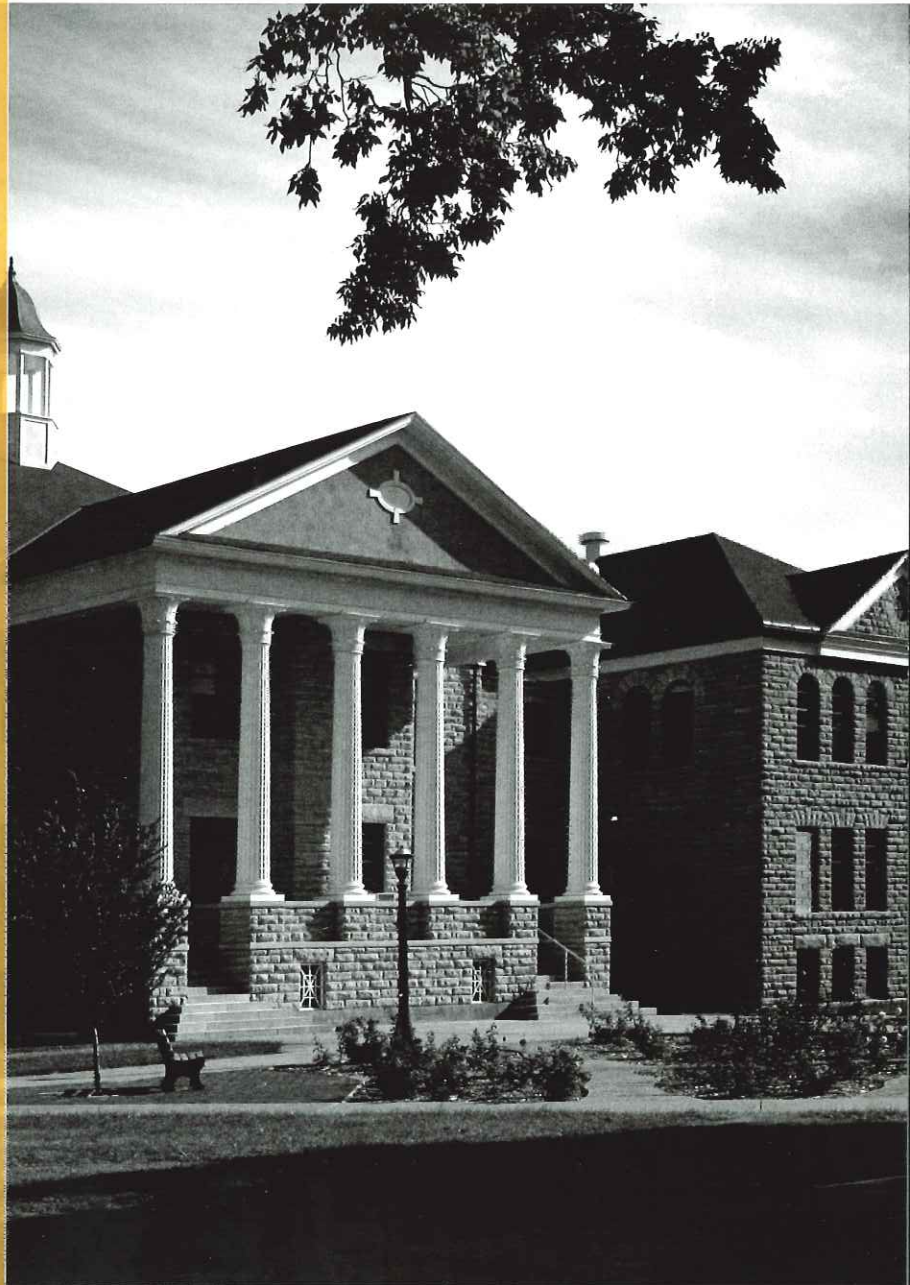




**FORT HAYS STATE  
UNIVERSITY**

*Forward thinking. World ready.*



**ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR 2011  
ENDED JUNE 30, 2011**

**FORT HAYS STATE UNIVERSITY  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2011**

**DR. EDWARD H. HAMMOND, PRESIDENT**

**KANSAS BOARD OF REGENTS**

|                                 |                      |
|---------------------------------|----------------------|
| <b>CHRISTINE DOWNEY-SCHMIDT</b> | <b>ED MCKECHNIE</b>  |
| <b>MILDRED EDWARDS</b>          | <b>ROBBA MORAN</b>   |
| <b>TIM EMERT</b>                | <b>JANIE PERKINS</b> |
| <b>FRED LOGAN</b>               | <b>KENNY WILK</b>    |
| <b>DAN LYKINS</b>               |                      |

**ANDY TOMPKINS, 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**

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# FORT HAYS STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2011

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.

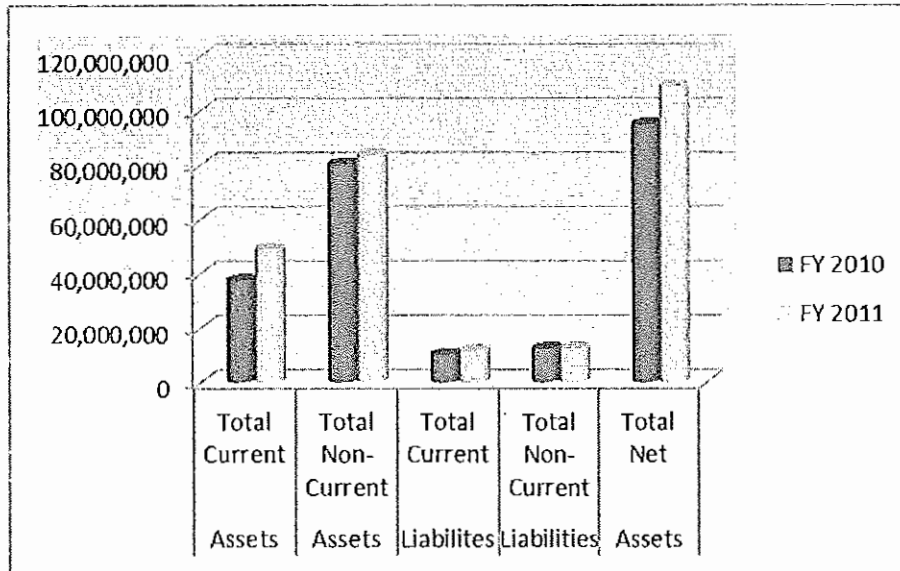
Total Assets at June 30, 2011, were \$132.4 million, an increase of \$14.4 million or 12.5%. Capital assets, net of depreciation, comprised 53.1 %, or \$70.6 million of the \$132.4 million in total assets.

Total liabilities were \$24.1 million at June 30, 2011, an increase of \$1.2 million or 5.0% compared to \$22.9 million at June 30, 2010. Long-term liabilities comprised 52.3%, or \$12.6 million of the total liabilities.

Total net assets at June 30, 2011, were \$108.3 million a \$13.2 million increase over the prior year, or a 13.9% increase in net assets. The breakout of net assets is shown below:

|                                          | <u>June 30, 2011</u>        | <u>June 30, 2010</u>       |
|------------------------------------------|-----------------------------|----------------------------|
| Capital Assets, net of related debt..... | \$59,643,487                | \$53,525,829               |
| Restricted net assets .....              | 11,068,636                  | 10,800,954                 |
| Unrestricted net assets .....            | <u>37,609,923</u>           | <u>30,772,257</u>          |
| <b>Total net assets.....</b>             | <b><u>\$108,322,046</u></b> | <b><u>\$95,099,039</u></b> |

The composition of current and non-current assets and liabilities and net assets is displayed below for both 2011 and 2010 fiscal year-ends.



## 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.

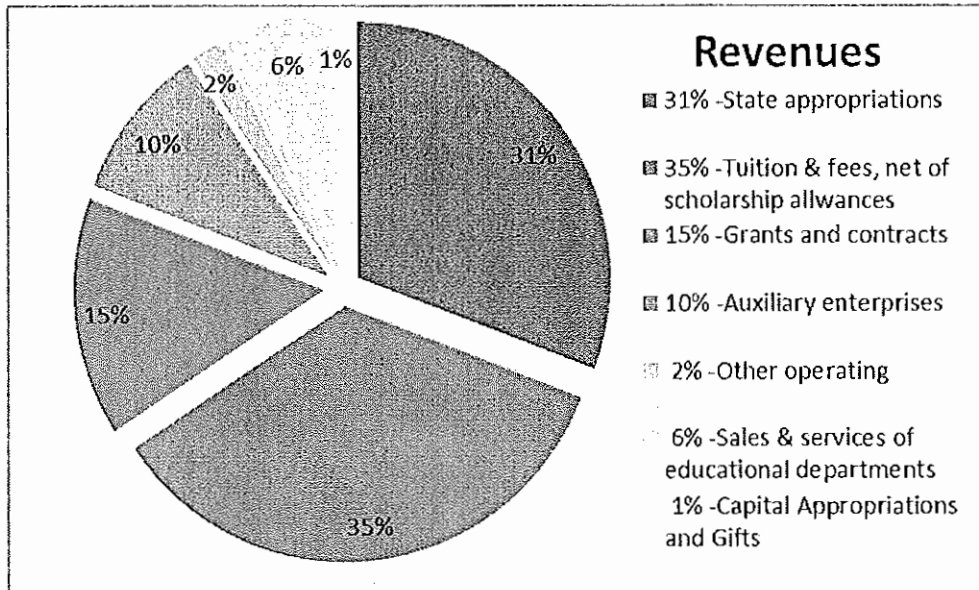
### Revenues

Operating revenues at the University as of June 30, 2011, increased by 11.3% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$38.2 million in 2011, compared to \$33.9 million in 2010. This increase is in part a result of a 4.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2011. The goal of the tuition increase, which was the result of collaboration between University administration & University students, was to provide additional funds to the University to improve or enhance student education and services. Reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulted in a 5.9% increase in Virtual College headcount from the Fall of 2009 to the Fall of 2010.

Total non-operating revenues increased by 16.9%, when comparing FY2011 \$47.2million to FY2010 \$40.3million. State appropriations remained stable comparing \$32.7 million in FY2010 to \$32.9 million in FY2011. Federal grants, specifically Pell Grants, increased 22.2% to \$11.6 million from \$9.5 million in FY2010.

In summary, total revenues increased by \$12.7 million, from \$98.2 million to \$110.4 million, an overall increase of 12.4%. The composition of these revenues are displayed in the following graph:

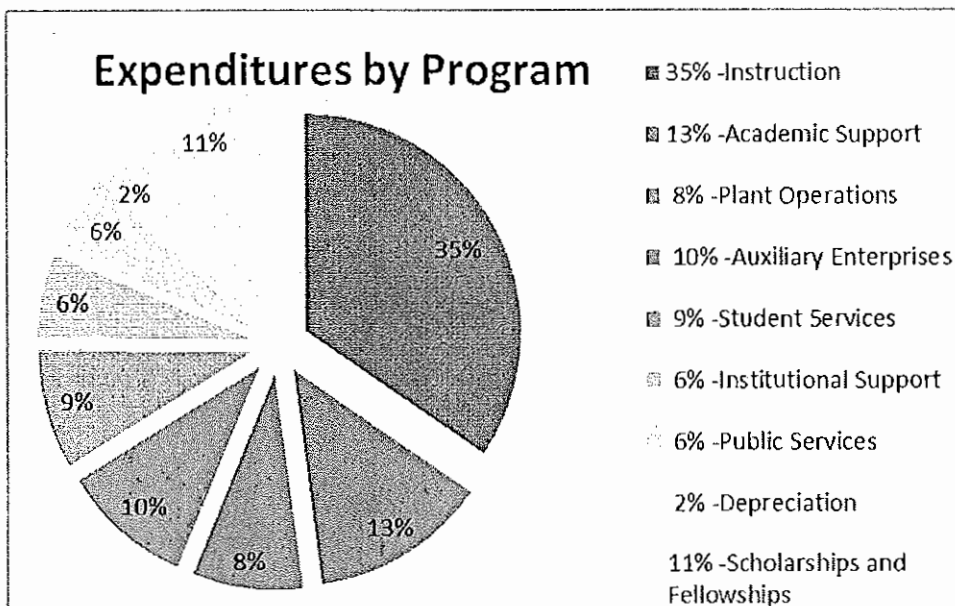


### Expenses

Operating expenses were \$97.1 million for the 2011 fiscal year compared to \$89.9 million for the 2010 fiscal year. The main part of this increase was seen in the amount of Student Financial Aid awarded. FY2011 disbursed Student Financial Aid increased by 21.1% over the prior year. This increase in Student Financial Aid disbursements is directly related to the decline of the economy in the state of Kansas.

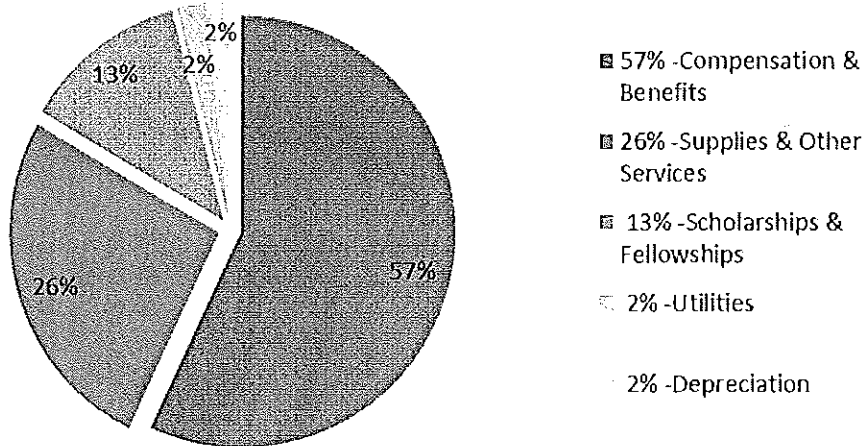
Non-operating expenses are comprised of the investment of bond reserve funds, bond interest expense, the student loan program, and other non capitalized expenditures.

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





## Expenditures by Natural Classification



### Extraordinary Items

The University did not have any special and extraordinary items in 2011.

### Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University's Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately \$57,609 and \$45,884 in 2011 and 2010, respectively.

### Net Assets

Net assets increased by \$13.2 million over the previous fiscal year. This increase is primarily a result of an increase in capital assets, net of depreciation and an increase in tuition and fees mainly due to an increase in Virtual College enrollment.

## STATEMENT OF CASH FLOWS

The Statement of Cash Flows presents cash receipts and payments of the University during a period of time. Its purpose is to assess the University's ability to generate future net cash flows and meet its obligations as they come due. Cash flows for the fiscal year-ends 2011 and 2010 are displayed below:

|                                             | June 30, 2011  | June 30, 2010  |
|---------------------------------------------|----------------|----------------|
| Net cash provided (used) by:                |                |                |
| Operating activities                        | \$(32,846,810) | \$(31,403,083) |
| Non-capital financing activities            | 45,788,152     | 42,574,659     |
| Capital and related financing activities    | (4,752,653)    | (5,839,916)    |
| Investing activities                        | 654,908        | 374,138        |
| Net increase in cash                        | 8,843,597      | 5,705,798      |
| Beginning cash and cash equivalent balances | 43,238,648     | 37,532,850     |
| Ending cash and cash equivalent balances    | \$ 52,082,245  | \$ 43,238,648  |

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 2011 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

## **DEBT ADMINISTRATION**

At June 30, 2011, the University had \$10.8 million in debt outstanding.

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

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

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

## **ECONOMIC OUTLOOK**

The State of Kansas provided approximately 31% of the total resources for the University during fiscal year 2011. Appropriations for fiscal year 2011 were set at \$34.1 million. State of Kansas revenues were down in FY2011 and beginning to increase in the first months of FY2012. The University's administration has developed a four step strategy of reducing operating costs by implementing efficiencies, making cuts in the budgets of offices and departments, generating new revenue through enrollment growth, and instituting marginal increases in tuition.

Enrollment for the academic 2011-2012 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, 2011 and 2010

**ASSETS**

|                                          | <u>2011</u>           | <u>2010</u>           |
|------------------------------------------|-----------------------|-----------------------|
| Current assets                           |                       |                       |
| Cash and cash equivalents                | \$ 44,403,969         | \$ 34,495,908         |
| Investments                              | 459,933               | 442,603               |
| Accounts receivable, net                 | 1,436,194             | 898,908               |
| Loans to students, net - current portion | 1,024,435             | 933,560               |
| Inventories                              | 164,380               | 169,266               |
| Prepaid expenses                         | 1,111,980             | 709,921               |
| Total current assets                     | <u>48,600,891</u>     | <u>37,650,166</u>     |
| Noncurrent assets                        |                       |                       |
| Restricted cash and cash equivalents     | 7,678,276             | 8,742,740             |
| Investments, bond reserve                | 115,000               | 720,263               |
| Loans to students, net                   | 5,383,020             | 5,839,549             |
| Capital assets, net                      | <u>70,623,210</u>     | <u>65,065,922</u>     |
| Total noncurrent assets                  | <u>83,799,506</u>     | <u>80,368,474</u>     |
| Total Assets                             | <u>\$ 132,400,397</u> | <u>\$ 118,018,640</u> |

**LIABILITIES**

|                                                |                      |                      |
|------------------------------------------------|----------------------|----------------------|
| Current liabilities                            |                      |                      |
| Accounts payable and accrued liabilities       | \$ 6,632,686         | \$ 4,787,369         |
| Deferred revenue                               | 2,037,515            | 2,743,819            |
| Accrued compensated absences - current portion | 1,627,653            | 1,648,722            |
| Capital Leases Payable - current portion       | 318,118              | 320,410              |
| Revenue bonds payable - current portion        | 400,000              | 390,000              |
| Deposits held in custody for others            | <u>468,488</u>       | <u>453,705</u>       |
| Total current liabilities                      | <u>11,484,460</u>    | <u>10,344,025</u>    |
| Noncurrent liabilities                         |                      |                      |
| Accrued compensated absences                   | 352,379              | 319,540              |
| Capital leases payable                         | 3,431,605            | 3,591,168            |
| Other Postemployment Healthcare Benefits       | 1,979,902            | 1,434,862            |
| Revenue bonds payable                          | <u>6,830,000</u>     | <u>7,230,000</u>     |
| Total noncurrent liabilities                   | <u>12,593,886</u>    | <u>12,575,570</u>    |
| Total Liabilities                              | <u>\$ 24,078,346</u> | <u>\$ 22,919,595</u> |

**NET ASSETS**

|                                                 |                       |                      |
|-------------------------------------------------|-----------------------|----------------------|
| Invested in capital assets, net of related debt | \$ 59,643,487         | \$ 53,525,829        |
| Restricted for:                                 |                       |                      |
| Expendable:                                     |                       |                      |
| Loans                                           | 7,230,225             | 7,335,337            |
| Debt service                                    | 115,002               | 720,265              |
| Capital Projects                                | 3,723,409             | 2,745,352            |
| Unrestricted                                    | <u>37,609,923</u>     | <u>30,772,256</u>    |
| Total Net Assets                                | <u>\$ 108,322,046</u> | <u>\$ 95,099,039</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, 2011 and 2010**

|                                                                                                               | <u>2011</u>           | <u>2010</u>          |
|---------------------------------------------------------------------------------------------------------------|-----------------------|----------------------|
| <b><u>OPERATING REVENUES</u></b>                                                                              |                       |                      |
| Tuition and fees (net of scholarship allowances of \$6,238,581 and \$5,232,980 in 2011 and 2010 respectively) | \$ 38,196,193         | \$ 33,888,851        |
| Federal grants and contracts                                                                                  | 3,469,942             | 2,121,543            |
| State and local grants and contracts                                                                          | 1,740,872             | 3,074,876            |
| Sales and services of educational departments                                                                 | 6,860,638             | 6,409,528            |
| Auxiliary enterprises:                                                                                        |                       |                      |
| Residential Life                                                                                              | 6,051,096             | 5,040,234            |
| Athletics                                                                                                     | 2,347,779             | 1,984,153            |
| Parking                                                                                                       | 255,697               | 231,280              |
| Student Union                                                                                                 | 1,644,339             | 1,638,938            |
| University Health Services                                                                                    | 635,233               | 549,465              |
| Interest earned on loans to students                                                                          | 119,269               | 100,239              |
| Other operating revenues                                                                                      | 752,149               | 714,956              |
| Total operating revenues                                                                                      | <u>62,073,207</u>     | <u>55,754,063</u>    |
| <b><u>OPERATING EXPENSES</u></b>                                                                              |                       |                      |
| Educational and General                                                                                       |                       |                      |
| Instruction                                                                                                   | 33,334,943            | 32,844,908           |
| Research                                                                                                      | 283,712               | 219,634              |
| Public service                                                                                                | 5,566,062             | 5,234,500            |
| Academic support                                                                                              | 12,931,127            | 11,511,202           |
| Student services                                                                                              | 8,665,520             | 6,864,113            |
| Institutional support                                                                                         | 6,009,829             | 5,863,577            |
| Operations and maintenance of plant                                                                           | 7,377,253             | 6,969,059            |
| Depreciation                                                                                                  | 1,657,141             | 3,266,382            |
| Scholarships and fellowships                                                                                  | 10,850,711            | 8,955,229            |
| Auxiliary enterprises:                                                                                        |                       |                      |
| Residential Life                                                                                              | 5,956,422             | 4,059,110            |
| Athletics                                                                                                     | 2,251,597             | 1,815,417            |
| Parking                                                                                                       | 30,447                | 160,613              |
| Student Union                                                                                                 | 999,396               | 950,523              |
| University Health Services                                                                                    | 496,618               | 484,930              |
| Other operating expenses                                                                                      | 730,746               | 740,276              |
| Total operating expenses                                                                                      | <u>97,141,524</u>     | <u>89,939,473</u>    |
| Operating Income (Loss)                                                                                       | <u>(35,068,317)</u>   | <u>(34,185,410)</u>  |
| <b><u>NON-OPERATING REVENUES (EXPENSES)</u></b>                                                               |                       |                      |
| State appropriations                                                                                          | 34,149,217            | 33,132,573           |
| Other Federal Grants and Contracts                                                                            | 11,596,109            | 9,489,172            |
| Gifts                                                                                                         | 57,609                | 45,884               |
| Investment income                                                                                             | 12,516                | 5,867                |
| Other non-operating revenue (expenses)                                                                        | 1,593,050             | (1,691,967)          |
| Interest expense                                                                                              | (254,178)             | (656,975)            |
| Net nonoperating revenues (expenses)                                                                          | <u>47,154,323</u>     | <u>40,324,554</u>    |
| Income before other revenues, expenses, gains, or losses                                                      | 12,086,006            | 6,139,144            |
| Capital appropriations                                                                                        | <u>1,137,000</u>      | <u>2,083,670</u>     |
| Increase (Decrease) In Net Assets                                                                             | 13,223,006            | 8,222,814            |
| <b><u>NET ASSETS</u></b>                                                                                      |                       |                      |
| Net assets - beginning of year                                                                                | 95,099,039            | 86,876,225           |
| Net assets - end of year                                                                                      | <u>\$ 108,322,046</u> | <u>\$ 95,099,039</u> |

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF CASH FLOWS**  
for the Years Ended June 30, 2011 and 2010

|                                                                                                                        | 2011                   | 2010                   |
|------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>                                                                     |                        |                        |
| Tuition and fees                                                                                                       | \$ 38,196,193          | \$ 33,888,851          |
| Sales and services of educational activities                                                                           | 6,860,638              | 6,409,528              |
| Auxiliary enterprises:                                                                                                 |                        |                        |
| Residential Life                                                                                                       | 6,051,096              | 5,040,234              |
| Athletics                                                                                                              | 2,347,779              | 1,984,153              |
| Parking                                                                                                                | 255,697                | 231,280                |
| Student union                                                                                                          | 1,644,339              | 1,638,938              |
| University health services                                                                                             | 635,233                | 549,465                |
| Grants and contracts                                                                                                   | 5,210,814              | 5,196,419              |
| Payments to suppliers                                                                                                  | (25,662,662)           | (21,892,647)           |
| Payments to utilities                                                                                                  | (2,096,660)            | (1,917,639)            |
| Compensation and benefits                                                                                              | (55,332,714)           | (53,195,501)           |
| Payments for scholarships and fellowships                                                                              | (13,061,308)           | (10,316,323)           |
| Loans issued to students and employees                                                                                 | 365,654                | (768,596)              |
| Collection of loans to students and employees                                                                          | 1,024,435              | 933,560                |
| Other receipts (payments)                                                                                              | 714,656                | 815,195                |
| Net cash provided (used) by operating activities                                                                       | <u>(32,846,810)</u>    | <u>(31,403,083)</u>    |
| <b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>                                                          |                        |                        |
| State appropriations                                                                                                   | 34,149,217             | 33,132,573             |
| Other Federal Grants and Contracts                                                                                     | 11,596,109             | 9,489,172              |
| Gifts                                                                                                                  | 57,609                 | 45,884                 |
| Deposits held in custody for others                                                                                    | (14,783)               | (92,970)               |
| Federal family education loan receipts                                                                                 | 38,348,400             | 34,180,754             |
| Federal family education loan disbursements                                                                            | (38,348,400)           | (34,180,754)           |
| Net cash provided by noncapital financing activities                                                                   | <u>45,788,152</u>      | <u>42,574,659</u>      |
| <b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u></b>                                                             |                        |                        |
| Capital appropriations                                                                                                 | 1,137,000              | 2,083,670              |
| Purchases of capital assets                                                                                            | (5,557,288)            | (6,063,118)            |
| Proceeds from issue of bonds                                                                                           | -                      | -                      |
| Principal paid on capital debt and leases                                                                              | (225,944)              | (231,550)              |
| Interest paid on capital debt and leases                                                                               | (254,178)              | (656,975)              |
| Other                                                                                                                  | 147,757                | (971,943)              |
| Net cash used by capital financing activities                                                                          | <u>(4,752,653)</u>     | <u>(5,839,916)</u>     |
| <b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>                                                                     |                        |                        |
| Proceeds from sales and maturities of investments                                                                      | 635,109                | 437,892                |
| Investment Income                                                                                                      | 26,599                 | 21,584                 |
| Purchase of investments                                                                                                | (6,800)                | (85,338)               |
| Net cash provided by investing activities                                                                              | <u>654,908</u>         | <u>374,138</u>         |
| Net Increase (decrease) in cash                                                                                        | 8,843,597              | 5,705,798              |
| Cash - beginning of the year                                                                                           | 43,238,648             | 37,532,850             |
| Cash - end of year                                                                                                     | <u>\$ 52,082,245</u>   | <u>\$ 43,238,648</u>   |
| <b><u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b> |                        |                        |
| Operating income (loss)                                                                                                | \$ (35,068,317)        | \$ (34,185,410)        |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:                  |                        |                        |
| Depreciation expense                                                                                                   | 1,657,141              | 3,266,382              |
| Changes in assets and liabilities:                                                                                     |                        |                        |
| Accounts receivables, net                                                                                              | (537,286)              | (70,957)               |
| Loans to students, net                                                                                                 | 365,654                | 302,889                |
| Inventories                                                                                                            | (5,911)                | 51,846                 |
| Prepaid expenses                                                                                                       | (402,059)              | 61,936                 |
| Accounts payable and accrued liabilities                                                                               | 1,845,317              | 1,649,456              |
| Current Portion of Capital Leases Payable                                                                              | (161,855)              | (670)                  |
| Current Portion of Revenue Bonds Payable                                                                               | (390,000)              | (145,000)              |
| Revenue Bonds Payable Defeased                                                                                         | -                      | (4,275,000)            |
| Other Postemployment Healthcare Benefits                                                                               | 545,040                | 487,157                |
| Deferred revenue                                                                                                       | (706,304)              | 1,186,073              |
| Accrued compensated absences                                                                                           | 11,770                 | 268,215                |
| Net cash provided (used) by operating activities:                                                                      | <u>\$ (32,846,810)</u> | <u>\$ (31,403,083)</u> |

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**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 11,158 and a graduate enrollment of approximately 1,644. 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, 2011**

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, 2011**

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, 2011 and 2010 was \$52,082,245 and \$43,238,648, respectively.

