915	2,078
320 Food	415	7
340 Maintenance Materials	98,781	93,701
350 Motor Vehicle Parts and Repairs	4,051	3,575
360 Professional Supplies	2,503	1,448
370 Office Supplies	9,802	6,870
390 Other Supplies	1,068	1,286
392 Household Supplies	94,815	69,788
395 Small Tools	7,473	7,739
399 Other Supplies, Materials, and Parts	12,915	8,858
Total Operating Expenditures	3,841,113	3,887,922
OPERATING INCOME	1,051,243	980,087
OTHER EXPENDITURES		
400 Capital Outlay	36,688	43,844
410 Computer Software & Equipment	2,393	9,801
420 Building and Improvements	902,395	1,050,132
735 Debt Service	337,736	338,824
Excess (Deficit) Income over Expenditures	(227,969)	(462,513)
ACCOUNT SUMMARY:		
Balance Forward from Previous Year	1,374,375	1,146,406
Add: Receipts	4,892,356	4,868,009
Deduct: Expenditures	5,120,325	5,330,522
Balance Remaining End of Fiscal Year	1,146,406	683,893

**FORT HAYS STATE UNIVERSITY
MEMORIAL UNION
Comparison of Income to Expenditures
For Fiscal Years 2008 & 2009**

Statement III

	Period Ending 06-30-08	Period Ending 06-30-09
OPERATING INCOME		
Work Study Program	428	-
Student Union Fees	1,131,853	1,125,172
Income From Sales & Service	341,183	396,460
Total Operating Income	1,473,464	1,521,631
OPERATING EXPENDITURES		
100 Classified Salaries	186,451	202,659
110 Unclassified Salaries	177,362	184,152
120 Student Salaries	97,090	119,735
121 Work Study Salaries	570	-
175 Dependent Health Insurance	4,454	3,619
176 Sick Leave Reserve Payment	2,307	2,492
180 Basic Retirement Programs	30,577	31,514
191 OASDHI	27,977	29,474
195 Health Insurance	43,314	32,758
197 Worker's Compensation	4,473	4,315
198 Unemployment Compensation	421	708
200 Communication	9,267	11,162
210 Freight and Express	15	21
220 Printing and Advertising	12,276	10,769
230 Rents	1,987	1,960
240 Repairing and Servicing	22,660	111,833
250 & Travel and Subsistence	13,504	8,321
260 Other Fees	12,799	14,286
270 Other Professional Fees	2,704	200
280 Utilities	143,148	126,963
290 Contractual Services	1,911	1,545
292 Laundry	1,309	1,244
299 Miscellaneous Expenses	239	-
296 Insurance	10,676	3,599
300 Clothing	571	1,060
320 Food	2,961	8,200
340 Maintenance Materials	18,427	8,388
350 Motor Vehicle Parts and Repairs	73	-
360 Professional Supplies	2,927	3,042
370 Office Supplies	8,376	9,913
390 Other Supplies	11,574	9,973
392 Household Supplies	24,552	11,468
400 Equipment- Non Inventory	19,493	-
Total Operating Expenditures	896,446	955,371
OPERATING INCOME	577,017	566,260
OTHER EXPENDITURES		
400 Equipment	60,901	38,042
420 Building Improvements	159,272	-
735 Debt Service	524,250	572,674
Excess (Deficit) Income over Expenditures	(167,406)	(44,456)
ACCOUNT SUMMARY:		
Balance Forward from Previous Year	1,225,009	1,057,603
Add: Receipts	1,473,464	1,521,631
Deduct: Expenditures	1,640,870	1,566,087
Balance Remaining End of Fiscal Year	1,057,603	1,013,147

