



FORT HAYS STATE
UNIVERSITY



ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR 2008
ENDED JUNE 30, 2008



**FORT HAYS STATE
UNIVERSITY**



**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2008**

DR. EDWARD H. HAMMOND, PRESIDENT

KANSAS BOARD OF REGENTS

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

UNIVERSITY FINANCIAL PERSONNEL REPORTING

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

TABLE OF CONTENTS

MANAGEMENTS DISCUSSION AND ANALYSIS.....	1
STATEMENT OF NET ASSETS.....	6
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS.....	7
STATEMENT OF CASH FLOWS.....	8
NOTES TO FINANCIAL STATEMENTS.....	9

FORT HAYS STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2008

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, 2008 were \$98,013,874 an increase of \$6,102,975 (6.6%). Capital assets, net of depreciation, comprised 59.7 %, or \$58,554,561 of the \$98,013,874 in total assets.

Total liabilities were \$25,106,845 at June 30, 2008, an increase of \$519,818 (2.1%) compared to \$24,587,027 at June 30, 2007. Long-term liabilities comprised 66.5%, or \$16,707,305 of the total liabilities.

Total net assets at June 30, 2008 were \$ 72,907,029, a \$5,583,157 increase over the prior year, or a 8.2% increase in net assets. The breakout of net assets is shown below:

Capital Assets, net of related debt.....	\$41,290,877
Restricted net assets	9,249,398
Unrestricted net assets	22,366,754
Total net assets.....	\$72,907,029

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.

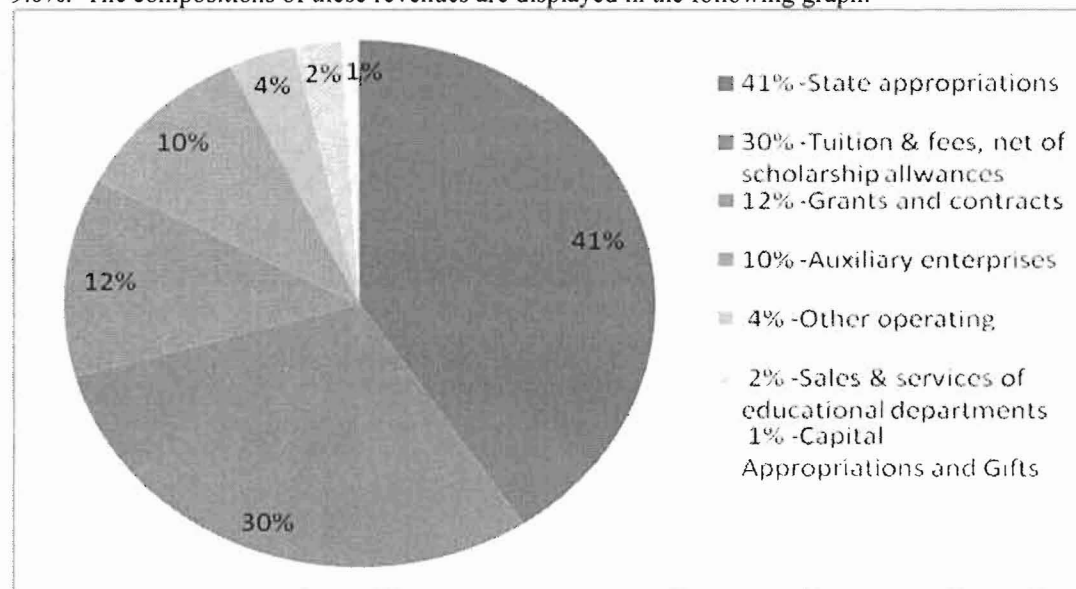
Revenues

Operating revenues at the University as of June 30, 2008 increased by 11.9% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$26.8million in 2008, compared to \$24.3million in 2007. This increase is a result of a 5.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2008. The goal of the tuition increase, which was the result of collaboration between University administration & 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 an 11.5% increase in Virtual College headcount from the Fall of 2006 to the Fall of 2007.
- Federal, state, and local grants and contracts increased \$1.6 million or 16% from the previous fiscal year. These revenues are generated by activities that are related incidentally or exist primarily to afford hands on experience related to providing instruction, research, and public service.

Total non-operating revenues were up 8.2% from the prior year from \$34.5 million to \$37.3 million. State appropriations, the largest single source of revenue at the University increased from \$34.2 million to \$36.5 million.

In summary, total revenues increased by \$7.7 million, from \$82.1 million to \$89.8 million, an overall increase of 9.0%. The compositions of these revenues are displayed in the following graph:



Expenses

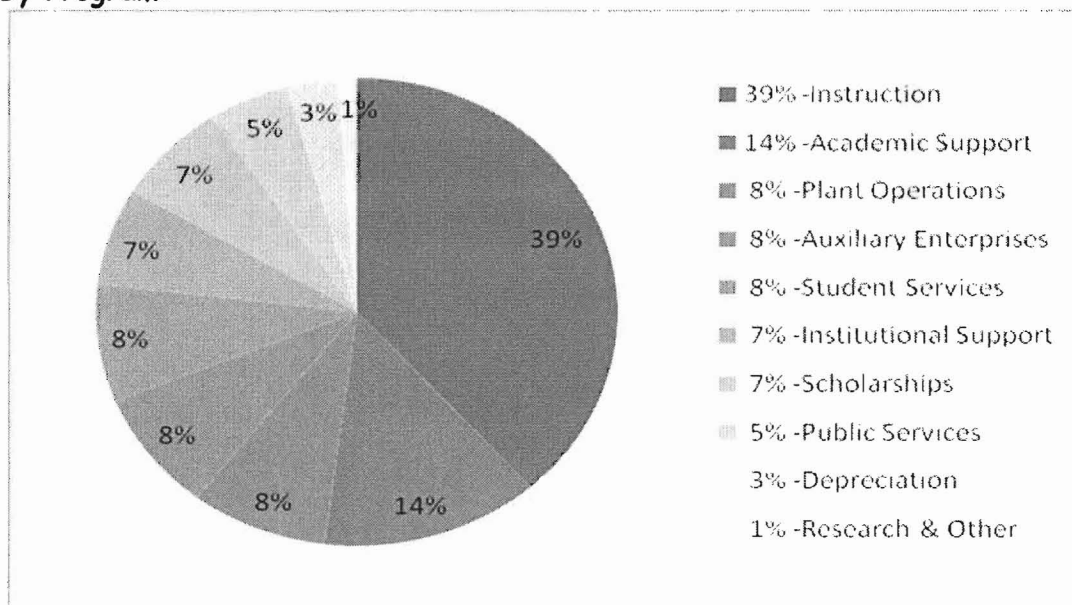
Operating expenses were \$84.0 million for the 2008 fiscal year. This was an increase over the prior year of \$8.5 million, or 11.0%. The following is a brief summary of the significant changes:

- Instruction and academic support increased 13.6% in 2008. Continued growth in Virtual College enrollment has necessitated the need to invest additional dollars in the academic and instructional programs helping to maintain quality programs and initiatives.
- Student services support increased 10.7% in 2008. Student programs continue to be enhanced maintaining a consistency between tuition increases and funding of student programs.

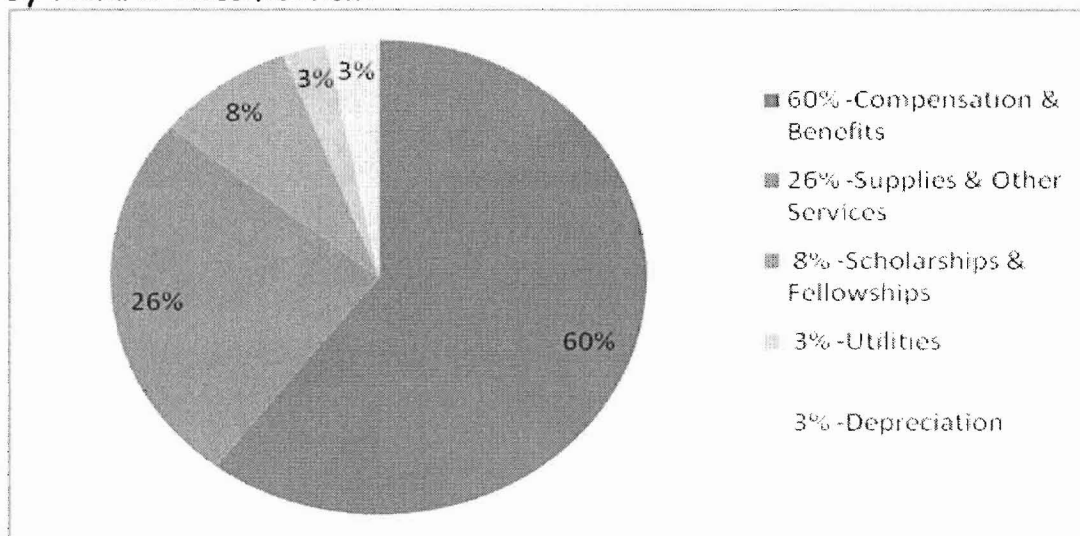
Non-operating expenses are comprised of the investment of bond reserve funds and bond interest expense.

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

By Program:



By Natural Classification:



Extraordinary Items

The University did not have any special and extraordinary items in 2008.

Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), formerly the Fort Hays State University Endowment Association, a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University's Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately \$97,029 and \$69,744 in 2008 and 2007, respectively.

Net Assets

Net assets increased by \$5,583,157 over the previous fiscal year.

STATEMENT OF CASH FLOWS

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

CASH FLOWS FOR THE PERIOD

	June 30, 2008	June 30, 2007
Net cash provided (used) by:		
Operating activities	\$(27,857,759)	\$(30,484,804)
Non-capital financing activities	36,744,965	34,292,800
Capital and related financing activities	(6,302,388)	(4,488,055)
Investing activities	75,239	4,447,423
Net increase in cash	2,660,057	3,767,364
Beginning cash and cash equivalent balances	27,071,287	23,303,923
Ending cash and cash equivalent balances	\$ 29,731,343	\$ 27,071,287

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 2008 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

DEBT ADMINISTRATION

At June 30, 2008, the University had \$16.5 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 provides approximately 41% of the total resources for the University during a fiscal year. Appropriations for fiscal year 2009 were set at \$37.6 million representing an approximate 3.0% increase over fiscal year 2008. State of Kansas revenues have been projected to be down in FY2009 and well into FY2010. The Governor has determined a need to implement a 3%, or \$1,126,627 budget reduction in the University’s budget for fiscal year 2009 and another 4%, or \$1,502,169 reduction for fiscal year 2010. The University’s administration is in the process of developing a plan including hiring freezes and across the board budget reductions to meet the financial crisis head on. During this budget crisis the University’s administration is focusing its’ efforts on keeping tuition increases at a minimum as we have in the past.

Enrollment for the academic 2008-2009 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, 2008 and 2007

<u>ASSETS</u>	<u>2008</u>	<u>2007</u>
Current assets		
Cash and cash equivalents	\$ 29,312,678	\$ 26,461,091
Investments	478,936	508,236
Accounts receivable, net	787,606	921,946
Loans to students, net - current portion	894,119	1,423,037
Inventories	217,010	252,087
Prepaid expenses	772,245	868,947
Total current assets	<u>32,462,594</u>	<u>30,435,344</u>
Noncurrent assets		
Restricted cash and cash equivalents	418,666	610,196
Investments, bond reserve	1,074,183	1,074,183
Loans to students, net	5,503,870	4,609,300
Capital assets, net	<u>58,554,561</u>	<u>55,181,876</u>
Total noncurrent assets	<u>65,551,280</u>	<u>61,475,555</u>
Total Assets	<u>\$ 98,013,874</u>	<u>\$ 91,910,899</u>
<u>LIABILITIES</u>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 3,645,644	\$ 3,308,155
Deferred revenue	1,538,739	1,465,136
Accrued compensated absences - current portion	1,481,910	1,281,449
Capital Leases Payable - current portion	246,275	227,498
Revenue bonds payable - current portion	525,000	500,000
Other Postemployment Healthcare Benefits	560,325	-
Deposits held in custody for others	<u>401,647</u>	<u>307,641</u>
Total current liabilities	<u>8,399,540</u>	<u>7,089,879</u>
Noncurrent liabilities		
Accrued compensated absences	214,896	233,569
Capital leases payable	4,062,409	4,308,579
Revenue bonds payable	<u>12,430,000</u>	<u>12,955,000</u>
Total noncurrent liabilities	<u>16,707,305</u>	<u>17,497,148</u>
Total Liabilities	<u>\$ 25,106,845</u>	<u>\$ 24,587,027</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	\$ 41,290,877	\$ 37,190,799
Restricted for:		
Expendable:		
Loans	6,977,681	7,248,590
Debt service	1,074,183	1,074,183
Capital Projects	1,197,534	713,049
Unrestricted	<u>22,366,754</u>	<u>21,097,251</u>
Total Net Assets	<u>\$ 72,907,029</u>	<u>\$ 67,323,872</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, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<u>OPERATING REVENUES</u>		
Tuition and fees (net of scholarship allowances of \$3,557,850 and \$3,485,582 in 2008 and 2007, respectively)	\$ 26,863,524	\$ 24,313,876
Federal grants and contracts	8,348,672	7,627,473
State and local grants and contracts	2,647,850	1,792,295
Sales and services of educational departments	2,293,577	2,115,862
Auxiliary enterprises:		
Residential Life	4,911,735	3,940,517
Athletics	1,786,494	1,759,506
Parking	229,445	228,780
Student Union	1,473,036	1,483,184
University Health Services	623,325	506,289
Interest earned on loans to students	117,916	146,806
Other operating revenues	2,285,345	2,155,791
Total operating revenues	<u>51,580,919</u>	<u>46,070,379</u>
<u>OPERATING EXPENSES</u>		
Educational and General		
Instruction	32,312,674	28,341,959
Research	413,084	385,574
Public service	4,229,673	4,303,141
Academic support	11,356,516	10,075,047
Student services	6,829,746	6,167,945
Institutional support	5,655,808	5,545,679
Operations and maintenance of plant	7,099,428	6,289,340
Depreciation	2,605,846	2,844,621
Scholarships and fellowships	5,929,274	4,758,651
Auxiliary enterprises:		
Residential Life	3,499,970	3,557,559
Athletics	1,818,218	1,648,624
Parking	20,483	15,572
Student Union	1,091,890	897,263
University Health Services	584,716	544,510
Other operating expenses	569,069	152,611
Total operating expenses	<u>84,016,395</u>	<u>75,528,096</u>
Operating Income (Loss)	<u>(32,435,476)</u>	<u>(29,457,717)</u>
<u>NON-OPERATING REVENUES (EXPENSES)</u>		
State appropriations	36,553,930	34,222,706
Gifts	97,029	69,744
Investment income	66,108	265,180
Other non-operating revenue (expenses)	854,253	465,671
Interest expense	(271,615)	(556,635)
Net nonoperating revenues (expenses)	<u>37,299,705</u>	<u>34,466,666</u>
Income before other revenues, expenses, gains, or losses	4,864,229	5,008,949
Capital appropriations	<u>718,928</u>	<u>1,017,000</u>
Increase (Decrease) In Net Assets	5,583,157	6,025,949
<u>NET ASSETS</u>		
Net assets - beginning of year	67,323,872	61,297,923
Net assets - end of year	<u>\$ 72,907,029</u>	<u>\$ 67,323,872</u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
STATEMENT OF CASH FLOWS
for the Years Ended June 30, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Tuition and fees	\$ 26,863,524	\$ 24,313,876
Sales and services of educational activities	2,293,577	2,115,862
Auxiliary enterprises:		
Residential Life	4,911,735	3,940,517
Athletics	1,786,494	1,759,506
Parking	229,445	228,780
Student union	1,473,036	1,483,184
University health services	623,325	506,289
Grants and contracts	10,996,522	9,419,768
Payments to suppliers	(20,368,434)	(21,406,354)
Payments to utilities	(2,211,071)	(1,956,053)
Compensation and benefits	(50,732,407)	(47,368,754)
Payments for scholarships and fellowships	(6,981,020)	(5,765,831)
Loans issued to students and employees	(1,500,419)	(1,694,014)
Collection of loans to students and employees	1,068,060	1,635,823
Other receipts (payments)	3,689,874	2,302,597
Net cash provided (used) by operating activities	<u>(27,857,759)</u>	<u>(30,484,804)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>		
State appropriations	36,553,930	34,222,706
Gifts	97,029	69,744
Student organization agency transactions	94,006	350
Federal family education loan receipts	24,526,094	22,142,148
Federal family education loan disbursements	(24,526,094)	(22,142,148)
Net cash provided by noncapital financing activities	<u>36,744,965</u>	<u>34,292,800</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u>		
Capital appropriations	718,928	1,017,000
Purchases of capital assets	(5,978,531)	(4,194,748)
Proceeds from issue of bonds	-	-
Principal paid on capital debt and leases	(771,170)	(753,672)
Interest paid on capital debt and leases	(271,615)	(556,635)
Net cash used by capital financing activities	<u>(6,302,388)</u>	<u>(4,488,055)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Proceeds from sales and maturities of investments	39,062	4,208,071
Investment Income	66,108	252,382
Purchase of investments	(29,931)	(13,030)
Net cash provided by investing activities	<u>75,239</u>	<u>4,447,423</u>
Net Increase (decrease) in cash	2,660,057	3,767,364
Cash - beginning of the year	27,071,287	23,303,923
Cash - end of year	<u>\$ 29,731,343</u>	<u>\$ 27,071,287</u>
<u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO</u>		
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Operating income (loss)	\$ (32,435,476)	\$ (29,457,717)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,605,846	2,844,621
Changes in assets and liabilities:		
Accounts receivables, net	134,340	(311,155)
Loans to students, net	(365,652)	(78,078)
Inventories	35,077	(7,816)
Prepaid expenses	96,702	(3,634)
Accounts payable and accrued liabilities	1,211,911	(3,711,354)
Current Portion of Capital Leases Payable	18,777	16,780
Current Portion of Revenue Bonds Payable	25,000	290,000
Other Postemployment Healthcare Benefits	560,325	-
Deferred revenue	73,603	(215,121)
Accrued compensated absences	181,788	148,670
Net cash provided (used) by operating activities:	<u>\$ (27,857,759)</u>	<u>\$ (30,484,804)</u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

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 8,650 and a graduate enrollment of approximately 1,457. 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, 2008

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, 2008

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, 2008 and 2007 was \$29,731,344 and \$27,071,287, respectively.

Investments: Of Fort Hays State University's total investments of \$1,553,119, \$234,281 is administered by the Fort Hays State University Alumni Association and \$244,656 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$1,074,183 of the total. These monies represent bond reserve requirements.

NOTE 3 - Accounts Receivable

Accounts receivable net of estimated uncollectible amounts, consisted of the following at June 30, 2008:

Tuition & Fees	\$	417,232
Auxiliary		115,134
Grants & Contracts		230,291
Other		<u>24,949</u>
	\$	<u><u>787,606</u></u>

NOTE 4 – Inventories

Inventories consisted of the following at June 30, 2008:

Museum Store	\$	47,967
Physical Plant		32,023
Office Supplies		115,114
Other		<u>21,906</u>
	\$	<u><u>217,010</u></u>

NOTE 5 - Loans to Students

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

As the University determines that loans are uncollectible and not eligible for reimbursement by the federal government, the loans are written off and assigned to the U.S. Department of Education. The University has provided an allowance for uncollectible loans, which, in management's opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2008, the allowance for uncollectible loans was estimated to be \$ 336,742.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

NOTE 6 - Capital Assets

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

	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 304,456	-	-	\$ 304,456
Bond work in process and fees	519,563	898,883	-	1,418,446
Infrastructure	4,842,923	228,605	-	5,071,528
Buildings	89,569,275	3,863,045	-	93,432,320
Equipment	9,836,027	1,296,991	276,843	10,856,177
Total	<u>105,072,244</u>	<u>6,287,524</u>	<u>276,843</u>	<u>111,082,927</u>
Less accumulated depreciation:				
Bond Issuance Fees	68,535	24,424	-	92,959
Infrastructure	2,535,618	153,069	-	2,688,687
Buildings	42,115,628	1,985,912	-	44,101,540
Equipment	<u>5,727,275</u>	<u>890,565</u>	<u>451,175</u>	<u>6,166,665</u>
Total accumulated Depreciation	<u>50,447,056</u>	<u>3,053,970</u>	<u>451,175</u>	<u>53,049,851</u>
Capital assets, net (University)	<u>\$ 54,625,188</u>	<u>3,233,554</u>	<u>174,334</u>	58,033,076
Fort Hays State University Alumni Association				10,326
Fort Hays State University Athletic Association				511,159
Capital assets, net (Total)				<u>\$ 58,554,561</u>

NOTE 7 - Changes In Long-Term Liabilities

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

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 4,536,077	-	227,393	\$ 4,308,684	\$ 246,275
Revenue bonds payable	13,455,000	-	500,000	12,955,000	525,000
Compensated absences	1,515,018	1,463,237	1,281,449	1,696,806	1,481,910
Total long-term liabilities	<u>\$ 19,506,095</u>	<u>1,463,237</u>	<u>2,008,842</u>	<u>\$ 18,960,490</u>	<u>\$ 2,253,185</u>

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

NOTE 8 - Revenue Bonds Outstanding

Revenue bonds payable consist of the following:

	Principal Outstanding at 6/30/08
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.	\$ 855,000
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.	\$ 4,595,000
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.	\$ 7,505,000

NOTE 9 - Revenue Bonds Maturity Schedule

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

Year Ending June 30:	Principal	Interest	Total
2009	525,000	523,548	1,048,548
2010	535,000	505,231	1,040,231
2011-2012	1,130,000	956,645	2,086,645
2013-2017	3,190,000	2,007,776	5,197,776
2018-2022	3,620,000	1,305,145	4,925,145
2023-2028	<u>3,955,000</u>	<u>502,042</u>	<u>4,457,042</u>
Total	<u>\$ 12,955,000</u>	<u>5,800,384</u>	<u>\$ 18,755,384</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 \$5,640,506 as of June 30, 2008. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2009 Total	386,849	Fiscal Year 2016 Total	420,244
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

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

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 \$555,779 during fiscal year 2008 and individual employees contributed \$348,617. 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 \$2,171,699 during fiscal year 2008 and individual employees contributed \$1,391,752.

NOTE 12 - Commitments and Contingent Liabilities

The University maintains specific insurance coverage as allowed by the State of Kansas and as required by outstanding bond issues. To a large extent, the State follows a policy of self-insurance; therefore, most claims against the University require legislative approval (and potential funding) prior to settlement. The University is not aware of any significant outstanding claims as of June 30, 2008.

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

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

NOTE 13 - Natural Classifications With Functional Classifications

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

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
Educational and general						
Instruction	\$ 26,980,206	173,149	118	5,159,201	-	\$ 32,312,674
Research	277,225	17,275	-	118,584	-	413,084
Public service	1,951,044	-	-	2,278,629	-	4,229,673
Academic support	6,447,965	4,333	40,809	4,863,410	-	11,356,516
Student services	4,384,811	271,798	3,075	2,170,062	-	6,829,746
Institutional support	3,581,259	115,558	-	1,958,991	-	5,655,808
Operations and maintenance of plant	4,658,963	-	1,480,235	960,230	-	7,099,428
Depreciation	-	-	-	-	2,605,846	2,605,846
Scholarships and fellowships	48,180	5,881,094	-	-	-	5,929,274
Auxiliary enterprises:						
Housing	1,351,324	-	484,166	1,664,480	-	3,499,970
Athletics	-	517,813	5,718	1,294,687	-	1,818,218
Parking	4,019	-	-	16,464	-	20,483
Student unions	589,187	-	196,949	305,754	-	1,091,890
University health services	458,224	-	-	126,492	-	584,716
Other	-	-	-	569,069	-	569,069
Total	\$ 50,732,407	6,981,020	2,211,071	21,486,052	2,605,846	\$ 84,016,395

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

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 dependants as for active employees and their dependents. The health insurance benefit plan is a single employer defined benefit plan administered by Kansas Health Policy Authority. The benefit is available for selection at retirement and is extended to retirees and their dependents for life. Non-Medicare participants are subsidized by the 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)	\$ 316,230
Amortization of UAAL	235,046
Interest on amortized liability	9,049
Annual OPEB cost (expense)	560,325
Contributions made	--
Increase in net OPEB obligation	560,325
Net OPEB obligation July 1, 2007	-
Net OPEB obligation June 30, 2008	\$ 560,325

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

Funded Status and Funding Progress. As of June 30, 2008, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,780,580. The University's policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of \$4,780,580. The covered payroll (annual payroll of active employees covered by the plan) was \$40,972,711, and the ratio of the UAAL to the covered payroll was 12 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

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

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%

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

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



FORT HAYS STATE
UNIVERSITY



ANNUAL FINANCIAL INFORMATION
FOR FISCAL YEAR 2008
ENDED JUNE 30, 2008



**FORT HAYS STATE
UNIVERSITY**



**ANNUAL FINANCIAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2008**

DR. EDWARD H. HAMMOND, PRESIDENT

KANSAS BOARD OF REGENTS

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

UNIVERSITY FINANCIAL PERSONNEL REPORTING

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

FORT HAYS STATE UNIVERSITY
ANNUAL FINANCIAL INFORMATION
For the Year Ended June 30, 2008
Table of Contents

GAAP Financial Statements

Management's Discussion and Analysis.....	1
Statement of Net Assets.....	6
Statement of Revenues, Expenses, and Changes in Net Assets.....	7
Statement of Cash Flows.....	8
Notes to Financial Statements.....	9

Historical Financial Statements

Graphs and Charts	
Total Headcount and FTE Enrollment.....	17
Percent of Revenues and Expenditures.....	18
Exhibits	
Exhibit A - Statement of Revenues, Expenditures and Changes in Fund Balances.....	19
Schedules	
Schedule I - Current Funds, Revenue, Expenditures and Other Changes.....	21
Schedule II - Departmental Expenditure Summary.....	22
Schedule III - Unexpended Plant Funds Summary.....	38
Schedule IV - Remodeling and Additions Summary.....	39
Schedule V - Detail of Fund Balances.....	40
Schedule VI - Restricted Current Fund Departments.....	41
Schedule VII - Statement of Outstanding Bonds.....	45
Schedule VIIa - Description of Outstanding Bonds.....	46
Schedule VIIb - Bond Indebtedness Summary.....	50
Schedule VIII - Kansas Development Finance Authority Bond Activity.....	51
Schedule IX - Land Values.....	53
Schedule X - Building Values.....	54
Schedule XI - Agency Fund Balances (Student Organizations).....	55
Schedule XII - Federal Grants.....	58
Schedule XIII - Analysis of Changes in Loan Fund Balances.....	59
Statements	
Statement I - Commencement Activities.....	60
Statement II - Residence Halls Summary.....	61
Statement III - Memorial Union Summary.....	62
Statement IV - Service Clearing Summary.....	63
Statement V - Student Health Summary.....	65
Statement VI - Day Care Center Summary.....	66
Statement VII - Parking and Traffic Summary.....	67
Statement VIII - Athletic Association Summary.....	68
Fort Hays State University Map.....	69



FORT HAYS STATE
UNIVERSITY

**GAAP
FINANCIAL
STATEMENTS**

FORT HAYS STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2008

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, 2008 were \$98,013,874 an increase of \$6,102,975 (6.6%). Capital assets, net of depreciation, comprised 59.7 %, or \$58,554,561 of the \$98,013,874 in total assets.