*Investments:* Of Fort Hays State University's total investments of \$574,933, \$207,699 is administered by the Fort Hays State University Alumni Association and \$252,234 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$115,000 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, 2011:

|                    |    |                  |
|--------------------|----|------------------|
| Tuition & Fees     | \$ | 620,418          |
| Auxiliary          |    | 51,099           |
| Grants & Contracts |    | 745,003          |
| Other              |    | 19,674           |
|                    | \$ | <u>1,436,194</u> |

**NOTE 4 – Inventories**

Inventories consisted of the following at June 30, 2011:

|                 |    |                |
|-----------------|----|----------------|
| Museum Store    | \$ | 50,250         |
| Physical Plant  |    | 26,185         |
| Office Supplies |    | 72,546         |
| Other           |    | 15,399         |
|                 | \$ | <u>164,380</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, 2011. 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, 2011, the allowance for uncollectible loans was estimated to be \$ 337,235.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2011, was as follows:

|                                                 | Beginning Balance    | Additions        | Retirements      | Ending Balance       |
|-------------------------------------------------|----------------------|------------------|------------------|----------------------|
| Land                                            | \$ 304,456           | -                | -                | \$ 304,456           |
| Bond Issuance Fees                              | 519,563              | -                | -                | 519,563              |
| Construction in Progress                        | 582,929              | 3,531,445        | 386,705          | 3,727,669            |
| Infrastructure                                  | 5,673,976            | 550,260          | -                | 6,224,236            |
| Buildings                                       | 104,911,644          | 4,579,970        | 1,213,952        | 108,277,662          |
| Equipment                                       | 11,637,018           | 937,196          | 953,592          | 11,620,623           |
| Total                                           | <u>123,629,587</u>   | <u>9,598,871</u> | <u>2,554,249</u> | <u>130,674,209</u>   |
| Less accumulated depreciation:                  |                      |                  |                  |                      |
| Bond Issuance Fees                              | 141,807              | 24,424           | -                | 166,231              |
| Infrastructure                                  | 3,027,096            | 184,974          | -                | 3,212,070            |
| Buildings                                       | 48,410,141           | 2,295,408        | 860,440          | 49,845,109           |
| Equipment                                       | <u>7,637,209</u>     | <u>856,737</u>   | <u>921,966</u>   | <u>7,571,980</u>     |
| Total accumulated Depreciation                  | <u>59,216,253</u>    | <u>3,361,543</u> | <u>1,782,406</u> | <u>60,795,390</u>    |
| Capital assets, net (University)                | <u>\$ 64,413,334</u> | <u>6,237,326</u> | <u>771,843</u>   | 69,878,816           |
| Fort Hays State University Alumni Association   |                      |                  |                  | 2,812                |
| Fort Hays State University Athletic Association |                      |                  |                  | 741,576              |
| Capital assets, net (Total)                     |                      |                  |                  | <u>\$ 70,623,204</u> |

**NOTE 7 - Changes In Long-Term Liabilities**

Long-term liability activity for the year ended June 30, 2011, was as follows:

|                             | Beginning Balance    | Additions      | Reductions     | Ending Balance       | Current Portion     |
|-----------------------------|----------------------|----------------|----------------|----------------------|---------------------|
| Capital Leases Payable      | \$ 3,911,578         | 83,555         | 245,410        | \$ 3,749,723         | \$ 318,118          |
| Revenue bonds payable       | 7,620,000            | -              | 390,000        | 7,230,000            | 400,000             |
| Post Employment Benefits    | 1,434,862            | 545,040        | -              | 1,979,902            | -                   |
| Compensated absences        | <u>1,968,262</u>     | <u>32,839</u>  | <u>21,069</u>  | <u>1,980,032</u>     | <u>1,627,653</u>    |
| Total long-term liabilities | <u>\$ 14,934,702</u> | <u>661,434</u> | <u>656,479</u> | <u>\$ 14,939,657</u> | <u>\$ 2,345,771</u> |



**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

|                                                                                                                                                                                                                                                                                                      | <u>Principal Outstanding<br/>at 6/30/11</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. | \$ 655,000                                  |
| 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.  | \$ 6,575,000                                |

**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> |
|----------------------|------------------|-----------------|--------------|
| 2012                 | 400,000          | 290,644         | 690,644      |
| 2013-2017            | 2,225,000        | 1,264,640       | 3,489,640    |
| 2018-2022            | 2,445,000        | 740,649         | 3,185,649    |
| 2023-2028            | 2,160,000        | 195,894         | 2,355,894    |
| Total                | \$ 7,230,000     | 2,491,827       | \$ 9,721,827 |

**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 \$4,486,586 as of June 30, 2011. Payments to liquidate these obligations are scheduled as follows:

|                        |         |                        |         |
|------------------------|---------|------------------------|---------|
| Fiscal Year 2012 Total | 387,576 | Fiscal Year 2018 Total | 437,604 |
| Fiscal Year 2013 Total | 395,495 | Fiscal Year 2019 Total | 446,553 |
| Fiscal Year 2014 Total | 403,578 | Fiscal Year 2020 Total | 455,486 |
| Fiscal Year 2015 Total | 411,826 | Fiscal Year 2021 Total | 465,008 |
| Fiscal Year 2016 Total | 420,244 | Fiscal Year 2022 Total | 234,380 |
| Fiscal Year 2017 Total | 428,836 |                        |         |

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**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 \$777,431 during fiscal year 2011 and individual employees contributed \$393,560. 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 \$2,278,546 during fiscal year 2011 and individual employees contributed \$1,469,443.

**NOTE 12 - Commitments and Contingent Liabilities**

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

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

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

**NOTE 13 - Expenses by Natural and Functional Classifications**

|                                     | Compensation &<br>Benefits | Scholarships<br>& Fellowships | Utilities        | Supplies & Other<br>Services | Depreciation     | Total                |
|-------------------------------------|----------------------------|-------------------------------|------------------|------------------------------|------------------|----------------------|
| Educational and general             |                            |                               |                  |                              |                  |                      |
| Instruction                         | \$ 29,107,110              | 415,001                       | 45               | 3,812,787                    | -                | \$ 33,334,943        |
| Research                            | 151,167                    | 16,895                        | -                | 115,650                      | -                | 283,712              |
| Public service                      | 2,227,548                  | 1,377                         | 182              | 3,336,955                    | -                | 5,566,062            |
| Academic support                    | 7,462,804                  | 6,266                         | 65,869           | 5,396,189                    | -                | 12,931,127           |
| Student services                    | 4,997,282                  | 247,548                       | 2,945            | 3,417,745                    | -                | 8,665,520            |
| Institutional support               | 3,906,081                  | 183,537                       | 1,115            | 1,919,096                    | -                | 6,009,829            |
| Operations and maintenance of plant | 4,915,271                  | -                             | 1,373,743        | 1,088,239                    | -                | 7,377,253            |
| Depreciation                        | -                          | -                             | -                | -                            | 1,657,141        | 1,657,141            |
| Scholarships and fellowships        | 38,131                     | 10,812,580                    | -                | -                            | -                | 10,850,711           |
| Auxiliary enterprises:              |                            |                               |                  |                              |                  |                      |
| Housing                             | 1,413,966                  | -                             | 535,359          | 4,007,097                    | -                | 5,956,422            |
| Athletics                           | -                          | 709,143                       | -                | 1,542,454                    | -                | 2,251,597            |
| Parking                             | 11,286                     | -                             | -                | 19,161                       | -                | 30,447               |
| Student unions                      | 699,055                    | -                             | 117,403          | 182,938                      | -                | 999,396              |
| University health services          | 403,013                    | -                             | -                | 93,605                       | -                | 496,618              |
| Other operating expenses            | -                          | -                             | -                | 730,746                      | -                | 730,746              |
| <b>Total \$</b>                     | <b>55,332,714</b>          | <b>12,392,347</b>             | <b>2,096,660</b> | <b>25,662,662</b>            | <b>1,657,141</b> | <b>\$ 97,141,524</b> |

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE 14 – Other Postemployment Healthcare Benefits**

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

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

The University does not pay retiree benefits directly; they are paid implicitly, over time, through employer subsidization of active premiums that would be lower if retirees were not part of the experience group.

**Annual OPEB Cost and Net OPEB Obligation.** The University's annual OPEB (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)                                        | \$ 318,252          |
| Amortization of UAAL                                               | 253,019             |
|                                                                    | <hr/>               |
| Annual OPEB cost (expense)                                         | 571,271             |
| Adjustment to the ARC                                              | (81,474)            |
| Interest on Net OPEB Obligation                                    | 55,242              |
|                                                                    | <hr/>               |
| Increase in net OPEB obligation (related to implicit rate subsidy) | 545,040             |
|                                                                    | <hr/>               |
| Net OPEB obligation July 1, 2010                                   | 1,434,862           |
|                                                                    | <hr/>               |
| Net OPEB obligation June 30, 2011                                  | <u>\$ 1,979,902</u> |

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

| Fiscal Year | Annual OPEB Cost | Net Employer Contributions | Percentage Contributed | End of Year Net OPEB Obligation |
|-------------|------------------|----------------------------|------------------------|---------------------------------|
| 2009        | \$387,380        | \$0                        | 0%                     | \$947,705                       |
| 2010        | \$487,157        | \$0                        | 0%                     | \$1,434,862                     |
| 2011        | \$545,040        | \$0                        | 0%                     | \$1,979,902                     |

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**Funded Status and Funding Progress.** As of June 30, 2011, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,907,154. The University's policy is to fund the benefits that are paid implicitly through rate subsidization resulting in an unfunded actuarial accrued liability (UAAL) of \$4,907,154. The covered payroll (annual payroll of active employees covered by the plan) was \$44,002,198, and the ratio of the UAAL to the covered payroll was 11 percent.

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

**Schedule of Funding Progress:**

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets<br>(a) | Actuarial<br>Accrued<br>Liability<br>(AAL)<br>(b) | Unfunded<br>AAL<br>(b-a) | Funded<br>Ratio<br>(a/b) | Covered<br>Payroll<br>(c) | UAAL as a<br>Percent of<br>Covered<br>Payroll<br>((b-a)/c) |
|--------------------------------|----------------------------------------|---------------------------------------------------|--------------------------|--------------------------|---------------------------|------------------------------------------------------------|
| 6/30/2009                      | \$0                                    | \$3,321,442                                       | \$3,321,442              | 0%                       | \$42,723,148              | 8%                                                         |
| 6/30/2010                      | \$0                                    | \$4,311,362                                       | \$4,311,362              | 0%                       | \$42,162,818              | 10%                                                        |
| 6/30/2011                      | \$0                                    | \$4,907,154                                       | \$4,907,154              | 0%                       | \$44,002,198              | 11%                                                        |

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

In the June 30, 2011, actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.

**NOTE 15- Transfers**

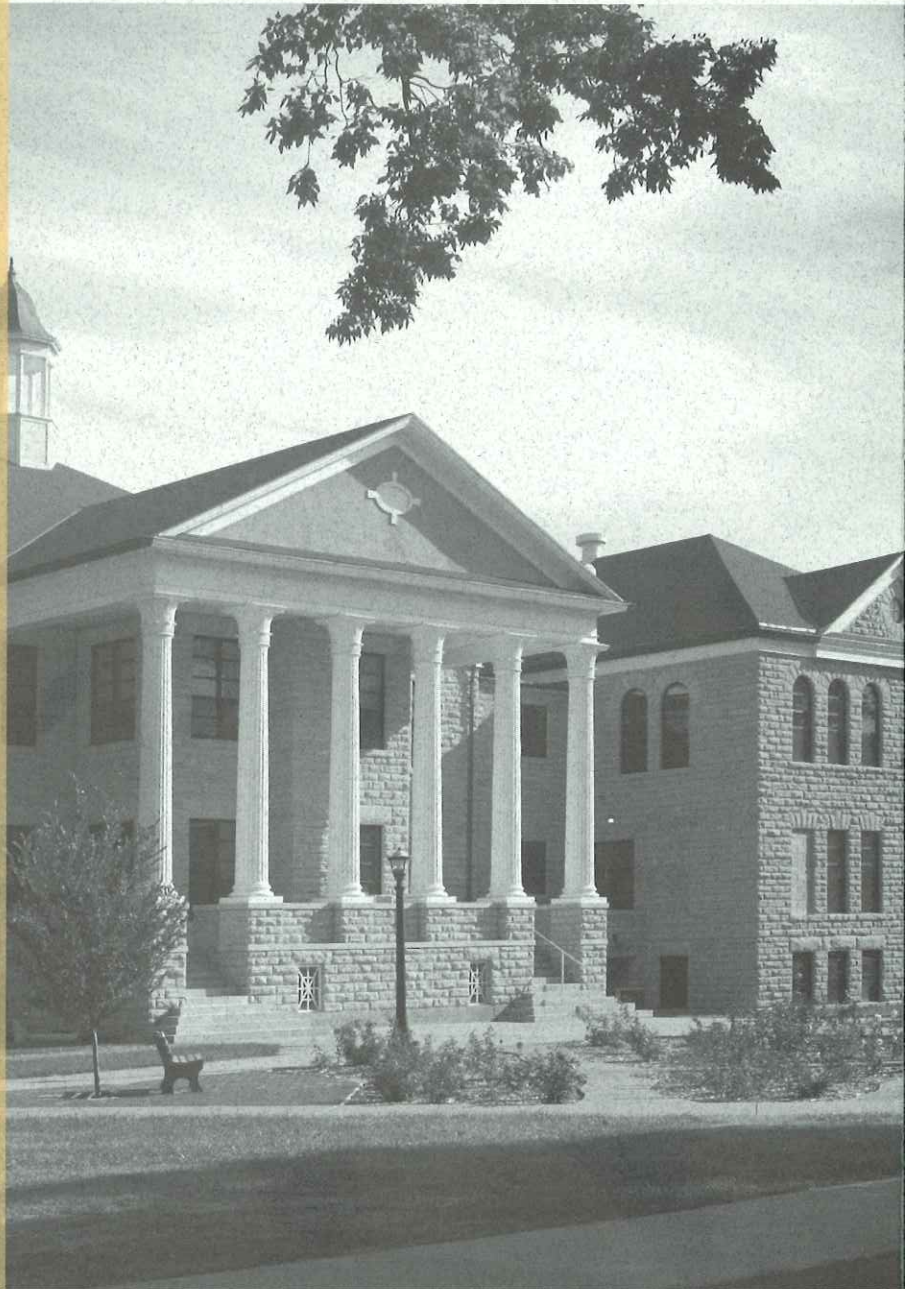
The 6/30/2010, Statement of Revenues, Expenses, and Changes in Net Assets, reflects the re-categorizing of an expense transfer of funds originally recorded in Operating Revenues: Sales and services of educational departments to Non-Operating Expenses: Other non-operating expenses, for the purposes of recognizing the Residential Life bond defeasance in the amount of \$4,326,805.





# FORT HAYS STATE UNIVERSITY

*Forward thinking. World ready.*



ANNUAL FINANCIAL INFORMATION  
FOR FISCAL YEAR 2011  
ENDED JUNE 30, 2011



# **FORT HAYS STATE UNIVERSITY**

*Forward thinking. World ready.*

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## **FORT HAYS STATE UNIVERSITY ANNUAL FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2011**

**DR. EDWARD H. HAMMOND, PRESIDENT**

### **KANSAS BOARD OF REGENTS**

|                                 |                      |
|---------------------------------|----------------------|
| <b>CHRISTINE DOWNEY-SCHMIDT</b> | <b>ED MCKECHNIE</b>  |
| <b>MILDRED EDWARDS</b>          | <b>ROBBA MORAN</b>   |
| <b>TIM EMERT</b>                | <b>JANIE PERKINS</b> |
| <b>FRED LOGAN</b>               | <b>KENNY WILK</b>    |
| <b>DAN LYKINS</b>               |                      |

**ANDY TOMPKINS, 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**  
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**FORT HAYS STATE  
UNIVERSITY**

*Forward thinking. World ready.*

**GAAP  
FINANCIAL  
STATEMENTS**



# FORT HAYS STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2011

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.

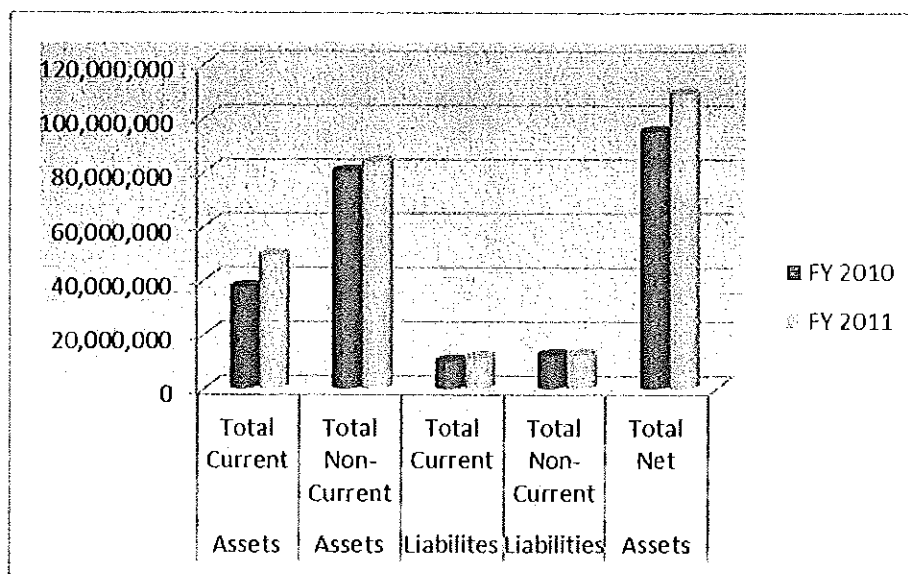
Total Assets at June 30, 2011, were \$132.4 million, an increase of \$14.4 million or 12.5%. Capital assets, net of depreciation, comprised 53.1 %, or \$70.6 million of the \$132.4 million in total assets.

Total liabilities were \$24.1 million at June 30, 2011, an increase of \$1.2 million or 5.0% compared to \$22.9 million at June 30, 2010. Long-term liabilities comprised 52.3%, or \$12.6 million of the total liabilities.

Total net assets at June 30, 2011, were \$108.3 million a \$13.2 million increase over the prior year, or a 13.9% increase in net assets. The breakout of net assets is shown below:

|                                           | <u>June 30, 2011</u>        | <u>June 30, 2010</u>       |
|-------------------------------------------|-----------------------------|----------------------------|
| Capital Assets, net of related debt ..... | \$59,643,487                | \$53,525,829               |
| Restricted net assets .....               | 11,068,636                  | 10,800,954                 |
| Unrestricted net assets .....             | 37,609,923                  | 30,772,257                 |
| <b>Total net assets.....</b>              | <b><u>\$108,322,046</u></b> | <b><u>\$95,099,039</u></b> |

The composition of current and non-current assets and liabilities and net assets is displayed below for both 2011 and 2010 fiscal year-ends.



## 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.

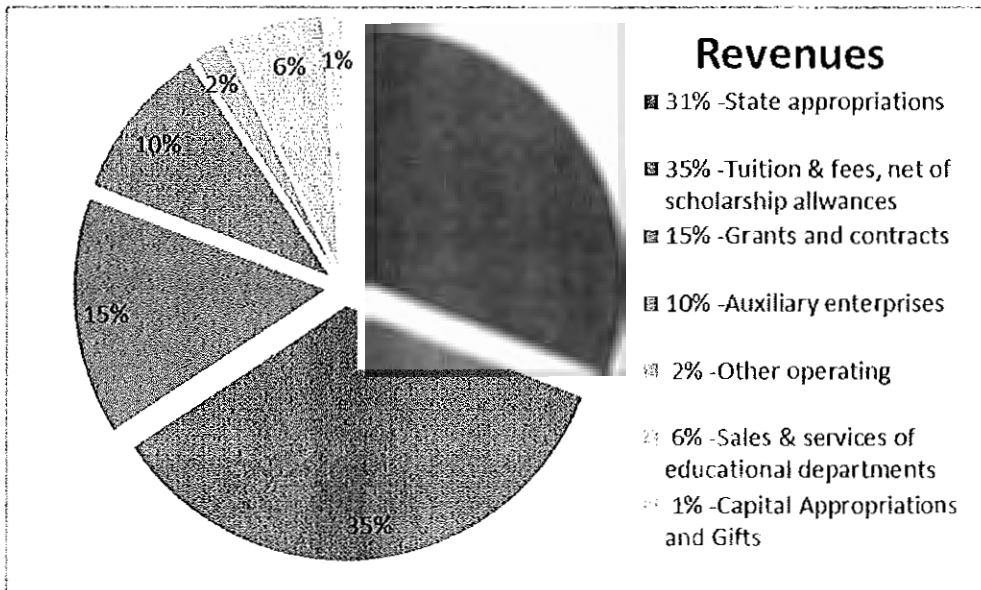
### Revenues

Operating revenues at the University as of June 30, 2011, increased by 11.3% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$38.2 million in 2011, compared to \$33.9 million in 2010. This increase is in part a result of a 4.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2011. The goal of the tuition increase, which was the result of collaboration between University administration & University students, was to provide additional funds to the University to improve or enhance student education and services. Reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulted in a 5.9% increase in Virtual College headcount from the Fall of 2009 to the Fall of 2010.

Total non-operating revenues increased by 16.9%, when comparing FY2011 \$47.2million to FY2010 \$40.3million. State appropriations remained stable comparing \$32.7 million in FY2010 to \$32.9 million in FY2011. Federal grants, specifically Pell Grants, increased 22.2% to \$11.6 million from \$9.5 million in FY2010.

In summary, total revenues increased by \$12.7 million, from \$98.2 million to \$110.4 million, an overall increase of 12.4%. The composition of these revenues are displayed in the following graph:

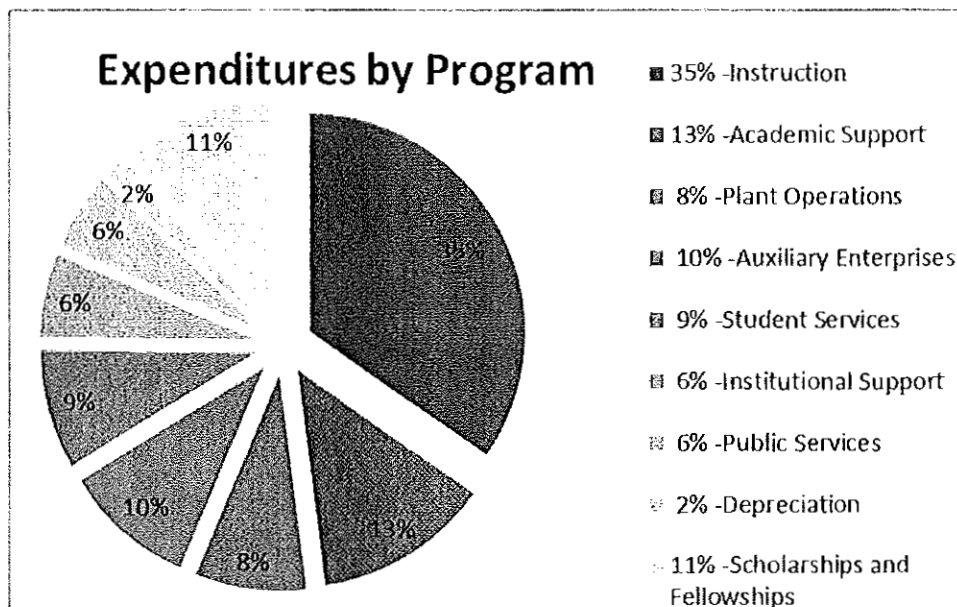


## Expenses

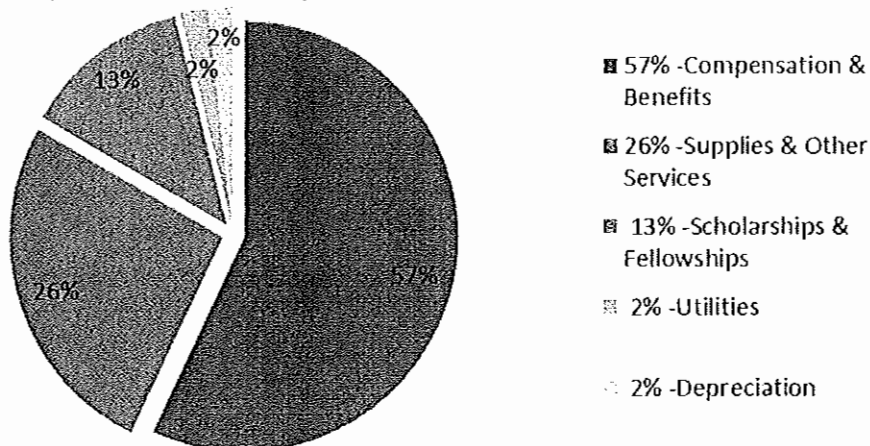
Operating expenses were \$97.1 million for the 2011 fiscal year compared to \$89.9 million for the 2010 fiscal year. The main part of this increase was seen in the amount of Student Financial Aid awarded. FY2011 disbursed Student Financial Aid increased by 21.1% over the prior year. This increase in Student Financial Aid disbursements is directly related to the decline of the economy in the state of Kansas.

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

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



## Expenditures by Natural Classification



### Extraordinary Items

The University did not have any special and extraordinary items in 2011.

### Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University's Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately \$57,609 and \$45,884 in 2011 and 2010, respectively.

### Net Assets

Net assets increased by \$13.2 million over the previous fiscal year. This increase is primarily a result of an increase in capital assets, net of depreciation and an increase in tuition and fees mainly due to an increase in Virtual College enrollment.

## STATEMENT OF CASH FLOWS

The Statement of Cash Flows presents cash receipts and payments of the University during a period of time. Its purpose is to assess the University's ability to generate future net cash flows and meet its obligations as they come due. Cash flows for the fiscal year-ends 2011 and 2010 are displayed below:

|                                             | June 30, 2011  | June 30, 2010  |
|---------------------------------------------|----------------|----------------|
| Net cash provided (used) by:                |                |                |
| Operating activities                        | \$(32,846,810) | \$(31,403,083) |
| Non-capital financing activities            | 45,788,152     | 42,574,659     |
| Capital and related financing activities    | (4,752,653)    | (5,839,916)    |
| Investing activities                        | 654,908        | 374,138        |
| Net increase in cash                        | 8,843,597      | 5,705,798      |
| Beginning cash and cash equivalent balances | 43,238,648     | 37,532,850     |
| Ending cash and cash equivalent balances    | \$ 52,082,245  | \$ 43,238,648  |

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 2011 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

## **DEBT ADMINISTRATION**

At June 30, 2011, the University had \$10.8 million in debt outstanding.

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

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

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

## **ECONOMIC OUTLOOK**

The State of Kansas provided approximately 31% of the total resources for the University during fiscal year 2011. Appropriations for fiscal year 2011 were set at \$34.1 million. State of Kansas revenues were down in FY2011 and beginning to increase in the first months of FY2012. The University's administration has developed a four step strategy of reducing operating costs by implementing efficiencies, making cuts in the budgets of offices and departments, generating new revenue through enrollment growth, and instituting marginal increases in tuition.