FORT HAYS STATE UNIVERSITY
SERVICE CLEARING
Year Ended June 30, 2009

Statement IV

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
OPERATING INCOME						
Income from Sales & Service	109,814	573,613	280,344	240,844	593,805	1,798,420
Other Income	18	-	-	1,794	566	2,378
Total Gross Income	109,832	573,613	280,344	242,638	594,371	1,800,799
Cost of Goods Sold:						
Inventory 07-01-08	24,447	90,667	11,016	21,007	-	147,137
Purchases	108,319	144,681	240,644	125,914	102,138	721,695
Mds. Available for Resale	132,766	235,348	251,660	146,921	102,138	868,832
Less: Inventory 6-30-09	23,007	89,286	19,597	19,901	-	151,791
Cost of Goods Sold	109,759	146,062	232,063	127,021	102,138	717,041
Gross Profit on Operations	73	427,552	48,281	115,618	492,233	1,083,757
Income from Work Study	-	-	-	-	-	-
Operating Income	73	427,552	48,281	115,618	492,233	1,083,757
OPERATING EXPENDITURES						
100 Classified Salaries	-	208,111	25,473	29,566	35,327	298,477
101 Overtime & Shift Dif.	-	-	-	-	-	-
110 Unclassified Salaries	-	-	-	-	108,174	108,174
120 Student Salaries	-	6,891	3,580	2,103	16,054	28,627
121 Work Study Salaries	-	-	-	-	-	-
175 Dependent's Health Insurance	-	6,774	1,578	-	2,542	10,894
176 Sick Leave Assessment	-	1,076	146	158	800	2,180
181 Public Employees Retirement	-	15,900	1,953	2,256	9,855	29,964
191 OASDHI	-	14,826	1,751	2,228	10,549	29,354
195 Health Insurance	-	20,454	3,409	3,409	8,823	36,095
197 Worker's Compensation	-	1,864	253	274	1,386	3,776
198 Unemployment Compensation	-	378	68	50	234	730
205 Intergovernmental Local Comm.	990	1,980	330	330	-	3,630
206 Postage	1	-	2	-	41	43
207 Intergovernmental Telephone	14	95	0	29	2	140
209 Other Communication Charges	-	-	-	526	-	526
219 Other Freight & Express	32	446	41	-	57	576
221 Printing and Binding	1,838	496	378	145	78	2,933
224 Advertising	-	-	-	-	-	-
229 Other Vendor Printing/Binding	-	-	-	-	-	-
237 Rent of Equipment	-	292	-	-	-	292
239 Other Rent and Utilities	-	-	-	18	-	18
241 Repair, Passenger Cars	-	-	-	315	-	315
243 Repair, Machinery and Equip.	-	20,591	2,310	35	-	22,936
244 Repair, Building and Grounds	-	-	-	350	-	350
246 Repair, Computer Equipment	-	-	-	-	-	-
247 Info Processing Equip R/S	-	-	-	-	47,126	47,126
248 Info Processing Equip Software	-	-	-	-	192	192
249 Other R/S	-	-	-	-	-	-

FORT HAYS STATE UNIVERSITY
SERVICE CLEARING
Year Ended June 30, 2009

Statement IV

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
2511 Private Car In-State	-	79	-	-	66	145
2512 Private Car Out-of-State	-	-	-	-	-	-
2521 Hire Car, Plane, Bus In-State	-	-	99	-	-	99
2531 State Car In-State	-	133	-	1,100	67	1,301
2532 State Car Out-of-State	-	-	-	-	-	-
2572 Transportation Out-of-State	-	-	-	-	-	-
2581 Subsistence In-State	-	36	147	-	108	291
2582 Subsistence Out-of-State	-	-	-	-	-	-
2591 NonSubsistence In-State	-	1,028	-	129	153	1,310
2592 Nonsubsistence Out-of-State	-	-	-	-	-	-
263 Data Processing Services	-	-	168	-	-	168
269 Other Fees	-	-	-	15	2	17
279 Other Professional Fees	-	-	-	-	-	-
286 Solid Waste Removal Fees	-	-	-	-	-	-
291 Memberships & Subscriptions	-	-	-	-	504	504
292 Laundry	-	379	-	-	-	379
296 Surety Bond and Ins. Premiums	-	-	-	2,586	196	2,782
299 Other Contractual Services	-	-	-	-	-	-
300 Clothing	-	-	-	-	-	-
341 Building Materials and Supplies	-	3,053	69	105	5,115	8,342
343 Computer Systems Parts	-	-	-	-	-	-
349 Other Maint. Materials-Supplies	-	-	-	14	129	143
3508 Motor Veh Parts	-	-	-	-	-	-
351 Gas and Diesel Fuel	-	-	-	-	626	626
359 Other Parts and Supplies	375	-	-	-	650	1,025
369 Scientific Supplies	-	-	-	-	11	11
371 Office Supplies	-	456	5	142	126	730
372 Data Processing Supplies	-	23	16	87	614	739
373 Telecommunications Lines	-	73	-	-	-	73
392 Laundry Supplies	-	25	-	6	38	68
395 Small Tools	-	65	-	111	623	799
399 Other Supplies and Parts	-	152	532	38	-	722
520 Property Damage	-	-	-	-	-	-
490 Equipment not Depreciated	-	1,849	2,379	-	35,101	39,329
Total Operating Expenditures	3,249	307,525	44,686	46,125	285,368	686,954
Operating Income	(3,176)	120,026	3,595	69,493	206,866	396,804
Other Expenditures						
400 Capital Outlay	-	52,356	-	94,013	99,963	246,332
Excess (Deficit) Income/Expenses	(3,176)	67,670	3,595	(24,520)	106,902	150,471
Balance from previous year	39,566	39,310	(1,983)	296,325	330,799	704,017
Prior Year IFAS adjustments to State	-	-	-	-	-	-
Adjustments to fund balance	-	-	-	-	-	-
Net Change in inventory	1,440	1,381	(8,581)	1,106	-	(4,654)
Fund Balance 6/30/2009	37,830	108,361	(6,969)	272,912	437,701	849,834