Total liabilities were \$25,106,845 at June 30, 2008, an increase of \$519,818 (2.1%) compared to \$24,587,027 at June 30, 2007. Long-term liabilities comprised 66.5%, or \$16,707,305 of the total liabilities.

Total net assets at June 30, 2008 were \$ 72,907,029, a \$5,583,157 increase over the prior year, or a 8.2% increase in net assets. The breakout of net assets is shown below:

Capital Assets, net of related debt.....	\$41,290,877
Restricted net assets	9,249,398
Unrestricted net assets	22,366,754
Total net assets.....	\$72,907,029

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.

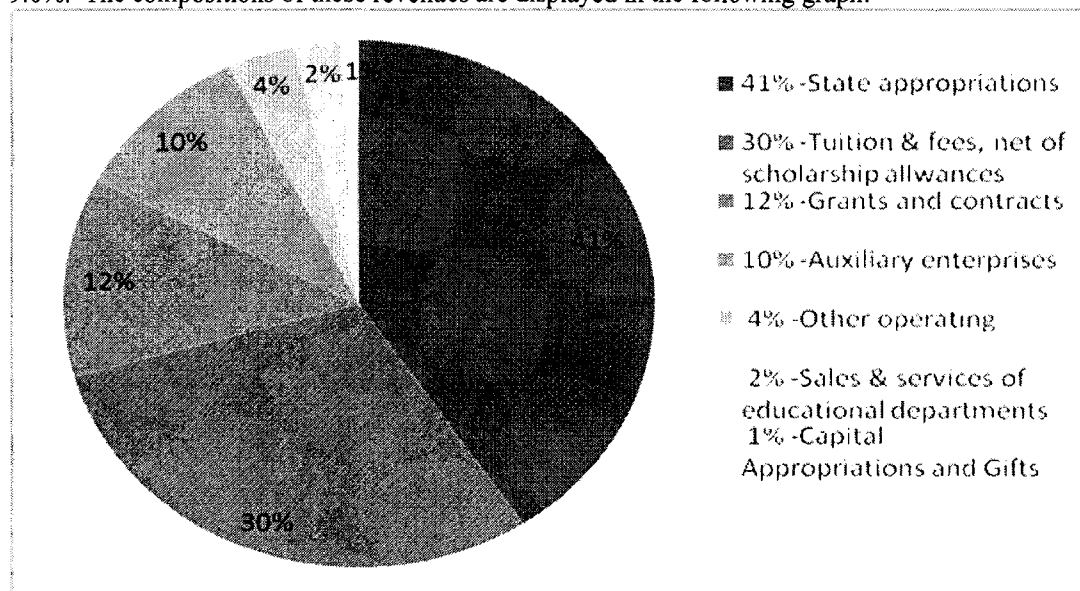
Revenues

Operating revenues at the University as of June 30, 2008 increased by 11.9% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$26.8million in 2008, compared to \$24.3million in 2007. This increase is a result of a 5.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2008. The goal of the tuition increase, which was the result of collaboration between University administration & 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 an 11.5% increase in Virtual College headcount from the Fall of 2006 to the Fall of 2007.
- Federal, state, and local grants and contracts increased \$1.6 million or 16% from the previous fiscal year. These revenues are generated by activities that are related incidentally or exist primarily to afford hands on experience related to providing instruction, research, and public service.

Total non-operating revenues were up 8.2% from the prior year from \$34.5 million to \$37.3 million. State appropriations, the largest single source of revenue at the University increased from \$34.2 million to \$36.5 million.

In summary, total revenues increased by \$7.7 million, from \$82.1 million to \$89.8 million, an overall increase of 9.0%. The compositions of these revenues are displayed in the following graph:



Expenses

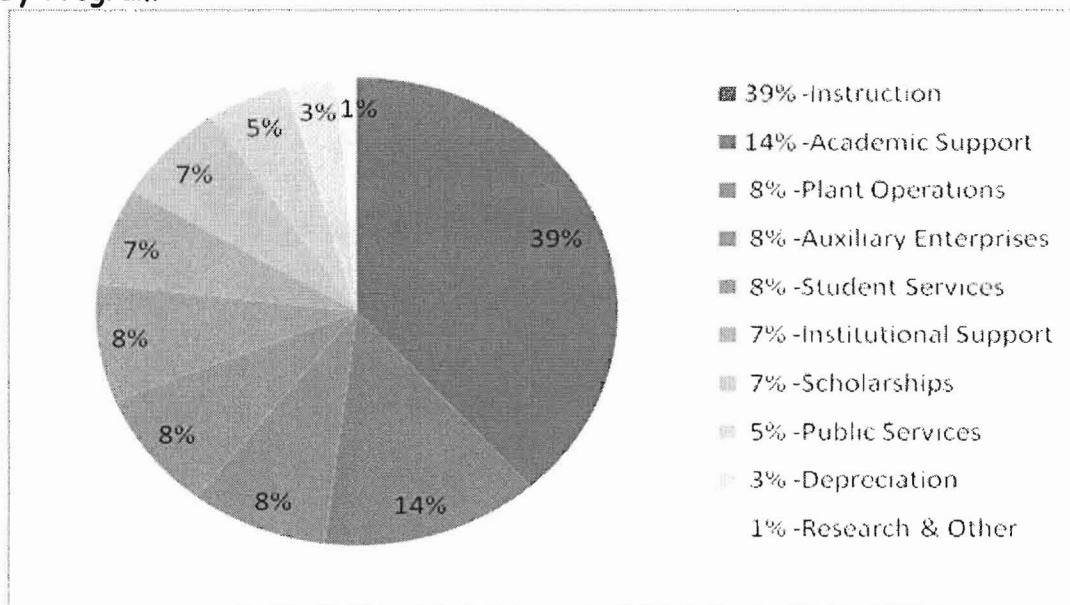
Operating expenses were \$84.0 million for the 2008 fiscal year. This was an increase over the prior year of \$8.5 million, or 11.0%. The following is a brief summary of the significant changes:

- Instruction and academic support increased 13.6% in 2008. Continued growth in Virtual College enrollment has necessitated the need to invest additional dollars in the academic and instructional programs helping to maintain quality programs and initiatives.
- Student services support increased 10.7% in 2008. Student programs continue to be enhanced maintaining a consistency between tuition increases and funding of student programs.

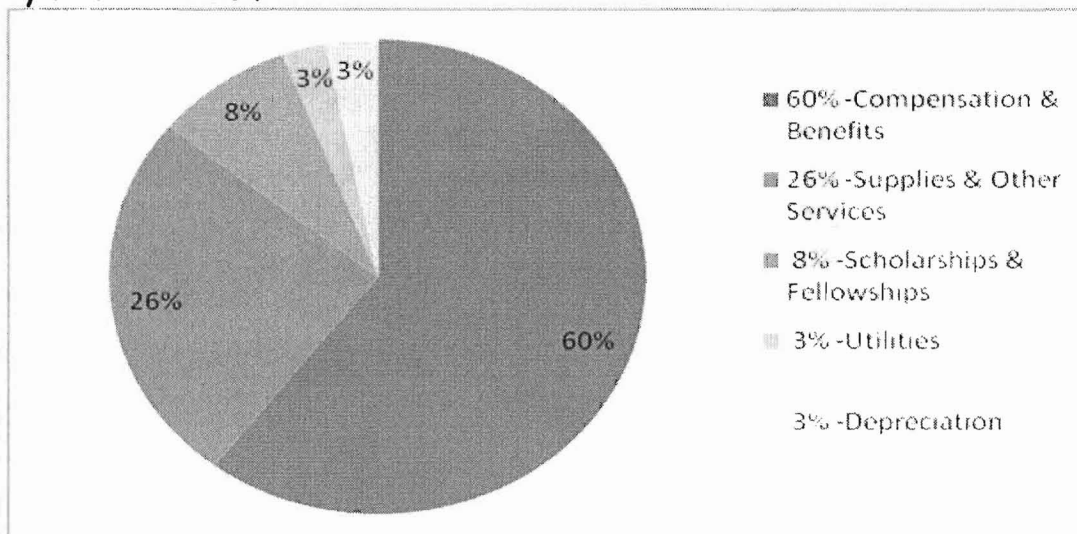
Non-operating expenses are comprised of the investment of bond reserve funds and bond interest expense.

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

By Program:



By Natural Classification:



Extraordinary Items

The University did not have any special and extraordinary items in 2008.

Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), formerly the Fort Hays State University Endowment Association, a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University's Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately \$97,029 and \$69,744 in 2008 and 2007, respectively.

Net Assets

Net assets increased by \$5,583,157 over the previous fiscal year.

STATEMENT OF CASH FLOWS

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

CASH FLOWS FOR THE PERIOD

	June 30, 2008	June 30, 2007
Net cash provided (used) by:		
Operating activities	\$(27,857,759)	\$(30,484,804)
Non-capital financing activities	36,744,965	34,292,800
Capital and related financing activities	(6,302,388)	(4,488,055)
Investing activities	75,239	4,447,423
Net increase in cash	2,660,057	3,767,364
Beginning cash and cash equivalent balances	27,071,287	23,303,923
Ending cash and cash equivalent balances	\$ 29,731,343	\$ 27,071,287

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 2008 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

DEBT ADMINISTRATION

At June 30, 2008, the University had \$16.5 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 provides approximately 41% of the total resources for the University during a fiscal year. Appropriations for fiscal year 2009 were set at \$37.6 million representing an approximate 3.0% increase over fiscal year 2008. State of Kansas revenues have been projected to be down in FY2009 and well into FY2010. The Governor has determined a need to implement a 3%, or \$1,126,627 budget reduction in the University’s budget for fiscal year 2009 and another 4%, or \$1,502,169 reduction for fiscal year 2010. The University’s administration is in the process of developing a plan including hiring freezes and across the board budget reductions to meet the financial crisis head on. During this budget crisis the University’s administration is focusing its’ efforts on keeping tuition increases at a minimum as we have in the past.

Enrollment for the academic 2008-2009 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, 2008 and 2007

<u>ASSETS</u>	<u>2008</u>	<u>2007</u>
Current assets		
Cash and cash equivalents	\$ 29,312,678	\$ 26,461,091
Investments	478,936	508,236
Accounts receivable, net	787,606	921,946
Loans to students, net - current portion	894,119	1,423,037
Inventories	217,010	252,087
Prepaid expenses	772,245	868,947
Total current assets	<u>32,462,594</u>	<u>30,435,344</u>
Noncurrent assets		
Restricted cash and cash equivalents	418,666	610,196
Investments, bond reserve	1,074,183	1,074,183
Loans to students, net	5,503,870	4,609,300
Capital assets, net	58,554,561	55,181,876
Total noncurrent assets	<u>65,551,280</u>	<u>61,475,555</u>
Total Assets	<u>\$ 98,013,874</u>	<u>\$ 91,910,899</u>
<u>LIABILITIES</u>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 3,645,644	\$ 3,308,155
Deferred revenue	1,538,739	1,465,136
Accrued compensated absences - current portion	1,481,910	1,281,449
Capital Leases Payable - current portion	246,275	227,498
Revenue bonds payable - current portion	525,000	500,000
Other Postemployment Healthcare Benefits	560,325	-
Deposits held in custody for others	401,647	307,641
Total current liabilities	<u>8,399,540</u>	<u>7,089,879</u>
Noncurrent liabilities		
Accrued compensated absences	214,896	233,569
Capital leases payable	4,062,409	4,308,579
Revenue bonds payable	12,430,000	12,955,000
Total noncurrent liabilities	<u>16,707,305</u>	<u>17,497,148</u>
Total Liabilities	<u>\$ 25,106,845</u>	<u>\$ 24,587,027</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	\$ 41,290,877	\$ 37,190,799
Restricted for:		
Expendable:		
Loans	6,977,681	7,248,590
Debt service	1,074,183	1,074,183
Capital Projects	1,197,534	713,049
Unrestricted	<u>22,366,754</u>	<u>21,097,251</u>
Total Net Assets	<u>\$ 72,907,029</u>	<u>\$ 67,323,872</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, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<u>OPERATING REVENUES</u>		
Tuition and fees (net of scholarship allowances of \$3,557,850 and \$3,485,582 in 2008 and 2007, respectively)	\$ 26,863,524	\$ 24,313,876
Federal grants and contracts	8,348,672	7,627,473
State and local grants and contracts	2,647,850	1,792,295
Sales and services of educational departments	2,293,577	2,115,862
Auxiliary enterprises:		
Residential Life	4,911,735	3,940,517
Athletics	1,786,494	1,759,506
Parking	229,445	228,780
Student Union	1,473,036	1,483,184
University Health Services	623,325	506,289
Interest earned on loans to students	117,916	146,806
Other operating revenues	2,285,345	2,155,791
Total operating revenues	<u>51,580,919</u>	<u>46,070,379</u>
<u>OPERATING EXPENSES</u>		
Educational and General		
Instruction	32,312,674	28,341,959
Research	413,084	385,574
Public service	4,229,673	4,303,141
Academic support	11,356,516	10,075,047
Student services	6,829,746	6,167,945
Institutional support	5,655,808	5,545,679
Operations and maintenance of plant	7,099,428	6,289,340
Depreciation	2,605,846	2,844,621
Scholarships and fellowships	5,929,274	4,758,651
Auxiliary enterprises:		
Residential Life	3,499,970	3,557,559
Athletics	1,818,218	1,648,624
Parking	20,483	15,572
Student Union	1,091,890	897,263
University Health Services	584,716	544,510
Other operating expenses	569,069	152,611
Total operating expenses	<u>84,016,395</u>	<u>75,528,096</u>
Operating Income (Loss)	<u>(32,435,476)</u>	<u>(29,457,717)</u>
<u>NON-OPERATING REVENUES (EXPENSES)</u>		
State appropriations	36,553,930	34,222,706
Gifts	97,029	69,744
Investment income	66,108	265,180
Other non-operating revenue (expenses)	854,253	465,671
Interest expense	(271,615)	(556,635)
Net nonoperating revenues (expenses)	<u>37,299,705</u>	<u>34,466,666</u>
Income before other revenues, expenses, gains, or losses	4,864,229	5,008,949
Capital appropriations	<u>718,928</u>	<u>1,017,000</u>
Increase (Decrease) In Net Assets	5,583,157	6,025,949
<u>NET ASSETS</u>		
Net assets - beginning of year	67,323,872	61,297,923
Net assets - end of year	\$ <u><u>72,907,029</u></u>	\$ <u><u>67,323,872</u></u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
STATEMENT OF CASH FLOWS
for the Years Ended June 30, 2008 and 2007

	<u>2008</u>	<u>2007</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Tuition and fees	\$ 26,863,524	\$ 24,313,876
Sales and services of educational activities	2,293,577	2,115,862
Auxiliary enterprises:		
Residential Life	4,911,735	3,940,517
Athletics	1,786,494	1,759,506
Parking	229,445	228,780
Student union	1,473,036	1,483,184
University health services	623,325	506,289
Grants and contracts	10,996,522	9,419,768
Payments to suppliers	(20,368,434)	(21,406,354)
Payments to utilities	(2,211,071)	(1,956,053)
Compensation and benefits	(50,732,407)	(47,368,754)
Payments for scholarships and fellowships	(6,981,020)	(5,765,831)
Loans issued to students and employees	(1,500,419)	(1,694,014)
Collection of loans to students and employees	1,068,060	1,635,823
Other receipts (payments)	3,689,874	2,302,597
Net cash provided (used) by operating activities	<u>(27,857,759)</u>	<u>(30,484,804)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>		
State appropriations	36,553,930	34,222,706
Gifts	97,029	69,744
Student organization agency transactions	94,006	350
Federal family education loan receipts	24,526,094	22,142,148
Federal family education loan disbursements	(24,526,094)	(22,142,148)
Net cash provided by noncapital financing activities	<u>36,744,965</u>	<u>34,292,800</u>
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u>		
Capital appropriations	718,928	1,017,000
Purchases of capital assets	(5,978,531)	(4,194,748)
Proceeds from issue of bonds	-	-
Principal paid on capital debt and leases	(771,170)	(753,672)
Interest paid on capital debt and leases	(271,615)	(556,635)
Net cash used by capital financing activities	<u>(6,302,388)</u>	<u>(4,488,055)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Proceeds from sales and maturities of investments	39,062	4,208,071
Investment Income	66,108	252,382
Purchase of investments	(29,931)	(13,030)
Net cash provided by investing activities	<u>75,239</u>	<u>4,447,423</u>
Net Increase (decrease) in cash	2,660,057	3,767,364
Cash - beginning of the year	27,071,287	23,303,923
Cash - end of year	<u>\$ 29,731,343</u>	<u>\$ 27,071,287</u>
<u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO</u>		
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Operating income (loss)	\$ (32,435,476)	\$ (29,457,717)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,605,846	2,844,621
Changes in assets and liabilities:		
Accounts receivables, net	134,340	(311,155)
Loans to students, net	(365,652)	(78,078)
Inventories	35,077	(7,816)
Prepaid expenses	96,702	(3,634)
Accounts payable and accrued liabilities	1,211,911	(3,711,354)
Current Portion of Capital Leases Payable	18,777	16,780
Current Portion of Revenue Bonds Payable	25,000	290,000
Other Postemployment Healthcare Benefits	560,325	-
Deferred revenue	73,603	(215,121)
Accrued compensated absences	181,788	148,670
Net cash provided (used) by operating activities:	<u>\$ (27,857,759)</u>	<u>\$ (30,484,804)</u>

See accompanying notes to financial statements

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

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 8,650 and a graduate enrollment of approximately 1,457. 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, 2008

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, 2008

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, 2008 and 2007 was \$29,731,344 and \$27,071,287, respectively.

Investments: Of Fort Hays State University's total investments of \$1,553,119, \$234,281 is administered by the Fort Hays State University Alumni Association and \$244,656 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$1,074,183 of the total. These monies represent bond reserve requirements.

NOTE 3 - Accounts Receivable

Accounts receivable net of estimated uncollectible amounts, consisted of the following at June 30, 2008:

Tuition & Fees	\$	417,232
Auxiliary		115,134
Grants & Contracts		230,291
Other		<u>24,949</u>
	\$	<u><u>787,606</u></u>

NOTE 4 – Inventories

Inventories consisted of the following at June 30, 2008:

Museum Store	\$	47,967
Physical Plant		32,023
Office Supplies		115,114
Other		<u>21,906</u>
	\$	<u><u>217,010</u></u>

NOTE 5 - Loans to Students

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

As the University determines that loans are uncollectible and not eligible for reimbursement by the federal government, the loans are written off and assigned to the U.S. Department of Education. The University has provided an allowance for uncollectible loans, which, in management's opinion, is sufficient to absorb loans that will ultimately be written off. At June 30, 2008, the allowance for uncollectible loans was estimated to be \$ 336,742.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

NOTE 6 - Capital Assets

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

	Beginning Balance	Additions	Retirement s	Ending Balance
Land	\$ 304,456	-	-	\$ 304,456
Bond work in process and fees	519,563	898,883	-	1,418,446
Infrastructure	4,842,923	228,605	-	5,071,528
Buildings	89,569,275	3,863,045	-	93,432,320
Equipment	9,836,027	1,296,991	276,843	10,856,177
Total	<u>105,072,244</u>	<u>6,287,524</u>	<u>276,843</u>	<u>111,082,927</u>
Less accumulated depreciation:				
Bond Issuance Fees	68,535	24,424	-	92,959
Infrastructure	2,535,618	153,069	-	2,688,687
Buildings	42,115,628	1,985,912	-	44,101,540
Equipment	<u>5,727,275</u>	<u>890,565</u>	<u>451,175</u>	<u>6,166,665</u>
Total accumulated Depreciation	<u>50,447,056</u>	<u>3,053,970</u>	<u>451,175</u>	<u>53,049,851</u>
Capital assets, net (University)	<u>\$ 54,625,188</u>	<u>3,233,554</u>	<u>174,334</u>	58,033,076
Fort Hays State University Alumni Association				10,326
Fort Hays State University Athletic Association				511,159
Capital assets, net (Total)				<u>\$ 58,554,561</u>

NOTE 7 - Changes In Long-Term Liabilities

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

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 4,536,077	-	227,393	\$ 4,308,684	\$ 246,275
Revenue bonds payable	13,455,000	-	500,000	12,955,000	525,000
Compensated absences	1,515,018	1,463,237	1,281,449	1,696,806	1,481,910
Total long-term liabilities	<u>\$ 19,506,095</u>	<u>1,463,237</u>	<u>2,008,842</u>	<u>\$ 18,960,490</u>	<u>\$ 2,253,185</u>

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

NOTE 8 - Revenue Bonds Outstanding

Revenue bonds payable consist of the following:

	<u>Principal Outstanding at 6/30/08</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.	\$ 855,000
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.	\$ 4,595,000
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.	\$ 7,505,000

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>
2009	525,000	523,548	1,048,548
2010	535,000	505,231	1,040,231
2011-2012	1,130,000	956,645	2,086,645
2013-2017	3,190,000	2,007,776	5,197,776
2018-2022	3,620,000	1,305,145	4,925,145
2023-2028	<u>3,955,000</u>	<u>502,042</u>	<u>4,457,042</u>
Total	\$ <u><u>12,955,000</u></u>	<u><u>5,800,384</u></u>	\$ <u><u>18,755,384</u></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 \$5,640,506 as of June 30, 2008. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2009 Total	386,849	Fiscal Year 2016 Total	420,244
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

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

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 \$555,779 during fiscal year 2008 and individual employees contributed \$348,617. 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 \$2,171,699 during fiscal year 2008 and individual employees contributed \$1,391,752.

NOTE 12 - Commitments and Contingent Liabilities

The University maintains specific insurance coverage as allowed by the State of Kansas and as required by outstanding bond issues. To a large extent, the State follows a policy of self-insurance; therefore, most claims against the University require legislative approval (and potential funding) prior to settlement. The University is not aware of any significant outstanding claims as of June 30, 2008.

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

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

NOTE 13 - Natural Classifications With Functional Classifications

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

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
Educational and general						
Instruction	\$ 26,980,206	173,149	118	5,159,201	-	\$ 32,312,674
Research	277,225	17,275	-	118,584	-	413,084
Public service	1,951,044	-	-	2,278,629	-	4,229,673
Academic support	6,447,965	4,333	40,809	4,863,410	-	11,356,516
Student services	4,384,811	271,798	3,075	2,170,062	-	6,829,746
Institutional support	3,581,259	115,558	-	1,958,991	-	5,655,808
Operations and maintenance of plant	4,658,963	-	1,480,235	960,230	-	7,099,428
Depreciation	-	-	-	-	2,605,846	2,605,846
Scholarships and fellowships	48,180	5,881,094	-	-	-	5,929,274
Auxiliary enterprises:						
Housing	1,351,324	-	484,166	1,664,480	-	3,499,970
Athletics	-	517,813	5,718	1,294,687	-	1,818,218
Parking	4,019	-	-	16,464	-	20,483
Student unions	589,187	-	196,949	305,754	-	1,091,890
University health services	458,224	-	-	126,492	-	584,716
Other	-	-	-	569,069	-	569,069
Total	\$ 50,732,407	6,981,020	2,211,071	21,486,052	2,605,846	\$ 84,016,395

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

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 dependants as for active employees and their dependents. The health insurance benefit plan is a single employer defined benefit plan administered by Kansas Health Policy Authority. The benefit is available for selection at retirement and is extended to retirees and their dependents for life. Non-Medicare participants are subsidized by the 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)	\$ 316,230
Amortization of UAAL	235,046
Interest on amortized liability	9,049
Annual OPEB cost (expense)	560,325
Contributions made	--
Increase in net OPEB obligation	560,325
Net OPEB obligation July 1, 2007	-
Net OPEB obligation June 30, 2008	\$ 560,325

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

Funded Status and Funding Progress. As of June 30, 2008, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,780,580. The University's policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of \$4,780,580. The covered payroll (annual payroll of active employees covered by the plan) was \$40,972,711, and the ratio of the UAAL to the covered payroll was 12 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

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008

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%

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

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



FORT HAYS STATE
UNIVERSITY

HISTORICAL FINANCIAL STATEMENTS

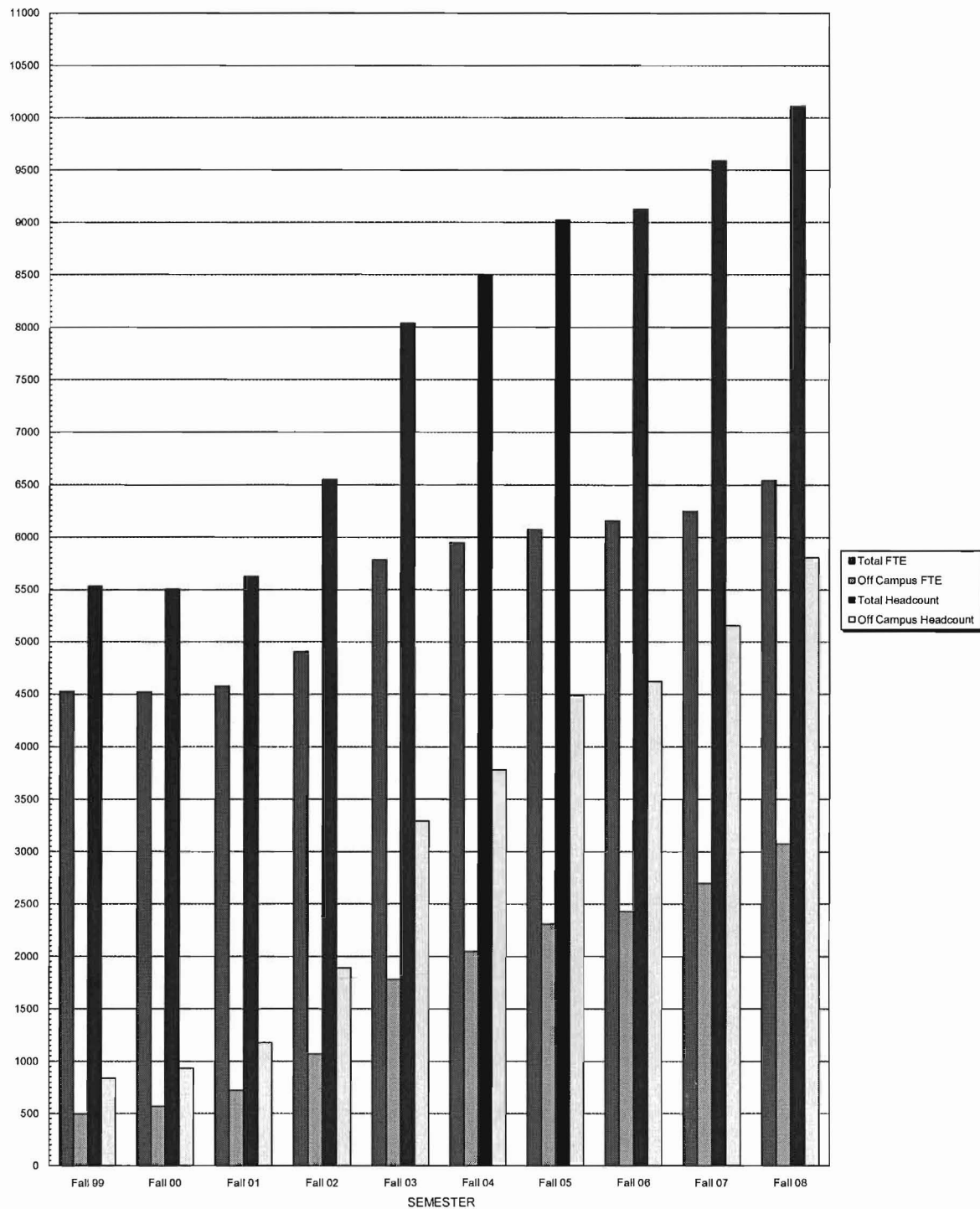
Note: The following financial statements have been prepared on a modified accrual basis of accounting and represent the historical format of the University's financial statements prior to GASB 34/35. These financial statements have been prepared for historical comparison purposes and are to be used for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