Enrollment for the academic 2011-2012 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, 2011 and 2010**

| <b><u>ASSETS</u></b>                            | <b><u>2011</u></b>    | <b><u>2010</u></b>    |
|-------------------------------------------------|-----------------------|-----------------------|
| Current assets                                  |                       |                       |
| Cash and cash equivalents                       | \$ 44,403,969         | \$ 34,495,908         |
| Investments                                     | 459,933               | 442,603               |
| Accounts receivable, net                        | 1,436,194             | 898,908               |
| Loans to students, net - current portion        | 1,024,435             | 933,560               |
| Inventories                                     | 164,380               | 169,266               |
| Prepaid expenses                                | 1,111,980             | 709,921               |
| Total current assets                            | <u>48,600,891</u>     | <u>37,650,166</u>     |
| Noncurrent assets                               |                       |                       |
| Restricted cash and cash equivalents            | 7,678,276             | 8,742,740             |
| Investments, bond reserve                       | 115,000               | 720,263               |
| Loans to students, net                          | 5,383,020             | 5,839,549             |
| Capital assets, net                             | 70,623,210            | 65,065,922            |
| Total noncurrent assets                         | <u>83,799,506</u>     | <u>80,368,474</u>     |
| Total Assets                                    | <u>\$ 132,400,397</u> | <u>\$ 118,018,640</u> |
| <b><u>LIABILITIES</u></b>                       |                       |                       |
| Current liabilities                             |                       |                       |
| Accounts payable and accrued liabilities        | \$ 6,632,686          | \$ 4,787,369          |
| Deferred revenue                                | 2,037,515             | 2,743,819             |
| Accrued compensated absences - current portion  | 1,627,653             | 1,648,722             |
| Capital Leases Payable - current portion        | 318,118               | 320,410               |
| Revenue bonds payable - current portion         | 400,000               | 390,000               |
| Deposits held in custody for others             | 468,488               | 453,705               |
| Total current liabilities                       | <u>11,484,460</u>     | <u>10,344,025</u>     |
| Noncurrent liabilities                          |                       |                       |
| Accrued compensated absences                    | 352,379               | 319,540               |
| Capital leases payable                          | 3,431,605             | 3,591,168             |
| Other Postemployment Healthcare Benefits        | 1,979,902             | 1,434,862             |
| Revenue bonds payable                           | 6,830,000             | 7,230,000             |
| Total noncurrent liabilities                    | <u>12,593,886</u>     | <u>12,575,570</u>     |
| Total Liabilities                               | <u>\$ 24,078,346</u>  | <u>\$ 22,919,595</u>  |
| <b><u>NET ASSETS</u></b>                        |                       |                       |
| Invested in capital assets, net of related debt | \$ 59,643,487         | \$ 53,525,829         |
| Restricted for:                                 |                       |                       |
| Expendable:                                     |                       |                       |
| Loans                                           | 7,230,225             | 7,335,337             |
| Debt service                                    | 115,002               | 720,265               |
| Capital Projects                                | 3,723,409             | 2,745,352             |
| Unrestricted                                    | <u>37,609,923</u>     | <u>30,772,256</u>     |
| Total Net Assets                                | <u>\$ 108,322,046</u> | <u>\$ 95,099,039</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, 2011 and 2010**

|                                                                                                               | <u>2011</u>           | <u>2010</u>          |
|---------------------------------------------------------------------------------------------------------------|-----------------------|----------------------|
| <b><u>OPERATING REVENUES</u></b>                                                                              |                       |                      |
| Tuition and fees (net of scholarship allowances of \$6,238,581 and \$5,232,980 in 2011 and 2010 respectively) | \$ 38,196,193         | \$ 33,888,851        |
| Federal grants and contracts                                                                                  | 3,469,942             | 2,121,543            |
| State and local grants and contracts                                                                          | 1,740,872             | 3,074,876            |
| Sales and services of educational departments                                                                 | 6,860,638             | 6,409,528            |
| Auxiliary enterprises:                                                                                        |                       |                      |
| Residential Life                                                                                              | 6,051,096             | 5,040,234            |
| Athletics                                                                                                     | 2,347,779             | 1,984,153            |
| Parking                                                                                                       | 255,697               | 231,280              |
| Student Union                                                                                                 | 1,644,339             | 1,638,938            |
| University Health Services                                                                                    | 635,233               | 549,465              |
| Interest earned on loans to students                                                                          | 119,269               | 100,239              |
| Other operating revenues                                                                                      | 752,149               | 714,956              |
| Total operating revenues                                                                                      | <u>62,073,207</u>     | <u>55,754,063</u>    |
| <b><u>OPERATING EXPENSES</u></b>                                                                              |                       |                      |
| Educational and General                                                                                       |                       |                      |
| Instruction                                                                                                   | 33,334,943            | 32,844,908           |
| Research                                                                                                      | 283,712               | 219,634              |
| Public service                                                                                                | 5,566,062             | 5,234,500            |
| Academic support                                                                                              | 12,931,127            | 11,511,202           |
| Student services                                                                                              | 8,665,520             | 6,864,113            |
| Institutional support                                                                                         | 6,009,829             | 5,863,577            |
| Operations and maintenance of plant                                                                           | 7,377,253             | 6,969,059            |
| Depreciation                                                                                                  | 1,657,141             | 3,266,382            |
| Scholarships and fellowships                                                                                  | 10,850,711            | 8,955,229            |
| Auxiliary enterprises:                                                                                        |                       |                      |
| Residential Life                                                                                              | 5,956,422             | 4,059,110            |
| Athletics                                                                                                     | 2,251,597             | 1,815,417            |
| Parking                                                                                                       | 30,447                | 160,613              |
| Student Union                                                                                                 | 999,396               | 950,523              |
| University Health Services                                                                                    | 496,618               | 484,930              |
| Other operating expenses                                                                                      | 730,746               | 740,276              |
| Total operating expenses                                                                                      | <u>97,141,524</u>     | <u>89,939,473</u>    |
| Operating Income (Loss)                                                                                       | <u>(35,068,317)</u>   | <u>(34,185,410)</u>  |
| <b><u>NON-OPERATING REVENUES (EXPENSES)</u></b>                                                               |                       |                      |
| State appropriations                                                                                          | 34,149,217            | 33,132,573           |
| Other Federal Grants and Contracts                                                                            | 11,596,109            | 9,489,172            |
| Gifts                                                                                                         | 57,609                | 45,884               |
| Investment income                                                                                             | 12,516                | 5,867                |
| Other non-operating revenue (expenses)                                                                        | 1,593,050             | (1,691,967)          |
| Interest expense                                                                                              | (254,178)             | (656,975)            |
| Net nonoperating revenues (expenses)                                                                          | <u>47,154,323</u>     | <u>40,324,554</u>    |
| Income before other revenues, expenses, gains, or losses                                                      | 12,086,006            | 6,139,144            |
| Capital appropriations                                                                                        | <u>1,137,000</u>      | <u>2,083,670</u>     |
| Increase (Decrease) In Net Assets                                                                             | 13,223,006            | 8,222,814            |
| <b><u>NET ASSETS</u></b>                                                                                      |                       |                      |
| Net assets - beginning of year                                                                                | 95,099,039            | 86,876,225           |
| Net assets - end of year                                                                                      | \$ <u>108,322,046</u> | \$ <u>95,099,039</u> |

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF CASH FLOWS**  
for the Years Ended June 30, 2011 and 2010

|                                                                                                                        | <u>2011</u>            | <u>2010</u>            |
|------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|
| <b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>                                                                     |                        |                        |
| Tuition and fees                                                                                                       | \$ 38,196,193          | \$ 33,888,851          |
| Sales and services of educational activities                                                                           | 6,860,638              | 6,409,528              |
| Auxiliary enterprises:                                                                                                 |                        |                        |
| Residential Life                                                                                                       | 6,051,096              | 5,040,234              |
| Athletics                                                                                                              | 2,347,779              | 1,984,153              |
| Parking                                                                                                                | 255,697                | 231,280                |
| Student union                                                                                                          | 1,644,339              | 1,638,938              |
| University health services                                                                                             | 635,233                | 549,465                |
| Grants and contracts                                                                                                   | 5,210,814              | 5,196,419              |
| Payments to suppliers                                                                                                  | (25,662,662)           | (21,892,647)           |
| Payments to utilities                                                                                                  | (2,096,660)            | (1,917,639)            |
| Compensation and benefits                                                                                              | (55,332,714)           | (53,195,501)           |
| Payments for scholarships and fellowships                                                                              | (13,061,308)           | (10,316,323)           |
| Loans issued to students and employees                                                                                 | 365,654                | (768,596)              |
| Collection of loans to students and employees                                                                          | 1,024,435              | 933,560                |
| Other receipts (payments)                                                                                              | 714,656                | 815,195                |
| Net cash provided (used) by operating activities                                                                       | <u>(32,846,810)</u>    | <u>(31,403,083)</u>    |
| <b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>                                                          |                        |                        |
| State appropriations                                                                                                   | 34,149,217             | 33,132,573             |
| Other Federal Grants and Contracts                                                                                     | 11,596,109             | 9,489,172              |
| Gifts                                                                                                                  | 57,609                 | 45,884                 |
| Deposits held in custody for others                                                                                    | (14,783)               | (92,970)               |
| Federal family education loan receipts                                                                                 | 38,348,400             | 34,180,754             |
| Federal family education loan disbursements                                                                            | <u>(38,348,400)</u>    | <u>(34,180,754)</u>    |
| Net cash provided by noncapital financing activities                                                                   | <u>45,788,152</u>      | <u>42,574,659</u>      |
| <b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u></b>                                                             |                        |                        |
| Capital appropriations                                                                                                 | 1,137,000              | 2,083,670              |
| Purchases of capital assets                                                                                            | (5,557,288)            | (6,063,118)            |
| Proceeds from issue of bonds                                                                                           | -                      | -                      |
| Principal paid on capital debt and leases                                                                              | (225,944)              | (231,550)              |
| Interest paid on capital debt and leases                                                                               | (254,178)              | (656,975)              |
| Other                                                                                                                  | 147,757                | (971,943)              |
| Net cash used by capital financing activities                                                                          | <u>(4,752,653)</u>     | <u>(5,839,916)</u>     |
| <b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>                                                                     |                        |                        |
| Proceeds from sales and maturities of investments                                                                      | 635,109                | 437,892                |
| Investment income                                                                                                      | 26,599                 | 21,584                 |
| Purchase of investments                                                                                                | (6,800)                | (85,338)               |
| Net cash provided by investing activities                                                                              | <u>654,908</u>         | <u>374,138</u>         |
| Net Increase (decrease) in cash                                                                                        | 8,843,597              | 5,705,798              |
| Cash - beginning of the year                                                                                           | 43,238,648             | 37,532,850             |
| Cash - end of year                                                                                                     | <u>\$ 52,082,245</u>   | <u>\$ 43,238,648</u>   |
| <b><u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b> |                        |                        |
| Operating income (loss)                                                                                                | \$ (35,068,317)        | \$ (34,185,410)        |
| Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:                  |                        |                        |
| Depreciation expense                                                                                                   | 1,657,141              | 3,266,382              |
| Changes in assets and liabilities:                                                                                     |                        |                        |
| Accounts receivables, net                                                                                              | (537,286)              | (70,957)               |
| Loans to students, net                                                                                                 | 365,654                | 302,889                |
| Inventories                                                                                                            | (5,911)                | 51,846                 |
| Prepaid expenses                                                                                                       | (402,059)              | 61,936                 |
| Accounts payable and accrued liabilities                                                                               | 1,845,317              | 1,649,456              |
| Current Portion of Capital Leases Payable                                                                              | (161,855)              | (670)                  |
| Current Portion of Revenue Bonds Payable                                                                               | (390,000)              | (145,000)              |
| Revenue Bonds Payable Defeased                                                                                         | -                      | (4,275,000)            |
| Other Postemployment Healthcare Benefits                                                                               | 545,040                | 487,157                |
| Deferred revenue                                                                                                       | (706,304)              | 1,186,073              |
| Accrued compensated absences                                                                                           | 11,770                 | 268,215                |
| Net cash provided (used) by operating activities:                                                                      | <u>\$ (32,846,810)</u> | <u>\$ (31,403,083)</u> |

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**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 11,158 and a graduate enrollment of approximately 1,644. 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, 2011**

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, 2011**

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, 2011 and 2010 was \$52,082,245 and \$43,238,648, respectively.

*Investments:* Of Fort Hays State University's total investments of \$574,933, \$207,699 is administered by the Fort Hays State University Alumni Association and \$252,234 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$115,000 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, 2011:

|                    |    |                  |
|--------------------|----|------------------|
| Tuition & Fees     | \$ | 620,418          |
| Auxiliary          |    | 51,099           |
| Grants & Contracts |    | 745,003          |
| Other              |    | 19,674           |
|                    | \$ | <u>1,436,194</u> |

**NOTE 4 – Inventories**

Inventories consisted of the following at June 30, 2011:

|                 |    |                |
|-----------------|----|----------------|
| Museum Store    | \$ | 50,250         |
| Physical Plant  |    | 26,185         |
| Office Supplies |    | 72,546         |
| Other           |    | 15,399         |
|                 | \$ | <u>164,380</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, 2011. 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, 2011, the allowance for uncollectible loans was estimated to be \$ 337,235.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2011, was as follows:

|                                                 | Beginning Balance    | Additions        | Retirements      | Ending Balance       |
|-------------------------------------------------|----------------------|------------------|------------------|----------------------|
| Land                                            | \$ 304,456           | -                | -                | \$ 304,456           |
| Bond Issuance Fees                              | 519,563              | -                | -                | 519,563              |
| Construction in Progress                        | 582,929              | 3,531,445        | 386,705          | 3,727,669            |
| Infrastructure                                  | 5,673,976            | 550,260          | -                | 6,224,236            |
| Buildings                                       | 104,911,644          | 4,579,970        | 1,213,952        | 108,277,662          |
| Equipment                                       | 11,637,018           | 937,196          | 953,592          | 11,620,623           |
| Total                                           | <u>123,629,587</u>   | <u>9,598,871</u> | <u>2,554,249</u> | <u>130,674,209</u>   |
| Less accumulated depreciation:                  |                      |                  |                  |                      |
| Bond Issuance Fees                              | 141,807              | 24,424           | -                | 166,231              |
| Infrastructure                                  | 3,027,096            | 184,974          | -                | 3,212,070            |
| Buildings                                       | 48,410,141           | 2,295,408        | 860,440          | 49,845,109           |
| Equipment                                       | <u>7,637,209</u>     | <u>856,737</u>   | <u>921,966</u>   | <u>7,571,980</u>     |
| Total accumulated Depreciation                  | <u>59,216,253</u>    | <u>3,361,543</u> | <u>1,782,406</u> | <u>60,795,390</u>    |
| Capital assets, net (University)                | \$ <u>64,413,334</u> | <u>6,237,326</u> | <u>771,843</u>   | 69,878,816           |
| Fort Hays State University Alumni Association   |                      |                  |                  | 2,812                |
| Fort Hays State University Athletic Association |                      |                  |                  | 741,576              |
| Capital assets, net (Total)                     |                      |                  |                  | <u>\$ 70,623,204</u> |

**NOTE 7 - Changes In Long-Term Liabilities**

Long-term liability activity for the year ended June 30, 2011, was as follows:

|                             | Beginning Balance    | Additions      | Reductions     | Ending Balance       | Current Portion     |
|-----------------------------|----------------------|----------------|----------------|----------------------|---------------------|
| Capital Leases Payable      | \$ 3,911,578         | 83,555         | 245,410        | \$ 3,749,723         | \$ 318,118          |
| Revenue bonds payable       | 7,620,000            | -              | 390,000        | 7,230,000            | 400,000             |
| Post Employment Benefits    | 1,434,862            | 545,040        | -              | 1,979,902            | -                   |
| Compensated absences        | <u>1,968,262</u>     | <u>32,839</u>  | <u>21,069</u>  | <u>1,980,032</u>     | <u>1,627,653</u>    |
| Total long-term liabilities | \$ <u>14,934,702</u> | <u>661,434</u> | <u>656,479</u> | \$ <u>14,939,657</u> | \$ <u>2,345,771</u> |



**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

|                                                                                                                                                                                                                                                                                                      | <u>Principal Outstanding<br/>at 6/30/11</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. | \$ 655,000                                  |
| 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.  | \$ 6,575,000                                |

**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>        |
|----------------------|---------------------|------------------|---------------------|
| 2012                 | 400,000             | 290,644          | 690,644             |
| 2013-2017            | 2,225,000           | 1,264,640        | 3,489,640           |
| 2018-2022            | 2,445,000           | 740,649          | 3,185,649           |
| 2023-2028            | <u>2,160,000</u>    | <u>195,894</u>   | <u>2,355,894</u>    |
| Total                | \$ <u>7,230,000</u> | <u>2,491,827</u> | \$ <u>9,721,827</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 \$4,486,586 as of June 30, 2011. Payments to liquidate these obligations are scheduled as follows:

|                        |         |                        |         |
|------------------------|---------|------------------------|---------|
| Fiscal Year 2012 Total | 387,576 | Fiscal Year 2018 Total | 437,604 |
| Fiscal Year 2013 Total | 395,495 | Fiscal Year 2019 Total | 446,553 |
| Fiscal Year 2014 Total | 403,578 | Fiscal Year 2020 Total | 455,486 |
| Fiscal Year 2015 Total | 411,826 | Fiscal Year 2021 Total | 465,008 |
| Fiscal Year 2016 Total | 420,244 | Fiscal Year 2022 Total | 234,380 |
| Fiscal Year 2017 Total | 428,836 |                        |         |

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**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 \$777,431 during fiscal year 2011 and individual employees contributed \$393,560. 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 \$2,278,546 during fiscal year 2011 and individual employees contributed \$1,469,443.

**NOTE 12 - Commitments and Contingent Liabilities**

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

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

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

**NOTE 13 - Expenses by Natural and Functional Classifications**

|                                     | Compensation &<br>Benefits | Scholarships<br>& Fellowships | Utilities | Supplies & Other<br>Services | Depreciation | Total         |
|-------------------------------------|----------------------------|-------------------------------|-----------|------------------------------|--------------|---------------|
| Educational and general             |                            |                               |           |                              |              |               |
| Instruction                         | \$ 29,107,110              | 415,001                       | 45        | 3,812,787                    | -            | \$ 33,334,943 |
| Research                            | 151,167                    | 16,895                        | -         | 115,650                      | -            | 283,712       |
| Public service                      | 2,227,548                  | 1,377                         | 182       | 3,336,955                    | -            | 5,566,062     |
| Academic support                    | 7,462,804                  | 6,266                         | 65,869    | 5,396,189                    | -            | 12,931,127    |
| Student services                    | 4,997,282                  | 247,548                       | 2,945     | 3,417,745                    | -            | 8,665,520     |
| Institutional support               | 3,906,081                  | 183,537                       | 1,115     | 1,919,096                    | -            | 6,009,829     |
| Operations and maintenance of plant | 4,915,271                  | -                             | 1,373,743 | 1,088,239                    | -            | 7,377,253     |
| Depreciation                        | -                          | -                             | -         | -                            | 1,657,141    | 1,657,141     |
| Scholarships and fellowships        | 38,131                     | 10,812,580                    | -         | -                            | -            | 10,850,711    |
| Auxiliary enterprises:              |                            |                               |           |                              |              |               |
| Housing                             | 1,413,966                  | -                             | 535,359   | 4,007,097                    | -            | 5,956,422     |
| Athletics                           | -                          | 709,143                       | -         | 1,542,454                    | -            | 2,251,597     |
| Parking                             | 11,286                     | -                             | -         | 19,161                       | -            | 30,447        |
| Student unions                      | 699,055                    | -                             | 117,403   | 182,938                      | -            | 999,396       |
| University health services          | 403,013                    | -                             | -         | 93,605                       | -            | 496,618       |
| Other operating expenses            | -                          | -                             | -         | 730,746                      | -            | 730,746       |
| Total \$                            | 55,332,714                 | 12,392,347                    | 2,096,660 | 25,662,662                   | 1,657,141    | \$ 97,141,524 |

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE 14 – Other Postemployment Healthcare Benefits**

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

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

The University does not pay retiree benefits directly; they are paid implicitly, over time, through employer subsidization of active premiums that would be lower if retirees were not part of the experience group.

**Annual OPEB Cost and Net OPEB Obligation.** The University's annual OPEB (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)                                        | \$ 318,252   |
| Amortization of UAAL                                               | 253,019      |
| Annual OPEB cost (expense)                                         | 571,271      |
| Adjustment to the ARC                                              | (81,474)     |
| Interest on Net OPEB Obligation                                    | 55,242       |
| Increase in net OPEB obligation (related to implicit rate subsidy) | 545,040      |
| Net OPEB obligation July 1, 2010                                   | 1,434,862    |
| Net OPEB obligation June 30, 2011                                  | \$ 1,979,902 |

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

| Fiscal Year | Annual OPEB Cost | Net Employer Contributions | Percentage Contributed | End of Year Net OPEB Obligation |
|-------------|------------------|----------------------------|------------------------|---------------------------------|
| 2009        | \$387,380        | \$0                        | 0%                     | \$947,705                       |
| 2010        | \$487,157        | \$0                        | 0%                     | \$1,434,862                     |
| 2011        | \$545,040        | \$0                        | 0%                     | \$1,979,902                     |

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**Funded Status and Funding Progress.** As of June 30, 2011, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,907,154. The University's policy is to fund the benefits that are paid implicitly through rate subsidization resulting in an unfunded actuarial accrued liability (UAAL) of \$4,907,154. The covered payroll (annual payroll of active employees covered by the plan) was \$44,002,198, and the ratio of the UAAL to the covered payroll was 11 percent.

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

**Schedule of Funding Progress:**

| Actuarial<br>Valuation<br>Date | Actuarial<br>Value of<br>Assets<br>(a) | Actuarial<br>Accrued<br>Liability<br>(AAL)<br>(b) | Unfunded<br>AAL<br>(b-a) | Funded<br>Ratio<br>(a/b) | Covered<br>Payroll<br>(c) | UAAL as a<br>Percent of<br>Covered<br>Payroll<br>((b-a)/c) |
|--------------------------------|----------------------------------------|---------------------------------------------------|--------------------------|--------------------------|---------------------------|------------------------------------------------------------|
| 6/30/2009                      | \$0                                    | \$3,321,442                                       | \$3,321,442              | 0%                       | \$42,723,148              | 8%                                                         |
| 6/30/2010                      | \$0                                    | \$4,311,362                                       | \$4,311,362              | 0%                       | \$42,162,818              | 10%                                                        |
| 6/30/2011                      | \$0                                    | \$4,907,154                                       | \$4,907,154              | 0%                       | \$44,002,198              | 11%                                                        |

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

In the June 30, 2011, actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.

**NOTE 15- Transfers**

The 6/30/2010, Statement of Revenues, Expenses, and Changes in Net Assets, reflects the re-categorizing of an expense transfer of funds originally recorded in Operating Revenues: Sales and services of educational departments to Non-Operating Expenses: Other non-operating expenses, for the purposes of recognizing the Residential Life bond defeasance in the amount of \$4,326,805.



# FORT HAYS STATE UNIVERSITY

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## HISTORICAL FINANCIAL STATEMENTS

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



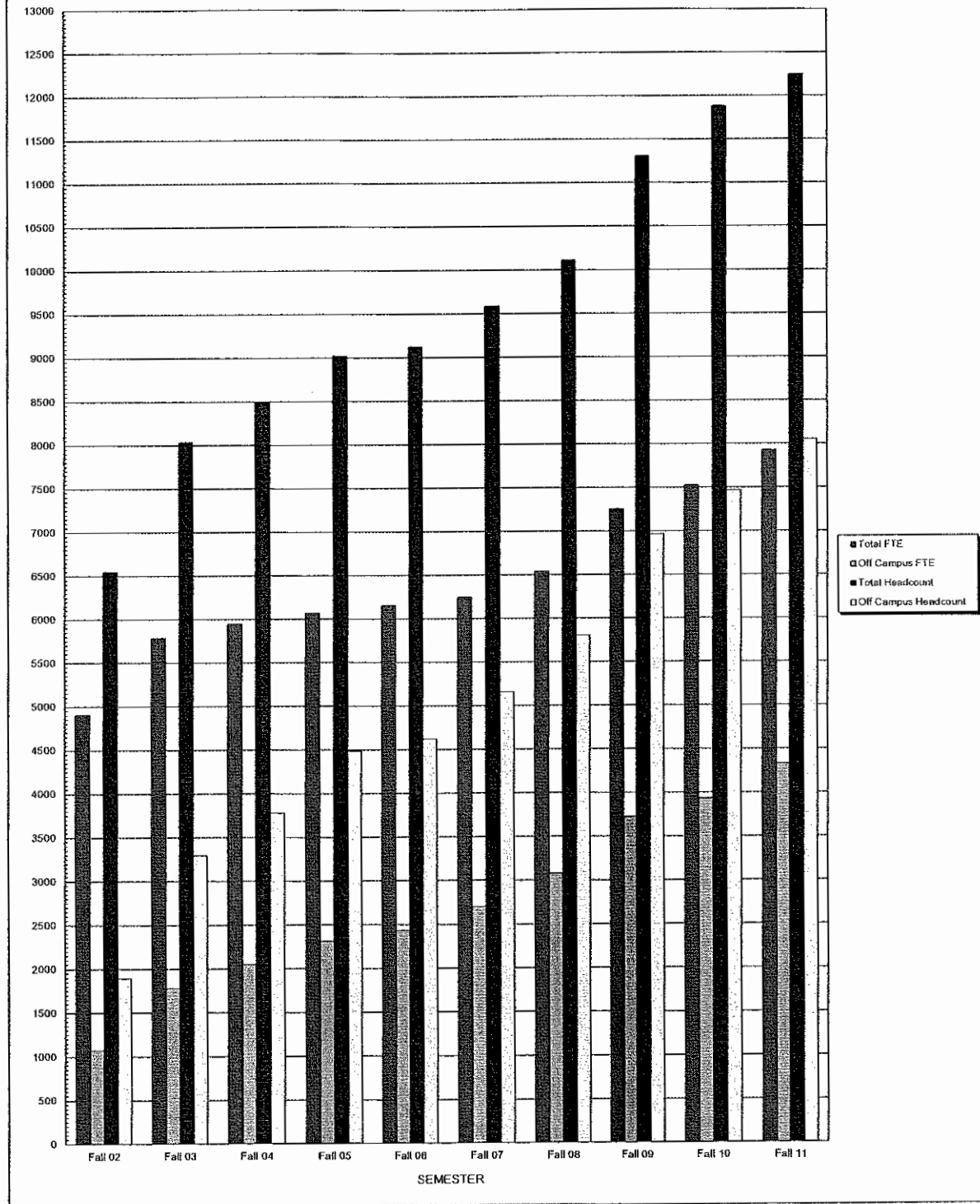


**FORT HAYS STATE  
UNIVERSITY**

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**GRAPHS &  
EXHIBITS**

# ENROLLMENT CHART



Enrollment Table

|                      | Fall 02 | Fall 03 | Fall 04 | Fall 05 | Fall 06 | Fall 07 | Fall 08 | Fall 09 | Fall 10 | Fall 11 |
|----------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Total FTE            | 4906    | 5785    | 5946    | 6071    | 6155    | 6245    | 6541    | 7255    | 7524    | 7925    |
| Off Campus FTE       | 1072    | 1780    | 2049    | 2309    | 2430    | 2699    | 3076    | 3722    | 3930    | 4325    |
| Total Headcount      | 6549    | 8037    | 8500    | 9019    | 9122    | 9588    | 10107   | 11308   | 11883   | 12250   |
| Off Campus Headcount | 1890    | 3294    | 3777    | 4485    | 4620    | 5155    | 5804    | 6965    | 7468    | 8050    |

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



## FORT HAYS STATE UNIVERSITY

## Exhibit A

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2011**

|                                                | Current Funds     |                   |                   | Loan Funds       | Plant Funds            |                        |                            |
|------------------------------------------------|-------------------|-------------------|-------------------|------------------|------------------------|------------------------|----------------------------|
|                                                | Unrestricted      |                   | Restricted        |                  | Unexpended Plant Funds | Remodeling & Additions | Retirement of Indebtedness |
|                                                | General Use       | Designated Use    |                   |                  |                        |                        |                            |
| <b>Revenues and Other Additions:</b>           |                   |                   |                   |                  |                        |                        |                            |
| Current Funds (Schedule I)                     | 27,508,013        | 25,643,880        | 22,739,500        | -                | -                      | -                      | -                          |
| State Appropriations                           | 34,132,189        | -                 | -                 | -                | -                      | -                      | -                          |
| Credit Hour Revenues                           | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| Bond Proceeds                                  | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| Interest Collections                           | -                 | -                 | -                 | 233,475          | -                      | -                      | -                          |
| Interest Earned                                | -                 | -                 | -                 | -                | 181,940                | -                      | 21,478                     |
| Principal Collections                          | -                 | -                 | -                 | 1,027,180        | -                      | -                      | -                          |
| Federal Contributions                          | -                 | -                 | -                 | -                | 2,717,366              | -                      | -                          |
| Other Reimbursements                           | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| Transfers from Board of Regents                | -                 | -                 | -                 | -                | -                      | 1,137,000              | -                          |
| Retirement of Indebtedness                     | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| Additions to Plant                             | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| Transfers from State Bond Sales                | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| Add Adjustment of Restricted Receipts          | -                 | -                 | (571,730)         | -                | -                      | -                      | -                          |
| Adjust Revenues shown in the                   | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| Transfer Section below                         | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| <b>Total Revenues &amp; Other Additions</b>    | <b>61,640,202</b> | <b>25,643,880</b> | <b>22,167,770</b> | <b>1,260,654</b> | <b>2,899,306</b>       | <b>1,137,000</b>       | <b>21,478</b>              |
| <b>Expenditures &amp; Other Deductions:</b>    |                   |                   |                   |                  |                        |                        |                            |
| Educational & General Expenditures             |                   |                   |                   |                  |                        |                        |                            |
| (Schedule I)                                   | 54,065,802        | 13,012,299        | 20,091,433        | -                | -                      | -                      | -                          |
| Net Change in Encumbrances                     | 406,897           | 454,726           | -                 | (16,000)         | 1,875,826              | 1,097,539              | -                          |
| Auxiliary Enterprises (Schedule I)             | -                 | 7,471,912         | 8,925             | -                | -                      | -                      | -                          |
| Loans to Students                              | -                 | -                 | -                 | 851,123          | -                      | -                      | -                          |
| Collection Fees                                | -                 | -                 | -                 | 108,445          | -                      | -                      | -                          |
| Expended Plant Funds (Schedule III)            | -                 | -                 | -                 | -                | 3,344,179              | -                      | -                          |
| Non-Operating Expenses                         | -                 | 1,126,356         | 776,382           | -                | -                      | -                      | 892                        |
| Bond Expenses Retained at Purchase             | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| Retirement of Indebtedness                     | -                 | -                 | -                 | -                | -                      | -                      | 390,000                    |
| Interest on Indebtedness                       | -                 | -                 | -                 | -                | -                      | -                      | 303,998                    |
| T-Bill Purchase                                | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| Cost of Bond Issuance                          | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| Expended for Remodeling and                    | -                 | -                 | -                 | -                | -                      | -                      | -                          |
| Additions (Schedule IV)                        | -                 | -                 | -                 | -                | -                      | 1,955,889              | -                          |
| <b>Total Expenditures and Other Deductions</b> | <b>54,472,699</b> | <b>22,065,293</b> | <b>20,876,740</b> | <b>943,568</b>   | <b>5,220,005</b>       | <b>3,053,428</b>       | <b>694,890</b>             |