FORT HAYS STATE UNIVERSITY
STUDENT HEALTH
Comparison of Income to Expenditures
For Fiscal Years 2008 & 2009

Statement V

	Period Ending 06-30-08	Period Ending 06-30-09
OPERATING INCOME		
Charges for Office Fees	95,194	126,325
Miscellaneous Services	-	-
Student Health Fees	355,327	428,946
Advance from Application Fees	85,000	(85,000)
Other Income	87,803	(8,164)
Total Operating Income	623,325	462,106
OPERATING EXPENDITURES		
100 Classified Salaries	56,970	53,432
110 Unclassified Salaries	295,037	214,206
120 Student Salaries	20,696	19,070
121 Work Study Salaries	-	745
175 Dependent Health Insurance	3,988	1,247
176 Sick Leave Assessment	1,863	1,451
180 Basic Retirement Programs	30,768	21,985
191 OASDHI	26,388	20,079
195 Health Insurance	18,472	13,544
197 Worker's Compensation	3,614	2,512
198 Unemployment Compensation	427	519
200 Communication	5,097	4,888
220 Printing and Advertising	3,472	1,445
230 Rents	2,723	2,681
240 Repairing and Servicing	7,239	5,695
250 Travel and Subsistence	1,694	1,021
260 Other Fees	15,225	16,857
270 Other Professional Fees	1,619	954
290 Contractual Services	1,219	959
300 Clothing	-	404
320 Food for Human Consumption	497	676
340 Maintenance Materials	10	18
360 Professional Supplies	83,562	35,135
370 Office Supplies	2,351	1,217
390 Other Supplies	2,531	128
590 Losses from Monetary Transactions	20	15
Total Operating Expenditures	585,482	420,883
OPERATING INCOME	37,843	41,223
OTHER EXPENDITURES		
400 Capital Outlay	8,066	-
Excess (Deficit) Income over Expenditures	29,777	41,223
ACCOUNT SUMMARY:		
Balance Forward from Previous Year	2,870	32,647
Add: Receipts	623,325	462,106
Deduct: Expenditures	593,548	420,883
Balance Remaining End of Fiscal Year	32,647	73,870

FORT HAYS STATE UNIVERSITY
DAY CARE CENTER
Comparison of Income to Expenditures
For Fiscal Years 2008 & 2009

Statement VI

	Period Ending 06-30-08	Period Ending 06-30-09
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OPERATING INCOME		
Student Government Allocation	13,000	13,000
Charges for Day Care Services	91,315	80,956
Educational and Library Sales	-	-
Other Income	7,697	6,167
Total Operating Income	<u>112,012</u>	<u>100,124</u>
OPERATING EXPENDITURES		
110 Unclassified Salaries	54,313	53,960
120 Student Salaries	9,807	10,540
176 Leave Assessment	321	326
180 Basic Retirement Programs	5,160	3,161
191 OASDHI	3,896	3,945
195 Health Insurance	11,853	7,594
197 Worker's Compensation	621	565
198 Unemployment Compensation	52	88
200 Communication	14	370
230 Photocopying	117	-
240 Repairing & Servicing	-	-
250 & 950 Travel and Subsistence	-	-
260 Other Fees	99	-
320 Food for Consumption	9,611	10,567
340 Maintenance Materials	7	10
360 Professional Supplies	2,142	983
370 Office Supplies	36	238
390 Other Supplies	968	864
Total Operating Expenditures	<u>99,014</u>	<u>93,209</u>
OPERATING INCOME	12,998	6,914
OTHER EXPENDITURES		
400 Capital Outlay	-	-
<hr/>		
Excess (Deficit) Income over Expenditures	<u>12,998</u>	<u>6,914</u>
ACCOUNT SUMMARY:		
Balance Forward from Previous Year*	(24,245)	(10,902)
Add: Receipts	112,012	100,124
Adjustment for change in receivables	-	-
Deduct: Expenditures	<u>99,014</u>	<u>93,209</u>
Balance Remaining End of Fiscal Year	<u>(11,247)</u>	<u>(3,988)</u>