FORT HAYS STATE
UNIVERSITY

**GRAPHS &
CHARTS**

ENROLLMENT CHART

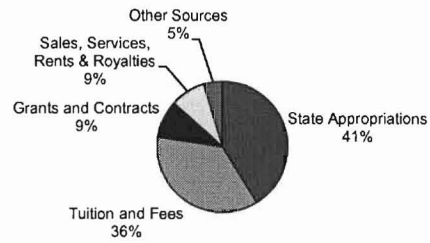


Enrollment Table

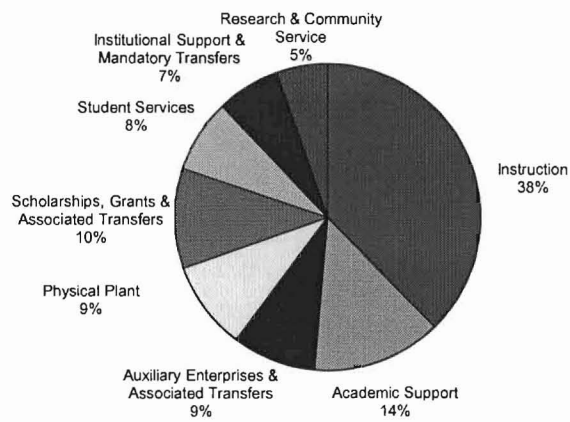
	Fall 99	Fall 00	Fall 01	Fall 02	Fall 03	Fall 04	Fall 05	Fall 06	Fall 07	Fall 08
Total FTE	4525	4520	4575	4906	5785	5946	6071	6155	6245	6541
Off Campus FTE	497	572	726	1072	1780	2049	2309	2430	2699	3076
Total Headcount	5533	5506	5626	6549	8037	8500	9019	9122	9588	10107
Off Campus Headcount	839	934	1177	1890	3294	3777	4485	4620	5155	5804

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

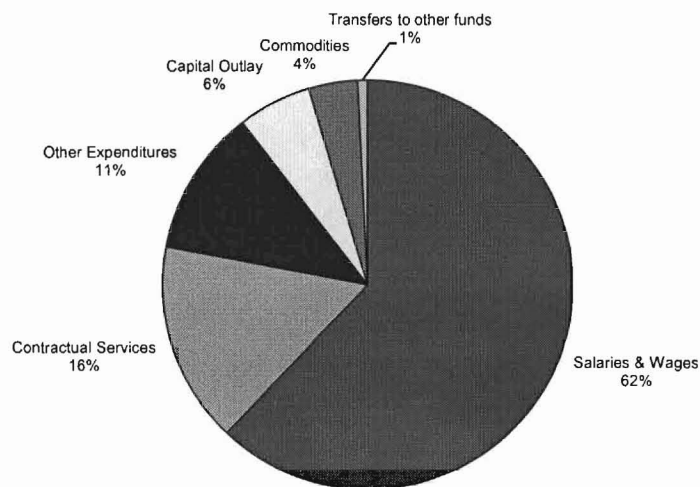
CURRENT FUND REVENUES BY SOURCE



CURRENT FUND EXPENDITURES BY PROGRAM



CURRENT FUND EXPENDITURES BY OBJECT





FORT HAYS STATE
UNIVERSITY

EXHIBITS



FORT HAYS STATE

UNIVERSITY

FORT HAYS STATE UNIVERSITY

Exhibit A

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2008

	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)	19,057,872	18,411,708	15,009,769				
State Appropriations	36,561,937						
Credit Hour Revenues							457,683
Bond Proceeds							
Interest Collections				159,887			
Interest Earned					771,120		75,915
Principal Collections				908,173			
Federal Contributions				146,238			
Other Reimbursements							
Transfers from Board of Regents					2,073,000	1,036,000	
Retirement of Indebtedness							
Additions to Plant							
Transfers from State Bond Sales							
Add Adjustment of Restricted Receipts			(745,273)				
Adjust Revenues shown in the Transfer Section below			(11,974)				
Total Revenues & Other Additions	55,619,809	18,411,708	14,252,522	1,214,298	2,844,120	1,036,000	533,598
Expenditures & Other Deductions:							
Educational & General Expenditures (Schedule I)	51,072,798	9,918,930	13,302,354				
Encumbrances	1,250,448	1,516,718			633,467	338,783	
Auxiliary Enterprises (Schedule I)		6,673,924	13,600				
Loans to Students				1,500,419			
Collection Fees				35,751			
Expended Plant Funds (Schedule III)					278,069		17,589
Non-Operating Expenses		728,015	850,194				
Bond Expenses Retained at Purchase							
Retirement of Indebtedness							500,000
Interest on Indebtedness							550,414
T-Bill Purchase							
Cost of Bond Issuance							
Expended for Remodeling and Additions (Schedule IV)						859,865	
Total Expenditures and Other Deductions	52,323,246	18,837,587	14,166,148	1,536,170	911,536	1,198,648	1,068,003

FORT HAYS STATE UNIVERSITY

Exhibit A

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2008

	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		(91,136)	-			91,136	
Transfer for Debt Retirement		(337,736)					337,736
Transfer for Debt Retirement		(144,212)					144,212
Transfer for SEOG matching							
Transfer to Non-FHSU State Funds	(243,565)	(24,550)					
Transfer for Administrative Allow.			11,974	(11,974)			
Transfer to/from State Fund	(58,898)		(98,348)				
Transfer to Housing Fund							
Transfer from Capital Interest							
Transfer to PMIB							
Transfer from PMIB							
Total Transfers	(302,463)	(597,634)	(86,374)	(11,974)	-	91,136	481,948
Lapsed appropriations		-					
Reappropriation	(101,504)						
Net Change for the Year	2,892,596	(1,023,513)	-	(333,847)	1,932,584	(71,512)	(52,457)
Fund Balance 6-30-07	8,526,253	6,555,112	-	1,298,430	-	217,761	70,314
Adjustments for Prior Year	(898)	-	-	-	-	-	-
Adjusted Fund Balance	8,525,355	6,555,112	-	1,298,430	-	217,761	70,314
Fund Balance 6-30-08	11,417,950	5,531,599	-	964,583	1,932,584	146,249	17,857



FORT HAYS STATE

UNIVERSITY



FORT HAYS STATE
UNIVERSITY

SCHEDULES

FORT HAYS STATE UNIVERSITY
CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES
Years Ended June 30, 2008 and 2007

Schedule I

	<u>Unrestricted</u>		<u>Restricted</u>	<u>2008</u>	<u>2007</u>
	<u>Gen. Use</u>	<u>Desig. Use</u>		<u>Total</u>	<u>Total</u>
Revenues:					
Tuition and Fees	19,057,872	10,371,462	2,719,239	32,148,573	28,951,546
State Appropriations	36,553,930	-	-	36,553,930	34,262,525
Governor and Legislator Budget Reductions	-	-	-	-	-
Reappropriations from prior year	8,007	-	-	8,007	16,466
Federal Grants & Contracts	-	30,000	7,820,140	7,850,140	7,489,312
Other Grants & Contracts	-	220,273	135,848	356,122	475,794
Sales of Commodities	-	2,835,668	14,286	2,849,953	3,624,835
Agency Sales	-	1,546,727	31,627	1,578,354	1,458,219
Rents & Royalties	-	3,300,315	3,008	3,303,323	2,758,688
Interest	-	332,303	20,906	353,208	125,170
Licenses, Permits & Fines	-	87,310	1,475	88,785	81,346
Reimbursements	-	526,994	736,408	1,263,402	52,650
Reimbursements-Other State					
Agencies	-	10,537	1,712,919	1,723,456	683,759
Other Revenue & Transfers	(282,326)	(849,879)	1,813,913	681,707	2,553,876
Total Current Revenue	55,337,483	18,411,708	15,009,769	88,758,960	82,534,186
Expenditures & Mandatory Transfers					
Educational & General:					
Institutional Support	5,024,202	327,681	138,155	5,490,038	5,271,913
Instruction	24,571,868	5,355,525	845,701	30,773,094	29,017,256
Academic Support	8,727,365	2,301,557	177,190	11,206,112	10,870,285
Student Services	4,966,522	1,094,131	222,174	6,282,827	5,764,025
Total Educational Program Expense	43,289,957	9,078,894	1,383,220	53,752,071	50,923,479
Research	20,761	264,085	100,050	384,896	379,656
Public Service	249,221	376,018	3,431,231	4,056,470	4,150,401
Physical Plant	7,157,242	291,069	123,410	7,571,721	7,121,422
Scholarships & Grants	355,617	-	8,264,443	8,620,060	7,458,133
Educational & General Expenditures	51,072,798	10,010,066	13,302,354	74,385,218	70,033,091
Transfers	20,138	-	98,348	118,486	303,889
Reappropriation to FY 2009	101,504	-	-	101,504	8,007
Lapses	-	-	-	-	39,819
Non-Expense Deductions	-	728,015	850,194	1,578,209	1,468,291
Total Educational & General Expenditures and Transfers	51,194,439	10,738,081	14,250,896	76,183,417	71,853,096
Auxiliary Enterprises:					
Expenditures	-	6,673,924	13,600	6,687,524	5,767,330
Transfers	-	506,498	-	506,498	357,347
Total Auxiliary Enterprises	-	7,180,422	13,600	7,194,022	6,124,677
Total Current Expenditures and Transfers	51,194,439	17,918,503	14,264,496	83,377,439	77,977,773
Adjust Receipts to Expenditures	-	-	(745,273)	(745,273)	(309,627)
Excess of Current Revenue over Current Expenditures	4,143,043	493,205	(0)	4,636,248	4,246,785

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

Name of Department	Expenditures					June 30, Total	Source of Funds			June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
INSTRUCTION										
LEADERSHIP STUDIES	392.976	7.566	1.549	-	-	402,091	400.166	-	1.926	374,770
LEADERSHIP SERVICES	-	376	362	-	-	738	-	738	-	-
CCL-TIGERS IN SERVICE	-	162	68	-	-	230	-	230	-	427
CCL-SERVICE LEARNING	-	3	-	-	-	3	-	3	-	617
MANAGEMENT AND MARKETING	806.981	9.199	4.466	-	-	820,646	816.283	-	4.363	812,650
MANAGEMENT DEVELOPMENT	-	6.863	148	-	-	7,011	-	7.011	-	10,051
ACCOUNTING & INFORMATION	1.073.089	14.389	7.402	1.031	-	1,095,910	1.089.080	-	6.831	1,208,701
BUSINESS - AACSB	-	15.754	-	-	-	15,754	15.754	-	-	24,080
COL/BUS-COMPUTER	-	-	248	(160)	-	88	-	88	-	968
AIS SALES AND SERVICE	-	392	213	-	-	606	-	606	-	119
ECONOMICS AND FINANCE	757.778	3.882	4.747	-	-	766,407	762.409	-	3.997	699,418
ECONOMICS-SPECIAL	-	48	-	-	-	48	-	-	48	121
CENTER FOR ECONOMIC	-	481	548	-	-	1,029	1.029	-	-	1,975
ECONOMIC EDUCATION	2.608	3.998	2.332	-	-	8,938	-	8.938	-	5,480
COL OF BUS-DEAN	94.206	244	4.197	-	-	98,647	89.782	-	8.865	100,378
CCL-CNTR FOR CIVIC	9.808	2.552	665	-	-	13,024	11.054	-	1.971	4,726
CCL-CNTR FOR CIVIC	958	3.425	942	-	-	5,326	-	-	5.326	8,751
CCL- KS YOUTH LEADRSH	108.690	38.419	12.823	-	-	159,931	-	159.931	-	101,253
CCL-AMERICAN DEMOCRACY	-	1.499	3.498	-	-	4,997	-	4.997	-	8,055
CCL-WOMENS CONFERENCE	3.125	11.749	3.195	-	-	18,069	-	18.069	-	8,019
CCL-LOOF	1.218	29.031	15.798	-	-	46,047	-	46.047	-	25,159
OMER VOSS ENDOWED PROF-	-	15.119	1.663	2.347	-	19,129	-	-	19.129	15,166
VIRTUAL MBA	79.973	-	-	-	-	79,973	79.973	-	-	126,222
VIRTUAL MBA - RU	13.877	4.486	72	-	250	18,685	-	18.685	-	-
SPECIAL ACADEMIC PROJECTS	5.113	8.477	396	-	-	13,985	13.985	-	-	4,978
ACADEMIC AFFAIRS SPECIALIST	53.376	14.770	5.910	-	-	74,056	73.428	-	629	73,653
2006 ACTION PLANS	-	-	411	5.385	-	5,796	5.796	-	-	287,397
2007 ACTION PLANS	-	38.337	25.503	145.248	-	209,088	209.088	-	-	351,177
2008 ACTION PLANS	-	8.695	35.068	228.052	-	271,815	271.815	-	-	-
STRATEGIC PLANNING	(1.676)	-	-	-	-	(1,676)	(1.676)	-	-	(92,342)
SUPPLEMENTAL INSTR	32.365	-	-	-	-	32,365	32.365	-	-	31,525
CENTER FOR LIBERAL STUDIES	230.735	4.722	1.850	1.641	-	238,948	238.948	-	-	209,826
MUSIC - WKSA-SAI GRANT	51	842	145	-	-	1,038	-	1.038	-	1,552
GRAPHICS LAB	2.054	-	1.923	-	-	3,977	3.977	-	-	5,932
ART	889.489	12.283	32.225	672	-	934,669	927.376	-	7.293	955,434
ART SALES & SERVICE	-	5.346	40.363	-	1.200	46,909	-	46.909	-	41,506
ART-ARTS IN COMMUNITIES	-	2.000	-	-	-	2,000	-	-	2.000	-
COMMUNICATION-GENERAL	-	2.930	541	-	-	3,470	3.470	-	-	3,517
CHEMISTRY-SALES AND	-	-	3.150	-	-	3,150	-	3.150	-	2,794
CHEMISTRY	721.275	9.248	27.385	875	-	758,783	756.653	-	2.130	686,544
COMMUNICATION	898.851	3.850	6.653	2.553	-	911,909	911.909	-	-	798,600
INT-TELECOM PROJECTS	-	51	2.980	-	-	3,031	-	3.031	-	-
INFORMATION NETWORKING	606.117	17.332	2.700	1.685	-	627,835	627.197	-	637	473,368
COMMUNICATION-JOURNALISM	-	1.428	1.946	1.126	-	4,500	4.500	-	-	4,825

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

Name of Department	Salaries & Wages	Expenditures				June 30, Total	Source of Funds			June 30, 2007 Total
		Contractual Services	Commoditi	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
GEOSCIENCES	607.984	11.512	6.447	793	-	626,736	621.849	-	4.887	600,789
GIS LAB	1.319	-	1.812	-	-	3,131	3.131	-	-	3,159
GEOSCIENCES SALES & SERV	-	4.200	(486)	-	-	3,714	-	3.714	-	2,094
GEOSCIENCES-GIS LAB	3.648	500	286	-	-	4,433	-	4.433	-	3,223
GIS-ERGO OPERATION	-	652	-	-	-	652	-	-	652	551
ENGLISH SALES & SERVICE	-	612	-	-	-	612	-	612	-	6,172
ENGLISH	998.128	15.518	3.525	3.918	-	1,021,088	1,017.868	-	3.220	991,071
MUSIC -HIGH PLAINS PIANO	890	-	-	-	-	890	-	890	-	357
ESL CENTER	82.251	2.353	3.605	808	-	89,017	88.359	-	658	-
ESL-TURKEY	-	165	-	-	-	165	165	-	-	3,370
MODERN LANGUAGES	472.727	6.269	4.138	-	-	483,134	481.525	-	1.609	453,671
HISTORY	581.476	8.899	3.781	782	-	594,937	593.979	-	958	524,362
ETHNIC STUDIES	-	60	-	-	-	60	60	-	-	646
HISTORY-SALES AND SERVICE	22.029	95	4.102	6.345	-	32,571	-	32.571	-	12,366
MATHEMATICS	744.032	10.309	3.115	-	-	757,455	754.309	-	3.146	683,937
MATH/COMP SCI	-	1.975	-	-	-	1,975	-	1.975	-	82
RARICK COMPUTING SYSTEMS	871	-	2	-	-	873	873	-	-	320
MATH RELAYS	-	1.342	202	-	-	1,544	-	-	1.544	45
COMMUNICATION SALES & MUSIC	984.045	38.582	14.201	699	-	1,037,528	1,029.833	-	7.695	990,259
MUSIC-RECORD LABEL	-	-	-	-	-	-	-	-	-	677
SUMM WKSHP IN MUSIC	-	10	-	-	-	10	-	10	-	-
ENGLISH TRAVEL ABROAD	-	4.069	-	-	-	4,069	-	4.069	-	5,732
PHILOSOPHY	351.174	4.935	3.644	-	-	359,754	359.754	-	-	336,033
MUSIC-HIGH PLAINS CHLDN	178	168	359	-	-	705	-	-	705	1,509
PHYSICS-SALES & SERVICE	13.049	2.498	590	-	11.000	27,137	-	27.137	-	23,471
PHYSICS	437.141	5.465	8.580	83	-	451,269	449.257	-	2.012	431,885
PHYSICS-AVIATION FEES	-	-	697	-	450	1,147	-	1.147	-	399
PHYSIC-F07 NASA ROBOT GRT	-	372	488	141	-	1,000	1.000	-	-	984
PHYSIC-F07 NASA KSGC ROBOT	1.532	-	4.546	-	-	6,078	-	-	6.078	-
PHYSIC-F07 NASA ROBOT GRT	-	-	-	1.000	-	1,000	-	1.000	-	2,002
POLITICAL SCIENCE	424.595	4.621	2.678	-	-	431,894	425.047	-	6.847	392,950
JUSTICE STUDIES	257.596	2.735	2.896	-	-	263,227	262.732	-	495	230,989
PSYCHOLOGY	635.429	11.480	4.356	698	-	651,964	645.203	-	6.760	700,013
SOCIOLOGY AND SOCIAL WORK	693.728	3.422	2.266	775	-	700,191	697.377	-	2.814	640,175
FAMILY DEVELOPMENT	7.380	323	-	-	-	7,704	-	-	7.704	11,958
SOCIAL WORK PROGRAM	96	3.235	1.629	2.207	-	7,167	7.167	-	-	7,859
SOCIAL WORK ACCREDITATION	-	4.900	-	-	-	4,900	4.900	-	-	1,887
ACTION PLAN-AMERICAN	-	2.163	1.982	-	-	4,144	4.144	-	-	2,859
INT-MEDIA PROJECTS	1.967	1.683	1.498	-	-	5,148	-	-	5.148	1,172
SOCIOLOGY-SALES AND	1.205	-	-	-	-	1,205	-	1.205	-	1,381
MUSIC-WKSA D'ADDARIO	2.595	100	-	-	-	2,695	-	-	2.695	1,000
MASTER OF LIBERAL STUDIES	-	-	116	-	-	116	116	-	-	-
NASA POLAR OCEAN GRANT	691	-	-	-	-	691	-	-	691	469
MUSIC-WESTERN KS STRING	10.351	4.864	1.243	-	-	16,458	-	16.458	-	15,784
SOCIOLOGY-CE GRANT	-	574	131	644	-	1,349	-	-	1.349	-

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

Name of Department	Expenditures						Source of Funds			June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other	June 30, Total	Unrestricted		Restricted	
							General Use	Designated	Restricted	
JOURNALISM-KSPA	-	1.034	12	-	-	1,046	-	-	1.046	-
SPEC ED-KLIPP GRANT	672	(384)	(294)	-	634	627	-	-	627	16,672
TECHNOLOGY STUDIES	672.783	22.959	22.061	1.540	-	719,344	716.203	-	3.141	694,075
TECH STUDIES-SALES & SERV	-	5.722	1.176	-	-	6,898	-	6.898	-	10,101
COMPUTER LAB-EDUC	14.018	427	2.657	-	-	17,102	9.050	-	8.052	19,653
TEACHER EDUCATION	800.710	13.863	8.730	3.376	-	826,678	823.125	-	3.553	762,158
TEACHER ED-PRGRM	-	70	986	-	-	1,056	-	1.056	-	1,999
EDUCATION ADMIN &	700.125	8.219	7.159	3.655	-	719,159	713.041	-	6.118	734,579
SPECIAL EDUCATION	366.740	7.418	3.929	442	-	378,529	377.746	-	784	439,362
OFFICE OF STUDENT	30.959	21.693	2.345	171	-	55,169	55.169	-	-	48,710
TEACHER ED-SWK MS SCI	-	-	-	-	-	-	-	-	-	43,589
WESTERN KS PRIM MATH ACAD	17.256	31.243	10.014	-	29.550	88,062	-	-	88.062	18,659
TEACHER ED-SCHOOL	-	10.998	60	-	-	11,058	-	11.058	-	-
SMOKY HILL EDUCATION SVS	-	(1.643)	-	-	-	(1,643)	-	(1.643)	-	2,246
RESTRICTED LICENSE	27.169	-	-	-	-	27,169	27.169	-	-	16,146
ANSCHUTZ ENDOWD PROF-	5.144	10.966	5.978	-	-	22,088	-	-	22.088	5,911
ANSCHUTZ ENDOWD PROF-	-	2.277	366	571	-	3,214	-	3.214	-	12,572
SPEC ED-HS PROJECT GRANT	65.570	3.546	2.779	1.054	24.088	97,038	-	-	97.038	101,002
TEACHER ED-MODELING	40.530	42.194	30.126	1.196	61.962	176,008	-	-	176.008	169,337
TEACHER ED-WSTRN KS MATH	23.238	16.788	12.175	-	24.300	76,501	-	-	76.501	72,619
TEACHER ED-MY NASA DATA	1.946	-	2.666	-	4.563	9,175	-	-	9.175	-
TEACHER ED-EARTH SYSTEM	6.921	1.229	781	-	3.560	12,491	-	-	12.491	-
KANSAS ACADEMY OF MATH &	28.827	43.554	32.871	-	-	105,252	-	105.252	-	-
ENERGIZING MIDDLE SCHOOL	-	5	-	-	-	5	-	-	5	-
NURSING	1.409.426	31.825	12.594	-	-	1,453,845	1.448.279	-	5.566	1,361,999
RURAL HEALTH SERVICES	-	5.383	-	9.323	-	14,707	14.707	-	-	2,461
NURSING-KBOR NURSING	22.043	-	-	-	-	22,043	-	22.043	-	-
NURSING-WAGNER FUND	2.210	29.301	4.680	3.875	-	40,066	-	40.066	-	28,381
NURSING-GRANT MATCH-	-	1.189	4.339	18.061	-	23,588	23.588	-	-	-
NURSING-TRAINEESHIPS	-	-	-	-	32.989	32,989	-	-	32.989	35,588
NURSING F07 STATE	150.000	-	-	-	-	150,000	150.000	-	-	110,181
NURSING-REGENT INTIATVE-	-	-	-	-	7.278	7,278	-	-	7.278	100,294
AGRICULTURE	632.871	8.957	6.170	-	-	647,999	647.999	-	-	615,716
AGRICULTURE-SALES &	-	4.882	6.160	-	-	11,042	-	11.042	-	4,199
BIOLOGICAL SCIENCES	1.000.271	26.243	19.458	17.354	-	1,063,326	1.051.527	-	11.799	1,058,459
ALLIED HEALTH-MDI	519.382	12.378	6.171	-	-	537,930	534.982	-	2.948	494,029
THOMSON-BIOLOGICAL	-	8.918	3.680	3.323	-	15,922	-	-	15.922	9,104
COMMUNICATION DISORDERS	704.502	18.958	5.843	598	-	729,901	729.901	-	-	701,399
THOMSON-COMM DISORDERS	-	9.237	-	758	-	9,994	-	-	9.994	10,197
HERNDON CLINIC	16.070	5.298	11.444	4.025	-	36,838	-	-	36.838	32,552
THOMSON-ALLIED HEALTH	-	9.882	384	2.501	-	12,766	-	-	12.766	13,447
HEALTH AND HUMAN	1.329.667	28.594	16.983	1.196	-	1,376,439	1.348.274	-	28.166	1,228,263
EXERCISE PHYSIOLOGY LAB	4.432	149	931	-	-	5,512	-	-	5.512	4,206
H AND HP-RENTALS	2.592	967	10.579	660	-	14,798	-	14.798	-	18,264