## FORT HAYS STATE UNIVERSITY

Exhibit A

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
Year Ended June 30, 2011

|                                         | Current Funds      |                   |                    | Loan Funds      | Plant Funds            |                        |                            |
|-----------------------------------------|--------------------|-------------------|--------------------|-----------------|------------------------|------------------------|----------------------------|
|                                         | Unrestricted       |                   | Restricted         |                 | Unexpended Plant Funds | Remodeling & Additions | Retirement of Indebtedness |
|                                         | General Use        | Designated Use    |                    |                 |                        |                        |                            |
| <b>Transfers Among Funds:</b>           |                    |                   |                    |                 |                        |                        |                            |
| Additions (Deductions):                 |                    |                   |                    |                 |                        |                        |                            |
| Transfer for Project reimbursement      | (2,905,400)        | (2,043)           | (1,291,030)        | -               | -                      | -                      | -                          |
| Transfer for Debt Retirement            | -                  | (554,002)         | -                  | -               | -                      | -                      | 554,002                    |
| Transfer to/from Other University Funds | (288,565)          | -                 | -                  | -               | (160,468)              | 1,239,814              | 91,574                     |
| Transfer for SEOG matching              | -                  | -                 | -                  | -               | -                      | -                      | -                          |
| Transfer to Non-FHSU State Funds        | -                  | (29,425)          | -                  | -               | -                      | -                      | -                          |
| Transfer for Administrative Allow.      | -                  | -                 | -                  | (40,546)        | -                      | -                      | -                          |
| Transfer to/from State Fund             | (34,759)           | -                 | -                  | -               | -                      | -                      | -                          |
| Transfer for Bond Defeasance            | -                  | -                 | -                  | -               | -                      | -                      | -                          |
| Transfer from Capital Interest          | -                  | -                 | -                  | -               | -                      | -                      | -                          |
| Transfer to PMIB                        | -                  | -                 | -                  | -               | -                      | -                      | -                          |
| Transfer from PMIB                      | -                  | -                 | -                  | -               | -                      | -                      | 611,000                    |
| <b>Total Transfers</b>                  | <b>(3,228,724)</b> | <b>(585,470)</b>  | <b>(1,291,030)</b> | <b>(40,546)</b> | <b>(160,468)</b>       | <b>1,239,814</b>       | <b>1,256,576</b>           |
| Lapsed appropriations                   | -                  | -                 | -                  | -               | -                      | -                      | -                          |
| Reappropriation                         | (260,684)          | -                 | -                  | -               | -                      | -                      | -                          |
| <b>Net Change for the Year</b>          | <b>3,678,095</b>   | <b>2,993,117</b>  | <b>-</b>           | <b>276,540</b>  | <b>(2,481,167)</b>     | <b>(676,614)</b>       | <b>583,164</b>             |
| <b>Fund Balance 6-30-10</b>             | <b>18,545,769</b>  | <b>12,253,391</b> | <b>-</b>           | <b>546,228</b>  | <b>863,945</b>         | <b>1,483,576</b>       | <b>16,063</b>              |
| Adjustments for Prior Year              | (145)              | -                 | -                  | -               | (1)                    | 1                      | (2)                        |
| <b>Adjusted Fund Balance</b>            | <b>18,545,624</b>  | <b>12,253,391</b> | <b>-</b>           | <b>546,228</b>  | <b>863,944</b>         | <b>1,483,577</b>       | <b>16,061</b>              |
| <b>Fund Balance 6-30-11</b>             | <b>22,223,719</b>  | <b>15,246,508</b> | <b>-</b>           | <b>822,768</b>  | <b>(1,617,223)</b>     | <b>806,963</b>         | <b>599,225</b>             |



**FORT HAYS STATE**  

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## SCHEDULES

**FORT HAYS STATE UNIVERSITY**  
**CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES**  
**Years Ended June 30, 2011 and 2010**

Schedule I

|                                                                   | Unrestricted      |                   | Restricted        | 2011               | 2010               |
|-------------------------------------------------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
|                                                                   | Gen. Use          | Desig. Use        |                   | Total              | Total              |
| <b>Revenues:</b>                                                  |                   |                   |                   |                    |                    |
| Tuition and Fees                                                  | 27,508,013        | 14,719,855        | 3,421,272         | 45,649,140         | 42,001,606         |
| State Appropriations                                              | 33,949,251        | -                 | -                 | 33,949,251         | 34,130,410         |
| Governor and Legislator Budget Reductions                         | -                 | -                 | -                 | -                  | (997,837)          |
| Reappropriations from prior year                                  | 182,938           | -                 | -                 | 182,938            | 120,810            |
| Federal Grants & Contracts                                        | -                 | -                 | 15,561,466        | 15,561,466         | 11,667,626         |
| Other Grants & Contracts                                          | -                 | 43,762            | 550,966           | 594,728            | 3,074,876          |
| Sales of Commodities                                              | -                 | 3,850,005         | 11,154            | 3,861,159          | 3,025,531          |
| Agency Sales                                                      | -                 | 1,546,533         | 3,000             | 1,549,533          | 1,583,836          |
| Rents & Royalties                                                 | -                 | 4,096,954         | 13,063            | 4,110,017          | 3,806,461          |
| Interest                                                          | -                 | 78,906            | 443               | 79,349             | 153,838            |
| Licenses, Permits & Fines                                         | -                 | 119,921           | -                 | 119,921            | 107,555            |
| Reimbursements                                                    | -                 | 3,426             | 690,316           | 693,742            | 1,569,793          |
| Reimbursements-Other State Agencies                               | -                 | -                 | -                 | -                  | -                  |
| Other Revenue & Transfers                                         | (306,291)         | 1,184,516         | 467,819           | 467,819            | 125,330            |
| <b>Total Current Revenue</b>                                      | <b>61,333,911</b> | <b>25,643,880</b> | <b>22,739,499</b> | <b>109,717,290</b> | <b>102,604,665</b> |
| <b>Expenditures &amp; Mandatory Transfers</b>                     |                   |                   |                   |                    |                    |
| <b>Educational &amp; General:</b>                                 |                   |                   |                   |                    |                    |
| Institutional Support                                             | 5,318,703         | 557,686           | 27,787            | 5,904,176          | 5,736,240          |
| Instruction                                                       | 25,035,675        | 7,564,429         | 961,537           | 33,561,641         | 31,592,902         |
| Academic Support                                                  | 9,567,265         | 2,512,834         | 216,840           | 12,296,939         | 11,444,035         |
| Student Services                                                  | 5,716,460         | 1,485,130         | 250,515           | 7,452,105          | 6,109,384          |
| <b>Total Educational Program Expense</b>                          | <b>45,638,103</b> | <b>12,120,079</b> | <b>1,456,679</b>  | <b>59,214,861</b>  | <b>54,882,560</b>  |
| Research                                                          | 18,712            | 22,745            | 207,083           | 248,540            | 204,126            |
| Public Service                                                    | 257,805           | 352,827           | 3,301,078         | 3,911,710          | 3,667,715          |
| Physical Plant                                                    | 7,225,310         | 283,063           | 24,802            | 7,533,175          | 7,148,980          |
| Scholarships & Grants                                             | 925,872           | 233,585           | 15,101,791        | 16,261,248         | 13,446,405         |
| <b>Educational &amp; General Expenditures</b>                     | <b>54,065,802</b> | <b>13,012,299</b> | <b>20,091,433</b> | <b>87,169,534</b>  | <b>79,349,786</b>  |
| Transfers and Project Expenditures                                | 2,922,433         | 2,043             | 1,291,030         | 4,215,506          | 1,395,737          |
| Reappropriation to FY 2011                                        | 260,684           | -                 | -                 | 260,684            | 182,828            |
| Lapses                                                            | -                 | -                 | -                 | -                  | -                  |
| Non-Expense Deductions                                            | -                 | 1,155,781         | 776,382           | 1,932,163          | 2,438,766          |
| <b>Total Educational &amp; General Expenditures and Transfers</b> | <b>57,248,919</b> | <b>14,170,123</b> | <b>22,158,845</b> | <b>93,577,887</b>  | <b>83,367,117</b>  |
| <b>Auxiliary Enterprises:</b>                                     |                   |                   |                   |                    |                    |
| Expenditures                                                      | -                 | 7,471,912         | 8,925             | 7,480,837          | 5,889,590          |
| Transfers                                                         | -                 | 554,002           | -                 | 554,002            | 4,985,781          |
| <b>Total Auxiliary Enterprises</b>                                | <b>-</b>          | <b>8,025,914</b>  | <b>8,925</b>      | <b>8,034,839</b>   | <b>10,875,371</b>  |
| <b>Total Current Expenditures and Transfers</b>                   | <b>57,248,919</b> | <b>22,196,037</b> | <b>22,167,770</b> | <b>101,612,726</b> | <b>94,242,488</b>  |
| <b>Adjust Receipts to Expenditures</b>                            | <b>-</b>          | <b>-</b>          | <b>(571,729)</b>  | <b>(571,729)</b>   | <b>(737,199)</b>   |
| <b>Excess of Current Revenue over Current Expenditures</b>        | <b>4,084,992</b>  | <b>3,447,843</b>  | <b>-</b>          | <b>7,532,835</b>   | <b>7,624,978</b>   |

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

|                                               |                     |                          |             |                   |        | June 30, 2011          |                |              |            | June 30, 2010<br>Total |
|-----------------------------------------------|---------------------|--------------------------|-------------|-------------------|--------|------------------------|----------------|--------------|------------|------------------------|
|                                               |                     |                          |             |                   |        | Source of Funds        |                |              |            |                        |
|                                               |                     |                          |             |                   |        | Unrestricted           |                | Restricted   |            |                        |
| Name of Department                            | Salaries &<br>Wages | Contractural<br>Services | Commodities | Capital<br>Outlay | Other  | June 30, 2011<br>Total | General<br>Use | Unrestricted | Restricted |                        |
| INSTRUCTION                                   |                     |                          |             |                   |        |                        |                |              |            |                        |
| MANAGEMENT AND MARKETING                      | 1,308,329           | 20,510                   | 4,462       | 249               | -      | 1,333,552              | 1,328,340      | -            | 5,212      | 1,119,784              |
| KFHS SALES & SERVICE                          | 669                 | -                        | -           | -                 | -      | 669                    | -              | 669          | -          | 500                    |
| MANAGEMENT DEVELOPMENT CENTER                 | 1,500               | 1,044                    | 3,141       | 695               | -      | 6,380                  | -              | 6,380        | -          | 7                      |
| MANAGEMENT & MARKETING SALES &<br>INFORMATICS | 250                 | -                        | -           | -                 | -      | 250                    | -              | 250          | -          | 252                    |
| BUSINESS & LEADERSHIP SYMPOSIU                | 914,275             | 18,020                   | 4,085       | 6,923             | -      | 943,303                | 941,857        | -            | 1,446      | 869,721                |
| INFORMATICS-MEDIA PROJECTS                    | -                   | 5,951                    | 181         | -                 | -      | 6,131                  | -              | 6,131        | -          | 6,689                  |
| BUSINESS - AACSB ACCREDITATION                | -                   | 4,591                    | 865         | -                 | -      | 5,456                  | -              | 5,456        | -          | 9,045                  |
| ECONOMICS & FINANCE VC                        | 12,548              | 14,728                   | 7,427       | -                 | -      | 34,703                 | 34,703         | -            | -          | 22,811                 |
| ECONOMICS AND FINANCE                         | -                   | 814                      | -           | -                 | -      | 814                    | -              | 814          | -          | -                      |
| CENTER FOR ECONOMIC EDUCATIO                  | 1,292,831           | 13,950                   | 4,573       | 751               | -      | 1,312,105              | 1,307,207      | -            | 4,898      | 1,193,987              |
| ECONOMIC EDUCATION                            | -                   | 478                      | 1,301       | -                 | -      | 1,780                  | 1,780          | -            | -          | -                      |
| INFORMATICS VC                                | 3,232               | 1,805                    | 683         | -                 | -      | 5,720                  | -              | 5,720        | -          | 8,249                  |
| COL OF BUS-DEAN INSTRUCTION                   | 201                 | 388                      | 24          | -                 | -      | 613                    | -              | 613          | -          | 1,732                  |
| INFORMATICS-KFHS PR-ATHLETICS                 | 95,182              | 377                      | 4,839       | 179               | -      | 100,578                | 96,260         | -            | 4,317      | 97,417                 |
| INFORMATICS-KFHS PR-DEMOCRACY                 | 7,387               | -                        | -           | -                 | -      | 7,387                  | -              | 7,387        | -          | -                      |
| VIRTUAL MBA                                   | 4,160               | -                        | -           | -                 | -      | 4,160                  | -              | 4,160        | -          | -                      |
| VIRTUAL MBA - RU                              | 108,421             | -                        | -           | -                 | -      | 108,421                | 108,421        | -            | -          | 112,013                |
| SPECIAL ACADEMIC PROJECTS                     | -                   | 4,584                    | 16          | -                 | -      | 4,600                  | -              | 4,600        | -          | 7,553                  |
| ACADEMIC AFFAIRS SPECIALIST                   | 10,708              | 7,089                    | 149         | -                 | -      | 17,946                 | 17,946         | -            | -          | 13,739                 |
| CCL-CNTR FOR CIVIC LEADERSHIP                 | 56,714              | 11,997                   | 2,534       | 469               | -      | 71,714                 | 71,714         | -            | -          | 67,599                 |
| CCL-CNTR FOR CIVIC LEADRSHP RU                | 2,254               | 3,927                    | 353         | 36                | -      | 6,569                  | 6,569          | -            | -          | 4,937                  |
| CCL-AMERICAN DEMOCRACY PROJECT                | 6,276               | 7,266                    | 3,818       | 1,160             | -      | 18,521                 | -              | -            | 18,521     | 8,264                  |
| CCL- KS YOUTH LEADRSHP ACADEMY                | 1,693               | 5,265                    | 1,864       | -                 | -      | 8,822                  | -              | 8,822        | -          | 4,524                  |
| CCL-PROGRAM DEVELOPMENT                       | 21,387              | 963                      | (2,140)     | 1,637             | -      | 21,847                 | -              | 21,847       | -          | 54,204                 |
| CCL-TIGERS IN SERVICE                         | 3,010               | -                        | -           | -                 | -      | 3,010                  | -              | 3,010        | -          | -                      |
| CCL-WOMENS CONFERENCE                         | -                   | 159                      | -           | -                 | -      | 159                    | -              | 159          | -          | -                      |
| OMER VOSS ENDOWED PROF-STATE                  | 8,808               | 7,759                    | 27          | -                 | -      | 16,594                 | -              | 16,594       | -          | 15,178                 |
| CCL-WOMENS LEADERSHIP PROJECT                 | 5,731               | 6,904                    | 4,964       | -                 | -      | 17,598                 | -              | -            | 17,598     | 14,629                 |
| CCL-GLOBAL LEADERSHIP PROJECT                 | -                   | 1,278                    | 263         | 425               | -      | 1,966                  | -              | 1,966        | -          | -                      |
| 2008 ACTION PLANS                             | -                   | 1,453                    | -           | -                 | -      | 1,453                  | -              | 1,453        | -          | -                      |
| 2010 ACTION PLANS                             | -                   | -                        | 108         | -                 | -      | 108                    | 108            | -            | -          | 11,015                 |
| 2011 ACTION PLANS                             | 595                 | 97,900                   | 14,558      | 92,435            | -      | 205,488                | 205,488        | -            | -          | 14,439                 |
| TEMPORARY UNCLASS SAVINGS                     | -                   | 8,239                    | 32,741      | 157,971           | -      | 198,952                | 198,952        | -            | -          | -                      |
| SUPPLEMENTAL INSTR                            | -                   | 1,878                    | -           | -                 | -      | 1,878                  | -              | 1,878        | -          | -                      |
| KANSAS ACADEMY OF MATH & SCIEN                | 33,235              | -                        | -           | -                 | -      | 33,235                 | 33,235         | -            | -          | 31,904                 |
| KANSAS ACADEMY OF MATH & SCIEN                | 262,618             | 20,955                   | 72,252      | 26,528            | 79,220 | 461,573                | 461,573        | -            | -          | -                      |
| CENTER FOR LIBERAL STUDIES                    | -                   | 2,543                    | (423)       | 3,986             | 68,438 | 74,544                 | -              | 74,544       | -          | -                      |
| LEADERSHIP STUDIES                            | 99,480              | 401                      | 209         | -                 | -      | 100,091                | 100,091        | -            | -          | 94,556                 |
| LEADERSHIP SERVICES                           | 413,234             | 6,848                    | 1,013       | -                 | -      | 421,095                | 418,802        | -            | 2,293      | 387,815                |
| GRAPHICS LAB                                  | -                   | 2,061                    | -           | -                 | -      | 2,061                  | -              | 2,061        | -          | 1,308                  |
| ART                                           | 3,331               | -                        | 1,810       | -                 | -      | 5,141                  | 4,005          | -            | 1,136      | 4,479                  |
|                                               | 1,064,497           | 15,077                   | 21,465      | 9,155             | -      | 1,110,194              | 1,095,031      | -            | 15,164     | 970,065                |



**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

|                                |                     |                          |             |                   |        | June 30, 2011          |                |              |            | June 30, 2010<br>Total |
|--------------------------------|---------------------|--------------------------|-------------|-------------------|--------|------------------------|----------------|--------------|------------|------------------------|
|                                |                     |                          |             |                   |        | Source of Funds        |                |              |            |                        |
|                                |                     |                          |             |                   |        | Unrestricted           |                | Restricted   |            |                        |
| Name of Department             | Salaries &<br>Wages | Contractural<br>Services | Commodities | Capital<br>Outlay | Other  | June 30, 2011<br>Total | General<br>Use | Unrestricted | Restricted |                        |
| ART SALES & SERVICE            | -                   | 7,782                    | 52,779      | -                 | -      | 60,561                 | -              | 60,561       | -          | 58,776                 |
| LEADERSHIP STUDIES-LDRS310     | -                   | 84                       | -           | -                 | -      | 84                     | -              | 84           | -          | -                      |
| GEOSCI-PETROLEUM GEOLOGY-GRANT | -                   | -                        | 960         | 3,572             | -      | 4,532                  | -              | 4,532        | -          | 293                    |
| GEOSCI-PETROLEUM GEOLOGY-MATCH | -                   | 1,179                    | 225         | -                 | -      | 1,404                  | -              | 1,404        | -          | 3,373                  |
| LEADERSHIP STUDIES VC          | 20,287              | 4,831                    | 1,099       | 882               | -      | 27,098                 | -              | 27,098       | -          | 16,816                 |
| COMMUNICATION-GENERAL          | -                   | 140                      | -           | -                 | -      | 140                    | 140            | -            | -          | -                      |
| CHEMISTRY-SALES AND SERVICE    | -                   | 6,832                    | 2,895       | -                 | -      | 9,727                  | -              | 9,727        | -          | 1,094                  |
| CHEMISTRY                      | 666,367             | 9,489                    | 23,603      | 2,858             | -      | 702,317                | 698,042        | -            | 4,275      | 703,793                |
| COMMUNICATION                  | 604,723             | 6,982                    | 2,124       | 1,938             | -      | 615,766                | 615,766        | -            | -          | 745,699                |
| GEOLOGY FIELD CAMP             | -                   | 8,246                    | 1,020       | -                 | -      | 9,266                  | -              | 9,266        | -          | 877                    |
| COMMUNICATION-JOURNALISM       | -                   | 239                      | -           | -                 | -      | 239                    | 239            | -            | -          | 1,867                  |
| GEOSCIENCES                    | 697,570             | 12,354                   | 7,785       | 1,253             | -      | 718,961                | 712,530        | -            | 6,431      | 633,703                |
| GIS LAB                        | 746                 | 195                      | 896         | -                 | -      | 1,838                  | 1,838          | -            | -          | 3,833                  |
| GEOSCIENCES SALES & SERV       | -                   | 4,310                    | 564         | -                 | -      | 4,874                  | -              | 4,874        | -          | 4,905                  |
| ENGLISH SALES & SERVICE        | -                   | -                        | -           | -                 | 1,000  | 1,000                  | -              | 1,000        | -          | 1,520                  |
| ENGLISH                        | 1,147,727           | 9,845                    | 5,977       | 1,247             | -      | 1,164,796              | 1,163,987      | -            | 809        | 1,074,701              |
| ESL CENTER                     | 137,507             | 2,724                    | 878         | -                 | -      | 141,109                | 137,740        | -            | 3,368      | 123,775                |
| MODERN LANGUAGES               | 440,727             | 5,018                    | 1,791       | -                 | -      | 447,536                | 446,367        | -            | 1,169      | 405,483                |
| MOD LANG-SPANISH STUDY ABROAD  | -                   | 12,459                   | 14          | -                 | -      | 12,473                 | -              | -            | 12,473     | 12,597                 |
| GEOSCIENCES VC                 | 875                 | 5,514                    | -           | -                 | -      | 6,389                  | -              | 6,389        | -          | 609                    |
| HISTORY                        | 575,577             | 5,348                    | 2,961       | 3,755             | -      | 587,641                | 584,332        | -            | 3,309      | 530,383                |
| HISTORY-SALES AND SERVICE      | -                   | 35                       | -           | -                 | -      | 35                     | -              | 35           | -          | 10,102                 |
| ENGLISH VC                     | -                   | 8,505                    | -           | -                 | 3,050  | 11,555                 | -              | 11,555       | -          | 7,793                  |
| MATHEMATICS                    | 755,346             | 9,123                    | 2,073       | 1,391             | -      | 767,933                | 765,690        | -            | 2,243      | 689,945                |
| MATH/COMP SCI SALES&SERVICE    | -                   | -                        | 579         | -                 | -      | 579                    | -              | 579          | -          | -                      |
| RARICK COMPUTING SYSTEMS LAB   | 1,848               | -                        | 47          | 600               | -      | 2,494                  | 1,641          | -            | 854        | 1,056                  |
| MODERN LANGUAGES VC            | -                   | 458                      | 218         | -                 | -      | 676                    | -              | 676          | -          | 825                    |
| MATH RELAYS                    | -                   | 2,311                    | 224         | -                 | -      | 2,534                  | -              | -            | 2,534      | 2,555                  |
| MUSIC                          | 1,172,797           | 27,020                   | 15,382      | -                 | -      | 1,215,199              | 1,206,161      | -            | 9,038      | 990,069                |
| PHILOSOPHY                     | 325,491             | 6,797                    | 2,444       | 1,971             | -      | 336,703                | 336,703        | -            | -          | 357,859                |
| HISTORY VC                     | -                   | 300                      | -           | -                 | -      | 300                    | -              | 300          | -          | 741                    |
| PHYSICS-SALES & SERVICE        | 14,065              | -                        | 598         | -                 | 13,000 | 27,663                 | -              | 27,663       | -          | 32,443                 |
| PHYSICS                        | 446,196             | 5,037                    | 3,919       | 1,202             | -      | 456,354                | 451,003        | -            | 5,352      | 433,717                |
| MATHEMATICS VC                 | -                   | 5                        | -           | -                 | -      | 5                      | -              | 5            | -          | 94                     |
| POLITICAL SCIENCE              | 475,219             | 3,367                    | 2,309       | -                 | -      | 480,896                | 473,335        | -            | 7,561      | 443,836                |
| MUSIC VC                       | -                   | 467                      | 2,053       | -                 | -      | 2,520                  | -              | 2,520        | -          | 399                    |
| JUSTICE STUDIES                | 183,571             | 3,963                    | 3,363       | -                 | -      | 190,898                | 189,627        | -            | 1,271      | 293,431                |
| PHILOSOPHY VC                  | -                   | 595                      | 814         | -                 | -      | 1,409                  | -              | 1,409        | -          | 2,908                  |
| PHYSICS VC                     | 1,471               | -                        | -           | -                 | -      | 1,471                  | -              | 1,471        | -          | 1,140                  |
| PSYCHOLOGY                     | 704,933             | 16,404                   | 1,970       | 1,282             | -      | 724,590                | 713,344        | -            | 11,246     | 631,351                |
| POLITICAL SCIENCES VC          | -                   | 3,653                    | 808         | -                 | -      | 4,460                  | -              | 4,460        | -          | 50                     |
| PSYCHOLOGY-SALES & SERVICE     | 26                  | 2,786                    | 33          | -                 | -      | 2,846                  | -              | 2,846        | -          | 1,970                  |
| SOCIOLOGY AND SOCIAL WORK      | 764,205             | 3,181                    | 3,528       | -                 | -      | 770,914                | 767,067        | -            | 3,847      | 707,288                |

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

| Name of Department             | June 30, 2011 Expenditures |                          |             |                   |        | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|--------------------------------|----------------------------|--------------------------|-------------|-------------------|--------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other  |                        | Unrestricted                     |              | Restricted |                        |
|                                |                            |                          |             |                   |        |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| FAMILY DEVELOPMENT SERVICES    | 2,037                      | 56                       | 16          | -                 | -      | 2,109                  | -                                | -            | 2,109      | 8,597                  |
| SOCIAL WORK PROGRAM            | -                          | 5,239                    | 1,704       | -                 | -      | 6,943                  | 6,943                            | -            | -          | 4,698                  |
| JUSTICE STUDIES VC             | -                          | 7,554                    | 2,388       | -                 | -      | 9,941                  | -                                | 9,941        | -          | 9,275                  |
| SOCIAL WORK ACCREDITATION      | -                          | 7,891                    | 300         | -                 | -      | 8,191                  | 8,191                            | -            | -          | 15,146                 |
| PSYCHOLOGY VC                  | -                          | 6                        | -           | -                 | -      | 6                      | -                                | 6            | -          | 80                     |
| SOCIOLOGY & SOCIAL WORK VC     | 7,391                      | 4,697                    | 191         | -                 | -      | 12,278                 | -                                | 12,278       | -          | 13,880                 |
| MUSIC-WESTERN KS STRING ACDMY  | 7,860                      | 401                      | -           | -                 | -      | 8,260                  | -                                | 8,260        | -          | 24,322                 |
| SOCIOLOGY-CE GRANT WRITING     | -                          | 244                      | -           | -                 | -      | 244                    | -                                | -            | 244        | -                      |
| JOURNALISM-KSPA SALES&SERVICE  | -                          | 769                      | -           | -                 | -      | 769                    | -                                | -            | 769        | -                      |
| GEOSCI-KGA PROGRAM GRANT       | -                          | 1,941                    | -           | -                 | -      | 1,941                  | -                                | -            | 1,941      | -                      |
| LEADERSHIP-GREEK STUDY ABROAD  | -                          | 17,233                   | -           | -                 | -      | 17,233                 | -                                | 17,233       | -          | -                      |
| TEACH ED-TRANS2TEACH-KNOTT-PR  | 3,175                      | -                        | -           | -                 | -      | 3,175                  | -                                | -            | 3,175      | 14,244                 |
| TEACH ED-T2T GRANT             | -                          | 6,947                    | 405         | -                 | 1,351  | 8,703                  | -                                | -            | 8,703      | -                      |
| TECHNOLOGY STUDIES             | 640,523                    | 22,685                   | 19,139      | -                 | -      | 682,347                | 676,257                          | -            | 6,090      | 608,133                |
| TECHNOLOGY STUDIES VC          | 2,190                      | 506                      | -           | -                 | -      | 2,696                  | -                                | 2,696        | -          | 698                    |
| TECH STUDIES-SALES & SERV      | -                          | 835                      | -           | -                 | -      | 835                    | -                                | 835          | -          | 346                    |
| COMPUTER LAB-EDUC              | 9,499                      | 911                      | 1,450       | -                 | -      | 11,860                 | 6,099                            | -            | 5,761      | 16,730                 |
| TEACHER EDUCATION SERVICES     | 33,192                     | -                        | -           | -                 | -      | 33,192                 | -                                | 33,192       | -          | 20,055                 |
| TEACHER EDUCATION              | 1,004,210                  | 20,852                   | 13,548      | 3,234             | -      | 1,041,843              | 1,034,832                        | -            | 7,011      | 948,002                |
| TEACHER EDUCATION VC           | 6,800                      | 1,539                    | 871         | -                 | -      | 9,211                  | -                                | 9,211        | -          | 9,885                  |
| TEACHER ED-PRGRM ACTIVITIES    | -                          | 460                      | 404         | -                 | -      | 864                    | -                                | 864          | -          | 905                    |
| ADVANCED EDUCATION PROGRAMS    | 1,071,596                  | 14,764                   | 4,750       | 10,959            | -      | 1,102,069              | 1,096,878                        | -            | 5,191      | 1,000,087              |
| ADVANCED EDUCATION PROGRAMS VC | 1,095                      | 490                      | 392         | 2,567             | -      | 4,543                  | -                                | 4,543        | -          | 3,655                  |
| TEACHER ED SALES AND SERVICE   | 892                        | 904                      | -           | -                 | -      | 1,796                  | -                                | 1,796        | -          | -                      |
| OFFICE OF STUDENT TEACHING     | 42,822                     | 24,339                   | 2,272       | -                 | -      | 69,432                 | 69,432                           | -            | -          | 59,627                 |
| TEACHER ED-SCHOOL EFFICIENCY   | -                          | -                        | -           | -                 | 392    | 392                    | -                                | 392          | -          | 1,094                  |
| NCATE ACCREDITATION            | -                          | 227                      | (6)         | -                 | -      | 221                    | 221                              | -            | -          | 16,909                 |
| TEACHER ED-YOUNG READERS       | -                          | 1,059                    | -           | -                 | -      | 1,059                  | -                                | -            | 1,059      | -                      |
| RESTRICTED LICENSE SUPERVISION | 25,183                     | -                        | -           | -                 | -      | 25,183                 | 25,183                           | -            | -          | 42,492                 |
| ANSCHUTZ ENDOWD PROF-STATE     | -                          | 3,099                    | 719         | -                 | -      | 3,818                  | -                                | -            | 3,818      | 6,346                  |
| ANSCHUTZ ENDOWD PROF-ENDOWMENT | -                          | 3,302                    | 43          | 837               | -      | 4,183                  | -                                | 4,183        | -          | 6,102                  |
| ENERGIZING MIDDLE SCHOOL SCIEN | 51,649                     | 5,796                    | 13,676      | -                 | 43,478 | 114,600                | -                                | -            | 114,600    | 131,563                |
| SMEI-ROBOTICS FOR KANSAS       | -                          | -                        | 13,097      | -                 | 2,920  | 16,017                 | -                                | -            | 16,017     | -                      |
| TEACH ED-MODELING INSTRUCTION  | 31,529                     | 8,438                    | 15,758      | -                 | 30,997 | 86,722                 | -                                | -            | 86,722     | 66,566                 |
| SMEI-UNPACKING SCIENCE GRANT   | 22,268                     | 1,662                    | 2,306       | -                 | 10,881 | 37,117                 | -                                | -            | 37,117     | 26,845                 |
| SMEI-EXPOLORING THE SOLAR SYST | 5,355                      | 1,004                    | 216         | -                 | -      | 6,576                  | -                                | -            | 6,576      | 19,730                 |
| NURSING                        | 1,311,424                  | 29,958                   | 10,335      | -                 | -      | 1,351,716              | 1,343,528                        | -            | 8,189      | 1,348,371              |
| NURSING VC                     | 4,990                      | -                        | -           | -                 | -      | 4,990                  | -                                | 4,990        | -          | 3,954                  |
| RURAL HEALTH SERVICES          | -                          | 7,460                    | -           | 4,500             | -      | 11,960                 | 11,960                           | -            | -          | 18,819                 |
| NURSING-KBOR NURSING POSITION  | 31,303                     | -                        | -           | -                 | -      | 31,303                 | -                                | 31,303       | -          | 26,993                 |
| NURSING-GRANT MTCH-SCHOLARSHIP | -                          | -                        | -           | -                 | 2,597  | 2,597                  | 2,597                            | -            | -          | 4,847                  |
| NURSING-WAGNER FUND            | 12,143                     | 33,659                   | 3,804       | 5,754             | -      | 55,360                 | -                                | 55,360       | -          | 31,507                 |
| NURSING-TRAINEESHIPS GRANT     | -                          | (1)                      | -           | -                 | 30,590 | 30,589                 | -                                | -            | 30,589     | 34,751                 |