* Adjusted for changes in previous year encumbrances

FORT HAYS STATE UNIVERSITY
PARKING AND TRAFFIC FEES
Comparison of Income to Expenditures
For Fiscal Years 2008 & 2009

Statement VII

	Period Ending 06-30-08	Period Ending 06-30-09
OPERATING INCOME		
Parking Fees	187,724	183,215
Parking Fines	40,867	55,285
Parking Meters	265	140
Tranfers to Other Funds	-	-
Other Income	589	238
Total Operating Income	229,445	238,878
OPERATING EXPENDITURES		
100 Classified Salaries	-	-
120 Student Salaries	3,921	6,280
190 Payroll Taxes	98	108
200 Communication	1,409	1,952
220 Printing and Duplicating	3,085	3,041
230 Rent of Equipment	720	99
240 Car repairs and Services	108	-
250 & 950 Travel and Subsistence	-	60
260 Other Fees	273	15,006
270 Professional Services	-	-
290 Dues & Memberships	-	-
300 Clothing	-	-
340 Maintenance Supplies and Parts	4,664	6,698
350 Other Parts Supplies and Accessories	1,289	563
360 Professional Supplies	610	635
370 Office Supplies	839	239
390 Parking Permits, Small Tools, Etc.	3,472	3,069
590 Losses from Monetary Transactions	-	-
Total Operating Expenditures	20,488	37,749
OPERATING INCOME	208,957	201,129
OTHER EXPENDITURES		
400 Capital Outlay	-	-
440 Nonstructural Improvements	14,107	198,875
700 Transfers	-	-
Excess (Deficit) Income over Expenditures	194,850	2,255
ACCOUNT SUMMARY:		
Balance Forward from Previous Year	33,073	227,923
Add: Receipts	229,445	238,878
Deduct: Expenditures	34,594	236,624
Balance Remaining End of Fiscal Year	227,923	230,178

**FORT HAYS STATE UNIVERSITY
ATHLETIC ASSOCIATION
Comparison of Income to Expenditures
For Fiscal Years 2008 & 2009**

Statement VIII

	Period Ending 06/30/08	Period Ending 06/30/09
OPERATING INCOME		
Student Fees	574,114	582,676
Virtual College Fees	75,000	75,000
Concessions	169,087	203,482
Entry Fees	9,508	10,178
Facility Rental	56,209	44,410
Fund Raising/Donations	236,565	245,724
Overhead Fees	10,576	14,373
Ticket Sales		
Basketball	60,859	82,714
Football	51,083	48,816
Volleyball; Post-Season; Women's B-Ball; Wrestling; Track; Baseball	5,638	5,636
Special Events	148,129	165,090
Lark's Park	28,009	21,927
Program/Media Guide Ads	31,388	24,577
Sign Advertising (Lewis Field & GMC)	65,350	63,452
Message Center	2,000	11,500
Other Income	35,575	27,996
Program/Media Guide Sales		
Basketball/Football/Special Events	7,302	-
Sports Network	23,654	22,666
Sponsorships (Event Promotions)	15,100	15,800
State Appropriations-OOE	446,364	465,603
State Appropriations - Student Labor	87,578	115,865
State Appropriations- Salaries & Fringes	1,266,343	1,369,298
Gross Coliseum Bleacher Seating Replacement	346,654	-
Non Budgeted receipts	230,041	231,360
Total Operating Income	3,982,127	3,848,143
OPERATING EXPENDITURES		
Athletic Administration	111,430	674,180
Baseball	140,847	155,096
Cheerleaders	16,736	13,711
Concessions	74,326	82,206
Facilities	37,994	11,132
Football	535,924	838,312
Golf	28,501	27,778
Lark's Park	33,806	16,135
Medical Injury Insurance	89,186	109,358
Men's Basketball	199,767	339,684
Men's Track	61,689	102,121
Post-Season Competition	36,259	11,630
Promotions	16,252	19,209
Sports Information	27,880	78,822
Tennis	14,374	34,730
Training Room	16,105	99,727
Volleyball	106,708	184,323
Women's Basketball	165,868	254,926
Women's Track	60,983	83,310
Wrestling	40,876	99,828
Women's Softball	107,168	110,972
Women's Golf	27,579	30,487
Special Events	124,825	32,584
Student Labor	87,578	*
Vehicle Purchase	-	233,764
State Appropriations - Salaries & Fringes	1,266,343	*
Gross Coliseum Bleacher Seating Replacement	346,654	-
Non-Budgeted Expenditures	255,481	326,402
Total Operating Expenditures	4,031,140	3,970,427
Excess (Deficit) Income over Expenditures	(49,014)	(122,284)

*Payroll expenses were assigned to the actual budgets in FY2009.