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

Name of Department	Expenditures					Source of Funds					June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other	June 30, Total	Unrestricted		Restricted		
							General Use	Designated	Restricted		
HHP-NUTRITION	-	-	682	-	-	682	-	682	-	275	
THOMSON-HLTH/LIFE	-	2,718	-	-	500	3,218	-	-	3,218	2,000	
FIREARMS EDUCATION	-	445	2,400	-	-	2,845	-	2,845	-	1,012	
FLEHARTY RESEARCH ASST-	3,551	-	-	-	-	3,551	-	-	3,551	3,556	
BIOLOGY SALES & SERVICE	-	6,112	899	-	-	7,011	-	7,011	-	2,992	
PHYSICAL CONNECTION GRNT-	-	750	703	-	-	1,453	-	-	1,453	2,170	
NURSING CONTINUING	-	-	9	-	-	9	-	9	-	-	
NURSING SALES & SERVICE	-	2,348	13,829	-	-	16,177	-	16,177	-	6,940	
PHYSL THRPY CLIN-NWKAAA	12,207	-	-	-	-	12,207	-	-	12,207	11,445	
ALLIED HEALTH-MDI	-	4,793	1,152	3,500	-	9,445	-	9,445	-	10,400	
NURSING-NIGHTINGALE	-	1,606	5	-	-	1,611	-	-	1,611	1,205	
HHP-SWAT PROGRAM	-	-	1,463	-	-	1,463	-	-	1,463	-	
ALLIED HEALTH-DM	-	256	1,967	-	-	2,223	-	-	2,223	1,835	
COMM DISORDERS CRS	-	3,637	1,975	-	-	5,611	-	-	5,611	7,685	
HHP-WELLNESS CENTER	-	-	625	-	-	625	-	625	-	-	
HHP-KAHPERD GRANT	-	1,289	1,261	-	-	2,550	-	2,550	-	1,775	
AGRICULTURE-WATERLINK	-	4,324	2,763	-	-	7,087	-	-	7,087	7,117	
VIRTUAL COLL SALARIES-INTL	838,481	-	-	-	-	838,481	-	838,481	-	821,293	
ACADEMIC EXTENSION	195,565	497,627	113,705	7,305	17,931	832,132	-	832,132	-	717,593	
VIRTUAL COLLEGE SALARIES	2,082,755	10	-	-	-	2,082,765	-	2,082,765	-	1,764,893	
OFF CAMPUS CENTERS	66,074	9,197	2,896	762	-	78,929	78,929	-	-	87,688	
SW PLAINS REGIONAL CENTER	-	59,383	-	-	-	59,383	59,383	-	-	79,414	
VIRT COLL-INTL PROG	10,556	604,307	7,979	-	19,647	642,489	-	642,489	-	480,473	
VIRTUAL COLL CONCURRENT	5,286	29,540	-	-	-	34,826	-	34,826	-	33,990	
CENTER FOR STRATEGIC	193,440	63	-	-	-	193,503	193,503	-	-	187,071	
CENTER FOR STRATEGIC	-	62,888	5,782	-	-	68,670	-	68,670	-	64,916	
CHINA ACADEMY	-	-	564	-	-	564	-	564	-	-	
I POD-TUNES PILOT PROGRAM	-	-	-	-	-	-	-	-	-	56,280	
LEADERSHIP STUDIES VC	19,107	-	-	-	-	19,107	-	19,107	-	7,849	
MANAGEMENT & MARKETING	24,356	-	-	-	-	24,356	-	24,356	-	12,216	
ECONOMICS & FINANCE VC	-	615	-	-	-	615	-	615	-	394	
COMMUNICATIONS VC	-	623	-	-	-	623	-	623	-	2,309	
INT VC	4,221	1,754	1,315	1,035	-	8,325	-	8,325	-	1,826	
GEOSCIENCES VC	-	2,160	-	-	-	2,160	-	2,160	-	1,545	
ENGLISH VC	-	3,120	17	-	-	3,137	-	3,137	-	2,920	
HISTORY VC	1,960	322	-	-	-	2,282	-	2,282	-	364	
MATHEMATICS VC	-	242	-	-	-	242	-	242	-	270	
MUSIC VC	1,187	2,608	165	-	-	3,960	-	3,960	-	2,145	
PHILOSOPHY VC	455	2,501	1,657	-	-	4,613	-	4,613	-	1,265	
PHYSICS VC	3,326	1,699	78	-	-	5,102	-	5,102	-	3,638	
POLITICAL SCIENCES VC	-	1,656	-	-	-	1,656	-	1,656	-	35	
JUSTICE STUDIES VC	-	6,934	1,162	-	-	8,095	-	8,095	-	602	
SOCIOLOGY & SOCIAL WORK	-	1,566	748	598	-	2,912	-	2,912	-	5,644	

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

Name of Department	Expenditures					June 30, Total	Source of Funds			June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other		Unrestricted General Use	Designated	Restricted	
TEACHER EDUCATION VC	2,584	1,497	1,400	462	-	5,943	-	5,943	-	3,312
EDUCATION ADMIN & COUNSEL	150	920	1,331	-	-	2,401	-	2,401	-	3,001
SPECIAL EDUCATION VC	2,915	106	-	-	-	3,021	-	3,021	-	2,862
NURSING VC	5,609	50	442	-	-	6,101	-	6,101	-	6,060
BIOLOGICAL SCIENCES VC	-	33	-	-	-	33	-	33	-	8
COMMUNICATIONS DISORDERS	-	662	-	-	-	662	-	662	-	15
HEALTH & HUMAN	583	-	-	-	-	583	-	583	-	671
NON-CREDIT COURSES - VC	7,451	3,491	4,860	-	-	15,802	-	15,802	-	9,899
GENERAL ACADEMIC SUB-TOTAL	26,199,033	2,229,570	766,363	496,690	239,901	29,931,558	23,795,581	5,290,277	845,701	27,891,939
COBL-ED TO GO (NON-CREDIT)	546	-	-	-	-	546	-	546	-	-
HIGH PLAINS MUSIC CAMP	5,321	55,483	3,287	-	-	64,091	-	64,091	-	52,933
FORT HAYS MODEL UN APPROP	-	968	14	-	-	982	982	-	-	1,477
FORT HAYS MODEL UN	-	611	-	-	-	611	-	611	-	914
PREP AND ADULT BASIC SUB-TOTAL	5,867	57,062	3,301	-	-	66,230	982	65,248	-	55,324
SS-REGULAR SAL	772,245	-	-	-	-	772,245	772,245	-	-	868,947
NON ACAD SUMMER SESS	3,061	-	-	-	-	3,061	3,061	-	-	2,955
SUMMER SESSION SUB-TOTAL	775,306	-	-	-	-	775,306	775,306	-	-	871,902
TOTAL INSTRUCTION	26,980,206	2,286,632	769,665	496,690	239,901	30,773,094	24,571,868	5,355,525	845,701	28,819,165
RESEARCH										
STERNBERG-SWG T-16-1	8,396	4,154	1,079	-	-	13,629	-	13,629	-	76,092
STERNBERG-SWG MAMMALS	136,399	8,317	3,424	-	-	148,140	-	148,140	-	90,459
COMANCHE GRANT-DINOSAUR	1,352	-	-	655	-	2,007	-	2,007	-	491
GEOSCI-NASA LAGRANGIAN ICE	24,748	12,604	447	-	2,784	40,583	-	-	40,583	45,299
WIESE-RSEC SUPPLY	-	(249)	559	-	-	310	-	310	-	4,690
GEO RESEARCH SUPPORT	4,357	-	259	700	-	5,316	-	5,316	-	658
CHEM-08 KINBRE FAC SCLR-	-	-	59	-	-	59	-	-	59	-
KS SPACE GRANT GU-CHU	-	981	877	571	1,820	4,250	4,250	-	-	4,250
KS SPACE CONSORTIUM-CHU	-	-	-	-	8,180	8,180	-	-	8,180	19,320
GEOSCIENCES-KDOT-I70	2,235	64	-	-	-	2,299	-	2,299	-	2,511
GEOSCI-KANSASVIEW ROOKS	567	558	-	-	-	1,125	-	1,125	-	366
GEOSCI-KANSASVIEW-ICESAT	862	-	-	-	-	862	-	862	-	-
AH-08 KINBRE T&M GRANT	10,606	1,000	1,136	-	-	12,742	-	-	12,742	2,707
AH-08 KINBRE T&M-GILLOCK	-	1,520	8,532	806	-	10,859	-	-	10,859	705
AH-08 KINBRE T&M-FARLEY	-	34	3,433	-	-	3,467	-	-	3,467	185
AH-08 KINBRE T&M-WIESE	-	-	2,482	-	-	2,482	-	-	2,482	-
AH-08 KINBRE SU SCLR-	3,000	-	-	-	-	3,000	-	-	3,000	-

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

Name of Department	Expenditures					June 30, Total	Source of Funds			June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
AH-09 KINBRE GRANT	1,061	-	-	-	-	1,061	-	-	1,061	-
AH-09 KINBRE-FARLEY	-	-	39	-	-	39	-	-	39	-
AH-09 KINBRE SU SCLR-WELCH	750	-	-	-	-	750	-	-	750	-
AH-09 KINBRE SU SCLR-	750	-	-	-	-	750	-	-	750	-
BIOLOGY-ECOFORCASTING	14,854	(2,711)	(2,351)	-	-	9,793	-	-	9,793	31,328
BIOSCI-SMOKY VALLEY	531	1,519	310	-	4,492	6,851	-	6,851	-	2,409
BIOSCI-SMOKY VALLEY OWL	8,825	1,154	-	-	-	9,979	-	9,979	-	491
BIOSCI-SMOKY VALLEY KDWP	13,191	-	-	-	-	13,191	-	13,191	-	1,016
BIOSCI-PLOVER CENSUS	2,728	1,649	299	-	-	4,676	-	-	4,676	8,431
BIOSCI-BIRD FLU	3,500	1,344	142	-	-	4,986	-	4,986	-	-
BIOSCI-FISH ID GRANT-STARK	23,698	8,296	2,052	1,331	-	35,377	-	35,377	-	-
BIO SCI-SPOTTED SKUNK	-	-	-	-	-	-	-	-	-	25,568
BIOLOGY-ECOFORCASTING-	8,316	6,725	3,264	-	-	18,305	-	18,305	-	-
SMOKY HILL WEAPONS RANGE	-	457	68	-	-	525	-	-	525	969
AH-KINBRE-FSA GRANT-	-	-	119	-	-	119	-	-	119	5,542
BIO SCI-KOHLER	-	966	-	-	-	966	-	-	966	-
GRC-JIANG FY08	1,200	-	-	-	-	1,200	1,200	-	-	-
GRC-MOODY FY08	251	-	-	-	-	251	251	-	-	-
GRC-TAGGART FY08	1,676	-	-	-	-	1,676	1,676	-	-	-
GRC-SHERMAN FY08	-	-	2,432	-	-	2,432	2,432	-	-	-
GRC-MARICLE FY08	2,015	25	2,069	-	-	4,109	4,109	-	-	-
GRC-TRIBLE FY08	-	377	4,114	-	-	4,491	4,491	-	-	-
GRC-MORGAN FY08	-	-	490	-	-	490	490	-	-	-
GRC-ANDENORA FY08	1,359	-	-	-	-	1,359	1,359	-	-	-
GRC-RACKAWAY FY08	-	504	-	-	-	504	504	-	-	-
GRAD SCHOOL STUDENT	-	747	503	-	-	1,250	-	1,250	-	-
SRC-C HAMMERSCHMIDT	-	179	278	-	-	457	-	457	-	-
RESEARCH TOTAL	277,225	50,216	36,116	4,063	17,275	384,895	20,761	264,085	100,050	323,487
PUBLIC SERVICE										
SBDC-FED ACCOUNT 07 YEAR	56,254	5,753	1,019	2,369	-	65,395	-	-	65,395	9,606
SBDC-STATE ACCOUNT FY07	-	-	-	-	-	-	-	-	-	27,052
SBDC-FED ACCOUNT CY08	181	-	-	-	-	181	-	-	181	-
SBDC-STATE ACCOUNT FY08	18,983	13,200	1,783	598	-	34,565	-	-	34,565	-
SBDC-PROGRAM INCOME	-	1,651	73	-	-	1,724	-	-	1,724	4,892
SBDC-GU-MATCH	36,665	-	-	-	-	36,665	36,665	-	-	37,991
GEOGRAPHY ED-NGS	-	1,900	68	-	-	1,968	-	-	1,968	5,000
DOCKING IPA-B ZOLLINGER	87,931	76,935	5,955	-	-	170,821	-	170,821	-	196,661
DOCKING IPA-APPROP	139,611	4,660	374	549	-	145,194	145,194	-	-	138,403
GEOGRAPHY ED-NGSEF	15,200	23,857	4,046	-	-	43,103	-	43,103	-	46,267
DOCKING-KHF NPA	20,932	5,447	-	-	-	26,379	-	26,379	-	-
DOCKING-KHF SMOKE FREE	-	3,307	-	-	-	3,307	-	-	3,307	70,967
DOCKING-KHF CHANGE	52,143	8,959	-	-	-	61,103	-	-	61,103	80,778
DOCKING-KHF EARLY BRAIN	57,678	6,659	348	-	-	64,684	-	-	64,684	95,159

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

Name of Department	Salaries & Wages	Expenditures				June 30, Total	Source of Funds			June 30, 2007 Total
		Contractual Services	Commoditi	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
KSBDC-KDOC OTHER MATCH	-	32,871	8,825	700	-	42,396	-	-	42,396	-
KSBDC-KDOC OTHER MATCH	-	(340)	592	-	-	252	-	-	252	-
KSBDC-KDOCH CARRYOVER	-	(2,106)	-	-	-	(2,106)	-	-	(2,106)	-
KSBDC-PROGRAM INCOME	-	600	-	-	-	600	-	-	600	4,596
KSBDC-MATCH	9,970	-	-	-	-	9,970	9,970	-	-	9,510
KSBDC-STATE CLEARING	-	625,042	-	-	-	625,042	-	-	625,042	317,631
KSBDC-FEDERAL CLEARING	-	768,991	-	-	-	768,991	-	-	768,991	841,589
KSBDC-FED ACCOUNT CY07	21,745	42,906	3,944	8,460	-	77,056	-	-	77,056	27,032
KSBDC-STATE ACCOUNT FY08	196,120	21,598	-	-	-	217,718	-	-	217,718	-
KSBDC-FED ACCOUNT CY08	15,319	25,463	846	-	-	41,628	-	-	41,628	-
INFO ENTERPRISE INSTITUTE	830	3,134	259	-	-	4,222	-	-	4,222	6,413
KANSAS CT FOR	-	-	(852)	(3,092)	-	(3,943)	-	-	(3,943)	3,943
NETWORK KANSAS	421,500	143,727	20,260	34,760	5,000	625,246	-	-	625,246	379,067
HAYS AREA CHILDRENS	20,268	-	-	-	-	20,268	5,287	-	14,981	20,741
HEAD START	8,282	-	-	-	-	8,282	2,161	-	6,122	12,600
WETLANDS EDUCATION	-	-	1,016	8,985	-	10,000	-	10,000	-	-
SOCIAL SECURITY SERVICES	1,688	-	-	-	-	1,688	440	-	1,248	1,869
FORSYTH LIBRARY COMM	59,802	-	-	-	-	59,802	15,601	-	44,201	81,428
HAYS PUBLIC LIBR COMM	3,868	-	-	-	-	3,868	1,009	-	2,859	4,231
PARENTS AS TEACHER HEAD	1,326	-	-	-	-	1,326	346	-	980	1,933
BIG BROTHERS/BIG SISTERS	2,839	-	-	-	-	2,839	741	-	2,099	3,321
HIGH TECH CRIME UNIT LAB-	-	329	-	-	-	329	-	329	-	330
COMM STUDIES (THEATRE)-	5,085	-	-	-	-	5,085	1,326	-	3,759	4,553
COMMUNICATION DISORDERS	3,680	-	-	-	-	3,680	960	-	2,720	5,400
FISH ID-EBERLE	2,198	33	726	-	-	2,957	-	-	2,957	776
HHP INTRAMURALS	6,830	-	-	-	-	6,830	1,782	-	5,048	20,664
INT COMMUNITY SERVICE	4,028	-	-	-	-	4,028	1,051	-	2,977	3,961
STERNBERG MUSEUM COMM	12,377	-	-	-	-	12,377	3,233	-	9,144	12,010
UNIV RELATIONS COMM SERV	3,598	-	-	-	-	3,598	939	-	2,659	8,622
SAFE RIDE-CAMPUS	-	7,128	-	-	-	7,128	-	7,128	-	7,262
SAFE RIDE-CITY	-	41,235	-	-	-	41,235	-	41,235	-	41,332
PROMETRIC TESTING CENTER	44,470	665	-	-	-	45,135	-	45,135	-	59,571
GEOSCIENCES-KICKAPOO	7,574	1,383	11	-	-	8,968	-	-	8,968	5,328
SENIOR COMPANION PROGRAM	374,844	56,069	2,338	3,065	-	436,317	-	-	436,317	436,317
SENIOR COMP PROG-CAMPUS	17,349	5,162	5	-	-	22,516	22,516	-	-	21,512
FGP/SCP DONATIONS	-	100	351	-	-	451	-	-	451	50
SCP GRANT-INFO REFERRAL	31,798	7,210	444	-	-	39,453	-	-	39,453	31,462
FOSTER GRNDPRNT GRANT-	-	2,856	127	-	-	2,983	-	-	2,983	893
FOSTER GRANDPARENT	150,270	23,668	1,083	1,062	-	176,082	-	-	176,082	173,274
SCP-KS DEPT ON AGING	20,879	3,835	287	-	-	25,000	-	-	25,000	25,000
SCP-NWKAAA	2,840	582	-	-	-	3,422	-	-	3,422	3,895
NURSING-HMC FNP	-	1,846	275	-	-	2,121	-	-	2,121	1,660
BIOLOGY-SUNFLOWER	-	96	266	-	-	362	-	362	-	1,650
COMMUNITY SERVICE										
SUB-TOTAL	1,936,954	1,966,413	54,467	57,456	5,000	4,020,290	249,221	344,492	3,426,577	3,294,202

**Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008**

Schedule II

Name of Department	Expenditures					June 30, Total	Source of Funds			June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other		Unrestricted General Use	Designated	Restricted	
KANSAS WETLANDS ED	-	-	-	-	-	-	-	-	-	500,000
ENGLISH WKSP AND SPEC	-	1.526	763	-	-	2,289	-	2.289	-	6,319
MUSIC-WKSA ARTS COUNCIL	274	-	-	-	-	274	-	-	274	2,338
KATM	-	101	-	-	-	101	-	101	-	59
READING SERVICE CENTER	-	153	185	-	-	338	-	338	-	2,022
MATH AND SCIENCE CENTER	7.597	9.553	1.578	-	-	18,728	-	18.728	-	7,951
CENTER FOR RURAL	-	176	-	-	-	176	-	176	-	8,288
MATH AND SCIENCE CNTR-2914	6.219	-	-	-	-	6,219	-	6.219	-	10,427
NURSING-MARCHDIMES RIFFEL	-	-	3.675	-	-	3,675	-	3.675	-	-
PRAIRIE NATURALIST	-	4.379	-	-	-	4,379	-	-	4.379	6,962
COMMUNITY EDUCATION	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL	14.089	15.888	6.201	-	-	36.179	-	31.526	4.653	544.366
TOTAL PUBLIC SERVICE	1,951,044	1,982,301	60,668	57,456	5,000	4,056,469	249,221	376,018	3,431,231	3,838,568
ACADEMIC SUPPORT										
LIBRARY	1,000.125	345.254	24.017	246.761	2.407	1,618,564	1,618.564	-	-	1,666,616
LIBRARY ACTION PLANS	-	45.983	-	60.836	-	106,818	106.818	-	-	93,224
LIBRARY SERVICES	-	12.453	9.772	770	-	22,995	-	22.995	-	26,200
LIBRARY-ST FUNDED ENHANCE	-	139.235	-	-	-	139,235	139.235	-	-	139,235
LIBRARY VC	-	36.742	-	-	-	36,742	-	36.742	-	34,583
LIBRARY-LEARNING COMMONS	100.413	8.038	51.349	34.212	-	194,011	183.334	-	10.677	-
LIBRARY SUB-TOTAL	1,100.538	587.704	85.138	342.579	2.407	2,118.366	2,047.952	59.737	10.677	1,959.858
STERNBERG MUSEUM	389.677	6.676	2.333	-	-	398,686	398.686	-	-	388,241
STERNBERG-ADMINISTRATION	130.529	6.175	1.151	1.284	-	139,139	-	-	139.139	123,367
STERNBERG-COLLECTIONS	-	667	505	-	-	1,172	-	1.172	-	694
STERNBERG-EDUCATION	-	858	1.159	-	-	2,017	-	2.017	-	1,091
STERNBERG-EXHIBITS	-	3.115	7.725	-	-	10,840	-	10.840	-	8,816
STERNBERG-KS ART COMM	1.121	480	-	-	-	1,601	-	-	1.601	-
KS WETLANDS EDUCATION CTR-	-	656	-	-	-	656	656	-	-	-
MUSEUMS AND GALLERIES	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL	521.327	18.627	12.872	1.284	-	554.110	399.342	14.029	140.740	522.209
VISUAL ARTS CENTER	-	3.165	2.351	-	-	5,516	5.516	-	-	5,551
CTEL-VIDEO PRODUCTION	-	60	2.462	1.518	-	4,041	-	-	4.041	4,154
CENTER FOR LEARNING TECH	591.797	44.489	19.330	13.756	-	669,373	669.373	-	-	618,605
CTEL SALES & SERVICE	2.453	3.543	3.062	3.959	-	13,016	-	13.016	-	(587)
CTEL ACTION PLANS	-	12.097	-	-	-	12,097	12.097	-	-	18,902
CTEL PHOTOGRAPHY	-	44	1.910	2.330	-	4,283	-	4.283	-	8,597
CTEL LAB - MULTIMEDIA	-	203	214	-	-	417	-	417	-	11
VC-NCKTC AGREEMENT	5.703	413	207	53.841	-	60,163	-	60.163	-	-
LEARNING TECHNOLOGIES	-	-	-	-	-	-	-	-	-	-
SUB-TOTAL	599.953	64.013	29.536	75.404	-	768.906	686.986	77.879	4.041	655.233

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

Name of Department	Expenditures					Source of Funds				June 30, 2007 Total
						Unrestricted		Restricted		
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other	June 30, Total	General Use	Designated	Restricted	
COMPUTING CENTER	1.909.410	169.303	88.004	73.417	-	2,240,134	2,240.134	-	-	2,846,535
MEDIATED CLASSROOM	-	1.411	39.421	22.006	-	62,838	62.838	-	-	16,582
CC SALES & SERVICE	-	27.805	268.585	1.117.851	-	1,414,241	-	1.414.241	-	104,362
COMPUTING CENTER-	16.563	6	-	-	-	16,569	16.569	-	-	20,636
MANAGEMENT INFORMATION	161.661	-	-	-	-	161,661	161.661	-	-	174,940
INTERNET TECHNOLOGY FEE	-	1.709	146	-	-	1,855	-	1.855	-	6,724
COMPUTING CNTR ACTION	-	37.728	12.076	256.608	-	306,412	306.412	-	-	169,868
ADMINISTRATIVE SOFTWARE	-	462.580	4.974	121.991	-	589,544	589.544	-	-	268,351
COMPUTING CENTER SUPPORT SUB-TOTAL	2.087.634	700.542	413.206	1.591.873	-	4.793.254	3.377.159	1.416.095	-	3.607.998
UNIVERSITY FARM-SALARIES	332.991	-	-	-	-	332,991	321.542	-	11.449	349,393
UNIVERSITY FARM	23.908	132.470	348.356	115.865	-	620,599	-	620.599	-	554,074
UNIVERSITY FARM OVERTIME	48.614	-	-	-	-	48,614	48.614	-	-	48,893
UNIVERSITY FARM OIL & GAS	-	1.502	-	-	-	1,502	-	1.502	-	2,513
ANCILLIARY SUPPORT SUB-TOTAL	405.513	133.972	348.356	115.865	-	1.003.706	370.156	622.101	11.449	954.873
ASSESSMENT-ACAD PROG	160	26.397	15	320	-	26,892	26.892	-	-	24,467
COLLEGE OF EDUCATION AND	314.302	16.185	4.161	1.520	-	336,167	336.167	-	-	305,523
GRADUATE SCHOOL-THESIS	-	2.063	-	-	-	2,063	-	2.063	-	1,890
GRADUATE SCHOOL	211.189	12.600	3.515	14.000	-	241,304	233.088	-	8.215	230,947
COLLEGE OF ARTS AND	233.119	25.061	2.623	2.763	-	263,566	263.566	-	-	256,340
DOMESTIC GRADUATE APP FEE	12.663	13.958	3.253	268	-	30,141	-	30.141	-	17,808
VIRTUAL COLLEGE	216.159	14.763	-	-	3.750	234,672	234.672	-	-	219,526
GRANTS FACILITATOR	33.513	-	-	-	-	33,513	33.513	-	-	31,965
COL OF ED-SALES & SERVICE	-	3.519	3.582	-	-	7,102	-	7.102	-	15,371
INT STUDENT APPL FEE	543	7.531	-	-	-	8,073	-	8.073	-	2,471
COLLEGE OF BUSINESS AND	206.726	21.036	5.284	597	-	233,643	233.643	-	-	209,459
GRANTS FACILITATOR	-	-	349	-	-	349	-	349	-	3,696
COLLEGE OF HEALTH & LIFE	172.301	16.726	1.907	1.303	428	192,665	192.665	-	-	188,939
ASSISTANT PROVOST	151.758	6.116	1.304	556	-	159,734	159.734	-	-	155,377
COLLEGE OF BUS AND LDRSH	14.877	1.582	-	-	-	16,459	-	16.459	-	16,670
COLLEGE OF ARTS AND SCI VC	42.397	2.764	-	-	-	45,161	-	45.161	-	23,875
COLLEGE OF ED AND TECH VC	-	5.089	77	-	-	5,167	-	5.167	-	12,153
COLLEGE OF HEALTH&LIFE SCI	583	-	-	-	155	737	-	737	-	-
ACADEMIC ADVISING CENTER	121.953	4.115	2.899	-	-	128,966	126.898	-	2.068	150,713
ACADEMIC ADVISING CTR-RU	-	16	-	-	-	16	-	16	-	-
FORT HAYS STUDIES	761	2.947	1.224	-	-	4,932	4.932	-	-	1,237
KS CTR FOR PERFORMANCE	-	(3.548)	(5)	-	-	(3,553)	-	(3.553)	-	75,935
ACADEMIC ADMINISTRATION SUB-TOTAL	1.733.001	178.921	30.189	21.326	4.333	1.967.769	1.845.771	111.715	10.284	1.944.362
TOTAL ACADEMIC SUPPORT	6.447.965	1.683.779	919.297	2.148.331	6.740	11.206.111	8.727.365	2.301.557	177.190	9.644.533

**Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008**

Schedule II

Name of Department	Expenditures					June 30, Total	Source of Funds			June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other		Unrestricted General Use	Designated	Restricted	
STUDENT SERVICES										
STUDENT AFFAIRS	354.719	13.189	2.878	-	-	370,785	365.443	-	5.343	358,862
NATIONAL STUDENT	-	1.640	-	-	-	1,640	-	1.640	-	150
STUDENT ADA	-	360	347	-	-	706	706	-	-	565
STUDENT INFORMATION	12.187	40.527	1.833	3.916	-	58,462	53.575	-	4.887	34,756
STUDENT AFFAIRS ACTION	2.963	3.596	63	5.000	-	11,622	11.622	-	-	-
STUDENT SERVICES SUB-TOTAL	369.868	59.311	5.120	8.916	-	443.215	431.345	1.640	10.230	394.333
SGA-HHP-SHOOTING SPORTS	-	2.088	-	-	-	2,088	-	2.088	-	-
STUDY ABROAD	-	4.779	-	-	3.460	8,239	8.239	-	-	14,200
SGA-TIGER WILD	-	1.172	1.732	-	-	2,904	-	2.904	-	-
SGA-BLACK STUDENT UNION	-	79	199	-	-	278	-	278	-	853
SGA-CAMPUS REC &	8.429	10.939	15.558	-	-	34,926	-	34.926	-	37,518
SGA-BLOCK & BRIDLE CLUB	-	6.084	736	-	-	6,820	-	6.820	-	9,540
SGA-AIKIDO CLUB	-	1.235	-	-	-	1,235	-	1.235	-	-
SGA-CHINESE STUDENT ASSOC	-	532	-	-	-	532	-	532	-	301
SGA-IFC/PANHELLENIC	-	6.325	-	-	-	6,325	-	6.325	-	7,401
SABRE CLUB	-	(837)	-	-	-	(837)	-	(837)	-	837
SGA-AGRONOMY CLUB	-	2.042	-	-	-	2,042	-	2.042	-	2,350
STUDENT INTRODUCTION	7.128	3.324	5.940	-	-	16,392	-	16.392	-	19,199
SGA-INTL STUDENT UNION	-	1.968	552	-	-	2,520	-	2.520	-	2,208
DIVERSITY AFFAIRS ACCOUNT	-	3.386	1.096	-	-	4,482	-	4.482	-	-
SGA-LEADER	-	18	-	-	-	18	-	18	-	40
LEADER CLEARING	57.502	27.565	2.610	6.113	-	93,789	-	93.789	-	63,564
SGA-CREATIVE ARTS SOCIETY	-	2.036	-	-	-	2,036	-	2.036	-	5,184
UAB	-	690	648	-	-	1,338	-	1.338	-	1,062
SGA-FHSU HOMECOMING	-	771	175	-	-	946	-	946	-	1,153
SGA-ENCORE SPECIAL EVENTS	-	32.500	-	-	-	32,500	-	32.500	-	38,947
SGA-UAB	9.418	57.211	10.283	-	-	76,913	-	76.913	-	71,820
SGA-LINES	-	1.175	-	-	-	1,175	-	1.175	-	1,049
SGA-CCL-TIGERS IN SERVICE	-	6.758	3.079	-	-	9,837	-	9.837	-	12,614
SGA-CHRISTIAN CHALLENGE	-	150	-	-	-	150	-	150	-	4,352
SGA-RODEO CLUB	-	21.416	14.668	900	-	36,983	-	36.983	-	37,620
THE TIGERS TALE CLEARING	9.365	14.973	-	-	-	24,339	-	24.339	-	31,259
SPECIAL EVENTS COMM	7.191	169.649	2.844	-	-	179,685	-	179.685	-	119,911
SGA-STUDENT ALLOC-	-	114	3.064	6.610	-	9,788	-	9.788	-	10,270
SGA-STUDENT GOVERNMENT	22.357	4.337	1.093	953	-	28,739	-	28.739	-	29,494
SGA-FHS PLAYERS	-	3.048	910	-	-	3,957	-	3.957	-	5,111
SGA APPROPRIATIONS	-	15.229	1.211	2.295	-	18,735	-	18.735	-	14,600
SGA-KFHS BROADCASTING	15.611	3.232	4.837	360	-	24,039	-	24.039	-	18,964
SGA-NATL SPEECH-HEARING	-	3.643	-	-	-	3,643	-	3.643	-	4,428
DIVERSITY AWARENESS	-	18.586	-	-	-	18,586	-	18.586	-	-
SGA-ALPHA KAPPA PSI	-	2.400	-	-	-	2,400	-	2.400	-	4,758

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

Name of Department	Expenditures						Source of Funds			June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi es	Capital Outlay	Other	June 30, Total	Unrestricted		Restricted	
							General Use	Designated	Restricted	
SGA-AGRIBUSINESS CLUB	-	741	8	-	-	749	-	749	-	516
SGA-CCL-COLLEGIATE	-	2,714	386	-	-	3,100	-	3,100	-	5,069
LITTLE THEATRE	2,266	1,047	6,819	4,699	-	14,830	-	14,830	-	6,097
DRAMA-GU	-	1,324	2,869	-	2,500	6,693	6,693	-	-	6,818
MUSIC-CHOIR TOURS	117	2,879	2,783	-	-	5,778	-	5,778	-	26,631
ATHLETIC BANDS	6,007	-	-	-	-	6,007	6,007	-	-	6,386
SGA-ATHLETIC BANDS	46,925	2,390	1,999	-	-	51,314	-	51,314	-	53,284
MUSIC ACTIVITIES	4,606	22,397	1,362	-	-	28,365	-	28,365	-	31,317
MUSIC-KAC COTTONWOOD	1,187	2,560	-	-	-	3,746	-	-	3,746	4,955
SPEECH-DEBATE GENERAL	-	24,731	1,011	1,128	-	26,869	26,869	-	-	27,632
SGA-TALKING TIGERS	-	7,944	103	-	-	8,047	-	8,047	-	7,949
SGA-TIGER TOTS	13,000	-	-	-	-	13,000	-	13,000	-	13,000
HHP-SHOOTING SPORTS CLUB	-	2,227	3,548	-	-	5,775	-	5,775	-	7,445
SOCIAL AND CULTURAL SUB-TOTAL	211.110	499.568	92.121	23.056	5.960	831.816	47.808	780.261	3.746	767.706
TESTING SERVICES	11,647	1,372	1,098	-	-	14,117	-	14,117	-	10,717
CAREER SERVICES-GU	219,238	31,699	3,333	-	-	254,270	249,872	-	4,397	242,724
CAREER SERVICES	1,172	7,623	1,901	4,615	-	15,311	-	15,311	-	3,215
VETERANS ADMINISTRATION	-	-	6,385	-	-	6,385	-	-	6,385	5,088
KELLY CENTER	279,698	11,870	13,249	7,165	-	311,982	301,508	-	10,474	293,579
DUI EVALS/ALCOHOL ED PROG	-	8,296	2,794	-	-	11,090	-	-	11,090	1,960
COUNSELING AND GUIDANCE SUB-TOTAL	511.755	60.860	28.760	11.780	-	613.154	551.381	29.428	32.346	557.283
ADMIN ALLOWANCE-LOANS-	34,789	53,006	1,734	-	-	89,529	-	-	89,529	132,966
FINANCIAL AID	544,993	22,839	6,216	8,776	-	582,824	551,071	-	31,753	577,456
FINANCIAL AID SUPPORT	435	67	-	-	-	502	-	502	-	2,140
FINANCIAL AID ADMINISTRATION SUB-TOTAL	580.217	75.913	7.950	8.776	-	672.856	551.071	502	121.282	712.562
MENS ATHLETIC SALARIES	1,005,538	-	-	-	-	1,005,538	1,005,538	-	-	946,170
WOMENS ATHLETIC SALARIES	216,604	-	-	-	-	216,604	216,604	-	-	197,277
MENS BASKETBALL	-	23,989	335	-	30,990	55,314	55,314	-	-	54,479
ATHLETICS CLEARING	82,779	114	-	23,512	-	106,406	-	106,406	-	81,869
ATHLETIC ADMINISTRATION	26,560	19,841	7,183	12,621	3,597	69,802	69,802	-	-	71,336
FOOTBALL	10,547	39,590	2,124	14,515	70,160	136,937	136,937	-	-	94,655
WOMENS BASKETBALL	-	10,816	546	-	28,166	39,528	39,528	-	-	31,697
WRESTLING	8,997	1,539	30	-	9,519	20,084	20,084	-	-	23,547
MENS BASEBALL	9,243	19,695	1,129	-	21,814	51,882	51,882	-	-	29,914
MENS TRACK	124	10,504	164	-	10,400	21,192	21,192	-	-	30,733
WOMENS TRACK	4,536	7,231	7	-	11,743	23,516	23,516	-	-	35,933

**Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008**

Schedule II

Name of Department	Expenditures					Source of Funds				June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other	June 30, Total	Unrestricted		Restricted	
							General Use	Designated	Restricted	
TRAINING ROOM	4.369	272	893	-	-	5,534	5,534	-	-	12,893
WOMENS VOLLEYBALL	4.978	4.198	6	-	18.865	28,047	28,047	-	-	28,072
ATHLETIC FACILITIES	-	49	9.894	36	-	9,979	9,979	-	-	7,451
WOMENS TENNIS	2.671	297	88	-	2.415	5,471	5,471	-	-	6,280
SPORTS INFORMATION	10.489	21.768	1.672	-	-	33,929	33,929	-	-	31,501
MENS GOLF	-	234	3.421	-	1.500	5,154	5,154	-	-	2,350
WOMENS GOLF	-	-	-	-	2.250	2,250	2,250	-	-	2,150
WOMENS SOFTBALL-OOE	5.064	12.041	330	-	7.887	25,322	25,322	-	-	25,309
ATHLETICS-SEASONAL	11.813	-	-	-	-	11,813	11,813	-	-	14,223
NCAA DIVERSITY MATCH	32.388	-	-	-	-	32,388	32,388	-	-	35,347
ATHLETIC-BOOKSTORE	-	-	-	-	49.031	49,031	-	-	49.031	22,332
INTERCOLLEGIATE ATHLETICS SUB-TOTAL	1,436.700	172.178	27.821	50.685	268.338	1,955.722	1,800.285	106.406	49.031	1,785.518
REGISTRARS OFFICE	543.725	24.444	8.216	3.895	-	580,280	580.280	-	-	612,638
ADMISSIONS OFFICE	514.080	122.732	13.057	-	-	649,870	644.332	-	5.538	568,712
INTEGRATED MARKETING	533	217.925	4.836	-	-	223,294	223.294	-	-	27,126
APPLICATION FEE	40.383	67.358	14.642	36.829	-	159,213	-	159.213	-	134,496
SW KS HISPANIC TALENT	89.934	39.292	7.500	-	-	136,726	136.726	-	-	77,035
REGISTRAR-SALES & SERVICE	13.485	2.909	-	-	-	16,394	-	16.394	-	12,021
CSI-FAMILY DAY	-	-	287	-	-	287	-	287	-	-
REGISTRAR AND ADMISSIONS SUB-TOTAL	1,202.140	474.660	48.539	40.724	-	1,766.064	1,584.632	175.894	5.538	1,432.028
TOTAL STUDENT SERVICES	4,311.790	1,342.491	210.310	143.938	274.298	6,282.826	4,966.522	1,094.131	222.174	5,649.430
INSTITUTIONAL SUPPORT										
PRESIDENTS OFFICE	555.572	143.257	32.334	7.212	-	738,376	738.376	-	-	665,161
PRES OFFICE-SALES & SERVICE	-	78	-	-	-	78	-	78	-	4,637
PROVOST	332.896	26.535	8.574	-	-	368,005	368.005	-	-	356,412
PROVOST SALES AND SERVICE	500	2.808	2.894	-	-	6,202	-	6.202	-	6,400
VP FOR ADMIN & FINANCE	317.656	13.619	2.464	-	-	333,739	333.739	-	-	317,740
FACULTY SENATE	475	3.654	1.566	-	-	5,695	5.695	-	-	5,918
VP FOR STUDENT AFFAIRS	204.203	8.430	2.320	-	-	214,953	214.953	-	-	201,876
CLASSIFIED SENATE	-	719	33	-	-	752	752	-	-	331
EXECUTIVE MANAGEMENT SUB-TOTAL	1,411.302	199.101	50.184	7.212	-	1,667.799	1,661.519	6.280	-	1,558.475

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

							Source of Funds			
Name of Department	Expenditures					June 30, Total	Unrestricted		Restricted	June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other		General Use	Designated	Restricted	
BUSINESS OFFICE	502.004	7.878	8.307	5.329	-	523,519	521.894	-	1.625	497,403
COMMERCE BANK CLEARING	-	(220)	-	-	-	(220)	-	(220)	-	451
BUSINESS OFFICE OVERTIME	5.020	-	-	-	-	5,020	5.020	-	-	5,140
LICENSING REVENUE	-	8.326	-	-	-	8,326	-	-	8.326	49
DEPT OF ADMINISTRATION	-	102.109	-	-	-	102,109	102.109	-	-	100,221
BUSINESS OFFICE SERV	-	534	(29.910)	-	-	(29,376)	-	(29.376)	-	93
RESEARCH OVERHEAD	35.006	39.704	8.740	5.390	-	88,839	-	88.839	-	115,749
STUDENT FISCAL SERVICES	427.713	923	-	3.956	-	432,592	432.592	-	-	373,817
INTERNATIONAL TAX CLEARING	-	-	-	-	6.276	6,276	-	6.276	-	4,236
BUDGET & PLANNING	182.762	2.826	1.249	2.767	-	189,605	189.605	-	-	178,078
SW KANSAS ACCESS PROJECT -	-	128	-	-	-	128	-	128	-	1,334
MISCELLANEOUS	-	30.504	-	-	-	30,504	-	30.504	-	28,501
VPAF VENDING	-	2.486	876	16.023	-	19,385	-	19,385	-	9,200
FISCAL OPERATIONS SUB-TOTAL	1.152.504	195.200	(10.738)	33.465	6.276	1.376.707	1.251.220	115.536	9.951	1.314.272
EMPLOYEE RELATIONS OFFICE	27.612	-	2.034	-	-	29,646	29.647	-	-	28,464
EMPLOYEE REL/PERSONNEL	-	-	258	-	-	258	-	258	-	-
PERSONNEL OFFICE	201.555	2.661	512	-	-	204,728	204.728	-	-	190,269
ADMIN STAFF DEVEL	-	-	399	1.477	-	1,876	1.876	-	-	1,852
ADMINISTRATIVE PAYMENT	-	29.751	3.724	3.148	-	36,622	-	36.622	-	65,933
SICK LEAVE-RETIRES	797	-	-	-	-	797	797	-	-	306
AFFIRMATIVE ACTION OFFICE	21.359	491	-	-	-	21,850	21.850	-	-	20,055
JV ADJUSTMENTS	166	-	-	-	-	166	166	-	-	86
FHSU BILLBOARD COSTS	-	70.677	-	-	-	70,677	70.677	-	-	87,617
GENERAL INSTITUTIONAL EXP	-	110.146	256	-	149.750	260,152	260.152	-	-	103,992
BANK COLLECTION COSTS	-	106.572	-	-	-	106,572	106.572	-	-	14,644
TELEPHONE SERVICES	65.310	829	-	-	-	66,140	62.597	-	3.543	22,498
SMART PHONE PROJECT	3.107	83.523	1.687	1.856	-	90,173	90.173	-	-	100,775
COMMUNICATION CONTROL	-	297.565	-	-	-	297,565	297.565	-	-	266,613
EMPLOYEE TUITION	-	26.016	-	-	-	26,016	26.016	-	-	30,620
SPOUSE TUITION ASSISTANCE	-	(906)	-	-	14.701	13,795	13.795	-	-	20,562
DEPENDENT TUITION	-	(535)	-	-	94.581	94,046	94.046	-	-	91,985
FACULTY DEVELOPMENT	-	47.111	288	-	-	47,400	47.400	-	-	50,523
STAFF DEVELOPMENT-DU	-	2.598	(3)	-	-	2,595	-	2.595	-	79
GENERAL ADMINISTRATION SUB-TOTAL	319.907	776.499	9.155	6.481	259.032	1.371.074	1.328.056	39.476	3.543	1.096.873
ALUMNI AND LEG RELATIONS	235.785	56.589	5.434	1.054	-	298,863	288.452	-	10.410	326,967
PASTURE & RANGE PLANTS	-	(5.805)	-	-	-	(5,805)	-	(5.805)	-	27,265
ALUMNI SALES AND SERVICE	34	27.743	645	-	-	28,422	-	28.422	-	11,956
UNIVERSITY RELATIONS	340.051	33.394	9.695	17.861	-	401,001	401.001	-	-	370,361
ENDOWMENT	10.759	2.819	7.764	-	-	21,342	16.723	-	4.619	22,777

**Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008**

Schedule II

Name of Department	Expenditures					June 30, Total	Source of Funds			June 30, 2007 Total
							Unrestricted		Restricted	
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other		General Use	Designated	Restricted	
COMMENCEMENT	2.296	27.385	48.146	-	-	77.828	-	77.828	-	46,297
PARENTS DAY COMMITTEE	-	1.698	-	-	-	1,698	1.698	-	-	2,131
PERFORMING ARTS CENTER	68.135	10	7.388	-	-	75,534	75.534	-	-	101,331
PERF ARTS CENTER SALES &	-	1.126	29.630	-	-	30,756	-	30.756	-	23,113
ENDOWMENT-CLEARING	5.298	14.109	28.008	62.218	-	109,632	-	-	109.632	210,511
ENDOWMENT-PAYROLL	35.189	-	-	-	-	35,189	-	35.189	-	31,015
PUBLIC RELATIONS AND SUB-TOTAL	697.546	159.068	136.710	81.133	-	1,074.458	783.407	166.389	124.661	1,173.724
TOTAL INSTITUTIONAL	3,581.259	1,329.869	185.312	128.290	265.308	5,490.038	5,024.202	327.681	138.155	
PHYSICAL PLANT										
BUILDINGS MAINTENANCE	1,010.776	30.027	85.049	13.971	-	1,139,824	1,139.824	-	-	1,368,544
BUILDINGS MAINT OVERTIME	1.759	-	-	-	-	1,759	1.759	-	-	4,683
CUSTODIAL SALES & SERVICE	-	136	4.282	-	-	4,417	-	4.417	-	1,361
CUSTODIAL SERVICES	1,151.307	19.808	55.236	16.932	-	1,243,283	1,241.183	-	2.100	1,135,384
CUSTODIAL SERVICES	18.716	-	-	-	-	18,716	18.716	-	-	17,566
CUSTODIAL SERVICES-HHP	386.983	219	26.493	15.191	-	428,886	424.747	-	4.139	383,301
CUSTODIAL SERVICES-HHP	18.089	-	-	-	-	18,089	18.089	-	-	18,679
MOTOR POOL	48.624	-	-	-	-	48,624	48.624	-	-	45,883
MOTOR POOL-OVERTIME	1.358	-	-	-	-	1,358	1.358	-	-	287
GROSS COLISEUM RENT	-	483	1.362	-	-	1,845	-	1.845	-	1,397
GROUNDS	447.418	2.016	32.866	9.778	215	492,293	492.293	-	-	458,818
GROUNDS-OVERTIME	12.205	-	-	-	-	12,205	12.205	-	-	7,762
PHYSICAL PLANT ADMIN	227.039	11.419	20.337	6.987	-	265,782	265.782	-	-	256,241
POWER PLANT	251.305	592	11.686	-	-	263,583	263.583	-	-	232,413
POWER PLANT-OVERTIME	4.853	-	-	-	-	4,853	4.853	-	-	4,857
UNIVERSITY POLICE	511.360	7.971	35.804	34.556	-	589,691	589.691	-	-	525,074
TRAFFIC & SECURITY	46.122	-	-	-	-	46,122	46.122	-	-	45,813
UNIV POLICE SALES & SERVICE	-	1.752	3	-	-	1,755	-	1.755	-	91
LOCKSMITH	-	538	3.127	-	-	3,665	3.665	-	-	3,601
ENVIRONMENTAL SAFETY	97.322	1.413	2.662	-	-	101,397	101.397	-	-	3,595
PHYSICAL PLANT SALES&SERV	-	3.787	148.577	(10.432)	-	141,932	-	141.932	-	11,311
SOLID WASTE DISPOSAL CLRG	-	37.363	11.582	39.608	-	88,553	-	88.553	-	48,888
GREENHOUSE	-	-	1.740	-	-	1,740	1.740	-	-	1,988
STERNBERG OPERATIONS	122.475	3.927	15.917	5.022	-	147,341	147.341	-	-	142,347
ARCHITECTURAL SERVICES	198.078	5.418	1.448	-	-	204,944	204.944	-	-	219,409
ROBBINS CENTER OPERATIONS	34.936	705	2.816	-	-	38,457	-	38.457	-	-
CENTRAL PURCHASINIG	68.238	307	1.102	-	-	69,646	69.646	-	-	-
WIEST RENTAL	-	31.037	-	-	-	31,037	31.037	-	-	31,037
UTILITIES	-	1.495.027	66.170	377.931	-	1,939,128	1.939.128	-	-	1,792,761
UTILITIES-CAPITAL CREDITS	-	3.424	18.689	1.218	-	23,330	-	-	23.330	87,632
UNION RENTAL	-	17.366	-	-	-	17,366	17.366	-	-	17,336

Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

Name of Department	Expenditures						Source of Funds			June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other	June 30, Total	Unrestricted		Restricted	
							General Use	Designated	Restricted	
GU CAPITAL IMPROVEMENTS	-	-	1.944	3.057	-	5,001	5.001	-	-	51,362
PARKING LOT REPAIRS	-	-	-	14.111	-	14,111	-	14.111	-	-
LEWIS FIELD EAST PHASE III	-	-	2.718	91.123	-	93,841	-	-	93.841	-
SAFETY CENTER REMODEL	-	-	519	1.067	65.561	67,148	67.148	-	-	12,502
TOTAL PHYSICAL PLANT	4,658,963	1,674,733	552,129	620,120	65,776	7,571,721	7,157,242	291,069	123,410	6,931,923
AIDS AND AWARDS										
GRAD TEACH ASST	-	-	-	-	120.000	120,000	120.000	-	-	125,676
UNIVERSITY SCHOLARSHIP	-	-	-	-	53.557	53,557	53.557	-	-	-
ACCESS ACADEMIC OPP GRANT	-	-	-	-	114.000	114,000	114.000	-	-	60,000
YOUTH EDUCATION SERVICES	3.541	-	-	-	-	3,541	-	-	3.541	1,561
KANSAS COMPREHENSVE	-	-	-	-	40.360	40,360	-	-	40.360	42,400
KANSAS CAREER WORKSTUDY	-	-	-	-	39.727	39,727	-	-	39.727	39,209
KCWS-ADMIN COSTS	1.316	-	-	-	-	1,316	-	-	1.316	1,114
EDUC OPPORTUNITY FEES	-	-	-	-	7.700	7,700	-	-	7.700	7,455
KANSAS TEACHER	-	-	-	-	202.212	202,212	-	-	202.212	-
KS MINORITY SCHOLARSHIPS	-	(925)	-	-	-	(925)	-	-	(925)	-
COMMUNITY SCHOLARSHIPS	-	-	-	-	160.060	160,060	-	-	160.060	1,752,158
COMMUNITY SCHOLARSHIPS	-	-	-	-	2,067.815	2,067,815	-	-	2,067.815	-
EOF-ACE SERVICE STIPEND	1.000	-	-	-	-	1,000	-	-	1.000	457
EOF-SGA WEBMASTER	1.152	-	-	-	-	1,152	-	-	1.152	-
EOF-CULTURAL AFFAIRS	3.672	-	-	-	-	3,672	-	-	3.672	3,672
EOF-DISABLT SVS GRAD ASST	5.000	-	-	-	-	5,000	-	-	5.000	5,000
EOF-GVRNMTL RELAT LIAISON	1.920	-	-	-	-	1,920	-	-	1.920	2,170
EOF-STU OBSERV DIRECTORS	2.158	-	-	-	-	2,158	-	-	2.158	2,158
EOF-STU RET & COMM	2.394	-	-	-	-	2,394	-	-	2.394	2,396
EOF-CCL-COLLEGIATE LDRSH	3.600	-	-	-	-	3,600	-	-	3.600	3,590
EOF-CCL-TIGERS IN SERVICE	6.120	-	-	-	-	6,120	-	-	6.120	6,625
EOF-ENDOWMENT	2.894	-	-	-	-	2,894	-	-	2.894	2,610
EOF-MODERN LANGUAGE	2.508	-	-	-	-	2,508	-	-	2.508	2,690
EOF-KFHS BROADCAST	1.502	-	-	-	-	1,502	-	-	1.502	2,330
EOF-DIVERSITY MENTOR ASST-	3.690	-	-	-	-	3,690	-	-	3.690	2,360
EOF-DIVERSITY MENTOR ASST-	2.922	-	-	-	-	2,922	-	-	2.922	3,131
EOF-WELLNESS CENTER	2.790	-	-	-	-	2,790	-	-	2.790	-
ACADEMIC COMPETITIVENESS	-	-	-	-	154.649	154,649	-	-	154.649	149,412
SMART GRANT-NATL SCI&MATH	-	-	-	-	154.672	154,672	-	-	154.672	165,607
EDUC OPPOR GRANTS-SEOG	-	-	-	-	68.060	68,060	68.060	-	-	74,638
EDUC OPPOR GRANTS-SEOG	-	-	-	-	197.175	197,175	-	-	197.175	194,022
FEDERAL PELL GRANT FY08	-	-	-	-	5,187.057	5,187,057	-	-	5,187.057	-
FEDERAL PELL GRANT FY07	-	-	-	-	5.762	5,762	-	-	5.762	4,632,728
TOTAL AIDS AND AWARDS	48,180	(925)	-	-	8,572,806	8,620,060	355,617	-	8,264,443	7,285,169
GRAND TOTAL EDUCATION AND GENERAL EXPENDITURES	48,256,631	10,349,095	2,733,495	3,598,890	9,447,104	74,385,215	51,072,798	10,010,065	13,302,352	62,492,275

**Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008**

Schedule II

Name of Department	Expenditures					June 30, Total	Source of Funds			June 30, 2007 Total
	Salaries & Wages	Contractual Services	Commoditi	Capital Outlay	Other		Unrestricted	Restricted	Restricted	
							General Use	Designated	Restricted	
AUXILLIARY ENTERPRISES										
AGNEW MAINTENANCE	78.239	1.065	4.972	53	-	84,330	-	84.330	-	84,415
CUSTER MAINTENANCE	29.969	97	10.081	-	-	40,147	-	40.147	-	32,195
RES LIFE ADMIN MAINTENANCE	346.489	13.219	83.086	8.513	-	451,307	-	451.307	-	185,504
MCMINDES MAINTENANCE	220.061	2.081	28.110	843.225	-	1,093,477	-	1,093.477	-	424,883
MCMINDES DINING	-	2.851	16.922	333	-	20,105	-	20.105	-	27,698
WIEST MAINTENANCE	151.087	1.657	15.512	101	-	168,357	-	168.357	-	165,669
WOOSTER MAINTENANCE	-	2.279	7.129	57.670	-	67,077	-	67.077	-	553,224
PARKING FEES	4.019	5.590	10.359	515	-	20,483	-	20.483	-	15,950
AGNEW HALL	20.499	188.143	6.785	2.373	-	217,800	-	217.800	-	200,321
CUSTER HALL	44.455	101.623	729	2.570	-	149,377	-	147.373	2.004	143,791
RESIDENTIAL LIFE HOSPITALITY	-	1.411	-	-	-	1,411	-	1.411	-	-
RESIDENTIAL LIFE ADMIN	178.895	119.464	28.201	2.595	-	329,155	-	329.155	-	259,407
COMMUTER MEAL SALES	-	14.933	-	-	-	14,933	-	14.933	-	4,102
STADIUM PLACE DAMAGES	-	822	10.859	21.378	-	33,059	-	33.059	-	8,272
MCMINDES HALL	176.251	1,244.762	8.157	660	-	1,429,830	-	1,428.595	1.236	1,370,006
MCMINDES HALL KITCHEN	-	1,054	-	698	-	1,752	-	1.752	-	1,660
WIEST HALL	93.409	374.665	13.957	464	-	482,494	-	480.564	1.930	345,665
WIEST HALL KITCHEN	-	784	-	-	-	784	-	784	-	672
WOOSTER PLACE	11.970	118.299	8	-	-	130,277	-	130.277	-	124,063
STUDENT HEALTH CENTER	458.224	38.287	87.751	9.266	20	593,548	-	593.548	-	557,239
SU ADMINISTRATION	275.126	43.016	10.501	12.693	-	341,336	-	341.336	-	302,954
UNION BUILDING MAINTENANCE	223.817	242.073	46.287	1.481	-	513,658	-	513.658	-	362,528
UNION BOOKSTORE	-	7	-	-	-	7	-	7	-	(7,016)
UNION FOOD SERVICE	-	22.701	1.245	4.856	-	28,803	-	28.803	-	19,171
UNION-CTR FOR STUDENT	76.054	9.921	5.852	500	-	92,327	-	91.899	428	76,987
UNION RESERVE-ADM	-	2.955	7.352	17.072	-	27,379	-	27.379	-	195,612
UNION-CARD CENTER	-	3.203	1.364	-	-	4,567	-	4.567	-	7,701
UNION-TICKET CLEARING	-	2	2.468	-	-	2,469	-	2.469	-	1,475
MEMORIAL UNION RENOVATION	-	3.073	1.744	155.056	-	159,873	-	159.873	-	185,625
STADIUM PLACE-HOUSING	14.190	53.882	9.702	23.609	-	101,383	-	101.383	-	41,707
TIGER TOTS	73.021	230	6.641	-	-	79,892	-	78.012	1.880	70,914
TIGER TOTS-FEDERAL AID	-	-	6.122	-	-	6,122	-	-	6.122	4,935
TOTAL AUXILLIARY	2,475,776	2,614,151	431,894	1,165,683	20	6,687,524	-	6,673,924	13,600	5,767,329
GRAND TOTALS	50,732,407	12,963,247	3,165,389	4,764,573	9,447,124	81,072,738	51,072,798	16,683,989	13,315,952	68,259,604

*June 30,2007 amounts are for comparison purposes and only reflect accounts still active during FY2008.