**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2011**

Schedule II

| Name of Department               | June 30, 2011 Expenditures |                          |             |                   |        | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|----------------------------------|----------------------------|--------------------------|-------------|-------------------|--------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                  | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other  |                        | Unrestricted                     |              | Restricted |                        |
|                                  |                            |                          |             |                   |        |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| NURSING F07 STATE APPROPRIATIO   | 145,249                    | -                        | -           | -                 | -      | 145,249                | 145,249                          | -            | -          | 142,207                |
| NURSING-REGENT INITIATIVE-SCHLRS | -                          | -                        | -           | -                 | 6,262  | 6,262                  | -                                | -            | 6,262      | 5,365                  |
| AGRICULTURE                      | 610,264                    | 8,354                    | 4,612       | 2,759             | -      | 625,989                | 625,989                          | -            | -          | 553,319                |
| AGRICULTURE-SALES & SERVICE      | -                          | 7,051                    | 2,411       | -                 | -      | 9,462                  | -                                | 9,462        | -          | 4,706                  |
| BIOLOGICAL SCIENCES              | 1,059,232                  | 31,711                   | 19,270      | 1,926             | -      | 1,112,139              | 1,096,633                        | -            | 15,506     | 1,001,114              |
| BIOLOGICAL SCIENCES VC           | -                          | 12                       | -           | -                 | -      | 12                     | -                                | 12           | -          | 10                     |
| ALLIED HEALTH-MDI                | 622,927                    | 15,022                   | 3,753       | -                 | -      | 641,702                | 638,873                          | -            | 2,829      | 627,174                |
| ALLIED HEALTH VC                 | -                          | 442                      | -           | -                 | -      | 442                    | -                                | 442          | -          | -                      |
| THOMSON-BIOLOGICAL SCIENCE       | -                          | 4,491                    | 4,374       | 544               | -      | 9,410                  | -                                | -            | 9,410      | 9,604                  |
| COMMUNICATION DISORDERS          | 749,437                    | 13,471                   | 7,897       | 5,562             | -      | 776,367                | 776,367                          | -            | -          | 711,273                |
| THOMSON-COMM DISORDERS           | -                          | 8,042                    | -           | 5,142             | -      | 13,184                 | -                                | -            | 13,184     | 9,326                  |
| HERNDON CLINIC                   | 29,599                     | 6,206                    | 16,136      | 577               | -      | 52,518                 | -                                | -            | 52,518     | 52,511                 |
| THOMSON-ALLIED HEALTH            | -                          | 8,844                    | 754         | 7,975             | -      | 17,572                 | -                                | -            | 17,572     | 13,217                 |
| HEALTH AND HUMAN PERFORMANCE     | 1,383,302                  | 21,766                   | 14,423      | 1,432             | -      | 1,420,923              | 1,388,645                        | -            | 32,278     | 1,315,864              |
| EXERCISE PHYSIOLOGY LAB          | -                          | 382                      | -           | -                 | -      | 382                    | -                                | -            | 382        | 1,159                  |
| H AND HP-RENTALS                 | 933                        | 2,713                    | 8,737       | 1,787             | -      | 14,170                 | -                                | 14,170       | -          | 12,240                 |
| HHP-NUTRITION                    | -                          | -                        | 638         | -                 | -      | 638                    | -                                | 638          | -          | 63                     |
| THOMSON-HLTH/LIFE                | 2,112                      | 4,944                    | -           | -                 | 1,500  | 8,557                  | -                                | -            | 8,557      | 1,313                  |
| HEALTH & HUMAN PERFORMANCE VC    | 535                        | -                        | 756         | -                 | -      | 1,291                  | -                                | 1,291        | -          | 720                    |
| FIREARMS EDUCATION               | -                          | 212                      | 987         | -                 | -      | 1,199                  | -                                | 1,199        | -          | 80                     |
| BIOSCI-LEAF BUG                  | -                          | 246                      | 32          | -                 | -      | 278                    | -                                | -            | 278        | -                      |
| BIO SCIENCE-NEOSHO RIVER         | -                          | 855                      | 80          | -                 | -      | 935                    | -                                | -            | 935        | -                      |
| FLEHARTY RESEARCH ASST-ENDOW     | 7,100                      | -                        | -           | -                 | -      | 7,100                  | -                                | -            | 7,100      | 7,103                  |
| BIOLOGY SALES & SERVICE          | 8,557                      | 1,293                    | 3,652       | -                 | -      | 13,502                 | -                                | 13,502       | -          | 13,525                 |
| NURSING-NFLP GRANT               | -                          | -                        | -           | -                 | 11,764 | 11,764                 | -                                | -            | 11,764     | -                      |
| NURSING-NFLP MATCH               | -                          | -                        | -           | -                 | 1,307  | 1,307                  | -                                | -            | 1,307      | -                      |
| NURSING SALES & SERVICE          | -                          | 9,587                    | 9,503       | 8,513             | -      | 27,602                 | -                                | 27,602       | -          | 14,914                 |
| PHYSL THRPY CLIN-NWKAAA GRNT     | 13,139                     | -                        | -           | -                 | -      | 13,139                 | -                                | -            | 13,139     | 13,116                 |
| ALLIED HEALTH-MDI PROGRAMS       | -                          | 4,587                    | 1,371       | 3,100             | -      | 9,058                  | -                                | 9,058        | -          | 6,099                  |
| NURSING-NIGHTINGALE              | -                          | 13                       | -           | -                 | -      | 13                     | -                                | -            | 13         | 715                    |
| NURSING-ARRA NFLP GRANT          | -                          | -                        | -           | -                 | 4,444  | 4,444                  | -                                | -            | 4,444      | -                      |
| NURSING-ARRA NFLP MATCH          | -                          | -                        | -           | -                 | 556    | 556                    | -                                | -            | 556        | -                      |
| NURSING & TECH ENHANCMENT GRANT  | -                          | -                        | 2,548       | 247,452           | -      | 250,000                | -                                | -            | 250,000    | -                      |
| ALLIED HEALTH-DM SONOGRAPHY      | -                          | 320                      | 2,140       | 934               | -      | 3,394                  | -                                | -            | 3,394      | 4,089                  |
| COMM DISORDERS CRS MATERIALS     | -                          | 4,708                    | 1,079       | -                 | -      | 5,787                  | -                                | -            | 5,787      | 8,139                  |
| AGRICULTURE-WATERLINK GRANT      | -                          | (53)                     | -           | -                 | -      | (53)                   | -                                | -            | (53)       | 538                    |
| HHP ARCHERY/WORKSHOPS            | -                          | 273                      | 3,111       | -                 | -      | 3,384                  | -                                | 3,384        | -          | -                      |
| GRADUATE ASSISTANT RPMNT-HMC     | 7,100                      | -                        | -           | -                 | -      | 7,100                  | -                                | -            | 7,100      | -                      |
| CHOATE GRAD RSRCH FELLOW-ENDOW   | 1,869                      | -                        | -           | -                 | -      | 1,869                  | -                                | -            | 1,869      | -                      |
| VIRTUAL COLL SALARIES-INTL       | 1,621,168                  | -                        | -           | -                 | -      | 1,621,168              | -                                | 1,621,168    | -          | 1,643,607              |
| ACADEMIC EXTENSION               | 225,140                    | 774,185                  | 76,523      | 26,577            | 20,475 | 1,122,901              | -                                | 1,122,901    | -          | 949,849                |
| VIRTUAL COLLEGE SALARIES         | 2,915,763                  | -                        | -           | -                 | -      | 2,915,763              | -                                | 2,915,763    | -          | 2,731,026              |
| OFF CAMPUS CENTERS               | 70,362                     | 9,641                    | 12          | -                 | -      | 80,015                 | 80,015                           | -            | -          | 76,205                 |

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

| Name of Department             | June 30, 2011 Expenditures |                          |             |                   |         | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|--------------------------------|----------------------------|--------------------------|-------------|-------------------|---------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other   |                        | Unrestricted                     |              | Restricted |                        |
|                                |                            |                          |             |                   |         |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| VIRTUAL COLL PROFESSION FOCUS  | -                          | 8,004                    | 128         | 54                | -       | 8,187                  | -                                | 8,187        | -          | 17,058                 |
| VC-MILITARY ADMINISTRATIVE FEE | -                          | 1                        | -           | -                 | -       | 1                      | -                                | 1            | -          | -                      |
| VIRT COLL-INTL PROG CLEARING   | 87,085                     | 829,263                  | 7,227       | 7,713             | 97,924  | 1,029,212              | -                                | 1,029,212    | -          | 1,182,832              |
| VIRTUAL COLL CONCURRENT PMTS   | 6,609                      | 30,680                   | -           | -                 | -       | 37,289                 | -                                | 37,289       | -          | 33,189                 |
| STRATEGIC PARTNERSHIPS         | 260,225                    | -                        | -           | -                 | -       | 260,225                | 260,225                          | -            | -          | 202,558                |
| STRATEGIC PARTNERSHIPS-RU      | -                          | 67,643                   | 9,305       | 1,847             | -       | 78,794                 | -                                | 78,794       | -          | 60,652                 |
| CHINA ACADEMY                  | 2,190                      | 24,353                   | 4,371       | -                 | -       | 30,913                 | -                                | 30,913       | -          | 18,200                 |
| STRATEGIC PARTNERSHP-INDIA S&S | -                          | (1,159)                  | 39          | -                 | -       | (1,120)                | -                                | (1,120)      | -          | -                      |
| NON-CREDIT COURSES - VC        | 14,249                     | 2,796                    | -           | -                 | -       | 17,046                 | -                                | 17,046       | -          | -                      |
| HIGH PLAINS MUSIC CAMP         | 11,962                     | 31,994                   | 29,994      | -                 | -       | 73,950                 | -                                | 73,950       | -          | 89,218                 |
| FORT HAYS MODEL UN             | -                          | 1,183                    | 210         | -                 | -       | 1,393                  | -                                | 1,393        | -          | 280                    |
| SS-REGULAR SAL                 | 42,046                     | -                        | -           | -                 | -       | 42,046                 | 42,046                           | -            | -          | 709,921                |
| SPECIAL PROJECTS IN HHP        | -                          | 3,363                    | -           | -                 | -       | 3,363                  | -                                | -            | 3,363      | 1,048                  |
| TOTAL INSTRUCTION              | 29,107,110                 | 2,669,144                | 676,946     | 676,296           | 432,146 | 33,561,641             | 25,035,675                       | 7,564,429    | 961,537    | 30,872,484             |
| RESEARCH                       |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| DEPT RESEARCH CONTROL          | 10,065                     | 1,163                    | 3,233       | -                 | -       | 14,462                 | 14,462                           | -            | -          | 12,033                 |
| TOMANEK GRADUATE RESEARCH ASST | 2,761                      | -                        | -           | -                 | -       | 2,761                  | -                                | 2,761        | -          | 1,231                  |
| KS WETLANDS-WATERLINK1 GRANT   | -                          | -                        | 509         | -                 | -       | 509                    | -                                | 509          | -          | -                      |
| GEO RESEARCH SUPPORT           | 9,745                      | -                        | 543         | -                 | -       | 10,288                 | -                                | 10,288       | -          | 7,678                  |
| CHEM-08 KINBRE FAC SCLR-WIESE  | -                          | -                        | 21          | -                 | -       | 21                     | -                                | -            | 21         | 4,684                  |
| GEOSCI-SUPERDARN RADAR GRANT   | 2,487                      | 151                      | -           | -                 | -       | 2,638                  | -                                | -            | 2,638      | 14,977                 |
| GEOSCI-NASA ICES POLYNYA STUDY | 19,014                     | 10,473                   | -           | -                 | 1,565   | 31,052                 | -                                | -            | 31,052     | 23,866                 |
| KS SPACE GRANT GU-CHU          | -                          | -                        | 3,140       | 1,110             | -       | 4,250                  | 4,250                            | -            | -          | 4,250                  |
| KS SPACE CONSORTIUM-CHU        | -                          | -                        | 1,648       | 6,982             | 12,132  | 20,762                 | -                                | -            | 20,762     | 24,539                 |
| GEOSCIENCES-KDOT-I70 SINKHOLE  | 2,439                      | 77                       | -           | -                 | -       | 2,516                  | -                                | 2,516        | -          | 1,544                  |
| GEOSCI-NASA AMSR VAL GRANT     | 18,171                     | 3,462                    | -           | -                 | 1,565   | 23,198                 | -                                | -            | 23,198     | 11,562                 |
| GEOSCI-NASA SEA ICE ROUGH GRNT | 13,271                     | 1,304                    | -           | -                 | -       | 14,574                 | -                                | -            | 14,574     | 9,309                  |
| PLATTE RIVER SMALL MAMMALS     | 4,324                      | -                        | -           | -                 | 1,633   | 5,957                  | -                                | 5,957        | -          | 14,371                 |
| AH-10 KINBRE-WIESE             | -                          | -                        | (179)       | -                 | -       | (179)                  | -                                | -            | (179)      | -                      |
| BIOSCI-HUMAN DIMENSIONS GRANT  | -                          | 2,517                    | 25          | -                 | -       | 2,542                  | -                                | -            | 2,542      | -                      |
| BIO SCI-WARING KAS             | -                          | -                        | 252         | -                 | -       | 252                    | -                                | -            | 252        | 748                    |
| BIO SCI-POLACIK KAS            | -                          | 671                      | 47          | -                 | -       | 718                    | -                                | -            | 718        | 204                    |
| BIOSCI-AQUATIC SNAILS          | 2,351                      | 314                      | 1,614       | -                 | -       | 4,280                  | -                                | -            | 4,280      | 465                    |
| BIOSCI-BLACK RAIL              | 3,429                      | 160                      | 135         | -                 | -       | 3,724                  | -                                | -            | 3,724      | 56                     |
| AH-11 KINBRE SU SCLR-MILLER    | 4,000                      | -                        | -           | -                 | -       | 4,000                  | -                                | -            | 4,000      | -                      |
| AH-10 KINBRE STAR GRANT-ROGERS | 7,500                      | 428                      | 2,072       | -                 | -       | 10,000                 | -                                | -            | 10,000     | 3,000                  |
| AH-11 KINBRE-OS MENTOR AWARD   | 9,667                      | 333                      | -           | -                 | -       | 10,000                 | -                                | -            | 10,000     | -                      |
| AH-11 KINBRE GRANT             | 2,000                      | -                        | 896         | 9,138             | -       | 12,034                 | -                                | -            | 12,034     | -                      |
| AH-11 KINBRE-GILLOCK           | -                          | 107                      | 6,201       | -                 | -       | 6,308                  | -                                | -            | 6,308      | -                      |
| AH-11 KINBRE-WIESE             | -                          | -                        | 9,568       | 2,090             | -       | 11,658                 | -                                | -            | 11,658     | -                      |
| BIOSCI-MARICLE-K STATE GRANT   | 14,634                     | 324                      | 239         | -                 | -       | 15,197                 | -                                | -            | 15,197     | -                      |

**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2011**

Schedule II

| Name of Department             | June 30, 2011 Expenditures |                          |             |                   |         | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|--------------------------------|----------------------------|--------------------------|-------------|-------------------|---------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other   |                        | Unrestricted                     |              | Restricted |                        |
|                                |                            |                          |             |                   |         |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| BIOSCI-WALLEYE AGE/GROWTH GRNT | 13,065                     | 2,247                    | 2,700       | -                 | -       | 18,012                 | -                                | -            | 18,012     | -                      |
| AH-12 KINBRE GRANT             | -                          | -                        | 484         | -                 | -       | 484                    | -                                | -            | 484        | -                      |
| AH-12 KINBRE-GILLOCK           | -                          | -                        | 1,687       | -                 | -       | 1,687                  | -                                | -            | 1,687      | -                      |
| AH-12 KINBRE-WIESE             | -                          | 473                      | -           | -                 | -       | 473                    | -                                | -            | 473        | -                      |
| BIOSCI-PAPERSHELL MUSSEL GRANT | 1,223                      | 151                      | 144         | -                 | -       | 1,518                  | -                                | -            | 1,518      | -                      |
| AH-12 KINBRE SMSTR SCLR-SCHMID | 179                        | -                        | -           | -                 | -       | 179                    | -                                | -            | 179        | -                      |
| BIOSCI-PLOVER CENSUS           | 10,842                     | 23                       | 341         | -                 | -       | 11,207                 | -                                | -            | 11,207     | 4,188                  |
| BIOSCI-STUDENT RESEARCH FUNDIN | -                          | -                        | 305         | -                 | -       | 305                    | -                                | 305          | -          | -                      |
| AH-12 KINBRE RECRUIT-KOBAYASHI | -                          | -                        | 706         | -                 | -       | 706                    | -                                | -            | 706        | -                      |
| BIOSCI-SPOTTED SKUNK DIET GRNT | -                          | -                        | 4           | -                 | -       | 4                      | -                                | -            | 4          | -                      |
| AH-KINBRE-FSA GRANT-GILLOCK    | -                          | -                        | 35          | -                 | -       | 35                     | -                                | -            | 35         | -                      |
| GRAD SCHOOL STUDENT RESEARCH   | -                          | 409                      | -           | -                 | -       | 409                    | -                                | 409          | -          | 3,016                  |
| RESEARCH TOTAL                 | 151,167                    | 24,788                   | 36,369      | 19,320            | 16,895  | 248,540                | 18,712                           | 22,745       | 207,083    | 141,721                |
| PUBLIC SERVICE                 |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| INFO ENTERPRISE INSTITUTE      | 2,505                      | 3,074                    | 1,752       | 9,573             | -       | 16,905                 | -                                | 16,905       | -          | 9,736                  |
| CCL-KHF GRANT-KANSAS CORPS     | -                          | 3,589                    | 300         | -                 | -       | 3,889                  | -                                | -            | 3,889      | 21,661                 |
| SBDC-GU-MATCH                  | 49,932                     | -                        | -           | -                 | -       | 49,932                 | 49,932                           | -            | -          | 45,690                 |
| SBDC-FED ACCOUNT CY10          | 48,317                     | 7,120                    | 5,027       | 4,217             | -       | 64,682                 | -                                | -            | 64,682     | 17,137                 |
| SBDC-FED ACCOUNT CY11          | 31,646                     | -                        | -           | -                 | -       | 31,646                 | -                                | -            | 31,646     | -                      |
| SBDC-STATE ACCOUNT FY11        | 39,481                     | 12,362                   | 1,945       | -                 | -       | 53,788                 | -                                | -            | 53,788     | -                      |
| SBDC-OUTREACH MATCH            | 23,941                     | 2,709                    | -           | -                 | -       | 26,650                 | -                                | -            | 26,650     | 15,067                 |
| SBDC-PROGRAM INCOME            | -                          | 1,439                    | 1,124       | -                 | -       | 2,563                  | -                                | -            | 2,563      | 2,376                  |
| DOCKING-KHF SURVEY OF TEACHERS | 1,785                      | -                        | -           | -                 | -       | 1,785                  | -                                | 1,785        | -          | 13,887                 |
| DOCKING IPA                    | 161,238                    | 51,118                   | 7,353       | 746               | -       | 220,455                | -                                | 220,455      | -          | 198,199                |
| DOCKING IPA-APPROP             | 120,815                    | 5,211                    | 1,326       | -                 | -       | 127,353                | 127,353                          | -            | -          | 127,676                |
| GEOGRAPHY ED-NGSEF             | -                          | -                        | (181)       | -                 | -       | (181)                  | -                                | (181)        | -          | 6,024                  |
| DOCKING-KHF CHANGE SOMETHING G | 36,438                     | 8,773                    | -           | -                 | -       | 45,211                 | -                                | -            | 45,211     | (3,067)                |
| DOCKING-EUDORA USD 491         | 2,874                      | (706)                    | -           | -                 | -       | 2,168                  | -                                | 2,168        | -          | 28,470                 |
| KSBDC-FED ACCOUNT CY11         | 132,081                    | -                        | -           | -                 | -       | 132,081                | -                                | -            | 132,081    | -                      |
| KSBDC-STATE ACCOUNT FY11       | -                          | 32,151                   | 4,886       | -                 | -       | 37,038                 | -                                | -            | 37,038     | -                      |
| KSBDC-FED ACCOUNT CY10         | 152,313                    | 12,058                   | -           | -                 | -       | 164,370                | -                                | -            | 164,370    | 93,989                 |
| KSBDC-STATE ACCOUNT FY10       | -                          | 1,201                    | 83          | -                 | -       | 1,283                  | -                                | -            | 1,283      | 125,805                |
| KSBDC-OTHER CASH MATCH         | 12,084                     | 54,700                   | 5,694       | 970               | -       | 73,448                 | -                                | -            | 73,448     | (20)                   |
| KSBDC-GREENSBURG KS FY10       | -                          | -                        | -           | -                 | 22,666  | 22,666                 | -                                | -            | 22,666     | 67,841                 |
| KSBDC-PROGRAM INCOME           | -                          | 9,604                    | 17          | -                 | -       | 9,620                  | -                                | -            | 9,620      | -                      |
| KSBDC-MATCH                    | 9,971                      | -                        | -           | -                 | -       | 9,971                  | 9,971                            | -            | -          | 9,922                  |
| KSBDC-STATE CLEARING           | -                          | -                        | -           | -                 | 466,389 | 466,389                | -                                | -            | 466,389    | 651,975                |
| KSBDC-FEDERAL CLEARING         | -                          | -                        | -           | -                 | 349,673 | 349,673                | -                                | -            | 349,673    | 347,198                |
| KSBDC-VETERANS ACCOUNT CY10    | -                          | 7,210                    | 1,033       | 908               | -       | 9,152                  | -                                | -            | 9,152      | -                      |
| ENERGYNET GRANT                | 81,866                     | 151,879                  | 7,219       | 4,688             | 1,377   | 247,029                | -                                | -            | 247,029    | -                      |
| KU ASSISTANTSHIP-FUQUA         | 2,090                      | -                        | -           | -                 | -       | 2,090                  | -                                | -            | 2,090      | -                      |

| Name of Department              | June 30, 2011 Expenditures |                          |             |                   |         | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|---------------------------------|----------------------------|--------------------------|-------------|-------------------|---------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                 | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other   |                        | Unrestricted                     |              | Restricted |                        |
|                                 |                            |                          |             |                   |         |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| NETWORK KANSAS                  | 489,059                    | 38,714                   | 9,792       | 10,133            | -       | 547,698                | -                                | -            | 547,698    | 520,236                |
| NETWORK KANSAS SPECIAL PROJECT  | -                          | 134,087                  | 319         | -                 | -       | 134,407                | -                                | -            | 134,407    | 63,948                 |
| JOBS ACT-LEAD CENTER            | -                          | 849                      | 891         | -                 | -       | 1,740                  | -                                | -            | 1,740      | -                      |
| JOBS ACT-PTAC                   | -                          | 300                      | -           | -                 | -       | 300                    | -                                | -            | 300        | -                      |
| JOBS ACT-PROFIT THINK TANK      | -                          | 500                      | -           | -                 | -       | 500                    | -                                | -            | 500        | -                      |
| HAYS AREA CHILDRENS CENTER      | 17,539                     | -                        | -           | -                 | -       | 17,539                 | 4,571                            | -            | 12,968     | 14,799                 |
| EARLY CHILDHOOD CONN-COMM SVS   | 10,906                     | -                        | -           | -                 | -       | 10,906                 | 2,842                            | -            | 8,064      | -                      |
| SOCIAL SECURITY SERVICES        | 3,013                      | -                        | -           | -                 | -       | 3,013                  | 785                              | -            | 2,228      | 2,760                  |
| FORSYTH LIBRARY COMM SERVICE    | 77,005                     | -                        | -           | -                 | -       | 77,005                 | 20,068                           | -            | 56,937     | 70,958                 |
| HAYS PUBLIC LIBR COMM SERVIC    | 5,475                      | -                        | -           | -                 | -       | 5,475                  | 1,427                            | -            | 4,048      | 5,387                  |
| PARENTS AS TEACHER HEAD STRT    | 596                        | -                        | -           | -                 | -       | 596                    | 155                              | -            | 440        | 1,070                  |
| BIG BROTHERS/BIG SISTERS        | 2,690                      | -                        | -           | -                 | -       | 2,690                  | 701                              | -            | 1,989      | 1,530                  |
| HIGH TECH CRIME UNIT LAB-WIEST  | -                          | 330                      | -           | -                 | -       | 330                    | -                                | 330          | -          | 330                    |
| MUSIC THEATRE-COMMUNITY SERVICE | 8,617                      | -                        | -           | -                 | -       | 8,617                  | 2,246                            | -            | 6,371      | -                      |
| COMMUNICATION DISORDERS COMM S  | 4,160                      | -                        | -           | -                 | -       | 4,160                  | 1,084                            | -            | 3,076      | 2,948                  |
| HHP INTRAMURALS COMMUNITY SERV  | 14,868                     | -                        | -           | -                 | -       | 14,868                 | 4,132                            | -            | 10,736     | 14,324                 |
| INT COMMUNITY SERVICE           | 4,548                      | -                        | -           | -                 | -       | 4,548                  | 1,185                            | -            | 3,363      | 5,940                  |
| STERNBERG MUSEUM COMM SERV      | 21,633                     | -                        | -           | -                 | -       | 21,633                 | 5,637                            | -            | 15,995     | 14,804                 |
| UNIV RELATIONS COMM SERV        | 4,793                      | -                        | -           | -                 | -       | 4,793                  | 1,249                            | -            | 3,544      | 8,202                  |
| HHP WELLNESS CTR COMM SERV      | 8,245                      | -                        | -           | -                 | -       | 8,245                  | 2,149                            | -            | 6,097      | 228                    |
| KS INTL EDUCATORS ORGANIZATION  | -                          | 697                      | -           | -                 | -       | 697                    | -                                | 697          | -          | 1,093                  |
| SAFE RIDE-CAMPUS                | -                          | 11,262                   | -           | -                 | -       | 11,262                 | -                                | 11,262       | -          | 10,153                 |
| SAFE RIDE-CITY                  | -                          | 38,490                   | -           | -                 | -       | 38,490                 | -                                | 38,490       | -          | 37,440                 |
| PROMETRIC TESTING CENTER        | 22,957                     | 330                      | -           | -                 | -       | 23,287                 | -                                | 23,287       | -          | 22,238                 |
| GEOGRAPHY ED-NGSEF              | 873                        | 188                      | 202         | -                 | -       | 1,264                  | -                                | 1,264        | -          | -                      |
| ENGLISH-BIG READ GRANT          | -                          | 6,369                    | 5           | -                 | -       | 6,374                  | -                                | -            | 6,374      | -                      |
| TEACHER ED-CHILD CARE DEV DAY   | 2,865                      | 4,291                    | 506         | -                 | -       | 7,662                  | -                                | 7,662        | -          | -                      |
| SENIOR COMPANION PROGRAM        | 371,583                    | 65,156                   | 5,156       | -                 | -       | 441,894                | -                                | -            | 441,894    | 428,695                |
| SENIOR COMP PROG-CAMPUS         | 17,298                     | 4,848                    | 172         | -                 | -       | 22,318                 | 22,318                           | -            | -          | 19,356                 |
| FGP/SCP DONATIONS               | -                          | 200                      | -           | -                 | -       | 200                    | -                                | -            | 200        | 1,456                  |
| SENIOR COMPANION EXCESS         | 2,162                      | -                        | -           | -                 | -       | 2,162                  | -                                | -            | 2,162      | -                      |
| FOSTER GRANDPARENT EXCESS       | 720                        | -                        | -           | -                 | -       | 720                    | -                                | -            | 720        | -                      |
| SCP GRANT-INFO REFERRAL         | 58,857                     | 14,307                   | 1,699       | -                 | -       | 74,862                 | -                                | -            | 74,862     | 81,173                 |
| FOSTER GRNDPRNT GRANT-MATCH     | -                          | 2,829                    | 30          | -                 | -       | 2,859                  | -                                | -            | 2,859      | 5,439                  |
| FOSTER GRANDPARENT PROGRAM      | 151,009                    | 30,711                   | 3,507       | -                 | -       | 185,227                | -                                | -            | 185,227    | 173,930                |
| SCP-NWKAAA                      | 4,747                      | 1,218                    | -           | -                 | -       | 5,965                  | -                                | -            | 5,965      | 4,738                  |
| NURSING-HMC FNP                 | -                          | 1,315                    | -           | -                 | -       | 1,315                  | -                                | -            | 1,315      | 1,617                  |
| FISH ID-EBERLE                  | 324                        | 18                       | 804         | -                 | -       | 1,145                  | -                                | -            | 1,145      | -                      |
| COMMUNITY SERVICE               |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| SUB-TOTAL                       | 2,215,919                  | 720,499                  | 60,663      | 31,236            | 840,105 | 3,868,422              | 257,805                          | 324,124      | 3,286,493  | 3,294,358              |
| ADP-KOCH SPEAKER SERIES GRANT   | -                          | -                        | -           | -                 | -       | -                      | -                                | -            | -          | 3,230                  |