FORT HAYS STATE UNIVERSITY
UNEXPENDED PLANT FUNDS SUMMARY
Year Ended June 30, 2008

Department Name	Balance 07-01-07	Receipts	Transfers	Payments	Outstanding Encumbrances	Balance 6-30-08
Infrastructure Maintenance Fund:						
Picken Hall	-	2,073,000	-	184,776	290,003	1,598,221
Fund Subtotal	-	2,073,000	-	184,776	290,003	1,598,221
Deferred Maintenance Fund:						
Controll Account	-	771,120	(545,000)	-	-	226,120
Felten Star Theatre Seating	-	-	90,000	-	-	90,000
Cunningham Gym Wall Painting	-	-	35,000	-	-	35,000
Utility Tunnel Replacement	-	-	260,000	25,964	268,605	(34,569)
Sheridan Roof Repairs	-	-	70,000	59,256	30,958	(20,213)
Service Buildings Masonery Cleaning	-	-	90,000	8,072	43,902	38,026
Fund Subtotal	-	771,120	-	93,292	343,464	334,363
Total Plant Funds	-	2,844,120	-	278,069	633,467	1,932,584

FORT HAYS STATE UNIVERSITY
REMODELING AND ADDITIONS SUMMARY
Year Ended June 30, 2008

Department Name	Appropriations				Encumbrances	Balance 06-30-08
	Balance 07-01-07	Receipts Transfers	Funds Available	Expenditures		
PRIOR YEAR UNALLOCATED BALANC	(3,954)	-	(3,954)	-	-	(3,954)
PARKING LOT REPAIR	-	262,518	262,518	34,594	4,975	222,950
F04 CAMPUIS ELEC SYS UPGRADE	1,619	-	1,619	1,619	-	1
F04 GORSS COLISEIUM ROOF REPAIR	1,892	-	1,892	1,210	-	682
F05 CAMPUS ELEC SYSTEM UPGRD	46,000	-	46,000	40,053	5,947	-
F06 LEWIS FLD FIRE SAFETY IMPRV	128	-	128	-	-	128
F06 MISC ROOF REPAIRS	2,466	-	2,466	2,467	-	(0)
F07 CAMPUS SIDEWALK REPLACEM	10,494	-	10,494	620	9,873	-
F07 CAMPUS ELEVATOR REPAIRS	5,000	-	5,000	2,657	-	2,343
F07 CAMPUS ASBESTOS ABATEMENT	1,130	-	1,130	1,130	-	-
F07 CAMPUS EXTERIOR UTILITY RR	8,940	-	8,940	8,940	-	(0)
F07 FIRE ALARM CONTROL PNL UPG	24,696	(18,696)	6,000	5,780	-	220
F07 WITT, GR, MO, WINDOW REPLA	(1,640)	2,300	660	660	-	(0)
F07 CAMPUS WATER VALVE REPLAC	75,000	(15,000)	60,000	28,765	-	31,235
F07 BROOKS BLDG EIFS REPLACMT	4,255	-	4,255	4,255	-	0
F07 FORSYTH LIBRARY CARPET REP	50,000	(17,087)	32,913	32,913	-	(0)
F07 CH NATATORIUM & WELLNS WIN	(8,861)	8,861	-	-	-	-
F07 FORSYTH LIBRARY SHLVG REPL	49	17	66	66	-	0
F08 SIDEWALK REPLACEMENT	-	20,000	20,000	-	16,192	3,808
F08 HVAC REPAIRS	-	81,802	81,802	64,725	-	17,077
F08 ELEVATOR REPAIRS	-	5,000	5,000	-	-	5,000
F08 ASBESTOS ABATEMENT	-	12,617	12,617	12,455	-	162
F08 STEM GEN & DIST UPGRADE	-	5,000	5,000	5,000	-	-
F08 EXT UTILITY REPAIRS	-	10,000	10,000	7,375	-	2,625
F08 ROOF REPAIRS	-	5,000	5,000	4,315	-	685
F08 CARPET REPLACEMENT	-	55,000	55,000	69,427	-	(14,427)
F08 HEATHER STUDIO LIGHT REP.	-	34,622	34,622	34,622	-	-
F08 AKERS CONDENSATE TANK REP.	-	25,953	25,953	25,953	-	-
F08 AKERS OVERHEAD DOOR INSUL.	-	44,227	44,227	44,227	-	-
F08 CUSTER PARTIAL ROOF REP.	-	42,280	42,280	41,672	608	-
F08 CUSTER 2ND FLOOR IMPROV.	-	208	208	208	-	-
F08 CUNNINGHAM SEWAGE LIFT	-	65,000	65,000	41,792	-	23,208
F08 ELECTRIC SYSTEM IMPR.	-	44,198	44,198	44,198	-	(0)
F08 CUNNINGHAM SEWER IMPROV.	-	485,000	485,000	129,624	301,189	54,187
F08 TUNNEL LID REPAIRS	-	30,000	30,000	170	-	29,830
F08 CUSTER 1ST FLOOR IMPROV.	-	88,216	88,216	88,216	-	-
F08 BROOKS CORRIDOR REALIGN.	-	19,396	19,396	4,586	-	14,810
F07 INTERIOR SIGNAGE REPLACMEN	548	2,087	2,634	2,215	-	419
LEWIS FIELD EAST PHASE III	0	91,136	91,136	93,841	-	(2,705)
Total	217,761	1,389,654	1,607,415	880,348	338,783	388,284

The Appropriations, Receipts and Transfers consists of:

1,036,000	From the Board of Regents
353,654	From University Funds
<u>1,389,654</u>	Total

FORT HAYS STATE UNIVERSITY

Schedule V

DETAIL OF FUND BALANCES
Year Ended June 30, 2008

Fund Name	Current Funds			Other Funds	Plant Funds			
	Unrestricted General Use	Unrestricted Designated Use	Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness	Investment in Plant
General Fees Fund-Tuition	11,417,951							
Imprest Fund				25,000				
Faculty of Distinction			9,471					
Oil and Gas Royalties Fund		38,366						
Parking Fees Fund		222,950						
Restricted Fees Fund		4,208,993	2,277,514					
Institutional Overhead Fund		49,875						
Economic Opportunity Act-Federal			6,895					
Health Fees Fund		32,037						
Student Union Fees Fund		951,594						
Housing System Revenue Fund		(1,055,327)						
Pledged Housing Suspense Fund		905,632						
Health Professions Student Assistance Program Fund				0				
National Direct Student Loan Fund				964,583				
Kansas Career Workstudy Fund			8,128					
Federal Grants Fund			(235,094)					
Major Repairs Fund						168,040		
Infrastructure Maintenance Fund					1,598,221			
Deferred Maintenance Fund					334,363			
Investment in Plant								82,818,951
Lewis Field Renovation								
Project Fund and T-Bills							115,000	
Revenue Fund		177,479						
Principal and Interest							1,606	
Housing System Renovation & Refund								
Project Fund and T-Bills							353,289	
Principal and Interest							240	
Memorial Union Renovation Project								
Project Fund and T-Bills							605,663	
Principal and Interest							13,266	
Revenue Fund								
Capital Interest							0	
Reserve							2,347	
Service Clearing Fund				676,338				
Nine Month Payroll Clearing Fund				3,005,209				
TOTAL FUND BALANCES	11,417,951	5,531,599	2,066,914	4,671,130	1,932,584	168,040	1,091,410	82,818,951

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPARTI
Year Ended June 30, 2008

Schedule VI

Account Number	Account Name	Balance 07-01-07	Receipts	Expen- ditures	Non Expense Items	Balance 06-30-08
110292	ECONOMICS-SPECIAL PROJECTS	18,250	45	48	-	18,247
110402	CCL-CNTR FOR CIVIC LEADRSHP RU	(4,509)	16,254	5,326	-	6,419
110512*	Omer Voss Endowed Prof	8,169	15,874	19,129	-	4,914
116132	ART-ARTS IN COMMUNITIES GRANT	-	2,000	2,000	-	-
116282	GIS-ERGO OPERATION ACCOUNT	47,122	-	652	-	46,469
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	106	2,370	1,544	-	932
116522	MUSIC-HIGH PLAINS CHLDN CMP	(53)	800	705	-	42
116572	PHYSICS-K-3 SCIENCE TEACHING	-	6,078	6,078	-	-
116682	FAMILY DEVELOPMENT SERVICES	3,636	7,484	7,704	-	3,416
116722	INT-MEDIA PROJECTS	2,796	7,021	5,148	-	4,669
116762	MUSIC-WKSA D'ADDARIO GRANT	2,500	2,500	2,695	-	2,305
116832	NASA POLAR OCEAN GRANT	(469)	1,161	691	-	0
116842	MUSIC COTTONWOOD PROJECT	(178)	-	-	-	(178)
116872	CONTENT WKSHIP-STROHKIRCH	14	-	-	-	14
116922	GEOSCI-NASA POLAR OCEAN 2006	(5,996)	5,996	-	-	-
116932	SOCIOLOGY-CE GRANT WRITING	4,110	4,800	1,349	-	7,561
116942	JOURNALISM-KSPA SALES&SERVICE	90	934	1,046	-	(22)
117042*	SPEC ED CONT IMPRV GRT	(22)	22	-	-	0
117052*	SPEC ED-KLIPP GRANT	(9,086)	9,989	627	275	0
117432*	EISENHOWER GRANT-FINDS	5,284	-	-	-	5,284
117512*	TEACHER ED-SWK MS SCI GRANT	(954)	954	-	-	0
117522*	WESTERN KS PRIM MATH ACAD GRNT	(18,659)	83,026	88,062	6,150	(29,845)
117562	TEACHER ED YOUNG READERS	192	-	-	-	192
117572*	ANSCHUTZ ENDOWD PROF-STATE	11,382	15,264	22,088	-	4,558
117592*	SPEC ED-HS PROJECT GRANT	(29,678)	120,236	97,038	27,573	(34,053)
117632	CONTENT WKSHOP-ADAMS	8	-	-	-	8
117662	CONTENT WKSHOP-NIXON	5	-	-	-	5
117742*	TEACHER ED-MODELING WRKSHIP GRN	(6,145)	175,998	176,008	8,316	(14,471)
117772*	TEACHER ED-WSTRN KS MATH GRANT	(50,304)	92,984	76,501	2,994	(36,814)
117782	TEACHER ED-MY NASA DATA GRANT	-	9,544	9,175	369	-
117792	TEACHER ED-EARTH SYSTEM SCI GR	-	30,000	12,491	554	16,955
117812	ENERGIZING MIDDLE SCHOOL SCIEN	-	-	5	-	(5)
118022	NURSING-KHF-SUPP	9,617	-	-	-	9,617
118052	KS ASSN MED UNDERSERVED KDHE	13,931	-	-	-	13,931
118062*	NURSING-TRAINEESHIPS GRANT	(9,488)	31,888	32,989	-	(10,589)
118072	NURSING-REGENT INTIATVE-SCHLRS	25,293	-	7,278	-	18,015
118092	HMC-NURSING FHCC	1	-	-	-	1
118132	THOMSON-BIOLOGICAL SCIENCE	8,858	11,000	15,922	-	3,936
118142	THOMSON-COMM DISORDERS	7,800	10,500	9,994	-	8,305
118162	HERNDON CLINIC	37,828	34,962	36,838	-	35,952
118172	THOMSON-ALLIED HEALTH	618	14,000	12,766	-	1,851
118202	EXERCISE PHYSIOLOGY LAB	2,448	4,427	5,512	-	1,363
118232	THOMSON-HLTH/LIFE	5,761	6,250	3,218	-	8,793
118322	COMM DISORDERS-SPEC EVENT	(59)	-	-	-	(59)
118352	BIO SCIENCE-NEOSHO RIVER	1,021	-	-	-	1,021
118392	FLEHARTY RESEARCH ASST-ENDOW	-	3,551	3,551	-	-
118422	PHYSICAL CONNECTION GRNT-KHF	1,909	-	1,453	-	457
118542	PHYSL THRPY CLIN-NWKAAA GRNT	81	11,671	12,207	-	(455)
118562	NURSING-NIGHTINGALE GRANT	2,050	-	1,611	-	439
118602	HHP SWAT PROGRAM	1,463	-	1,463	-	-
118642	ALLIED HEALTH-DM SONOGRAPHY	3,806	3,374	2,223	-	4,957
118672	COMM DISORDERS CRS MATERIALS	4,961	6,040	5,611	-	5,390
118772*	AGRICULTURE-WATERLINK GRANT	(5,475)	12,562	7,087	-	(0)

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPART
Year Ended June 30, 2008

Schedule VI

Account Number	Account Name	Balance 07-01-07	Receipts	Expen- ditures	Non Expense Items	Balance 06-30-08
156222	MATH PROJECT-VEED	2,914	-	-	-	2,914
157032	TECH STUDIES WORKSHOP	3,024	-	-	-	3,024
158222	SPECIAL PROJECTS IN HHP	1,356	-	-	-	1,356
226002*	GEOSCI-NASA LAGRANGIAN ICE GNT	(5,419)	40,793	40,583	8,793	(14,002)
226042	CHEM-08 KINBRE FAC SCLR-WIESE	-	10,000	59	-	9,941
226562	KS SPACE CONSORTIUM-CHU	(19,320)	22,000	8,180	-	(5,500)
228002*	AH-08 KINBRE T&M GRANT	(6,707)	24,233	12,742	4,783	-
228012*	AH-08 KINBRE T&M-GILLOCK	(705)	11,564	10,859	-	-
228022*	AH-08 KINBRE T&M-FARLEY	3,815	(349)	3,467	-	(0)
228032	AH-08 KINBRE T&M-WIESE	-	2,482	2,482	-	-
228052	AH-08 KINBRE SU SCLR-WELSCH	-	3,000	3,000	-	-
228062	AH-09 KINBRE GRANT	-	-	1,061	-	(1,061)
228072	AH-09 KINBRE-FARLEY	-	-	39	-	(39)
228122	AH-09 KINBRE SU SCLR-WELCH	-	-	750	-	(750)
228132	AH-09 KINBRE SU SCLR-ROGERS	-	-	750	-	(750)
228502*	BIOLOGY-ECOFORCASTING	(7,986)	23,719	9,793	5,940	-
228552*	BIOSCI-PLOVER CENSUS	(8,431)	8,802	4,676	644	(4,949)
228632	LAND RENTAL-SPAULDING	(71)	-	-	-	(71)
228642	SMOKY HILL WEAPONS RANGE	1,362	-	525	-	838
228682	KANSAS GEOLOGICAL SURVEY	(3)	-	-	-	(3)
228862	AH-KINBRE-FSA GRANT-GILLOCK	265	-	119	-	146
228992	BIO SCI-KOHLER PRESERVATION GR	-	1,500	966	-	534
320562	SBDC RECEIVABLES	(60,434)	57,846	-	-	(2,588)
320632	SBDC-IND COSTS	126	2,999	-	3,180	(55)
320662	SBDC-FED ACCOUNT 07 YEAR	65,395	-	65,395	-	-
320732	SBDC-CO-LOCATION CLEARING	2,970	-	-	-	2,970
320742	SBD CENTER	(14,598)	75,001	181	-	60,222
320752	SBDC-STATE ACCOUNT FY08	-	42,746	34,565	-	8,182
320842	SBDC-FED ACCOUNT 05 YEAR	25,142	-	-	-	25,142
320992	SBDC-PROGRAM INCOME	10,742	4,653	1,724	-	13,672
321492	GEOGRAPHY-NGS STREAMSHOT	1,986	-	1,968	-	18
321632	DOCKING-KHF SMOKE FREE GRANT	3,307	-	3,307	-	0
321642	DOCKING-KHF CHANGE SOMETHING G	174,077	-	61,103	3,600	109,374
321672	DOCKING-KHF EARLY BRAIN DEV	85,155	(19,811)	64,684	660	0
322112	KSBDC-KDOC OTHER MATCH CY08	-	67,856	42,396	-	25,460
322122	KSBDC-KDOC OTHER MATCH CY07	58,015	(57,763)	252	-	(0)
322142	KSBDC-FED ACCOUNT PRIOR YEARS	19,890	-	-	-	19,890
322152	KSBDC-STATE ACCOUNT FY05	(55,185)	-	-	-	(55,185)
322172	KSBDC-FED ACCOUNT 04 YEAR	23,887	-	-	-	23,887
322182	KSBDC-KDOCH OTHER CASH MAT	(43,162)	-	-	-	(43,162)
322192	KSBDC-STATE ACCOUNT FY03	1	-	-	-	1
322302	KSBDC-CO-LOCATION FUND	(69,122)	-	-	-	(69,122)
322312	KSBDC-KDOCH CARRYOVER	94,287	9,762	(2,106)	-	106,154
322342	KSBDC-PROGRAM INCOME	4,948	1,900	600	-	6,248
322352	KSBDC-STATE CLEARING	(78,804)	1,279,055	625,042	-	575,209
322362*	KSBDC-FEDERAL CLEARING	(22,379)	791,369	768,991	-	-
322372	KSBDC-ST & FED OFFICE REC	(130,312)	(176,969)	-	-	(307,281)
322382	KSBDC-INDIRECT COSTS	(3,227)	15,798	-	8,946	3,625
322402	KSBDC-FED ACCOUNT CY07	16,883	60,173	77,056	-	-
322412	KSBDC-STATE ACCOUNT FY08	-	234,574	217,718	-	16,856
322422*	KSBDC	386,830	121,507	41,628	-	466,709
322472*	KSBDC-KANSAS ARTS FUNDS	(17)	-	-	-	(17)
322502	INFO ENTERPRISE INSTITUTE	33,588	14,102	4,222	-	43,467
322602	KANSAS CT FOR ENTREPRENEURSHIP	(3,943)	-	(3,943)	-	-
322612	NETWORK KANSAS FY06	80,933	469,067	625,246	-	(75,246)
322622	NETWORK KANSAS CARRYOVER	233,078	(34,067)	-	-	199,011

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPART
Year Ended June 30, 2008

Schedule VI

Account Number	Account Name	Balance 07-01-07	Receipts	Expen- ditures	Non Expense Items	Balance 06-30-08
322652	CENTER FOR INNOVATIVE LDRSHIP	1,340	-	-	-	1,340
323742	WILDLIFE ART FUND	6,752	-	-	-	6,752
323752	FISH ID-EBERLE	1,454	1,595	2,957	-	92
325552	AMERICORPS GRANT	(6)	-	-	-	(6)
326012	GEOSCIENCES-KICKAPOO TRIBE GIS	8,968	-	8,968	-	(0)
326022	MUSIC - GALA (NO DEPOSITS)	(2,217)	-	-	-	(2,217)
326222	ETHNIC HERITAGE STUDENTS	183	-	-	-	183
328012*	SENIOR COMPANION PROGRAM	(83,859)	452,735	436,317	-	(67,441)
328042	FGP/SCP DONATIONS	12,464	-	451	-	12,013
328212	SCP GRANT-INFO REFERRAL	9,911	69,896	39,453	-	40,354
328222	FOSTER GRNDPRNT GRANT-MATCH	7,453	20,743	2,983	-	25,213
328232*	FOSTER GRANDPARENT PROGRAM	(21,393)	182,550	176,082	-	(14,926)
328242	FGP-KDOA GRANT	3,820	-	-	-	3,820
328252	SCP-KS DEPT ON AGING	-	25,000	25,000	-	-
328262	SCP-NWKAAA	5,073	6,270	3,422	-	7,921
328302	NURSING-HMC FNP	3,227	3,720	2,121	-	4,825
329212	SCP-INFORMATION REFERRAL	77,698	-	-	-	77,698
329222	FOSTER GRANDPARENTS MATCH	5,000	-	-	-	5,000
328242	FGP-KDOA GRANT	(3,820)	-	-	-	(3,820)
328262	SCP- NWKAAA	9,819	-	-	-	9,819
356342	MUSIC-WKSA ARTS COUNCIL GRANT	-	1,750	274	-	1,476
357342	SPEC ED PROGRAM SUPPORT	69	(70)	-	-	(1)
357452	MULTICULTURAL EDUCATION	754	-	-	-	754
358302	PRAIRIE NATURALIST	(8,017)	11,495	4,379	-	(901)
412042	LIBRARY-CECIL CURREY FUND	247	-	-	-	247
412052	LIBRARY WORKSHOPS ACCOUNT	4,488	-	-	-	4,488
423042	STERNBERG-ADMINISTRATION	(106,852)	2,985	139,139	-	(243,006)
423082	STERNBERG-EDUCATION	10,108	-	-	-	10,108
423112	STERNBERG-KS ART GRANT	1,601	-	1,601	-	-
426032	BIRD RANGE	550	(550)	-	-	(0)
432082	CTELT-VIDEO PRODUCTION SERVICE	607	3,110	4,041	-	(324)
432122	CTELT GRANTS	17,673	-	-	-	17,673
525522*	SPEC EVENTS-ARTS COMM GRANT	(180)	-	-	-	(180)
526372*	MUSIC-COTTONWOOD PROJECT	(2,955)	4,955	3,746	-	(1,746)
525522	SPEC EVENTS-ARTS COMM GRNT	414	-	-	-	414
535092	VETERANS ADMINISTRATION	5,706	6,844	6,385	-	6,165
535132	DUI EVALS/ALCOHOL ED PROG	9,265	6,720	11,090	-	4,895
543022	ADMIN ALLOWANCE-LOANS-GRANTS	173,173	127,605	89,529	-	211,249
543032	STAFFORD INTEREST	(9,567)	20,906	-	-	11,339
563282	NCAA DIVERSITY	14,842	-	-	-	14,842
563302	ATHLETIC-BOOKSTORE CLEARING	(22,332)	71,364	49,031	-	1
623022	LICENSING REVENUE	15,815	75	8,326	-	7,564
623152*	MISC GRANTS REC-FEDERAL	(33,218)	-	-	-	(33,218)
623252	NSF GRANTS RESERVE IND COSTS	52	(52)	-	-	-
675162	ENDOWMENT-CLEARING	(180,287)	277,886	109,632	-	(12,033)
703192	BYRNE MEMORIAL GRANT	421	-	-	-	421
704192	UTILITIES-CAPITAL CREDITS	7,624	52,639	23,330	-	36,932
815012*	YOUTH EDUCATION SERVICES	4,977	3,536	3,541	-	4,971
815022	KS SCHOLARSHIPS	-	40,609	-	40,609	-
815032	VOC ED SCHOLARSHIPS	-	1,000	-	1,000	-
815042	KS NURSING SCHOLARSHIPS	-	29,750	-	29,750	-
815062	KS SUPPLEMENTAL GRANT	272	653,649	-	650,345	3,576
815072*	COLLEGE WORK STUDY	5,815	476,806	377,378	98,348	6,895
815082	KS NATIONAL GUARD	-	14,922	-	14,922	-

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPART
Year Ended June 30, 2008

Schedule VI

Account Number	Account Name	Balance 07-01-07	Receipts	Expen- ditures	Non Expense Items	Balance 06-30-08
815112*	KANSAS COMPREHENSVE GRNT-LEAP	934	40,379	40,360	-	953
815122*	KANSAS CAREER WORKSTUDY	467	40,192	39,727	-	932
815132*	KCWS-ADMIN COSTS	3,072	467	1,316	-	2,224
815142	EDUC OPPORTUNITY FEES	34,881	188	7,700	-	27,369
815152	KANSAS TEACHER SCHOLARSHIPS	-	209,962	202,212	-	7,750
815162	KS MINORITY SCHOLARSHIPS	-	6,475	(925)	7,400	-
815222	KANSAS ACCESSUS SCHOLARSHIP	(2,000)	38,624	-	16,167	20,457
815242	KS TEACHER ED SCHOLARSH PRGM	750	-	-	-	750
815352	COMMUNITY SCHOLARSHIP FY07	24,306	135,753	160,060	-	(0)
815362	COMMUNITY SCHOLARSHIP FY08	36,072	2,047,456	2,067,815	-	15,714
815372	UNIVERSITY SCHOLARSHIP FUND	-	20,000	-	-	20,000
815382	COMMUNITY SCHOLARSHIPS FY09	-	108,982	-	-	108,982
815512	EOF-ACE SERVICE STIPEND	528	457	1,000	-	(15)
815532	EOF-BLACK LEADERS TOMORROW	23	-	-	-	23
815542	EOF-SGA BOOK EXCHANGE	(5)	1,152	1,152	-	(5)
815552	EOF-CULTURAL AFFAIRS COORD	92	3,672	3,672	-	92
815562	EOF-DISABLT SVS GRAD ASST	(74)	5,000	5,000	-	(74)
815582	EOF-GVRNMTL RELAT LIAISON	-	1,920	1,920	-	-
815602	EOF-HISPANIC LDRS TOMMORROW	(2,000)	-	-	-	(2,000)
815662	EOF-STU AFFAIRS GRAD ASST	(3,325)	-	-	-	(3,325)
815672	EOF-STU OBSERV DIRECTORS	(9)	2,157	2,158	-	(11)
815682	EOF-STU RET & COMM OUTREAC	(241)	2,390	2,394	-	(245)
815702	EOF-CCL-COLLEGIATE LDRSH DPVLP	8	3,590	3,600	-	(2)
815712	EOF-CCL-TIGERS IN SERVICE DIR	-	6,120	6,120	-	-
815722	EOF-PEP BAND GRAD ASSISTANT	(1,250)	-	-	-	(1,250)
815732	EOF-ENDOWMENT ASSOCIATION	1,190	1,704	2,894	-	0
815742	EOF-MODERN LANGUAGE TUTOR	1,202	1,306	2,508	-	-
815752	EOF-KFHS BROADCAST COUNCIL	-	1,502	1,502	-	-
815762	EOF-DIVERSITY MENTOR ASST-ADMI	2,248	1,442	3,690	-	-
815772	EOF-DIVERSITY MENTOR ASST-OMA	1,477	1,444	2,922	-	(0)
815782	EOF-STU AFFAIRS BRIDGES COUNSE	(152)	2,400	-	-	2,248
815792	EOF-WELLNESS CENTER	-	2,790	2,790	-	-
835002*	ACADEMIC COMPETITIVENESS GRANT	-	155,943	154,649	-	1,294
835012*	SMART GRANT-NATL SCI&MATH ACCE	-	154,672	154,672	-	-
835042*	EDUC OPPOR GRANTS-SEOG	-	204,398	197,175	7,223	-
835062	FEDERAL PELL GRANT FY08	-	5,187,057	5,187,057	-	-
835152*	FEDERAL PELL GRANT FY07	-	5,762	5,762	-	-
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	(77,913)	169,050	93,841	-	(2,704)
917612*	TIGER TOTS-FEDERAL AID	1,062	5,817	6,122	-	756
Total		1,150,051	15,009,769	13,315,952	948,542	1,895,327

* Not in Restricted Fees Fund.