**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2011**

Schedule II

| Name of Department             | June 30, 2011 Expenditures |                          |             |                   |         | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|--------------------------------|----------------------------|--------------------------|-------------|-------------------|---------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other   |                        | Unrestricted                     |              | Restricted |                        |
|                                |                            |                          |             |                   |         |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| KS WETLANDS-E.A.R.T.H. PROJECT | -                          | 123                      | 1,352       | -                 | -       | 1,475                  | -                                | 1,475        | -          | -                      |
| MUSIC-WKSA ARTS COMMISSION GNT | 987                        | -                        | -           | -                 | -       | 987                    | -                                | -            | 987        | 754                    |
| TEACH ED-YOUNG READER CONF GRN | -                          | 4,920                    | -           | -                 | -       | 4,920                  | -                                | -            | 4,920      | -                      |
| READING SERVICE CENTER         | -                          | 30                       | 124         | -                 | -       | 154                    | -                                | 154          | -          | 140                    |
| MATH AND SCIENCE CENTER        | 526                        | 9,721                    | 4,999       | 500               | -       | 15,746                 | -                                | 15,746       | -          | 19,950                 |
| CENTER FOR RURAL LEADERSHIP    | -                          | 400                      | -           | -                 | -       | 400                    | -                                | 400          | -          | 11,734                 |
| MATH AND SCIENCE CNTR-2914     | 8,650                      | -                        | -           | -                 | -       | 8,650                  | -                                | 8,650        | -          | 7,787                  |
| HHP-EMS EDUCATION GRANT        | 1,467                      | 815                      | (3)         | -                 | -       | 2,279                  | -                                | 2,279        | -          | -                      |
| BIOSCI-TRAILS TO GREENER FUTUR | -                          | 1,176                    | 7,501       | -                 | -       | 8,678                  | -                                | -            | 8,678      | -                      |
|                                |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| COMMUNITY EDUCATION            |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 11,629                     | 17,186                   | 13,974      | 500               | -       | 43,289                 | -                                | 28,704       | 14,585     | 43,595                 |
|                                |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| TOTAL PUBLIC SERVICE           | 2,227,548                  | 737,665                  | 74,636      | 31,736            | 840,105 | 3,911,710              | 257,805                          | 352,827      | 3,301,078  | 3,337,953              |
|                                |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| ACADEMIC SUPPORT               |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| LIBRARY                        | 1,064,882                  | 370,068                  | 53,048      | 158,204           | 481     | 1,646,683              | 1,646,683                        | -            | -          | 1,511,049              |
| LIBRARY ACTION PLANS           | -                          | 68,378                   | 4,995       | 74,539            | -       | 147,911                | 147,911                          | -            | -          | 50,000                 |
| LIBRARY SERVICES               | -                          | 13,123                   | 8,271       | 1,075             | -       | 22,469                 | -                                | 22,469       | -          | 26,233                 |
| LIBRARY-ST FUNDED ENHANCE      | -                          | 140,627                  | -           | -                 | -       | 140,627                | 140,627                          | -            | -          | 140,627                |
| LIBRARY-CECIL CURREY FUND      | -                          | -                        | 531         | -                 | -       | 531                    | -                                | -            | 531        | 529                    |
| LIBRARY VC                     | -                          | 58,751                   | -           | -                 | -       | 58,751                 | -                                | 58,751       | -          | 47,196                 |
| LIBRARY-LEARNING COMMONS       | 78,079                     | 852                      | 5,094       | 4,177             | -       | 88,201                 | 78,146                           | -            | 10,055     | 79,017                 |
|                                |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| LIBRARY SUB-TOTAL              | 1,142,960                  | 651,798                  | 71,939      | 237,995           | 481     | 2,105,173              | 2,013,367                        | 81,220       | 10,587     | 1,854,661              |
|                                |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| STERNBERG MUSEUM               | 424,565                    | 736                      | 223         | 29,050            | -       | 454,574                | 454,574                          | -            | -          | 406,397                |
| STERNBERG-ADMINISTRATION       | 143,851                    | 14,355                   | 2,014       | 4,029             | -       | 164,249                | -                                | -            | 164,249    | 155,535                |
| STERNBERG-COLLECTIONS          | -                          | 296                      | 2,446       | -                 | -       | 2,742                  | -                                | 2,742        | -          | 2,052                  |
| STERNBERG-EDUCATION            | -                          | 1,415                    | 2,570       | -                 | -       | 3,985                  | -                                | 3,985        | -          | 3,406                  |
| STERNBERG-EXHIBITS             | -                          | 2,444                    | 10,105      | -                 | -       | 12,548                 | -                                | 12,548       | -          | 4,054                  |
| KANSAS WETLANDS ED CNTR-GU     | 191,491                    | 35,384                   | 4,463       | 16,757            | -       | 248,095                | 248,095                          | -            | -          | 173,333                |
| KANSAS WETLANDS EDUCATION CNTR | -                          | 1,197                    | 24,128      | 1,300             | -       | 26,625                 | -                                | 26,625       | -          | 31,844                 |
| STERNBERG-FUNDRAISING          | -                          | 484                      | 100         | -                 | -       | 584                    | -                                | 584          | -          | 861                    |
| STERNBERG-MWE GRANT-EDUC PROG  | -                          | -                        | 500         | -                 | -       | 500                    | -                                | 500          | -          | -                      |
| STERNBERG-ATLAS MAINT GRANT    | -                          | 8,503                    | -           | -                 | -       | 8,503                  | -                                | 8,503        | -          | -                      |
| KWEC-WINGS N WETLANDS          | -                          | 9,389                    | 6,180       | -                 | -       | 15,569                 | -                                | 15,569       | -          | -                      |
| VISUAL ARTS CENTER             | -                          | 1,170                    | 3,393       | -                 | -       | 4,563                  | 4,563                            | -            | -          | -                      |
|                                |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| MUSEUMS AND GALLERIES          |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 759,907                    | 75,372                   | 56,123      | 51,136            | -       | 942,538                | 707,233                          | 71,056       | 164,249    | 777,482                |
|                                |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| CTELT-VIDEO PRODUCTION SERVICE | -                          | 1,593                    | 3,966       | 800               | -       | 6,359                  | -                                | -            | 6,359      | 3,649                  |

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

| Name of Department             | June 30, 2011 Expenditures |                          |             |                   |       | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|--------------------------------|----------------------------|--------------------------|-------------|-------------------|-------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other |                        | Unrestricted                     |              | Restricted |                        |
|                                |                            |                          |             |                   |       |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| CENTER FOR LEARNING TECH       | 542,467                    | 34,714                   | 11,888      | 13,389            | -     | 602,458                | 599,485                          | -            | 2,973      | 623,651                |
| CTELT SALES & SERVICE          | -                          | 46                       | -           | -                 | -     | 46                     | -                                | 46           | -          | (96)                   |
| CTELT PHOTOGRAPHY              | -                          | -                        | 3,474       | -                 | -     | 3,474                  | -                                | 3,474        | -          | 2,456                  |
| LEARNING TECHNOLOGIES          |                            |                          |             |                   |       |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 542,467                    | 36,352                   | 19,328      | 14,189            | -     | 612,336                | 599,485                          | 3,520        | 9,331      | 629,660                |
| CC MEDIATED EQUIP CHECKOUT     | -                          | -                        | 626         | -                 | -     | 626                    | -                                | 626          | -          | -                      |
| COMPUTING CENTER               | 2,002,907                  | 124,273                  | 25,843      | 85,028            | -     | 2,238,051              | 2,238,051                        | -            | -          | 2,126,955              |
| MEDIATED CLASSROOM SUPPORT     | -                          | 5,414                    | 9,549       | 14,503            | -     | 29,466                 | 29,466                           | -            | -          | 1,541                  |
| CC SALES & SERVICE             | -                          | 1,345                    | -           | -                 | -     | 1,345                  | -                                | 1,345        | -          | 1,528                  |
| COMPUTING CENTER-SEASONAL      | 924                        | 1                        | -           | -                 | -     | 925                    | 925                              | -            | -          | 10,081                 |
| MANAGEMENT INFORMATION         | 170,944                    | -                        | 466         | -                 | -     | 171,410                | 171,410                          | -            | -          | 174,180                |
| INTERNET TECHNOLOGY FEE        | -                          | 1,255                    | 1,176       | 1,359             | -     | 3,790                  | -                                | 3,790        | -          | 1,409                  |
| COMPUTING CENTER-MICRO CLRNG   | -                          | 7,920                    | 296,400     | 967,154           | -     | 1,271,475              | -                                | 1,271,475    | -          | 887,995                |
| COMPUTING CENTER-MEDIA CLRNG   | -                          | -                        | 4,026       | 7,769             | -     | 11,795                 | -                                | 11,795       | -          | 105,344                |
| COMPUTING CENTER-SERVER CLRNG  | -                          | -                        | 2,120       | 47,137            | -     | 49,257                 | -                                | 49,257       | -          | 197,819                |
| COMPUTING CENTER-NETWORK CLRNG | -                          | -                        | 21,812      | 64,729            | -     | 86,541                 | -                                | 86,541       | -          | 94,742                 |
| COMPUTING CNTR ACTION PLANS    | -                          | 40,065                   | 1,257       | 110,947           | -     | 152,269                | 152,269                          | -            | -          | 136,782                |
| ADMINISTRATIVE SOFTWARE        | -                          | 753,279                  | -           | 82,970            | -     | 836,249                | 836,249                          | -            | -          | 974,096                |
| COMPUTING CENTER SUPPORT       |                            |                          |             |                   |       |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 2,174,775                  | 933,551                  | 363,275     | 1,381,597         | -     | 4,853,197              | 3,428,369                        | 1,424,828    | -          | 4,712,472              |
| VC-NCKTC AGREEMENT             | 52,892                     | -                        | -           | -                 | -     | 52,892                 | -                                | 52,892       | -          | -                      |
| UNIVERSITY FARM-SALARIES       | 434,400                    | -                        | -           | -                 | -     | 434,400                | 413,969                          | -            | 20,431     | 420,675                |
| UNIVERSITY FARM                | 24,973                     | 179,289                  | 455,613     | 13,498            | -     | 673,372                | -                                | 673,372      | -          | 579,570                |
| UNIVERSITY FARM OVERTIME       | 43,508                     | -                        | -           | -                 | -     | 43,508                 | 43,508                           | -            | -          | 32,170                 |
| UNIVERSITY FARM OIL & GAS FE   | -                          | 4,203                    | 1,116       | -                 | -     | 5,319                  | -                                | 5,319        | -          | 3,661                  |
| ANCILLIARY SUPPORT             |                            |                          |             |                   |       |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 555,772                    | 183,492                  | 456,729     | 13,498            | -     | 1,209,491              | 457,477                          | 731,583      | 20,431     | 1,036,076              |
| COLLEGE OF BUSINESS AND LEADER | 256,434                    | 26,539                   | 2,671       | 179               | -     | 285,824                | 285,824                          | -            | -          | 270,514                |
| COLLEGE OF BUS AND LDRSHP VC   | 49,203                     | 1,367                    | 248         | -                 | -     | 50,819                 | -                                | 50,819       | -          | 51,540                 |
| ASSESSMENT-ACAD PROG           | -                          | 19,340                   | 657         | -                 | -     | 19,998                 | 19,998                           | -            | -          | 31,467                 |
| GRADUATE SCHOOL-THESIS BINDING | -                          | 2                        | -           | -                 | -     | 2                      | -                                | 2            | -          | 2,926                  |
| GRADUATE SCHOOL                | 352,251                    | 14,502                   | 2,727       | 14,000            | -     | 383,480                | 374,162                          | -            | 9,318      | 378,311                |
| DOMESTIC GRADUATE APP FEE      | 12,391                     | 43,077                   | 88          | 1,925             | 1,000 | 58,482                 | -                                | 58,482       | -          | 42,389                 |
| GRANTS FACILITATOR             | 35,276                     | -                        | -           | -                 | -     | 35,276                 | 35,276                           | -            | -          | 34,812                 |
| INT STUDENT APPL FEE           | -                          | 9,521                    | 2,500       | -                 | -     | 12,021                 | -                                | 12,021       | -          | 7,512                  |
| GRADUATE ASSISTANT REPAYMENT   | 7,100                      | -                        | -           | -                 | -     | 7,100                  | -                                | 7,100        | -          | 7,102                  |
| ASSISTANT PROVOST              | 165,036                    | 1,785                    | 596         | 227               | -     | 167,644                | 167,644                          | -            | -          | 161,005                |

**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2011**

Schedule II

| Name of Department             | June 30, 2011 Expenditures |                          |             |                   |        | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|--------------------------------|----------------------------|--------------------------|-------------|-------------------|--------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other  |                        | Unrestricted                     |              | Restricted |                        |
|                                |                            |                          |             |                   |        |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| ACADEMIC ADVISING CENTER       | 155,323                    | 6,080                    | 1,804       | -                 | -      | 163,207                | 160,283                          | -            | 2,924      | 165,896                |
| ACADEMIC ADVISING CTR-RU       | 23                         | 1,945                    | 404         | -                 | -      | 2,372                  | -                                | 2,372        | -          | 218                    |
| COLLEGE OF ARTS AND SCIENCES   | 250,298                    | 45,953                   | 2,380       | 2,747             | 689    | 302,066                | 302,066                          | -            | -          | 256,609                |
| COLLEGE OF ARTS AND SCI VC     | 55,738                     | 200                      | -           | -                 | 1,377  | 57,315                 | -                                | 57,315       | -          | 46,857                 |
| COLLEGE OF EDUCATION AND TECHN | 323,202                    | 24,335                   | 5,427       | 3,520             | -      | 356,484                | 356,484                          | -            | -          | 344,266                |
| COLLEGE OF ED AND TECH VC      | 2,484                      | 4,007                    | 3,973       | -                 | -      | 10,465                 | -                                | 10,465       | -          | 11,668                 |
| COL OF ED-SALES & SERVICE      | -                          | -                        | -           | -                 | -      | -                      | -                                | -            | -          | 19,720                 |
| COLLEGE OF HEALTH & LIFE SCIEN | 185,129                    | 19,460                   | 1,127       | 1,349             | 2,700  | 209,765                | 209,765                          | -            | -          | 196,655                |
| COLLEGE OF HEALTH&LIFE SCI VC  | 1,721                      | -                        | -           | -                 | -      | 1,721                  | -                                | 1,721        | -          | 2,186                  |
| VIRTUAL COLLEGE                | 431,811                    | 1,814                    | 1,649       | 9,842             | 500    | 445,616                | 445,616                          | -            | -          | 333,001                |
| FORT HAYS STUDIES              | 3,500                      | 718                      | -           | -                 | -      | 4,218                  | 4,218                            | -            | -          | 4,887                  |
| KS CTR FOR PERFORMANCE EXLNCE  | -                          | 330                      | -           | -                 | -      | 330                    | -                                | 330          | -          | 330                    |
| ACADEMIC ADMINISTRATION        |                            |                          |             |                   |        |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 2,286,922                  | 220,976                  | 26,250      | 33,790            | 6,266  | 2,574,204              | 2,361,334                        | 200,627      | 12,242     | 2,369,871              |
| TOTAL ACADEMIC SUPPORT         | 7,462,804                  | 2,101,542                | 993,643     | 1,732,204         | 6,747  | 12,296,939             | 9,567,265                        | 2,512,834    | 216,840    | 11,380,212             |
| STUDENT SERVICES               |                            |                          |             |                   |        |                        |                                  |              |            |                        |
| STUDENT AFFAIRS                | 330,266                    | 4,552                    | 3,019       | -                 | -      | 337,837                | 335,587                          | -            | 2,250      | 321,055                |
| NATIONAL STUDENT EXCHANGE      | -                          | 654                      | -           | -                 | -      | 654                    | -                                | 654          | -          | 338                    |
| STUDENT ADA ACCOMODATIONS      | 5,546                      | 350                      | 1,270       | -                 | -      | 7,165                  | 7,165                            | -            | -          | 500                    |
| STUDENT LIFE EXPERIENCE        | -                          | 585                      | 12          | -                 | -      | 597                    | -                                | 597          | -          | 1,804                  |
| STUDENT AFFAIRS CONTROL ACCT   | -                          | 29,815                   | 8,048       | 102,979           | -      | 140,842                | -                                | 140,842      | -          | -                      |
| STUDENT AFFAIRS ACTION PLANS   | 1,500                      | 70,518                   | 13,876      | -                 | -      | 85,894                 | 85,894                           | -            | -          | 32,341                 |
| SGA-HHP-SHOOTING SPORTS CLUB   | -                          | 9,898                    | 2,162       | -                 | -      | 12,060                 | -                                | 12,060       | -          | 13,207                 |
| NEW INTL STUDENT ORIENTATION   | 684                        | 6,981                    | 1,188       | -                 | 290    | 9,142                  | -                                | 9,142        | -          | 6,005                  |
| ATHLETIC BANDS                 | 5,800                      | -                        | -           | -                 | -      | 5,800                  | 5,800                            | -            | -          | -                      |
| STUDY ABROAD SCHOLARSHIPS      | -                          | (200)                    | -           | -                 | 31,415 | 31,215                 | 31,215                           | -            | -          | -                      |
| SGA-TIGER WILD                 | -                          | -                        | 455         | -                 | -      | 455                    | -                                | 455          | -          | 4,463                  |
| SGA-FORT HAYS HONOR SOCIETY    | -                          | 2,925                    | 261         | -                 | -      | 3,186                  | -                                | 3,186        | -          | -                      |
| SGA-WELLNESS CENTER EQUIPMENT  | -                          | 89                       | (301)       | -                 | -      | (212)                  | -                                | (212)        | -          | 40,411                 |
| FORT HAYS HONOR SOCIETY SALES& | -                          | 298                      | 503         | -                 | -      | 801                    | -                                | 801          | -          | 2,122                  |
| ACTIVITY-SALARY CLEARING       | -                          | 21                       | -           | -                 | -      | 21                     | -                                | 21           | -          | (21)                   |
| SGA-BLACK STUDENT UNION        | -                          | 8,766                    | (498)       | -                 | -      | 8,267                  | -                                | 8,267        | -          | 9,956                  |
| SGA-CAMPUS REC & INTRAMURALS   | 30,611                     | 13,474                   | 5,345       | -                 | -      | 49,430                 | -                                | 49,430       | -          | 49,061                 |
| SGA-UP TIL DAWN                | -                          | 2,119                    | 1,202       | -                 | -      | 3,320                  | -                                | 3,320        | -          | 518                    |
| SGA-BLOCK & BRIDLE CLUB        | -                          | 13,253                   | 25          | -                 | -      | 13,278                 | -                                | 13,278       | -          | 7,056                  |
| SGA-CONTINGENCY FUND           | -                          | 3,748                    | 1,475       | 1,292             | -      | 6,515                  | -                                | 6,515        | -          | 525                    |
| SGA-AIKIDO CLUB                | -                          | 9,878                    | 35          | -                 | -      | 9,914                  | -                                | 9,914        | -          | 7,622                  |
| SGA-TIGER CLAWS                | -                          | 2,957                    | -           | -                 | -      | 2,957                  | -                                | 2,957        | -          | -                      |
| SGA-CHINESE STUDENT ASSOC      | -                          | 5,777                    | 294         | -                 | -      | 6,072                  | -                                | 6,072        | -          | 3,409                  |
| SGA-IFC/PANHELLENIC            | 1,974                      | 11,841                   | 582         | -                 | -      | 14,397                 | -                                | 14,397       | -          | 11,442                 |

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

|                                |                     |                         |             |                   |       | June 30, 2011          |                |              |            | June 30, 2010<br>Total |
|--------------------------------|---------------------|-------------------------|-------------|-------------------|-------|------------------------|----------------|--------------|------------|------------------------|
|                                |                     |                         |             |                   |       | Source of Funds        |                |              |            |                        |
|                                |                     |                         |             |                   |       | Unrestricted           |                | Restricted   |            |                        |
| Name of Department             | Salaries &<br>Wages | Contractual<br>Services | Commodities | Capital<br>Outlay | Other | June 30, 2011<br>Total | General<br>Use | Unrestricted | Restricted |                        |
| SGA-AGRONOMY CLUB              | -                   | 734                     | -           | -                 | -     | 734                    | -              | 734          | -          | 1,396                  |
| SGA-AMERICAN DEMOCRACY PROJECT | 4,888               | -                       | -           | -                 | -     | 4,888                  | -              | 4,888        | -          | 10,295                 |
| STUDENT INTRODUCTION           | 10,505              | 18,401                  | 7,401       | -                 | -     | 36,307                 | -              | 36,307       | -          | 23,991                 |
| SGA-INTL STUDENT UNION         | -                   | 1,517                   | 247         | -                 | -     | 1,764                  | -              | 1,764        | -          | 1,651                  |
| DIVERSITY AFFAIRS ACCOUNT      | -                   | 1,705                   | 586         | -                 | -     | 2,291                  | -              | 2,291        | -          | 11,253                 |
| LEADER CLEARING                | 56,370              | 20,561                  | 990         | 4,164             | -     | 82,085                 | -              | 82,085       | -          | 78,558                 |
| SGA-CREATIVE ARTS SOCIETY      | -                   | 7,350                   | -           | -                 | -     | 7,350                  | -              | 7,350        | -          | 2,800                  |
| UAB                            | -                   | 1,270                   | -           | -                 | -     | 1,270                  | -              | 1,270        | -          | 2,289                  |
| SGA-FHSU HOMECOMING PARADE     | -                   | 383                     | 237         | -                 | -     | 620                    | -              | 620          | -          | 726                    |
| SGA-ENCORE SPECIAL EVENTS      | -                   | 36,000                  | -           | -                 | -     | 36,000                 | -              | 36,000       | -          | 39,000                 |
| SGA-UAB                        | 7,971               | 60,569                  | 5,321       | 755               | -     | 74,616                 | -              | 74,616       | -          | 72,356                 |
| SGA-LINES                      | -                   | 1,563                   | -           | -                 | -     | 1,563                  | -              | 1,563        | -          | 1,309                  |
| SGA-CCL-TIGERS IN SERVICE      | 6,964               | 10,681                  | 3,635       | 96                | -     | 21,376                 | -              | 21,376       | -          | 17,757                 |
| SGA-ADVANCE TECHNOLOGY STUDENT | -                   | 616                     | -           | -                 | -     | 616                    | -              | 616          | -          | 1,915                  |
| SGA-TIGER TRANSPORT            | -                   | 18,360                  | -           | -                 | -     | 18,360                 | -              | 18,360       | -          | 18,840                 |
| SGA-HISP AMER LEADER ORG       | -                   | 6,721                   | 118         | -                 | -     | 6,839                  | -              | 6,839        | -          | 7,227                  |
| SGA-MIDWEST MODEL UN           | -                   | 1,140                   | -           | -                 | -     | 1,140                  | -              | 1,140        | -          | -                      |
| SGA-ATHLETIC BANDS             | 70,336              | 1,166                   | 10,046      | -                 | -     | 81,549                 | -              | 81,549       | -          | 69,194                 |
| SGA-CHRISTIAN CHALLENGE        | -                   | 14,181                  | -           | -                 | -     | 14,181                 | -              | 14,181       | -          | 11,004                 |
| SGA-RODEO CLUB                 | -                   | 35,329                  | 7,462       | 1,020             | -     | 43,811                 | -              | 43,811       | -          | 40,226                 |
| SPECIAL EVENTS COMM            | 15,211              | 133,678                 | 952         | -                 | -     | 149,842                | -              | 149,842      | -          | 185,095                |
| SGA-TIGER TOTS                 | 14,690              | 126                     | 184         | -                 | -     | 15,000                 | -              | 15,000       | -          | -                      |
| SGA-MULTICULTURAL COALITION    | -                   | 536                     | 140         | -                 | -     | 676                    | -              | 676          | -          | 3,110                  |
| SGA-STUDENT ALLOC-EQUIPMENT    | -                   | -                       | 3,005       | 2,347             | -     | 5,352                  | -              | 5,352        | -          | 5,710                  |
| SGA-MARKETING/MANAGEMENT CLUB  | -                   | 9,391                   | 186         | -                 | -     | 9,577                  | -              | 9,577        | -          | -                      |
| SGA-STUDENT GOVERNMENT         | 25,986              | 10,872                  | 1,074       | -                 | -     | 37,931                 | -              | 37,931       | -          | 36,419                 |
| SGA-FHS PLAYERS                | -                   | 169                     | -           | -                 | -     | 169                    | -              | 169          | -          | 6,113                  |
| SGA APPROPRIATIONS             | -                   | 15,605                  | 14          | -                 | -     | 15,619                 | -              | 15,619       | -          | 11,400                 |
| SGA-GAY-STRAIGHT ALLIANCE      | -                   | 794                     | -           | -                 | -     | 794                    | -              | 794          | -          | 5,549                  |
| SGA-KFHS BROADCASTING COUNC    | 25,697              | 10,371                  | 2,792       | -                 | -     | 38,860                 | -              | 38,860       | -          | 29,381                 |
| SGA-NATL SPEECH-HEARING ASSN   | -                   | 3,497                   | -           | -                 | -     | 3,497                  | -              | 3,497        | -          | 3,218                  |
| SGA-ALPHA KAPPA PSI            | -                   | 6,959                   | -           | -                 | -     | 6,959                  | -              | 6,959        | -          | 7,126                  |
| TIGER TOTS                     | 77,550              | 660                     | 12,753      | -                 | -     | 90,962                 | -              | 90,962       | -          | 65,480                 |
| LITTLE THEATRE                 | 1,217               | 3,528                   | 15,034      | 8,290             | (243) | 27,827                 | -              | 27,827       | -          | 9,580                  |
| DRAMA-GU                       | -                   | 147                     | 707         | -                 | 3,565 | 4,419                  | 4,419          | -            | -          | 7,480                  |
| MUSIC-CHOIR TOURS              | -                   | 3,323                   | 208         | -                 | -     | 3,531                  | -              | 3,531        | -          | 1,179                  |
| ATHLETIC BANDS                 | 502                 | -                       | -           | -                 | -     | 502                    | 502            | -            | -          | 6,012                  |
| MUSIC ACTIVITIES               | 1,861               | 32,849                  | 8,203       | -                 | -     | 42,912                 | -              | 42,912       | -          | 13,812                 |
| MUSIC-COLOR GUARD              | -                   | -                       | 2,573       | -                 | -     | 2,573                  | -              | 2,573        | -          | 2,963                  |
| HHP-AQUATICS                   | 2,785               | 75                      | 6,492       | -                 | -     | 9,351                  | -              | 9,351        | -          | -                      |
| HHP-SHOOTING SPORTS CLUB       | -                   | 4,666                   | 4,312       | 1,311             | -     | 10,288                 | -              | 10,288       | -          | 13,854                 |
| HHP-NSSF GRANT-SHOOTING CLUB   | -                   | 8,275                   | 353         | 1,100             | -     | 9,728                  | -              | -            | 9,728      | 2,151                  |
| HHP-NSSF GRANT MATCH-SHOOTING  | -                   | 2,741                   | 1,858       | -                 | -     | 4,599                  | 4,599          | -            | -          | 1,127                  |