FORT HAYS STATE UNIVERSITY
Statement of Outstanding Bonds
June 30, 2008

Description of Bonds	Date Of Issue	Years to Maturity	Amount Of Original Issue	Bonds Retired and Redeemed to 6-30-2008	Bonds Outstanding as of 6-30-2008	Bonds Maturing 2007-2008	Revenues Pledged
KDFA Student Housing Refunding and Renovation Project: Series 2003D-1	05-01-2003	25	5,320,000	725,000	4,595,000	155,000	See Footnote #1
KDFA Lewis Field Stadium Refunding and Renovation Project: Series 2003D-2	05-01-2003	15	1,150,000	295,000	855,000	60,000	See Footnote #2
KDFA Memorial Union Renovation Project Series 2005G-1	11-15-2005	20	7,205,000	-	7,205,000	-	See Footnote #3
KDFA Memorial Union Renovation Project Series 2005G-2	11-15-2005	20	585,000	285,000	300,000	285,000	See Footnote #3
			14,260,000	1,305,000	12,955,000	500,000	

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

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

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

**FORT HAYS STATE UNIVERSITY
DESCRIPTION OF OUTSTANDING BONDS
YEAR ENDED JUNE 30, 2008**

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:

<u>Serial Bonds:</u>	<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, 2008

Schedule VIIb

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

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

2009	160,000	190,350	350,350
2010	160,000	185,022	345,022
2011	165,000	179,076	344,076
2012	175,000	172,320	347,320
2013	180,000	165,070	345,070
2014	185,000	157,408	342,408
2015	190,000	149,164	339,164
2016	200,000	140,480	340,480
2017	210,000	131,010	341,010
2018	215,000	120,908	335,908
2019	225,000	125,876	350,876
2020	235,000	116,312	351,312
2021	245,000	106,090	351,090
2022	255,000	95,310	350,310
2023	265,000	83,836	348,836
2024	-	71,910	71,910
2025	-	58,750	58,750
2026	-	45,120	45,120
2027	-	30,786	30,786
2028	1,530,000	15,746	1,545,746
	<u>4,595,000</u>	<u>2,340,544</u>	<u>6,935,544</u>

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

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

2009	65,000	34,770	99,770
2010	65,000	33,796	98,796
2011	70,000	32,710	102,710
2012	70,000	31,476	101,476
2013	70,000	30,152	100,152
2014	75,000	28,752	103,752
2015	75,000	27,246	102,246
2016	80,000	25,660	105,660
2017	85,000	23,930	108,930
2018	200,000	22,086	222,086
	<u>855,000</u>	<u>290,578</u>	<u>1,145,578</u>

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

Date of Issue: November 15, 2005 Series 2005G

2009	300,000.00	298,427.50	598,427.50
2010	310,000.00	286,412.50	596,412.50
2011	320,000.00	276,017.50	596,017.50
2012	330,000.00	265,045.00	595,045.00
2013	340,000.00	253,062.50	593,062.50
2014	355,000.00	240,205.00	595,205.00
2015	370,000.00	226,607.50	596,607.50
2016	380,000.00	212,167.50	592,167.50
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>7,505,000.00</u>	<u>3,169,258.75</u>	<u>10,674,258.75</u>

Fort Hays State University
Kansas Development Finance Authority Bond Activity
Changes in fund balance for the year ending 6-30-2008

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 7-1-07	10	12,638	-	43,318	4,158	60,124
Income:						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	15,176	870	-	700	162	16,907
Discount on T-Bill Purchase**	-	-	-	-	1,467	1,467
PMIB Interest on Investments	-	862	-	-	24,017	24,879
Return of PMIB Investment	-	-	-	-	-	-
Income Retained at Purchase	-	0	-	-	-	-
Total Income	15,176	1,732	-	700	25,646	43,254
Expenditures:						
Expenses Retained at Purchase	-	-	-	-	-	-
Project Expenses	14,815	-	-	-	1,467	16,282
Interest on Debt	-	299,705	-	-	-	299,705
Debt Principal	-	-	-	-	-	-
Total Expenditures	14,815	299,705	-	-	1,467	315,987
Encumbrances						
FY2006 Encumbrances	-	-	-	-	-	-
FY2007 Encumbrances	-	-	-	-	-	-
T-Bill Purchase**	-	-	-	-	-	-
Transfers to P & I	-	297,602	-	(44,018)	(26,165)	227,419
Total Transfers	-	297,602	-	(44,018)	(26,165)	227,419
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-08	370	12,266	-	0	2,173	14,810

*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 7-1-07	(10)	1,080	-	6,421	335	7,826
Income:						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	1,227	2,741	-	104	13	4,084
Discount on T-Bill Purchase**	-	-	-	-	119	119
PMIB Interest on Investments	-	-	-	-	1,950	1,950
Return of PMIB Investment	-	-	-	-	-	-
Income Retained at Purchase	-	-	-	-	-	-
Total Income	1,227	2,741	-	104	2,082	6,154
Expenditures:						
Expenses Retained at Purchase	-	-	-	-	-	-
Project Expenses	1,188	-	-	-	119	1,307
Interest on Debt	-	20,213	-	-	-	20,213
Debt Principal	-	285,000	-	-	-	285,000
Total Expenditures	1,188	305,213	-	-	119	306,519
Encumbrances						
FY2006 Encumbrances	-	-	-	-	-	-
FY2007 Encumbrances	-	-	-	-	-	-
T-Bill Purchase**	-	-	-	-	-	-
Transfers to P & I	-	302,391	-	(6,525)	(2,124)	293,742
Total Transfers	-	302,391	-	(6,525)	(2,124)	293,742
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-08	29	1,000	-	(0)	174	1,203

*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
Kansas Development Finance Authority Bond Activity
Changes in fund balance for the year ending 6-30-2008

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 7-1-07	1,651,452	(277,077)	1,374,375	242	-	242
Income:						
Statement (II)	-	4,822,555	4,822,555	-	-	-
Accrued Interest (II)	89,180	-	89,180	339	-	339
T-Bill Interest	-	-	-	14,088	-	14,088
Gain on Investment	-	-	-	-	-	-
Total Income	89,180	4,822,555	4,911,735	14,427	-	14,427
Expenditures:						
Statement (II) Less Debt Xfer	-	4,801,968	4,801,968	-	-	-
Project Expenses	-	-	-	-	-	-
Interest on Debt	-	-	-	197,165	-	197,165
Debt Principal	-	-	-	155,000	-	155,000
Total Expenditures	-	4,801,968	4,801,968	352,165	-	352,165
Transfers:						
Between Funds	(835,000)	835,000	-	-	-	-
To KDFA for Bond Redemp.	-	-	-	-	-	-
From Revenue to Debt	-	(337,736)	(337,736)	337,736	-	337,736
Total Transfer	(835,000)	497,264	(337,736)	337,736	-	337,736
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-08	905,632	240,774	1,146,406	240	-	240

*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 7-1-07	-	146,787	146,787	2,121	-	2,121
Income:						
Student Fees	-	112,216	112,216	-	-	-
Accrued Interest	-	-	-	216	-	216
T-Bill Interest	-	-	-	12,565	-	12,565
Gain on Investment	-	-	-	-	-	-
Total Income	-	112,216	112,216	12,781	-	12,781
Expenditures:						
Project Expenses	-	1,490	1,490	-	-	-
Interest on Debt	-	-	-	33,331	-	33,331
Debt Principal	-	-	-	60,000	-	60,000
Total Expenditures	-	1,490	1,490	93,331	-	93,331
Transfers:						
Between Funds	-	-	-	-	-	-
To KDFA for Bond Redemp.	-	-	-	-	-	-
From Revenue to Debt	-	(80,034)	(80,034)	80,034	-	80,034
Total Transfer	-	(80,034)	(80,034)	80,034	-	80,034
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-08	-	177,478	177,478	1,605	-	1,605

*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
LAND VALUES
Year Ended June 30, 2008

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, 2008

Building	Date of Acquisition	Value
Picken Hall	1904	1,912,588
Martin Allen Hall	1905	555,118
Sheridan Hall	1916	8,696,035
Custer Hall	1922	1,504,723
Memorial Union	1923	10,582,098
McCartney Hall	1926	1,661,642
Albertson Hall	1928	1,563,249
Power Plant	1932	58,786
Lewis Field Stadium	1937	2,671,599
University Farm Building	1938	539,191
Davis Hall	1952	889,319
President's Residence	1954	147,062
Agnew Hall	1955	1,121,838
Witt Building	1960	557,277
Wiest Hall	1961	3,248,368
Wooster Place	1961	3,145,892
McMindes Hall	1963	5,489,068
Malloy Hall	1965	1,263,232
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	8,184,460
New Rarick Hall	1979	5,272,505
Stroup Hall	1980	1,672,589
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	302,820
Energy Performance Contract	2005	869,054
Total Value of Buildings		78,440,145

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2008

ORGANIZATION	BALANCE 06-30-07	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-08
AGNEW HALL COUNCIL	2,085.54	962.50	422.02	2,626.02
ALPHA KAPPA PSI	2,277.99	11,505.49	12,380.37	1,403.11
ALPHA LAMBDA DELTA	146.66	871.05	812.10	205.61
ALPHA PSI OMEGA	195.93	-	-	195.93
ASTRONOMY CLUB	1,695.05	-	404.00	1,291.05
BACCHUS	65.76	(65.76)	-	-
BLACK STUDENT UNION	-	472.97	405.50	67.47
NATIONAL RESIDENCE HALL HONORARY	54.61	-	-	54.61
GEOLOGY FIELD CAMP	1,553.15	7,920.00	5,455.78	4,017.37
CHEMISTRY CLUB	1,204.09	6,659.77	4,907.65	2,956.21
COMMUNICATIONS CLUB	2,211.21	3,546.93	4,086.00	1,672.14
PRE-VET CLUB	450.00	(450.00)	-	-
CHINESE STUDENTS ASSN.	371.00	-	-	371.00
COLLEGIATE REPUBLICANS	130.29	-	-	130.29
CREATIVE ARTS SOCIETY	4,093.05	6,229.37	9,075.31	1,247.11
CUSTER HALL COUNCIL	1,079.94	787.50	1,366.25	501.19
DAWN CARE	2,000.92	1,301.41	731.28	2,571.05
DELTA TAU ALPHA	2,140.79	10,442.58	8,914.52	3,668.85
COUNSELORS/FUTURE	114.07	(25.22)	-	88.85
ADVANCE TECHNOLOGY STUDENT ORG	1,527.12	527.77	659.87	1,395.02
EPSILON PI TAU	1,861.84	160.00	-	2,021.84
ENGLISH CLUB	3,322.68	617.98	898.50	3,042.16
UNIVERSITY ASSOCIATION	4,365.31	(4,365.31)	-	-
MBA ASSOCIATION	149.18	-	-	149.18
UNIVERSITY WOMEN'S ASSOCIATION	-	-	-	-
FINANCIAL MNGMNT. ASSOC.	827.25	2,308.57	1,440.87	1,694.95
FORT HAYS RODEO CLUB	921.40	1,214.89	409.00	1,727.29
FHANS CLUB	2,795.57	6,357.85	5,911.23	3,242.19
FRENCH CLUB	264.33	269.27	458.65	74.95
LEADERSHIP STUDIES ASSN	670.62	-	146.87	523.75
HALO	62.00	472.09	468.41	65.68
KARA- KANSAS ASSN RES ASST	631.24	-	-	631.24
PHYSICAL THERAPY CLUB	146.68	(146.68)	-	-
HISTORY CLUB	93.24	-	60.00	33.24
FHSU AMATEUR RADIO CLUB	-	-	-	-
TECA	275.57	1,145.95	(1,051.61)	2,473.13
RESIDENCE HALL ASSOCIATION	15,439.17	21,014.77	20,196.66	16,257.28
INTER-FRATERNITY COUNCIL	487.26	1,119.50	1,726.68	(119.92)
BLOCK & BRIDLE	7,522.84	7,112.01	8,378.57	6,256.28
LAMBDA PI ETA	9.08	-	-	9.08
KAPPA MU EPSILON	(2.40)	455.21	468.01	(15.20)
KFHS	641.34	(641.34)	-	-
LEADER	(0.00)	-	-	(0.00)
MARKETING/MANAGEMENT CLUB	838.54	3,599.68	3,988.60	449.62
MCMINDES HALL COUNCIL	6,707.54	7,273.83	7,294.49	6,686.88
NON-TRADITIONAL STUDENTS	1,418.02	-	-	1,418.02
AGRIBUSINESS CLUB	1,008.70	849.93	665.00	1,193.63
PANHELLANIC COUNCIL	355.30	2,047.52	1,978.69	424.13
INTERNATIONAL STUDENT EXCHANGE	7,375.44	6,391.00	15,437.52	(1,671.08)
INTERNATIONAL STUDENT UNION	1,457.24	1,621.12	1,963.96	1,114.40

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2008

ORGANIZATION	BALANCE 06-30-07	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-08
PHI ALPHA THETA	1,517.06	7,100.79	6,171.71	2,446.14
PHI ETA SIGMA	680.63	1,468.02	1,376.25	772.40
PHI KAPPA PHI	2,984.73	950.00	(243.59)	4,178.32
PI OMEGA PI	191.77	-	-	191.77
FHSU MATH CLUB	185.99	165.00	256.49	94.50
PI SIGMA ALPHA	285.92	340.00	45.00	580.92
FHSU SOCIAL WORK CLUB	1,433.32	466.29	1,052.13	847.48
MODERN LANGUAGES-Paris	192.60	35,565.30	35,916.25	(158.35)
NATIONAL STUDENTS' SPEECH AND HEARING AS'	3,250.23	12,112.88	11,589.46	3,773.65
SIGMA PI SIGMA	42.26	-	-	42.26
RADIOLOGY-SENIOR ARTS	1,616.16	-	1,350.00	266.16
SOCIOLOGY CLUB	-	-	-	-
DELTA TAU OMEGA	2,026.60	1,731.90	1,284.78	2,473.72
SPURS	2,230.41	-	83.09	2,147.32
STERNBERG GEOSCIENCE CLUB	714.99	1,010.61	460.91	1,264.69
STUDENT EDUCATION ASSOCIATION	1,201.56	285.00	28.01	1,458.55
10% CLUB	143.00	-	125.10	17.90
STUDENT ACCOUNTING ORG.	3,097.27	1,771.90	1,488.21	3,380.96
NBS/AERHO	636.21	120.00	564.96	191.25
PRE-LAW SOCIETY	85.86	-	-	85.86
WUEST HALL COUNCIL	643.22	2,375.00	901.78	2,116.44
MORTAR BOARD	333.29	4,269.58	2,882.88	1,719.99
TIGER BY THE TALE	1,235.65	(1,235.65)	-	-
FOREIGN STUDENT AFFAIRS	723.56	-	-	723.56
INSURANCE CLEARING FUND	(242.12)	10,652.95	11,904.85	(1,494.02)
INVESTMENT INCOME	115,503.91	(464.29)	3,179.18	111,860.44
VENDING CLEARING	6,000.68	2,073.71	889.35	7,185.04
SOCIETY OF PHYSICS STUDENTS	1,764.58	560.00	277.79	2,046.79
AMER SOCIETY OF INTERIOR DESIGNERS	366.87	996.74	812.79	550.82
SCEC	151.46	-	-	151.46
CMENC	1,247.73	1,149.31	1,548.41	848.63
TIGER WILD	(610.09)	1,961.92	1,117.84	233.99
FHSU AGRONOMY CLUB	5,938.80	1,489.90	3,227.40	4,201.30
UNIVERSITY ACITIVITIES BOARD	373.99	260.00	62.86	571.13
SIGMA XI	841.37	-	-	841.37
FORT HAYS INTRAMURALS	1,122.46	22,594.95	22,708.75	1,008.66
RADIOLOGY-JUNIOR ARTS	159.56	3,341.87	2,024.00	1,477.43
NURSES CHRISTIAN FELLOWSHIP	424.76	98.78	155.90	367.64
INTERNATIONAL AFFAIRS SOCIETY	95.75	-	-	95.75
AMSU FHSU PRE-MED CLUB	1,022.31	2,149.47	1,220.47	1,951.31
NATIONAL SOCIETY FOR COLLEGIATE	661.40	696.00	142.62	1,214.78
BIOLOGY CLUB	1,001.56	1,193.84	226.07	1,969.33
UNIVERSITY RESEARCH ASSN.	1,140.00	70.00	-	1,210.00
GERMAN CLUB	857.14	-	-	857.14
OMICRON DELTA KAPPA	495.28	830.28	1,202.80	122.76
MODERN LANGUAGES-BORDEAUX TRIP	288.00	-	-	288.00
GRADUATE ASSOCIATION OF PSYCHOLOGY	575.60	451.68	627.60	399.68
PSYCHOLOGY CLUB	1,298.59	5,235.86	369.06	6,165.39

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2008

ORGANIZATION	BALANCE 06-30-07	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-08
PSI CHI HONOR SOCIETY	486.82	775.56	676.40	585.98
SIGMA TAU DELTA	650.00	400.00	90.00	960.00
KAPPA DELTA PI	1,018.06	3,243.98	3,244.72	1,017.32
FRINGE THEATRE	578.36	599.05	787.32	390.09
ALLIED HEALTH-RAD TECH/MDI	4,026.06	-	4,026.06	-
STUDENT ALUMNI ASSN.	4,594.02	7,959.48	6,520.09	6,033.41
PHI EPSILON KAPPA	1,413.34	1,513.59	804.33	2,122.60
ORDER OF OMEGA	503.95	135.00	120.00	518.95
COLLEGIATE ASSOC. OF TOP GAMEER	162.42	298.22	356.25	104.39
MOVIE TICKET CLEARING	(1,100.00)	7,300.00	7,950.00	(1,750.00)
LIVESTOCK JUDGING TEAM	10,102.26	780.00	5,672.90	5,209.36
CAMPUS CRUSADE FOR CHRIST	126.70	2,519.91	-	2,646.61
GERMAN STUDY ABROAD	91.96	-	-	91.96
SOCIETY OF STUDENT SONOGRAPHERS-I	69.21	-	1,165.50	(1,096.29)
SOCIETY OF STUDENT SONOGRAPHERS-II	506.13	422.32	875.00	53.45
DEFENSIVE TACTICS CLUB	475.25	480.47	765.00	190.72
ALPHA GAMMA RHO	256.78	-	228.08	28.70
SPANISH CLUB	200.00	-	57.34	142.66
AIKIDO CLUB	134.19	1,409.80	1,807.73	(263.74)
KFHS BROADCAST COUNCIL	2,780.00	2,165.02	-	4,945.02
CYBER ATHLETICS	222.87	620.84	204.11	639.60
PUBLIC RELATIONS STUDENT SOC	726.54	2,160.50	1,130.02	1,757.02
FHSU ATHLETIC TRAINING CLUB	100.00	25.00	-	125.00
GEOCACHING CLUB	-	259.44	6.55	252.89
TIGERS FOR HABITAT	-	155.47	-	155.47
STUDENT FEMINIST ORGANIZATION	-	164.30	31.04	133.26
CUSTER STAFF	0.00	-	-	0.00
MCMINDES HALL STAFF	-	-	214.12	(214.12)
RHA - TIGER IMPACT	2,027.52	(2,027.52)	-	0.00
WOOSTER PLACE ASSOCIATION	627.76	887.50	90.81	1,424.45
RHA - FYRE	4,048.33	2,027.52	438.80	5,637.05
STADIUM PLACE COUNCIL	569.39	912.50	378.97	1,102.92
RETAIL SALES TAX	36.34	7,562.36	7,397.05	201.65
UMB VISA CLEARING	48.60	-	(103.30)	151.90
ACTIVITY SUSPENSE ACCOUNT	563.39	(1,542.40)	-	(979.01)
KANSAS CAVALRY	812.05	1,500.00	2,202.67	109.38
PRESIDENT'S FOREIGN TRAVEL	(27,764.32)	89,296.32	20,725.58	40,806.42
SA INACTIVE ACCOUNT BALANCES	2,228.93	4,511.99	-	6,740.92
TOTALS	260,296.94	369,920.01	305,355.05	324,861.90

The 324,861.90 is held in the following asset accounts:

REGULAR CHECKING ACCOUNT	80,206.34
CERTIFICATES OF DEPOSIT	244,655.56
TOTALS	324,861.90

FORT HAYS STATE UNIVERSITY
FEDERAL GRANTS
Year Ended June 30, 2008

Granting Agency	CDFA #	Description	Expenditures
Department of Education	10.558	Child and Adult Care Food Program	6,122
Department of Education	84.063	Pell Grant	5,107,245
Department of Education	84.007	Supplemental Ed. Grants	203,998
Department of Education	84.033	College Work Study Program	476,806
Department of Education	84.069A	KCG-Federal LEAP Grant	40,360
Department of Education	84.032	Fed. Family Education Loan Program	*
Department of Education	84.367B	Improve Post Secondary Education	5
Department of Education	84.366	Mathematics and Science Partnerships	173,707
Department of Education	84.367	Teacher ED-Modeling Workshop Grant	184,324
Department of Education	93.6	Spec Ed - HS Project Grant	124,611
Department of Education	84.325A	Special Education	902
Small Business Administration	59.037	Small Business Development Centers	768,991
Corporation for National Service	94.016	Senior Companion Program	436,317
Corporation for National Service	94.011	Foster Grandparent Program	176,082
Department of Health and Human Service	93.358	FNP Traineeship	32,989
Department of Health and Human Service	93.389	Allied Health K-BRIN Research Grant	39,991
National Science Foundation	45.05	Geosciences	13,045
National Science Foundation	47.076	NSF Grant - Operation Physics	16,652
Department of Interior	15.FFB	BIOSCI-Plover Census	5,321
National Endowment for Humanities	45.025	Promotion of the Arts	5,746
NASA	43.001	Aerospace Education Services Program	15,622
NASA	43.002	Geosci-NASA Lagrangian Ice Grant	49,376
TOTAL GRANTS			<u>7,878,212</u>

*Funded thru local banks \$24,526,094

FORT HAYS STATE UNIVERSITY
ANALYSIS OF CHANGES IN LOAN FUND BALANCE
Year Ended June 30, 2008

Perkins Loans

Beginning Balance July 1, 2007	7,648,273
--------------------------------	-----------

Additions:

Advances by Federal Government	-
Advances by State of Kansas--Matching	-
Interest Income	77,263
Other Income	40,335
Reimbursement for Teacher cancellations	146,238

Total Additions	263,836
-----------------	---------

Total Balances and Additions	7,912,109
------------------------------	-----------

Deductions:

Cancellation of Student Loans	205,725
Administrative Expenses	529,869
Repayments to Federal Government	-
Repayment to Institution Matching	-

Total Deductions	735,594
------------------	---------

Ending Fund Balances June 30, 2008	7,176,515
------------------------------------	-----------

Ending Fund Balance Detail:

Advances by Federal Government	6,635,360
Institutional Matching	1,213,755
Unallocated Reimbursements	1,839,460
Unallocated Income	2,758,917
Unallocated Cancellations and Expenses	(5,270,977)

Total Loan Fund Balance June 30, 2008	7,176,515
---------------------------------------	-----------



FORT HAYS STATE

UNIVERSITY



FORT HAYS STATE
UNIVERSITY

STATEMENTS

FORT HAYS STATE UNIVERSITY
COMMENCEMENT ACTIVITIES
Comparison of Income to Expenditures
For Fiscal Years 2007 & 2008

Statement I

	Period Ending 06-30-07	Period Ending 06-30-08
OPERATING INCOME		
Student Fees	64,616	87,619
Meals	88	-
Other Reimbursements	1,378	1,478
Total Operating Income	66,082	89,097
 OPERATING EXPENDITURES		
120 Student Employees (Hourly)	6,162	2,210
176 Sick Leave Reserve Payment	34	11
191 Social Security and Related Taxes	3	53
197 Worker's Compensation	65	22
200 Communication	7,263	9,992
220 Printing and Advertising	10,445	10,918
230 Rents	818	-
250 Travel	-	-
260 Other Fees	2,360	4,918
270 Other Professional Fees	800	1,040
290 Cleaning Service	-	93
300 Clothing	2,305	11,279
320 Food	259	2,155
340 Other Maintenance Materials	-	26
360 Professional Supplies	14,619	29,534
370 Office Supplies	6	-
390 Other Supplies	1,159	5,578
Total Operating Expenditures	46,297	77,828
 OPERATING INCOME	19,785	11,270
 OTHER EXPENDITURES		
400 Capital Outlay	-	-
 Excess (Deficit) Income over Expenditures	19,785	11,270
 ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	40,325	60,110
Add: Receipts	66,082	89,097
Deduct: Expenditures	46,297	77,828
 Balance Remaining End of Fiscal Year	60,110	71,380

* Adjusted for changes in previous year encumbrances.

FORT HAYS STATE UNIVERSITY
RESIDENCE HALLS
Comparison of Income to Expenditures
For Fiscal Years 2007 & 2008

Statement II

	Period Ending 06-30-07	Period Ending 06-30-08
OPERATING INCOME		
Sales of Meals	1,493,671	2,008,527
Rent of Halls	2,175,030	2,668,806
Other Rents	54,011	57,659
Work Study Program	122	5,170
Other Service Charges	65,055	64,385
Transfers to Residence Hall Associations	(21,575)	(24,550)
Other Income	107,218	112,359
Total Operating Income	3,873,532	4,892,356
OPERATING EXPENDITURES		
100 Classified Salaries	404,120	627,067
110 Unclassified Salaries	84,409	115,252
120 Student Salaries	357,495	345,558
121 Work Study Salaries	162	6,894
175 Dependent Health Insurance	19,223	24,017
176 Sick Leave Reserve Payment	5,607	5,475
180 Basic Retirement Programs	41,323	46,454
191 OASDHI	49,024	55,126
195 Health Insurance	123,970	128,144
197 Worker's Compensation	8,958	10,609
198 Unemployment Compensation	1,088	918
200 Communication	139,038	134,145
210 Freight and Express	57	25
220 Printing and Advertising	8,480	8,702
230 Rents	61,024	61,649
240 Repairing and Servicing	71,010	84,407
250 & 950 Travel and Subsistence	7,093	18,962
260 Other Fees	1,270,883	1,409,795
270 Other Professional Fees	3,032	2,858
280 Utilities	435,706	484,166
290 Contractual Services	31,838	36,151
300 Clothing	45	2,915
320 Food	312	415
340 Maintenance Materials	(3,246)	98,781
350 Motor Vehicle Parts and Repairs	3,230	4,051
360 Professional Supplies	1,409	2,503
370 Office Supplies	8,851	9,802
390 Other Supplies	117	1,068
392 Household Supplies	71,472	94,815
395 Small Tools	8,486	7,473
399 Other Supplies, Materials, and Parts	3,718	12,915
Total Operating Expenditures	3,217,933	3,841,113
OPERATING INCOME	655,599	1,051,243
OTHER EXPENDITURES		
400 Capital Outlay	44,136	36,688
410 Computer Software & Equipment	14,587	2,393
420 Building and Improvements	688,367	902,395
735 Debt Service	335,772	337,736
Excess (Deficit) Income over Expenditures	(427,263)	(227,969)
ACCOUNT SUMMARY:		
Balance Forward from Previous Year	1,801,638	1,374,375
Add: Receipts	3,873,532	4,892,356
Deduct: Expenditures	4,300,795	5,120,325
Balance Remaining End of Fiscal Year	1,374,375	1,146,406

**FORT HAYS STATE UNIVERSITY
MEMORIAL UNION
Comparison of Income to Expenditures
For Fiscal Years 2007 & 2008**

Statement III

	Period Ending 06-30-07	Period Ending 06-30-08
OPERATING INCOME		
Work Study Program	321	428
Student Union Fees	1,173,254	1,131,853
Income From Sales & Service	309,930	341,183
Total Operating Income	1,483,505	1,473,464
OPERATING EXPENDITURES		
100 Classified Salaries	178,510	186,451
110 Unclassified Salaries	160,456	177,362
120 Student Salaries	70,090	97,090
121 Work Study Salaries	428	570
175 Dependent Health Insurance	4,416	4,454
176 Sick Leave Reserve Payment	2,252	2,307
180 Basic Retirement Programs	27,328	30,577
191 OASDHI	25,523	27,977
195 Health Insurance	42,431	43,314
197 Worker's Compensation	4,336	4,473
198 Unemployment Compensation	519	421
200 Communication	8,906	9,267
210 Freight and Express	74	15
220 Printing and Advertising	5,803	12,276
230 Rents	2,124	1,987
240 Repairing and Servicing	37,064	22,660
250 & Travel and Subsistence	11,646	13,504
260 Other Fees	378	12,799
270 Other Professional Fees	750	2,704
280 Utilities	110,925	143,148
290 Contractual Services	1,321	1,911
292 Laundry	909	1,309
299 Miscellaneous Expenses	-	239
296 Insurance	9,585	10,676
300 Clothing	1,058	571
320 Food	2,267	2,961
340 Maintenance Materials	16,362	18,427
350 Motor Vehicle Parts and Repairs	22	73
360 Professional Supplies	28,874	2,927
370 Office Supplies	39,061	8,376
390 Other Supplies	23,950	11,574
392 Household Supplies	1,483	24,552
400 Equipment- Non Inventory	143,104	19,493
Total Operating Expenditures	961,956	896,446
OPERATING INCOME	521,548	577,017
OTHER EXPENDITURES		
400 Equipment	12,008	60,901
420 Building Improvements	171,072	159,272
735 Debt Service	-	524,250
Excess (Deficit) Income over Expenditures	338,469	(167,406)
ACCOUNT SUMMARY:		
Balance Forward from Previous Year	886,540	1,225,009
Add: Receipts	1,483,505	1,473,464
Deduct: Expenditures	1,145,036	1,640,870
Balance Remaining End of Fiscal Year	1,225,009	1,057,603

FORT HAYS STATE UNIVERSITY
SERVICE CLEARING
Year Ended June 30, 2008

Statement IV

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
OPERATING INCOME						
Income from Sales & Service	126,745	533,654	286,899	251,387	667,193	1,865,877
Other Income	398	-	-	29,362	-	29,761
Total Gross Income	127,143	533,654	286,899	280,750	667,193	1,895,638
Cost of Goods Sold:						
Inventory 07-01-07	81,489	73,746	24,890	926	-	181,051
Purchases	67,858	121,051	258,284	170,369	154,983	772,545
Mds. Available for Resale	149,347	194,797	283,174	171,295	154,983	953,596
Less: Inventory 6-30-08	24,447	90,667	11,016	21,007	-	147,138
Cost of Goods Sold	124,900	104,130	272,158	150,288	154,983	806,459
Gross Profit on Operations	2,243	429,524	14,741	130,462	512,210	1,089,179
Income from Work Study	-	-	-	-	-	-
Operating Income	2,243	429,524	14,741	130,462	512,210	1,089,179
OPERATING EXPENDITURES						
100 Classified Salaries	14,869	191,808	24,515	29,669	73,825	334,686
101 Overtime & Shift Dif.	-	20,356	-	-	118	20,474
110 Unclassified Salaries	-	-	-	-	102,342	102,342
120 Student Salaries	8,507	7,932	1,817	3,500	23,986	45,742
121 Work Study Salaries	-	-	-	-	-	-
175 Dependent's Health Insurance	742	8,538	2,227	-	4,454	15,962
176 Sick Leave Assessment	117	1,100	132	166	1,001	2,516
181 Public Employees Retirement	1,096	12,445	1,807	2,187	15,077	32,611
191 OASDHI	1,078	15,218	1,644	2,251	12,934	33,125
195 Health Insurance	1,604	27,272	4,813	4,813	14,438	52,940
197 Worker's Compensation	511	2,133	255	321	1,940	5,161
198 Unemployment Compensation	90	252	51	30	200	622
205 Intergovernmental Local Comm.	990	1,980	330	330	-	3,630
206 Postage	4	-	-	-	30	34
207 Intergovernmental Telephone	19	116	-	18	15	168
209 Other Communication Charges	19	-	-	488	267	774
219 Other Freight & Express	-	336	30	4	-	370
221 Printing and Binding	-	-	619	-	30	649
224 Advertising	-	92	-	21	768	881
229 Other Vendor Printing/Binding	-	-	-	-	-	-
237 Rent of Equipment	-	292	-	-	-	292
239 Other Rent and Utilities	-	-	-	-	-	-
241 Repair, Passenger Cars	-	-	-	3,406	-	3,406
243 Repair, Machinery and Equip.	-	33,221	1,036	3,106	-	37,363
244 Repair, Building and Grounds	-	-	-	350	30,497	30,847
246 Repair, Computer Equipment	-	-	-	-	-	-
247 Info Processing Equip R/S	-	6,091	-	-	36,768	42,859
248 Info Processing Equip Software	-	-	-	-	23,882	23,882
249 Other R/S	-	-	-	-	-	-

FORT HAYS STATE UNIVERSITY
SERVICE CLEARING
Year Ended June 30, 2008

Statement IV

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
2511 Private Car In-State	-	-	-	103	323	426
2512 Private Car Out-of-State	-	-	-	-	-	-
2521 Hire Car, Plane, Bus In-State	-	-	-	-	32	32
2531 State Car In-State	-	313	142	1,161	180	1,796
2532 State Car Out-of-State	-	376	-	-	-	376
2572 Transportation Out-of-State	-	-	-	111	1,784	1,894
2581 Subsistence In-State	-	51	193	18	296	558
2582 Subsistence Out-of-State	-	39	-	176	2,504	2,719
2591 NonSubsistence In-State	-	-	-	170	1,034	1,203
2592 Nonsubsistence Out-of-State	-	-	-	103	2,098	2,200
263 Data Processing Services	-	-	154	-	-	154
269 Other Fees	-	-	-	-	-	-
279 Other Professional Fees	-	-	-	-	(10,849)	(10,849)
286 Solid Waste Removal Fees	-	-	-	-	-	-
291 Memberships & Subscriptions	-	-	-	-	-	-
292 Laundry	-	310	-	-	-	310
296 Surety Bond and Ins. Premiums	-	-	-	-	-	-
299 Other Contractual Services	-	-	-	-	-	-
300 Clothing	-	-	-	-	-	-
341 Building Materials and Supplies	120	1,183	-	668	461	2,433
343 Computer Systems Parts	-	-	-	-	107	107
349 Other Maint. Materials-Supplies	-	-	-	59	334	393
3508 Motor Veh Parts	-	-	-	-	-	-
351 Gas and Diesel Fuel	986	-	-	-	199	1,185
359 Other Parts and Supplies	756	17	-	-	-	773
369 Scientific Supplies	-	5	-	-	2,065	2,070
371 Office Supplies	96	2,370	381	146	762	3,756
372 Data Processing Supplies	-	1,068	471	53	2,710	4,301
373 Telecommunications Lines	-	-	-	-	-	-
392 Laundry Supplies	-	297	-	95	46	439
395 Small Tools	-	8	-	255	963	1,226
399 Other Supplies and Parts	-	-	-	218	184	402
520 Property Damage	-	-	-	-	-	-
490 Equipment not Depreciated	-	840	-	1,851	2,612	5,303
Total Operating Expenditures	31,604	336,059	40,617	55,846	350,418	814,544
Operating Income	(29,361)	93,465	(25,876)	74,616	161,792	274,635
Other Expenditures						
400 Capital Outlay	-	84,057	-	102,112	13,769	199,938
Excess (Deficit) Income/Expenses	(29,361)	9,408	(25,876)	(27,496)	148,023	74,698
Balance from previous year	12,203	47,082	10,020	343,903	177,340	590,548
Prior Year IFAS adjustments to State	(317)	(259)	-	-	5,435	4,858
Adjustments to fund balance	-	-	-	-	-	-
Net Change in inventory	57,042	(16,921)	13,874	(20,081)	-	33,913
Fund Balance 6/30/2008	39,566	39,310	(1,983)	296,325	330,799	704,017

FORT HAYS STATE UNIVERSITY
STUDENT HEALTH
Comparison of Income to Expenditures
For Fiscal Years 2007 & 2008

Statement V

	Period Ending 06-30-07	Period Ending 06-30-08
OPERATING INCOME		
Charges for Office Fees	60,631	95,194
Miscellaneous Services	128	0
Student Health Fees	363,768	355,327
Advance from Application Fees	-	85,000
Other Income	81,752	87,803
Total Operating Income	506,278	623,325
OPERATING EXPENDITURES		
100 Classified Salaries	53,567	56,970
110 Unclassified Salaries	264,644	295,037
120 Student Salaries	22,248	20,696
121 Work Study Salaries	-	-
175 Dependent Health Insurance	5,102	3,988
176 Sick Leave Assessment	1,873	1,863
180 Basic Retirement Programs	27,331	30,768
191 OASDHI	23,496	26,388
195 Health Insurance	17,470	18,472
197 Worker's Compensation	3,605	3,614
198 Unemployment Compensation	516	427
200 Communication	4,582	5,097
220 Printing and Advertising	1,075	3,472
230 Rents	2,643	2,723
240 Repairing and Servicing	1,617	7,239
250 Travel and Subsistence	3,974	1,694
260 Other Fees	20,024	15,225
270 Other Professional Fees	1,684	1,619
290 Contractual Services	4,240	1,219
300 Clothing	2,244	-
320 Food for Human Consumption	647	497
340 Maintenance Materials	295	10
360 Professional Supplies	87,066	83,562
370 Office Supplies	4,766	2,351
390 Other Supplies	932	2,531
590 Losses from Monetary Transactions	-	20
Total Operating Expenditures	555,641	585,482
OPERATING INCOME	(49,363)	37,843
OTHER EXPENDITURES		
400 Capital Outlay	1,598	8,066
Excess (Deficit) Income over Expenditures	(50,961)	29,777
ACCOUNT SUMMARY:		
Balance Forward from Previous Year	53,831	2,870
Add: Receipts	506,278	623,325
Deduct: Expenditures	557,239	593,548
Balance Remaining End of Fiscal Year	2,870	32,647

FORT HAYS STATE UNIVERSITY
DAY CARE CENTER
Comparison of Income to Expenditures
For Fiscal Years 2007 & 2008

Statement VI

	Period Ending 06-30-07	Period Ending 06-30-08
OPERATING INCOME		
Student Government Allocation	13,000	13,000
Charges for Day Care Services	73,196	91,315
Educational and Library Sales	250	-
Other Income	5,652	7,697
Total Operating Income	92,099	112,012
 OPERATING EXPENDITURES		
110 Unclassified Salaries	51,422	54,313
120 Student Salaries	5,548	9,807
176 Leave Assessment	313	321
180 Basic Retirement Programs	4,885	5,160
191 OASDHI	3,568	3,896
195 Health Insurance	11,853	11,853
197 Worker's Compensation	603	621
198 Unemployment Compensation	70	52
200 Communication	15	14
230 Photocopying	115	117
240 Repairing & Servicing	-	-
250 & 950 Travel and Subsistence	223	-
260 Other Fees	-	99
320 Food for Consumption	7,545	9,611
340 Maintenance Materials	-	7
360 Professional Supplies	1,725	2,142
370 Office Supplies	379	36
390 Other Supplies	586	968
Total Operating Expenditures	88,849	99,014
 OPERATING INCOME	3,250	12,998
 OTHER EXPENDITURES		
400 Capital Outlay	-	-
 Excess (Deficit) Income over Expenditures	3,250	12,998
 ACCOUNT SUMMARY:		
Balance Forward from Previous Year*	(27,495)	(24,245)
Add: Receipts	92,099	112,012
Adjustment for change in receivables	-	-
Deduct: Expenditures	88,849	99,014
 Balance Remaining End of Fiscal Year	(24,245)	(11,247)

* Adjusted for changes in previous year encumbrances

FORT HAYS STATE UNIVERSITY
PARKING AND TRAFFIC FEES
Comparison of Income to Expenditures
For Fiscal Years 2007 & 2008

Statement VII

	Period Ending 06-30-07	Period Ending 06-30-08
OPERATING INCOME		
Parking Fees	190,158	187,724
Parking Fines	37,306	40,867
Parking Meters	1,157	265
Tranfers to Other Funds	-	-
Other Income	159	589
Total Operating Income	<u>228,780</u>	<u>229,445</u>
OPERATING EXPENDITURES		
100 Classified Salaries	-	-
120 Student Salaries	3,755	3,921
190 Payroll Taxes	98	98
200 Communication	1,239	1,409
220 Printing and Duplicating	3,171	3,085
230 Rent of Equipment	720	720
240 Car repairs and Services	-	108
250 & 950 Travel and Subsistence	-	-
260 Other Fees	154	273
270 Professional Services	-	-
290 Dues & Memberships	-	-
300 Clothing	-	-
340 Maintenance Supplies and Parts	3,185	4,664
350 Other Parts Supplies and Accessories	432	1,289
360 Professional Supplies	180	610
370 Office Supplies	1,741	839
390 Parking Permits, Small Tools, Etc.	611	3,472
590 Losses from Monetary Transactions	-	-
Total Operating Expenditures	<u>15,285</u>	<u>20,488</u>
OPERATING INCOME	213,495	208,957
OTHER EXPENDITURES		
400 Capital Outlay	-	-
440 Nonstructural Improvements	203,224	14,107
700 Transfers	-	-
Excess (Deficit) Income over Expenditures	<u>10,271</u>	<u>194,850</u>
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	22,802	33,073
Add: Receipts	228,780	229,445
Deduct: Expenditures	<u>218,508</u>	<u>34,594</u>
Balance Remaining End of Fiscal Year	<u>33,073</u>	<u>227,923</u>

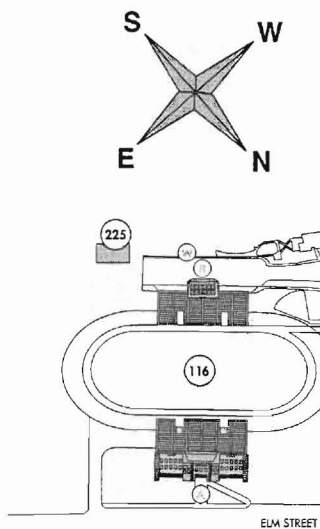
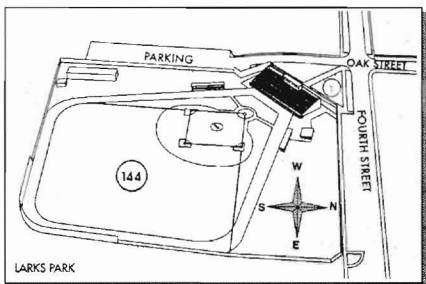
**FORT HAYS STATE UNIVERSITY
ATHLETIC ASSOCIATION
Comparison of Income to Expenditures
For Fiscal Years 2007 & 2008**

Statement VIII

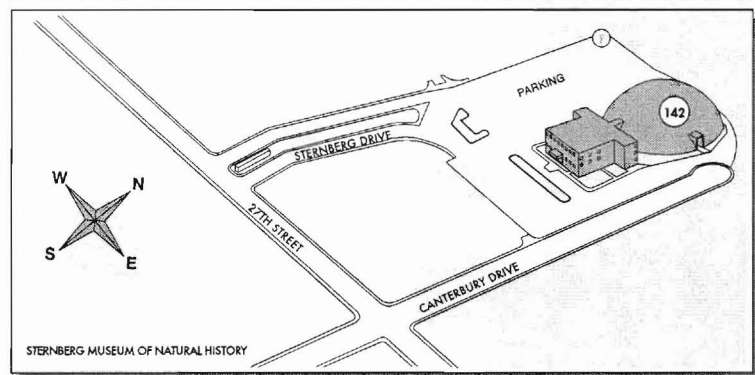
	Period Ending 06/30/07	Period Ending 06/30/08
OPERATING INCOME		
Student Fees	586,000	574,114
Virtual College Fees	-	75,000
Concessions	159,529	169,087
Entry Fees	5,475	9,508
Facility Rental	45,000	56,209
Fund Raising/Donations	216,842	236,565
Overhead Fees	20,432	10,576
Ticket Sales		
Basketball	72,444	60,859
Football	43,265	51,083
Volleyball; Post-Season; Women's B-Ball; Wrestling; Track; Baseball	3,919	5,638
Special Events	140,884	148,129
Lark's Park	24,468	28,009
Program/Media Guide Ads	33,288	31,388
Sign Advertising (Lewis Field & GMC)	90,096	65,350
Message Center	7,605	2,000
Other Income	21,910	35,575
Program/Media Guide Sales		
Basketball/Football/Special Events	7,843	7,302
Sports Network	31,625	23,654
Sponsorships (Event Promotions)	21,725	15,100
State Appropriations-OOE	397,900	446,364
State Appropriations - Student Labor	90,401	87,578
State Appropriations- Salaries & Fringes	1,193,017	1,266,343
Gross Coliseum Bleacher Seating Replacement	-	346,654
Non Budgeted receipts	270,104	230,041
Total Operating Income	3,483,772	3,982,127
OPERATING EXPENDITURES		
Athletic Administration	125,410	111,430
Baseball	89,632	140,847
Cheerleaders	22,726	16,736
Concessions	68,763	74,326
Facilities	12,137	37,994
Football	401,697	535,924
Golf	26,314	28,501
Lark's Park	28,467	33,806
Medical Injury Insurance	117,117	89,186
Men's Basketball	199,668	199,767
Men's Track	69,980	61,689
Post-Season Competition	14,696	36,259
Promotions	26,891	16,252
Sports Information	24,359	27,880
Tennis	35,096	14,374
Training Room	16,595	16,105
Volleyball	76,046	106,708
Women's Basketball	127,799	165,868
Women's Track	70,521	60,983
Wrestling	58,508	40,876
Women's Softball	85,728	107,168
Women's Golf	23,958	27,579
Special Events	119,865	124,825
Student Labor	90,401	87,578
State Appropriations - Salaries & Fringes	1,193,017	1,266,343
Gross Coliseum Bleacher Seating Replacement	-	346,654
Non-Budgeted Expenditures	283,078	255,481
Total Operating Expenditures	3,408,469	4,031,140
Excess (Deficit) Income over Expenditures	75,303	(49,014)

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

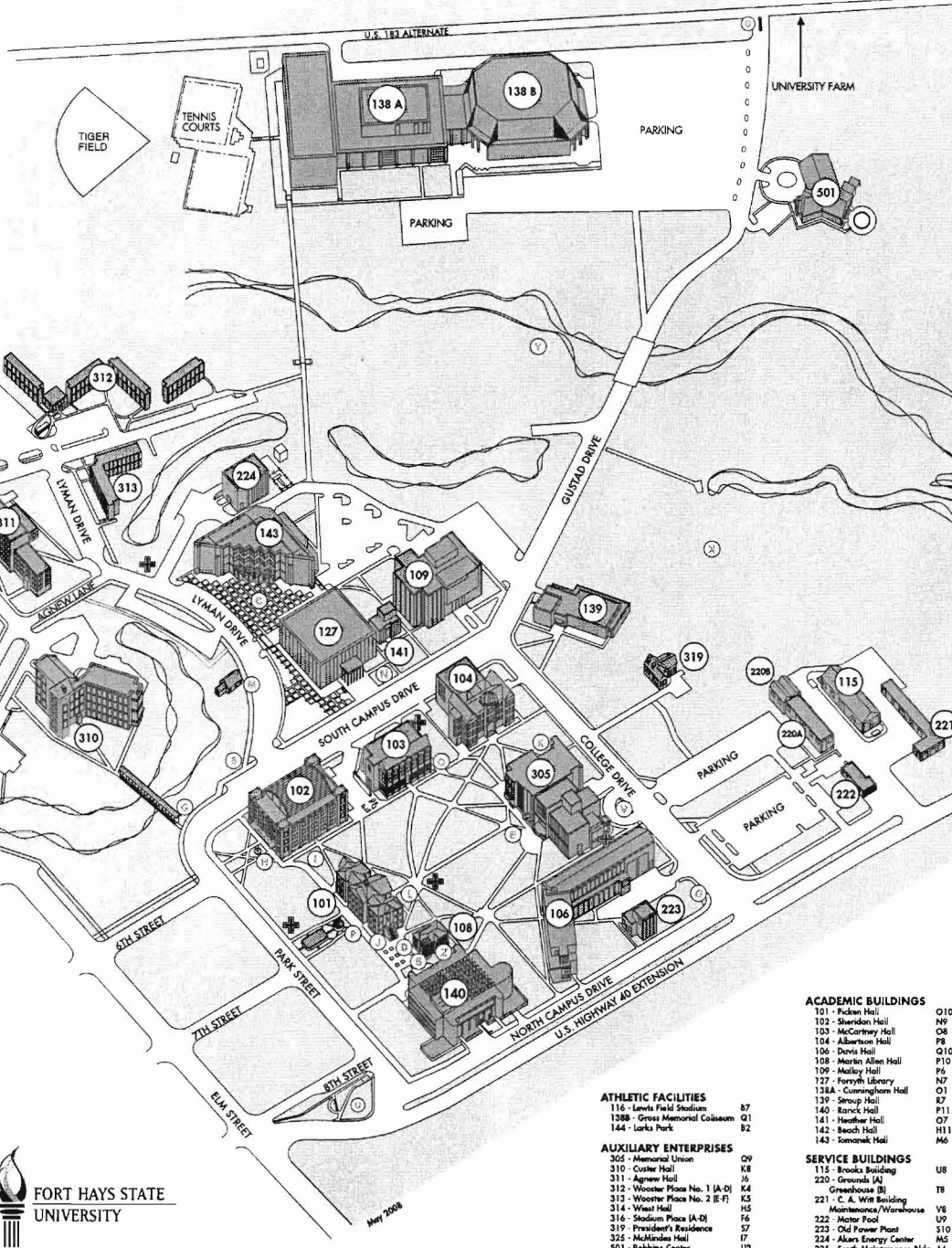
1
2
3
4
5
6
7
8
9
10
11



FORT HAYS STATE UNIVERSITY



FORT HAYS STATE
UNIVERSITY



ATHLETIC FACILITIES

116 - Lewis Field Stadium B7
138B - Grass Memorial Coliseum Q1
144 - Larks Park B2

AUXILIARY ENTERPRISES

305 - Memorial Union Q9
310 - Custer Hall K8
311 - Agnew Hall J6
312 - Wooster Place No. 1 (A-D) K4
313 - Wooster Place No. 2 (E-F) K3
314 - West Hall H5
316 - Stadium Place (A-D) F4
319 - President's Residence 57
325 - McManis Hall I7
501 - Robbins Center U2

ACADEMIC BUILDINGS

101 - Picken Hall Q10
102 - Sheldon Hall N9
103 - McCartney Hall O8
104 - Albertson Hall P8
106 - Davis Hall Q10
108 - Martin Allen Hall P10
109 - Mulvey Hall P6
127 - Forsyth Library N7
138A - Cunningham Hall Q1
139 - Group Hall B7
140 - Rarick Hall P11
141 - Heather Hall O7
142 - Beach Hall H11
143 - Somarak Hall M6

SERVICE BUILDINGS

115 - Brooks Building U8
220 - Grounds (A) T8
221 - C. A. Witt Building
222 - Maintenance/Warehouse V8
222 - Motor Pool U9
223 - Old Power Plant S10
224 - Akers Energy Center M5
225 - South Maintenance Bldg. A6

May 2008