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

| Name of Department             | June 30, 2011 Expenditures |                          |             |                   |        | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|--------------------------------|----------------------------|--------------------------|-------------|-------------------|--------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other  |                        | Unrestricted                     |              | Restricted |                        |
|                                |                            |                          |             |                   |        |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| WELLNESS CENTER-PRIVILEGE FEES | 285                        | 2,927                    | 13,518      | 35,656            | -      | 52,385                 | -                                | -            | 52,385     | -                      |
| SOCIAL AND CULTURAL            |                            |                          |             |                   |        |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 699,199                    | 687,735                  | 149,351     | 159,010           | 35,027 | 1,730,323              | 475,181                          | 1,190,779    | 64,363     | 1,340,360              |
| TESTING SERVICES               | 427                        | 2,982                    | 600         | -                 | -      | 4,009                  | -                                | 4,009        | -          | 4,882                  |
| CAREER SERVICES-GU             | 240,848                    | 19,177                   | 3,847       | 5,227             | -      | 269,099                | 264,756                          | -            | 4,343      | 249,553                |
| CAREER SERVICES                | -                          | 171                      | -           | -                 | -      | 171                    | -                                | 171          | -          | 118                    |
| VETERANS ADMINISTRATION        | 500                        | 260                      | 8,820       | -                 | -      | 9,580                  | -                                | -            | 9,580      | 7,668                  |
| KELLY CENTER                   | 323,249                    | 6,451                    | 11,269      | 1,160             | -      | 342,128                | 330,400                          | -            | 11,728     | 335,268                |
| DUI EVALS/ALCOHOL ED PROG      | -                          | 7,146                    | 558         | -                 | -      | 7,703                  | -                                | -            | 7,703      | 4,796                  |
| COUNSELING AND GUIDANCE        |                            |                          |             |                   |        |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 565,024                    | 36,186                   | 25,093      | 6,387             | -      | 632,690                | 595,156                          | 4,179        | 33,354     | 602,285                |
| ADMIN ALLOWANCE-LOANS-GRANTS   | 36,092                     | 45,433                   | 6,426       | 3,164             | -      | 91,115                 | -                                | -            | 91,115     | 71,465                 |
| STAFFORD INTEREST              | -                          | 1                        | -           | -                 | -      | 1                      | -                                | -            | 1          | -                      |
| AID REFUND/REPAYMENT           | -                          | 63                       | -           | -                 | -      | 63                     | -                                | 63           | -          | 20                     |
| FINANCIAL AID ADMINISTRATION   | 578,715                    | 32,705                   | 9,646       | 15,400            | -      | 636,466                | 601,034                          | -            | 35,432     | 558,568                |
| FINANCIAL AID SUPPORT          | -                          | 1,750                    | 208         | -                 | 3,910  | 5,868                  | -                                | 5,868        | -          | 8,381                  |
| FINANCIAL AID ADMINISTRATION   |                            |                          |             |                   |        |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 614,807                    | 79,952                   | 16,280      | 18,564            | 3,910  | 733,513                | 601,034                          | 5,931        | 126,548    | 638,434                |
| MENS BASKETBALL                | 149,798                    | 1,807                    | 245         | -                 | 34,026 | 185,875                | 185,875                          | -            | -          | 169,626                |
| ATHLETICS CLEARING             | 71,671                     | 7,387                    | -           | -                 | -      | 79,058                 | -                                | 79,058       | -          | 81,212                 |
| ATHLETIC ADMINISTRATION        | 407,953                    | 46,451                   | 5,541       | 1,940             | -      | 461,885                | 461,885                          | -            | -          | 422,138                |
| FOOTBALL                       | 464,594                    | 15,743                   | 87          | 2,477             | 75,000 | 557,901                | 557,901                          | -            | -          | 380,223                |
| WOMENS BASKETBALL              | 133,207                    | 916                      | 121         | -                 | 23,144 | 157,388                | 157,388                          | -            | -          | 153,190                |
| WRESTLING                      | 48,709                     | 2,072                    | 155         | -                 | 10,910 | 61,845                 | 61,845                           | -            | -          | 58,534                 |
| MENS BASEBALL                  | 70,090                     | 1,772                    | 89          | -                 | 12,955 | 84,905                 | 84,905                           | -            | -          | 76,123                 |
| MENS TRACK                     | 35,532                     | 7,289                    | 94          | -                 | 14,050 | 56,966                 | 56,966                           | -            | -          | 51,763                 |
| WOMENS TRACK                   | 15,115                     | 4,176                    | 45          | -                 | 12,605 | 31,941                 | 31,941                           | -            | -          | 27,502                 |
| TRAINING ROOM                  | 72,058                     | 674                      | 8           | 550               | -      | 73,290                 | 73,290                           | -            | -          | 84,131                 |
| WOMENS VOLLEYBALL              | 77,689                     | 3,760                    | 8           | -                 | 11,756 | 93,212                 | 93,212                           | -            | -          | 79,112                 |
| ATHLETIC FACILITIES            | -                          | 72,091                   | 3,512       | 178,200           | -      | 253,803                | 253,803                          | -            | -          | 550                    |
| WOMENS TENNIS                  | -                          | 559                      | 73          | -                 | 2,968  | 3,600                  | 3,600                            | -            | -          | 3,884                  |
| SPORTS INFORMATION             | 42,192                     | 21,321                   | 2,208       | -                 | -      | 65,721                 | 65,721                           | -            | -          | 55,525                 |
| MENS GOLF                      | -                          | 336                      | -           | -                 | 1,050  | 1,386                  | 1,386                            | -            | -          | 1,177                  |
| WOMENS GOLF                    | -                          | 5                        | -           | -                 | 1,400  | 1,405                  | 1,405                            | -            | -          | 1,500                  |
| WOMENS SOFTBALL                | -                          | -                        | -           | -                 | -      | -                      | -                                | -            | -          | -                      |
| WOMENS SOFTBALL                | 44,108                     | 832                      | 39          | -                 | 12,070 | 57,049                 | 57,049                           | -            | -          | 54,625                 |
| GAME DAY MGMT-STUDENT LABOR    | 88,031                     | -                        | -           | -                 | -      | 88,031                 | 88,031                           | -            | -          | 51,930                 |

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

| Name of Department             | June 30, 2011 Expenditures |                          |             |                   |         | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|--------------------------------|----------------------------|--------------------------|-------------|-------------------|---------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other   |                        | Unrestricted                     |              | Restricted |                        |
|                                |                            |                          |             |                   |         |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| MENS SOCCER                    | 23,492                     | 151                      | 135         | -                 | -       | 23,778                 | 23,778                           | -            | -          | -                      |
| WOMENS SOCCER                  | 44,096                     | 675                      | 290         | -                 | -       | 45,060                 | 45,060                           | -            | -          | -                      |
| INTERCOLLEGIATE ATHLETICS      |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 1,788,334                  | 188,017                  | 12,648      | 183,168           | 211,933 | 2,384,101              | 2,305,043                        | 79,058       | -          | 1,762,745              |
| COLORADO HIGHER ED OPP OFFICE  | 54,794                     | 7,225                    | -           | -                 | -       | 62,019                 | 62,019                           | -            | -          | 53,812                 |
| REGISTRARS OFFICE              | 643,533                    | 36,162                   | 14,767      | 4,180             | -       | 698,642                | 698,642                          | -            | -          | 657,506                |
| ADMISSIONS OFFICE              | 528,734                    | 360,210                  | 9,335       | 946               | -       | 899,225                | 872,975                          | -            | 26,250     | 714,922                |
| ADMISSIONS-SALES & SERVICE     | -                          | 1,281                    | -           | -                 | -       | 1,281                  | -                                | 1,281        | -          | 1,048                  |
| APPLICATION FEE                | 27,508                     | 91,647                   | 13,569      | 17,755            | -       | 150,480                | -                                | 150,480      | -          | 79,954                 |
| SW KS HISPANIC TALENT DVLPMNT  | 75,232                     | 23,594                   | 7,496       | 88                | -       | 106,410                | 106,410                          | -            | -          | 104,931                |
| REGISTRAR-SALES & SERVICE      | 118                        | 34,345                   | 12,375      | 6,584             | -       | 53,423                 | -                                | 53,423       | -          | 33,004                 |
| REGITRAR AND ADMISSIONS        |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 1,329,919                  | 554,465                  | 57,542      | 29,554            | -       | 1,971,479              | 1,740,045                        | 205,184      | 26,250     | 1,645,177              |
| TOTAL STUDENT SERVICES         | 4,997,282                  | 1,546,356                | 260,914     | 396,683           | 250,870 | 7,452,105              | 5,716,460                        | 1,485,130    | 250,515    | 5,989,001              |
| INSTITUTIONAL SUPPORT          |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| PRESIDENTS OFFICE              | 588,244                    | 147,477                  | 17,465      | 6,340             | -       | 759,527                | 759,527                          | -            | -          | 733,797                |
| PROVOST                        | 359,449                    | 12,992                   | 286         | 868               | -       | 373,595                | 373,595                          | -            | -          | 378,923                |
| VP FOR ADMIN & FINANCE         | 340,039                    | 11,200                   | 3,908       | 8,132             | -       | 363,279                | 363,062                          | -            | 218        | 342,898                |
| FACULTY SENATE                 | 1,417                      | 3,809                    | 37          | -                 | -       | 5,262                  | 5,262                            | -            | -          | 6,847                  |
| VP FOR STUDENT AFFAIRS         | 244,106                    | 5,859                    | 281         | -                 | -       | 250,245                | 250,245                          | -            | -          | 252,228                |
| PROVOST SALES AND SERVICE      | 20,512                     | 109,894                  | 18,232      | -                 | -       | 148,637                | -                                | 148,637      | -          | 74,983                 |
| CLASSIFIED SENATE              | -                          | 578                      | 127         | -                 | -       | 706                    | 706                              | -            | -          | 622                    |
| EXECUTIVE MANAGEMENT           |                            |                          |             |                   |         |                        |                                  |              |            |                        |
| SUB-TOTAL                      | 1,553,766                  | 291,809                  | 40,335      | 15,340            | -       | 1,901,252              | 1,752,397                        | 148,637      | 218        | 1,790,298              |
| LICENSING REVENUE              | -                          | 8                        | -           | -                 | -       | 8                      | -                                | -            | 8          | 655                    |
| RESEARCH OVERHEAD RECOVERY     | 20,271                     | 10,074                   | 1,357       | -                 | -       | 31,701                 | -                                | 31,701       | -          | 41,523                 |
| RESEARCH OVERHEAD RCVRY-NONFED | -                          | 1,000                    | -           | -                 | -       | 1,000                  | -                                | 1,000        | -          | -                      |
| BUSINESS OFFICE                | 509,118                    | 9,184                    | 7,107       | 4,446             | -       | 529,856                | 529,856                          | -            | -          | 511,726                |
| BUSINESS OFFICE OVERTIME       | 236                        | -                        | -           | -                 | -       | 236                    | 236                              | -            | -          | 319                    |
| DEPT OF ADMINISTRATION CHRGS   | -                          | 104,783                  | -           | -                 | -       | 104,783                | 104,783                          | -            | -          | 103,659                |
| BUSINESS OFFICE SERV           | -                          | (10,693)                 | 34,287      | 43,801            | -       | 67,395                 | -                                | 67,395       | -          | 252                    |
| STUDENT FISCAL SERVICES        | 450,680                    | 1,059                    | 23          | -                 | -       | 451,761                | 451,761                          | -            | -          | 448,954                |
| INTERNATIONAL TAX CLEARING     | -                          | -                        | -           | -                 | 8,528   | 8,528                  | -                                | 8,528        | -          | 12,226                 |
| BUDGET & PLANNING              | 192,786                    | 1,650                    | 648         | -                 | -       | 195,084                | 195,084                          | -            | -          | 196,371                |
| SW KANSAS ACCESS PROJECT -KBOR | -                          | 4,815                    | -           | -                 | -       | 4,815                  | -                                | 4,815        | -          | 5,966                  |
| MISCELLANEOUS COLLECTIONS      | -                          | 48,998                   | -           | -                 | -       | 48,998                 | -                                | 48,998       | -          | 32,863                 |



**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

|                                |                  |                       |             |                |         | June 30, 2011<br>Source of Funds |             |              |            |                     |
|--------------------------------|------------------|-----------------------|-------------|----------------|---------|----------------------------------|-------------|--------------|------------|---------------------|
| June 30, 2011 Expenditures     |                  |                       |             |                |         | Unrestricted                     |             |              | Restricted |                     |
| Name of Department             | Salaries & Wages | Contractural Services | Commodities | Capital Outlay | Other   | June 30, 2011 Total              | General Use | Unrestricted | Restricted | June 30, 2010 Total |
| VPAF VENDING                   | -                | 1,373                 | 5,638       | 7,140          | -       | 14,151                           | -           | 14,151       | -          | 8,670               |
| FISCAL OPERATIONS              |                  |                       |             |                |         |                                  |             |              |            |                     |
| SUB-TOTAL                      | 1,173,090        | 172,250               | 49,060      | 55,387         | 8,528   | 1,458,315                        | 1,281,719   | 176,587      | 8          | 1,363,184           |
| EMPLOYEE RELATIONS OFFICE      | 28,946           | 389                   | 192         | -              | -       | 29,527                           | 29,527      | -            | -          | 31,360              |
| PERSONNEL OFFICE               | 252,065          | 1,822                 | 1,948       | -              | -       | 255,836                          | 255,836     | -            | -          | 247,921             |
| ADMINISTRATIVE PAYMENT CHARGES | -                | 12,350                | 9,601       | 15             | -       | 21,966                           | -           | 21,966       | -          | 17,972              |
| EQUAL EMPLOYMENT OFFICE        | -                | 1,043                 | -           | -              | -       | 1,043                            | 1,043       | -            | -          | -                   |
| SFS CLEARING-ST JOHN INTERNATL | -                | 13,823                | -           | -              | -       | 13,823                           | -           | 13,823       | -          | 102,928             |
| FHSU BILLBOARD COSTS           | -                | 87,565                | -           | -              | -       | 87,565                           | 87,565      | -            | -          | 114,712             |
| GENERAL INSTITUTIONAL EXP      | -                | 240,764               | 147         | -              | -       | 240,911                          | 240,911     | -            | -          | 197,383             |
| BANK COLLECTION COSTS          | -                | 130,928               | 102         | -              | -       | 131,030                          | 131,030     | -            | -          | 163,533             |
| STAFF DEVELOPMENT              | -                | 3,550                 | 800         | -              | -       | 4,350                            | 4,350       | -            | -          | 4,419               |
| TELEPHONE SERVICES             | 79,861           | 698                   | -           | -              | -       | 80,559                           | 75,854      | -            | 4,705      | 70,307              |
| SMART PHONE PROJECT            | -                | 4,288                 | -           | -              | -       | 4,288                            | 4,288       | -            | -          | 19,160              |
| COMMUNICATION CONTROL          | -                | 294,592               | -           | -              | -       | 294,592                          | 294,592     | -            | -          | 294,411             |
| EMPLOYEE TUITION ASSISTANCE    | -                | (4,072)               | -           | -              | 35,845  | 31,773                           | 31,773      | -            | -          | 26,679              |
| SPOUSE TUITION ASSISTANCE      | -                | (474)                 | -           | -              | 31,976  | 31,502                           | 31,502      | -            | -          | 19,264              |
| DEPENDENT TUITION ASSISTANCE   | -                | (516)                 | -           | -              | 107,190 | 106,674                          | 106,674     | -            | -          | 108,867             |
| FACULTY DEVELOPMENT            | -                | 79,552                | 2,424       | -              | -       | 81,976                           | 81,976      | -            | -          | 68,339              |
| GENERAL ADMINISTRATION         |                  |                       |             |                |         |                                  |             |              |            |                     |
| SUB-TOTAL                      | 360,872          | 866,305               | 15,214      | 15             | 175,010 | 1,417,415                        | 1,376,921   | 35,789       | 4,705      | 1,487,255           |
| ALUMNI AND LEG RELATIONS       | 252,690          | 22,115                | 2,987       | -              | -       | 277,792                          | 267,027     | -            | 10,765     | 267,458             |
| ALUMNI OVERTIME                | 15,303           | -                     | -           | -              | -       | 15,303                           | 15,303      | -            | -          | 14,755              |
| ALUMNI-FOUNDATION COST SHARE   | -                | 22,561                | 1,165       | -              | -       | 23,726                           | 23,726      | -            | -          | 23,607              |
| ALUMNI SALES AND SERVICE       | 194              | 18,326                | 1,250       | -              | -       | 19,770                           | -           | 19,770       | -          | 23,240              |
| UNIVERSITY RELATIONS           | 375,526          | 18,949                | 9,183       | 3,045          | -       | 406,703                          | 406,703     | -            | -          | 413,062             |
| UNIVERSITY RELATIONS SALES     | -                | -                     | 4,998       | -              | -       | 4,998                            | -           | 4,998        | -          | -                   |
| ENDOWMENT                      | 71,441           | 40,888                | 4,459       | 2,361          | -       | 119,149                          | 112,146     | -            | 7,003      | 122,691             |
| COMMENCEMENT                   | 9,498            | 35,894                | 90,098      | -              | -       | 135,490                          | -           | 135,490      | -          | 56,031              |
| ENDOWMENT-CLEARING             | -                | 1,759                 | 926         | 2,404          | -       | 5,089                            | -           | -            | 5,089      | 4,986               |
| ENDOWMENT-PAYROLL CLEARING     | 32,261           | -                     | -           | -              | -       | 32,261                           | -           | 32,261       | -          | 30,650              |
| PARENTS DAY COMMITTEE          | -                | 1,939                 | -           | -              | -       | 1,939                            | 1,939       | -            | -          | 1,223               |
| PERFORMING ARTS CENTER         | 61,438           | 31                    | 3,852       | 15,500         | -       | 80,822                           | 80,822      | -            | -          | 78,333              |
| PERF ARTS CENTER SALES & SERV  | -                | 817                   | 3,337       | -              | -       | 4,154                            | -           | 4,154        | -          | 7,932               |
| PUBLIC RELATIONS SUB-TOTAL     | 818,353          | 163,280               | 122,254     | 23,310         | -       | 1,127,196                        | 907,666     | 196,672      | 22,857     | 1,043,968           |
| TOTAL INSITUTIONAL SUPPORT     | 3,906,081        | 1,493,643             | 226,863     | 94,053         | 183,537 | 5,904,177                        | 5,318,703   | 557,686      | 27,787     | 5,684,705           |

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

| Name of Department             | June 30, 2011 Expenditures |                          |             |                   |           | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|--------------------------------|----------------------------|--------------------------|-------------|-------------------|-----------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other     |                        | Unrestricted                     |              | Restricted |                        |
|                                |                            |                          |             |                   |           |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| PHYSICAL PLANT                 |                            |                          |             |                   |           |                        |                                  |              |            |                        |
| BUILDINGS MAINTENANCE          | 1,080,790                  | 38,408                   | 94,078      | 7,483             | -         | 1,220,760              | 1,220,760                        | -            | -          | 1,133,772              |
| BUILDINGS MAINT OVERTIME       | 556                        | -                        | -           | -                 | -         | 556                    | 556                              | -            | -          | 631                    |
| CUSTODIAL SALES & SERVICE      | -                          | 23                       | 1,879       | 7,261             | -         | 9,163                  | -                                | 9,163        | -          | 9,153                  |
| CUSTODIAL SERVICES             | 1,191,822                  | 14,898                   | 44,125      | -                 | -         | 1,250,845              | 1,243,193                        | -            | 7,652      | 1,166,486              |
| CUSTODIAL SERVICES OVERTIME    | 10,714                     | -                        | -           | -                 | -         | 10,714                 | 10,714                           | -            | -          | 10,602                 |
| CUSTODIAL SERVICES-HHP         | 459,904                    | 234                      | 21,448      | -                 | -         | 481,586                | 481,478                          | -            | 109        | 425,941                |
| CUSTODIAL SERVICES-HHP OVERTIM | 3,026                      | -                        | -           | -                 | -         | 3,026                  | 3,026                            | -            | -          | 4,814                  |
| KS WETLANDS ED CTR MAINTENANCE | 25,694                     | 6,133                    | 4,003       | -                 | -         | 35,830                 | 35,830                           | -            | -          | 40,527                 |
| GROSS COLISEUM RENT SERVICE    | -                          | -                        | 716         | -                 | -         | 716                    | -                                | 716          | -          | 1,629                  |
| GROUNDS                        | 475,809                    | 5,807                    | 32,642      | 1,002             | -         | 515,260                | 515,260                          | -            | -          | 471,035                |
| GROUNDS-OVERTIME               | 12,797                     | -                        | -           | -                 | -         | 12,797                 | 12,797                           | -            | -          | 4,483                  |
| PHYSICAL PLANT ADMIN           | 249,629                    | 106,178                  | 33,297      | 24                | -         | 389,128                | 389,128                          | -            | -          | 279,531                |
| POWER PLANT                    | 258,926                    | 1,559                    | 13,828      | -                 | -         | 274,313                | 274,313                          | -            | -          | 272,933                |
| POWER PLANT-OVERTIME           | 4,781                      | -                        | -           | -                 | -         | 4,781                  | 4,781                            | -            | -          | 4,604                  |
| UNIV POLICE-ICAC GRANT         | -                          | 1,633                    | 127         | -                 | -         | 1,760                  | -                                | -            | 1,760      | 90                     |
| UNIVERSITY POLICE              | 548,917                    | 4,082                    | 16,643      | -                 | -         | 569,642                | 569,642                          | -            | -          | 565,612                |
| TRAFFIC & SECURITY OVERTIME    | 21,118                     | -                        | -           | -                 | -         | 21,118                 | 21,118                           | -            | -          | 22,840                 |
| UNIV POLICE SALES & SERVICE    | -                          | 415                      | 241         | -                 | -         | 656                    | -                                | 656          | -          | 100                    |
| LOCKSMITH                      | -                          | 407                      | 2,837       | -                 | -         | 3,243                  | 3,243                            | -            | -          | 2,652                  |
| ENVIRONMENTAL SAFETY           | 105,162                    | 3,666                    | 2,390       | -                 | -         | 111,219                | 111,219                          | -            | -          | 107,063                |
| PHYSICAL PLANT SALES&SERV      | -                          | 22,289                   | 154,236     | 32,619            | -         | 209,144                | -                                | 209,144      | -          | 208,011                |
| SOLID WASTE DISPOSAL CLRG      | -                          | 45,802                   | 10,126      | 1,422             | -         | 57,350                 | -                                | 57,350       | -          | 48,878                 |
| GREENHOUSE                     | -                          | -                        | 1,833       | -                 | -         | 1,833                  | 1,833                            | -            | -          | 1,510                  |
| STERNBERG OPERATIONS           | 146,956                    | 2,537                    | 20,846      | 501               | -         | 170,840                | 170,840                          | -            | -          | 161,639                |
| ARCHITECTURAL SERVICES         | 211,948                    | 3,992                    | 1,962       | 1,974             | -         | 219,876                | 219,876                          | -            | -          | 214,069                |
| ROBBINS CENTER OPERATIONS      | -                          | 3,170                    | 2,864       | -                 | -         | 6,034                  | -                                | 6,034        | -          | 5,818                  |
| CENTRAL PURCHASING             | 106,723                    | 1,184                    | 1,167       | 48                | -         | 109,121                | 109,121                          | -            | -          | 100,615                |
| WUEST RENTAL                   | -                          | 31,347                   | -           | -                 | -         | 31,347                 | 31,347                           | -            | -          | 186,347                |
| UTILITIES                      | -                          | 1,384,024                | 7,340       | 386,333           | -         | 1,777,697              | 1,777,697                        | -            | -          | 1,648,817              |
| UTILITIES-CAPITAL CREDITS      | -                          | 435                      | 14,846      | -                 | -         | 15,282                 | -                                | -            | 15,282     | 31,237                 |
| UNION RENTAL                   | -                          | 17,540                   | -           | -                 | -         | 17,540                 | 17,540                           | -            | -          | 17,540                 |
| TOTAL PHYSICAL PLANT           | 4,915,271                  | 1,695,763                | 483,474     | 438,667           | -         | 7,533,175              | 7,225,310                        | 283,063      | 24,802     | 7,148,979              |
| AIDS AND AWARDS                |                            |                          |             |                   |           |                        |                                  |              |            |                        |
| GRAD TEACH ASST                | -                          | -                        | -           | -                 | 217,883   | 217,883                | 217,883                          | -            | -          | 177,949                |
| UNIVERSITY SCHOLARSHIP         | -                          | -                        | -           | -                 | 229,239   | 229,239                | 229,239                          | -            | -          | 141,919                |
| ACCESS ACADEMIC OPP GRANT      | -                          | -                        | -           | -                 | 351,200   | 351,200                | 351,200                          | -            | -          | 345,250                |
| INTERNATIONAL SCHOLARSHIPS     | -                          | -                        | -           | -                 | 71,000    | 71,000                 | 71,000                           | -            | -          | -                      |
| COMMUNITY SCHOLARSHIPS FY10    | -                          | -                        | -           | -                 | 214,512   | 214,512                | -                                | 214,512      | -          | 2,380,700              |
| COMMUNITY SCHOLARSHIPS FY11    | -                          | -                        | -           | -                 | 2,496,957 | 2,496,957              | -                                | -            | 2,496,957  | -                      |
| SCHOLARSHIPS MISCELLANEOUS     | -                          | -                        | -           | -                 | 19,072    | 19,072                 | -                                | 19,072       | -          | 19,347                 |

**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2011**

Schedule II

| Name of Department                                | June 30, 2011 Expenditures |                          |             |                   |            | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|---------------------------------------------------|----------------------------|--------------------------|-------------|-------------------|------------|------------------------|----------------------------------|--------------|------------|------------------------|
|                                                   | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other      |                        | Unrestricted                     |              | Restricted |                        |
|                                                   |                            |                          |             |                   |            |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| UNIVERSITY SCHOLARSHIP FUND                       | -                          | 2,000                    | -           | -                 | 18,000     | 20,000                 | -                                | -            | 20,000     | -                      |
| FED STIMULUS-STRESS KS SCHOLAR                    | -                          | -                        | -           | -                 | -          | -                      | -                                | -            | -          | 1,506                  |
| FED STIMULUS-TUITION INCEN PRO                    | -                          | -                        | -           | -                 | 423,115    | 423,115                | -                                | -            | 423,115    | 152,350                |
| YOUTH EDUCATION SERVICES                          | 3,847                      | -                        | -           | -                 | -          | 3,847                  | -                                | -            | 3,847      | 3,369                  |
| KANSAS COMPREHENSVE GRNT-LEAP                     | -                          | -                        | -           | -                 | 51,072     | 51,072                 | -                                | -            | 51,072     | 54,250                 |
| KANSAS CAREER WORKSTUDY                           | -                          | -                        | -           | -                 | 35,742     | 35,742                 | -                                | -            | 35,742     | 38,446                 |
| KCWS-ADMIN COSTS                                  | -                          | -                        | 282         | -                 | -          | 282                    | -                                | -            | 282        | 14                     |
| EDUC OPPORTUNITY FEES                             | -                          | -                        | -           | -                 | 4,775      | 4,775                  | -                                | -            | 4,775      | 10,256                 |
| KANSAS TEACHER SCHOLARSHIPS                       | -                          | -                        | -           | -                 | 205,863    | 205,863                | -                                | -            | 205,863    | 194,620                |
| KANSAS MILITARY SERVICE AWARD                     | -                          | -                        | -           | -                 | 15,165     | 15,165                 | -                                | -            | 15,165     | 15,142                 |
| EOF-ATHLETICS MARKETING ASST                      | 4,471                      | -                        | -           | -                 | -          | 4,471                  | -                                | -            | 4,471      | 6,000                  |
| EOF-STU OBSERV DIRECTORS                          | 1,302                      | -                        | -           | -                 | -          | 1,302                  | -                                | -            | 1,302      | -                      |
| EOF-STU RET & COMM OUTREAC                        | 2,548                      | -                        | -           | -                 | -          | 2,548                  | -                                | -            | 2,548      | -                      |
| EOF-MODERN LANGUAGE TUTOR                         | 2,736                      | -                        | -           | -                 | -          | 2,736                  | -                                | -            | 2,736      | 2,486                  |
| EOF-DIVERSITY MENTOR ASST-OMA                     | 3,957                      | -                        | -           | -                 | -          | 3,957                  | -                                | -            | 3,957      | -                      |
| EOF-CHINESE ACADEMY                               | 4,912                      | -                        | -           | -                 | -          | 4,912                  | -                                | -            | 4,912      | 5,260                  |
| EOF-SCIENCE CAFE COORDINATOR                      | 919                        | -                        | -           | -                 | -          | 919                    | -                                | -            | 919        | 920                    |
| EOF-INT VICTORIA PROJECT                          | 1,118                      | -                        | -           | -                 | -          | 1,118                  | -                                | -            | 1,118      | 2,586                  |
| EOF-STUDENT ACCESS COORDINATOR                    | 7,100                      | -                        | -           | -                 | -          | 7,100                  | -                                | -            | 7,100      | -                      |
| EOF-CCL KANSAS CORPS                              | 5,221                      | -                        | -           | -                 | -          | 5,221                  | -                                | -            | 5,221      | -                      |
| FEDERAL PELL GRANT FY10                           | -                          | -                        | -           | -                 | 40,959     | 40,959                 | -                                | -            | 40,959     | 8,931,810              |
| FEDERAL PELL GRANT FY11                           | -                          | -                        | -           | -                 | 11,030,381 | 11,030,381             | -                                | -            | 11,030,381 | -                      |
| ACADEMIC COMPETITIVENESS GRANT                    | -                          | -                        | -           | -                 | 230,038    | 230,038                | -                                | -            | 230,038    | 196,592                |
| SMART GRANT-NATL SCI&MATH ACCE                    | -                          | -                        | -           | -                 | 198,211    | 198,211                | -                                | -            | 198,211    | 141,484                |
| EDUC OPPOR GRANTS-SEOG MATCH                      | -                          | -                        | -           | -                 | 56,550     | 56,550                 | 56,550                           | -            | -          | 53,990                 |
| EDUC OPPOR GRANTS-SEOG                            | -                          | -                        | -           | -                 | 163,350    | 163,350                | -                                | -            | 163,350    | 156,568                |
| TEACH GRANT-FEDERAL                               | -                          | -                        | -           | -                 | 147,750    | 147,750                | -                                | -            | 147,750    | 137,744                |
| TOTAL AIDS AND AWARDS                             | 38,131                     | 2,000                    | 282         | -                 | 16,220,835 | 16,261,248             | 925,872                          | 233,585      | 15,101,791 | 13,170,558             |
| GRAND TOTAL EDUCATION AND<br>GENERAL EXPENDITURES | 52,805,394                 | 10,270,921               | 2,753,127   | 3,388,958         | 17,951,135 | 87,169,536             | 54,065,802                       | 13,012,299   | 20,091,435 | 77,725,613             |
| AUXILLIARY ENTERPRISES                            |                            |                          |             |                   |            |                        |                                  |              |            |                        |
| AGNEW MAINTENANCE                                 | -                          | 12,120                   | 938         | 259,572           | -          | 272,630                | -                                | 272,630      | -          | 136,071                |
| CUSTER MAINTENANCE                                | 86,820                     | 530                      | 5,059       | 65                | -          | 92,474                 | -                                | 92,474       | -          | 36,541                 |
| RES LIFE ADMIN MAINTENANCE                        | 405,765                    | 21,790                   | 104,661     | 12,141            | -          | 544,358                | -                                | 544,358      | -          | 486,346                |
| MCMINDES MAINTENANCE                              | 257,387                    | 313,640                  | 51,147      | 1,273,078         | -          | 1,895,251              | -                                | 1,895,251    | -          | 944,561                |
| MCMINDES DINING MAINTENANCE                       | -                          | 9,131                    | 16,118      | 3,264             | -          | 28,512                 | -                                | 28,512       | -          | 7,800                  |
| WIEST MAINTENANCE                                 | 213,448                    | 185,320                  | 27,818      | 1,416             | -          | 428,002                | -                                | 428,002      | -          | 303,621                |
| WOOSTER MAINTENANCE                               | -                          | 86,696                   | 27,938      | 38                | -          | 114,673                | -                                | 114,673      | -          | 65,170                 |
| STADIUM PLACE ROUTINE MAINTENA                    | -                          | 10,424                   | 14,724      | 313               | -          | 25,461                 | -                                | 25,461       | -          | 11,459                 |
| PARKING FEES                                      | 11,286                     | 8,932                    | 9,346       | -                 | -          | 29,563                 | -                                | 29,563       | -          | 16,530                 |

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

| Name of Department            | June 30, 2011 Expenditures |                          |             |                   |            | June 30, 2011<br>Total | June 30, 2011<br>Source of Funds |              |            | June 30, 2010<br>Total |
|-------------------------------|----------------------------|--------------------------|-------------|-------------------|------------|------------------------|----------------------------------|--------------|------------|------------------------|
|                               | Salaries &<br>Wages        | Contractural<br>Services | Commodities | Capital<br>Outlay | Other      |                        | Unrestricted                     |              | Restricted |                        |
|                               |                            |                          |             |                   |            |                        | General<br>Use                   | Unrestricted | Restricted |                        |
| AGNEW HALL                    | -                          | 3,422                    | -           | -                 | -          | 3,422                  | -                                | 3,422        | -          | 67,227                 |
| CUSTER HALL                   | 36,878                     | 3,404                    | 269         | -                 | -          | 40,551                 | -                                | 40,551       | -          | 7,528                  |
| RESIDENTIAL LIFE HOSPITALITY  | -                          | 10,057                   | (7)         | -                 | -          | 10,050                 | -                                | 10,050       | -          | 6,531                  |
| RESIDENTIAL LIFE ADMIN        | 212,862                    | 1,848,305                | 13,314      | 969               | -          | 2,075,451              | -                                | 2,075,451    | -          | 1,780,246              |
| MCMINDES HALL                 | 107,676                    | 47,070                   | 1,312       | -                 | -          | 156,059                | -                                | 151,695      | 4,363      | 208,840                |
| MCMINDES HALL KITCHEN         | -                          | 1,304                    | 5           | 9,510             | -          | 10,820                 | -                                | 10,820       | -          | 1,284                  |
| WIEST HALL                    | 80,973                     | 26,054                   | 10,643      | 12,582            | -          | 130,252                | -                                | 127,290      | 2,962      | 132,049                |
| WIEST HALL KITCHEN            | -                          | 792                      | -           | -                 | -          | 792                    | -                                | 792          | -          | 864                    |
| WOOSTER PLACE                 | 12,157                     | 56,745                   | -           | -                 | -          | 68,903                 | -                                | 68,903       | -          | 92,465                 |
| STUDENT HEALTH CENTER         | 403,013                    | 29,234                   | 51,347      | 7,025             | -          | 490,619                | -                                | 490,619      | -          | 473,464                |
| SU ADMINISTRATION             | 305,007                    | 26,388                   | 7,808       | 806               | -          | 340,009                | -                                | 340,009      | -          | 369,162                |
| UNION BUILDING MAINTENANCE    | 242,290                    | 138,592                  | 26,799      | 41,916            | -          | 449,597                | -                                | 449,597      | -          | 389,193                |
| UNION BOOKSTORE               | -                          | 5                        | -           | -                 | -          | 5                      | -                                | 5            | -          | 1                      |
| UNION FOOD SERVICE            | 89                         | 6,049                    | 14,675      | -                 | -          | 20,813                 | -                                | 20,813       | -          | 54,459                 |
| UNION-CTR FOR STUDENT INVLMNT | 116,660                    | 16,546                   | 5,279       | 1,785             | -          | 140,270                | -                                | 138,670      | 1,600      | 129,384                |
| UNION-CARD CENTER             | 21,124                     | -                        | 1,522       | -                 | -          | 22,645                 | -                                | 22,645       | -          | 2,473                  |
| UNION-TICKET CLEARING         | -                          | 1,039                    | 1,656       | -                 | -          | 2,695                  | -                                | 2,695        | -          | 2,956                  |
| STADIUM PLACE-HOUSING         | 13,885                     | 71,887                   | 1,133       | 55                | -          | 86,959                 | -                                | 86,959       | -          | 91,038                 |
| TOTAL AUXILLIARY ENTERPRISES  | 2,527,319                  | 2,935,477                | 393,504     | 1,624,537         | -          | 7,480,837              | -                                | 7,471,912    | 8,925      | 5,817,263              |
| GRAND TOTALS                  | 55,332,713                 | 13,206,398               | 3,146,631   | 5,013,495         | 17,951,135 | 94,650,373             | 54,065,802                       | 20,484,211   | 20,100,360 | 83,542,876             |

**FORT HAYS STATE UNIVERSITY**  
**UNEXPENDED PLANT FUNDS SUMMARY**  
Year Ended June 30, 2011

| Department Name                              | Balance<br>07-01-10 | Receipts         | Transfers        | Payments         | Outstanding<br>Encumbrances | Balance<br>6-30-11 |
|----------------------------------------------|---------------------|------------------|------------------|------------------|-----------------------------|--------------------|
| <b>Infrastructure Maintenance Fund 2841:</b> |                     |                  |                  |                  |                             |                    |
| Fund Account                                 | 10,518              | -                | -                | (93,434)         | -                           | 103,952            |
| 10 Campus Electrical Improvement             | 672,423             | -                | -                | 604,708          | 67,715                      | -                  |
| <b>Fund Subtotal</b>                         | <b>682,941</b>      | <b>-</b>         | <b>-</b>         | <b>511,273</b>   | <b>67,715</b>               | <b>103,952</b>     |
| <b>Deferred Maintenance Fund 2483:</b>       |                     |                  |                  |                  |                             |                    |
| Controll Account                             | 188,364             | 181,940          | (104,110)        | -                | -                           | 266,194            |
| Exterior Graphics Phase 2                    | 15,294              | -                | -                | 2,807            | -                           | 12,488             |
| Picken Hall Improvements                     | (104,111)           | -                | 104,110          | (1)              | -                           | -                  |
| Street Improvements                          | 201,707             | -                | -                | 200,914          | 793                         | -                  |
| 10 Campus Elec Improvements                  | 450,000             | -                | -                | 373,113          | 76,887                      | -                  |
| <b>Fund Subtotal</b>                         | <b>751,254</b>      | <b>181,940</b>   | <b>-</b>         | <b>576,832</b>   | <b>77,680</b>               | <b>278,681</b>     |
| <b>Federal Stimulus Fund 3431:</b>           |                     |                  |                  |                  |                             |                    |
| Controll Account                             | (2,303,631)         | 2,717,366        | (2,413,592)      | -                | -                           | (1,999,857)        |
| Rarick Roof                                  | 412,841             | -                | (129,501)        | 283,340          | -                           | -                  |
| Tunnel Improvements                          | 550,745             | -                | (240,207)        | 310,538          | -                           | -                  |
| Campus Electrical Upgrades                   | 769,795             | -                | 2,622,832        | 1,662,196        | 1,730,431                   | -                  |
| <b>Fund Subtotal</b>                         | <b>(570,250)</b>    | <b>2,717,366</b> | <b>(160,468)</b> | <b>2,256,074</b> | <b>1,730,431</b>            | <b>(1,999,857)</b> |
| <b>Total Plant Funds</b>                     | <b>863,945</b>      | <b>2,899,306</b> | <b>(160,468)</b> | <b>3,344,180</b> | <b>1,875,826</b>            | <b>(1,617,223)</b> |

**FORT HAYS STATE UNIVERSITY**  
**REMODELING AND ADDITIONS SUMMARY**  
 Year Ended June 30, 2011

| Department Name                  | Appropriations      |                       |                    | Expenditures     | Encumbrances     | Balance<br>06-30-11 |
|----------------------------------|---------------------|-----------------------|--------------------|------------------|------------------|---------------------|
|                                  | Balance<br>07-01-10 | Receipts<br>Transfers | Funds<br>Available |                  |                  |                     |
| PRIOR YEAR UNALLOCATED BALANC    | (3,954)             | -                     | (3,954)            | -                | -                | (3,954)             |
| PARKING LOT REPAIR               | -                   | 433,759               | 433,759            | 262,352          | 171,408          | (0)                 |
| F04 GORSS COLISEIUM ROOF REPAIR  | 297                 | -                     | 297                | 297              | -                | (0)                 |
| F08 ELEVATOR REPAIRS             | 1,773               | -                     | 1,773              | -                | -                | 1,773               |
| 09 CAMPUS SIDEWALK REPLACEMENT   | 8,106               | -                     | 8,106              | 8,106            | -                | -                   |
| 09 HVAC REPAIRS                  | 2,728               | -                     | 2,728              | 2,728            | -                | 0                   |
| 09 CAMPUS ELEVATOR REPAIRS       | 5,000               | -                     | 5,000              | -                | -                | 5,000               |
| 09 CAMPUS ASBESTOS ABATEMENT     | 2,426               | -                     | 2,426              | 2,426            | -                | 0                   |
| 09 MISC ROOF REPAIRS             | 4,184               | -                     | 4,184              | 4,184            | -                | (0)                 |
| 09 CAMPUS CARPET REPLACEMENT     | -                   | -                     | -                  | -                | -                | -                   |
| 09 EXTERIOR LIGHTING IMPROV      | 6,879               | -                     | 6,879              | 1,399            | -                | 5,480               |
| 10 SIDEWALK REPLACEMENTS         | 57,000              | -                     | 57,000             | 57,000           | -                | -                   |
| 10 HVAC REPAIRS                  | 13,550              | -                     | 13,550             | 13,550           | -                | -                   |
| 10 ELEVATOR REPAIRS              | 5,000               | (5,000)               | -                  | -                | -                | -                   |
| 10 ASBESTOS ABATEMENT            | 10,000              | -                     | 10,000             | 10,000           | -                | -                   |
| 10 STEAM GEN & DIST UPGRADES     | 4,179               | -                     | 4,179              | 3,291            | 888              | -                   |
| 10 EXTERIOR UTILITY R&M          | 1,224               | -                     | 1,224              | 941              | -                | 283                 |
| 10 ROOF REPAIRS                  | 5,000               | -                     | 5,000              | 789              | -                | 4,211               |
| 10 CARPET REPLACEMENT            | 11,935              | -                     | 11,935             | 11,935           | -                | (0)                 |
| 10 SHERIDAN STONE REPLACEMENT    | 2,945               | (2,832)               | 113                | 113              | -                | (0)                 |
| 10 CH ASBESTOS ABATE STE 139     | 110,000             | (41,521)              | 68,479             | 68,479           | -                | -                   |
| 10 CH/GROSS DOOR CLOSER RPLCM    | 5,886               | (5,886)               | -                  | -                | -                | -                   |
| 10 ALBERTSON HALL EVAP CHILLER   | 206,561             | (166,423)             | 40,138             | 35,625           | -                | 4,513               |
| 10 RARICK 3RD FLOOR VAV IMPR     | 151,392             | 165,783               | 317,175            | 306,512          | 35,587           | (24,924)            |
| 10 CUSTER S WING RESTROOM PLM    | 50,000              | -                     | 50,000             | 67,704           | -                | (17,704)            |
| 10 INTERIOR SIGNAGE REPLACEMENT  | 8,843               | -                     | 8,843              | 3,033            | -                | 5,810               |
| 10 CAMERA SANITARY SEWER LINES   | 1,907               | (1,907)               | -                  | -                | -                | -                   |
| 10 STEAM LINE EXPANSION JT REP   | 5,000               | -                     | 5,000              | -                | -                | 5,000               |
| 10 CAMPUS ACOUSTIC CEILING TIL   | 6,252               | -                     | 6,252              | 3,599            | -                | 2,653               |
| 10 OCCUPANCY SENSOR INSTALLAT    | 8,052               | (8,052)               | -                  | -                | -                | -                   |
| 10 GREENHOUSE ROOFING PANEL R    | 6,000               | 15,600                | 21,600             | 21,600           | -                | -                   |
| 10 CAMPUS ELEC IMPR-FUND 8001    | 785,412             | -                     | 785,412            | 349,329          | 142,961          | 293,122             |
| 11 CAMPUS SIDEWALK RPLCMT        | 0                   | 15,000                | 15,000             | 1,386            | -                | 13,614              |
| 11 CAMPUS HVAC RPR/RPLCMT        | -                   | 30,000                | 30,000             | 23,640           | -                | 6,360               |
| 11 CAMPUS ELEVATOR RPR/RPLCM     | -                   | 5,000                 | 5,000              | -                | -                | 5,000               |
| 11 CAMPUS ASBESTOS ABATEMENT     | -                   | 10,000                | 10,000             | 6,609            | -                | 3,391               |
| 11 CAMPUS STEAM GEN/DIST UPGRADE | -                   | 10,000                | 10,000             | 9,825            | -                | 175                 |
| 11 CAMPUS EXTERIOR UTILITY R/R   | -                   | 10,000                | 10,000             | -                | -                | 10,000              |
| 11 CAMPUS MISC ROOF REPAIRS      | -                   | 5,000                 | 5,000              | -                | -                | 5,000               |
| 11 CAMPUS FLOOR COVERING RPLC    | -                   | 100,000               | 100,000            | 85,564           | 13,371           | 1,065               |
| 11 CAMPUS FIRE CODE IMPRVMTS     | -                   | 7,000                 | 7,000              | 7,000            | -                | -                   |
| 11 AKERS ENERGY CNTR BOILER      | -                   | 40,000                | 40,000             | -                | 40,000           | -                   |
| 11 RARICK TELECOMMUNICATIONS I   | -                   | 215,240               | 215,240            | 215,240          | -                | -                   |
| 11 DAVIS/SHERIDAN ROOF REPAIRS   | -                   | 20,620                | 20,620             | 20,620           | -                | -                   |
| 11 CUNNINGHAM/GROSS SEWER IMPR   | -                   | 150,000               | 150,000            | 24,755           | 7,189            | 118,056             |
| 11 BEACH HALL ROOF REPAIRS       | -                   | 458,000               | 458,000            | 33,413           | 380,856          | 43,731              |
| 11 SHERIDAN 1ST FLR MECHANICAL   | -                   | 12,380                | 12,380             | 331              | -                | 12,049              |
| DEFERRED MAINT TX CREDIT CLRN    | -                   | 304,783               | 304,783            | 2,570            | -                | 302,213             |
| 11 CLASSROOM REPAIRS             | -                   | 7,000                 | 7,000              | 1,287            | -                | 5,713               |
| 11 DAVIS VENTILATION IMPRVMTS    | -                   | 92,000                | 92,000             | 92,267           | -                | (267)               |
| 12 HVAC REPAIRS                  | -                   | -                     | -                  | 398              | -                | (398)               |
| 10 DAVIS HALL VENTILATION IMPR   | -                   | 4,214                 | 4,214              | 4,214            | -                | -                   |
| 10 SHERIDAN/CUSTER RELOCATION    | -                   | 142,411               | 142,411            | 140,330          | 2,080            | (0)                 |
| 11 SHERIDAN PROVOST OFC RMDL     | -                   | 50,192                | 50,192             | 50,192           | -                | -                   |
| 11 AGNEW SITE BACKFILL           | -                   | 48,500                | 48,500             | -                | 48,500           | -                   |
| 11 INDOOR PRACTICE FACILITY      | -                   | 255,955               | 255,955            | 1,255            | 254,700          | -                   |
| <b>Total</b>                     | <b>1,483,576</b>    | <b>2,376,814</b>      | <b>3,860,390</b>   | <b>1,955,889</b> | <b>1,097,539</b> | <b>806,963</b>      |

The Appropriations, Receipts and Transfers includes:

|           |                                       |
|-----------|---------------------------------------|
| 1,137,000 | From the Board of Regents             |
| 501,272   | From University Funds                 |
| 304,783   | From Deferred Maintenance Tax Credits |
| 433,759   | From Parking Fund                     |

FORT HAYS STATE UNIVERSITY  
DETAIL OF FUND BALANCES  
Year Ended June 30, 2011

Schedule V

| Fund Name                          | Current Funds |                |            | Other Funds | Plant Funds            |                        |                            |                     |
|------------------------------------|---------------|----------------|------------|-------------|------------------------|------------------------|----------------------------|---------------------|
|                                    | General Use   | Designated Use | Restricted |             | Unexpended Plant Funds | Remodeling & Additions | Retirement of Indebtedness | Investment in Plant |
| General Fees Fund-Tuition          | 22,223,719    |                |            |             |                        |                        |                            |                     |
| Imprest Fund                       |               |                |            | 25,000      |                        |                        |                            |                     |
| Faculty of Distinction             |               |                | (704)      |             |                        |                        |                            |                     |
| Oil and Gas Royalties Fund         |               | 50,910         |            |             |                        |                        |                            |                     |
| Parking Fees Fund                  |               | 114,514        |            |             |                        |                        |                            |                     |
| Restricted Fees Fund               |               | 12,511,610     | 3,163,480  |             |                        |                        |                            |                     |
| Institutional Overhead Fund        |               | 69,720         |            |             |                        |                        |                            |                     |
| Economic Opportunity Act-Federal   |               |                | 7,097      |             |                        |                        |                            |                     |
| Health Fees Fund                   |               | 298,414        |            |             |                        |                        |                            |                     |
| Student Union Fees Fund            |               | 1,248,301      |            |             |                        |                        |                            |                     |
| Housing System Revenue Fund        |               | (558,576)      |            |             |                        |                        |                            |                     |
| Pledged Housing Suspense Fund      |               | 1,511,616      |            |             |                        |                        |                            |                     |
| National Direct Student Loan Fund  |               |                |            | 822,768     |                        |                        |                            |                     |
| Kansas Career Workstudy Fund       |               |                | 7,004      |             |                        |                        |                            |                     |
| Federal Grants Fund                |               |                | 528,271    |             |                        |                        |                            |                     |
| Federal Stimulus Fund-ARRA         |               |                |            |             | (1,999,857)            |                        |                            |                     |
| Major Repairs Fund                 |               |                |            |             |                        | 806,963                |                            |                     |
| Infrastructure Maintenance Fund    |               |                |            |             | 103,952                |                        |                            |                     |
| Deferred Maintenance Fund          |               |                |            |             | 278,681                |                        |                            |                     |
| Investment in Plant                |               |                |            |             |                        |                        |                            | 102,553,820         |
| Lewis Field Renovation             |               |                |            |             |                        |                        |                            |                     |
| Project Fund and T-Bills           |               |                |            |             |                        |                        | 115,000                    |                     |
| Revenue Fund                       |               |                |            |             |                        |                        | 223,664                    |                     |
| Principal and Interest             |               |                |            |             |                        |                        | 190                        |                     |
| Housing System Renovation & Refund |               |                |            |             |                        |                        |                            |                     |
| Project Fund and T-Bills           |               |                |            |             |                        |                        | 0                          |                     |
| Principal and Interest             |               |                |            |             |                        |                        | 0                          |                     |
| Memorial Union Renovation Project  |               |                |            |             |                        |                        |                            |                     |
| Project Fund and T-Bills           |               |                |            |             |                        |                        | 596,608                    |                     |
| Principal and Interest             |               |                |            |             |                        |                        | 2,428                      |                     |
| Revenue Fund                       |               |                |            |             |                        |                        |                            |                     |
| Capital Interest                   |               |                |            |             |                        |                        | 0                          |                     |
| Reserve                            |               |                |            |             |                        |                        | 0                          |                     |
| Service Clearing Fund              |               |                |            | 929,199     |                        |                        |                            |                     |
| Nine Month Payroll Clearing Fund   |               |                |            | 2,462,443   |                        |                        |                            |                     |
| TOTAL FUND BALANCES                | 22,223,719    | 15,246,508     | 3,705,148  | 4,239,410   | (1,617,224)            | 806,963                | 937,891                    | 102,553,820         |



**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED FUND DEPARTMENTS**  
**Year Ended June 30, 2011**

Schedule VI

| Account Number | Account Name                    | Balance 07-01-10 | Receipts | Transfers | Expenditures | Non Expense Items | Balance 06-30-11 |
|----------------|---------------------------------|------------------|----------|-----------|--------------|-------------------|------------------|
| 110292         | ECONOMICS-SPECIAL PROJECTS      | 19,173           | 1,453    | -         | -            | -                 | 20,626           |
| 110402         | CCL-CNTR FOR CIVIC LEADRSHP RU  | 9,923            | -        | -         | -            | -                 | 9,923            |
| 112182*        | OMER VOSS ENDOWED PROF.         | 11,373           | -        | 6,225     | 17,598       | -                 | (0)              |
| 112102         | CCL-CNTR FOR CIVIC LEADRSHP RU  | -                | 8,016    | -         | 18,521       | -                 | (10,505)         |
| 116282         | GIS-ERGO OPERATION ACCOUNT      | 4,268            | -        | -         | -            | -                 | 4,268            |
| 116362         | MEXICO TRIP-SCHUHL              | 16,929           | -        | -         | 12,473       | -                 | 4,456            |
| 116462         | MATH RELAYS                     | 1,597            | 2,725    | -         | 2,534        | -                 | 1,788            |
| 116522         | MUSIC-HIGH PLAINS CHLDN CMP     | 420              | -        | -         | -            | -                 | 420              |
| 116682         | FAMILY DEVELOPMENT SERVICES     | 1,554            | 3,335    | -         | 2,109        | -                 | 2,780            |
| 116762         | MUSIC-WKSA D'ADDARIO GRANT      | 1,421            | 2,500    | -         | -            | -                 | 3,921            |
| 116932         | SOCIOLOGY-CE GRANT WRITING      | 17,161           | -        | 4,695     | 244          | -                 | 21,611           |
| 116942         | JOURNALISM-KSPA SALES&SERVICE   | -                | 769      | -         | 769          | -                 | -                |
| 116972         | GEOSCI-KGA PROGRAM GRANT        | -                | 5,500    | -         | 1,941        | -                 | 3,559            |
| 117082*        | TEACH ED-TRANS TO TEACH-KNOTTT  | 30,756           | -        | -         | 3,175        | -                 | 27,580           |
| 117092         | TEACH ED-T2T GRANT              | -                | -        | 55,000    | 8,703        | -                 | 46,297           |
| 117522*        | WESTERN KS PRIM MATH ACAD GRNT  | (8,496)          | -        | 8,496     | -            | -                 | 0                |
| 117562         | TEACHER ED YOUNG READERS        | 192              | 1,524    | -         | 1,059        | -                 | 657              |
| 117572*        | ANSCHUTZ ENDOWD PROF-STATE      | 87               | -        | 3,735     | 3,818        | -                 | 4                |
| 117812*        | ENERGIZING MIDDLE SCHOOL SCIEN  | (5,623)          | -        | 103,892   | 114,600      | -                 | (16,330)         |
| 117822*        | NASA ROBOTICS FOR WSTRN KS SCH  | -                | -        | 8,000     | 16,017       | -                 | (8,017)          |
| 117842*        | TEACH ED-MODELING INSTRUCTION   | (9,505)          | -        | 84,674    | 86,722       | -                 | (11,553)         |
| 117852*        | SMI-UNPACKING SCIENCE GRANT     | (4,278)          | 11,126   | 25,158    | 37,117       | -                 | (5,111)          |
| 117862         | SMI-EXPOLORING THE SOLAR SYSTE  | (16,202)         | 23,434   | (656)     | 6,576        | -                 | (0)              |
| 118062*        | NURSING-TRAINEESHIPS GRANT      | (1)              | 30,590   | -         | 30,589       | -                 | 0                |
| 118072         | NURSING-REGENT INTIATIVE-SCHLRS | 7,797            | -        | -         | 6,262        | -                 | 1,535            |
| 118132         | THOMSON-BIOLOGICAL SCIENCE      | 2,075            | -        | 11,000    | 9,410        | -                 | 3,665            |
| 118142         | THOMSON-COMM DISORDERS          | 7,868            | -        | 11,000    | 13,184       | -                 | 5,684            |
| 118162         | HERNDON CLINIC                  | 44,240           | 39,186   | -         | 52,518       | -                 | 30,909           |
| 118172         | THOMSON-ALLIED HEALTH           | 8,150            | -        | 14,000    | 17,572       | -                 | 4,578            |
| 118202         | EXERCISE PHYSIOLOGY LAB         | 221              | 7,144    | -         | 382          | -                 | 6,983            |
| 118232         | THOMSON-HLTH/LIFE               | 10,252           | -        | 3,000     | 8,557        | -                 | 4,695            |
| 118292         | BIOSCI-LEAF BUG                 | -                | 463      | -         | 278          | -                 | 185              |
| 118352         | BIO SCIENCE-NEOSHO RIVER        | 1,021            | -        | -         | 935          | -                 | 86               |
| 118392         | FLEHARTY RESEARCH ASST-ENDOW    | -                | 7,100    | -         | 7,100        | -                 | -                |
| 118482*        | NURSING-NFLP GRANT              | -                | 11,764   | -         | 11,764       | -                 | -                |
| 118492         | NURSING-NFLP MATCH              | -                | -        | 1,307     | 1,307        | -                 | -                |
| 118542         | PHYSL THRPY CLIN-NWKAAA GRNT    | 142              | 7,213    | -         | 13,139       | -                 | (5,784)          |
| 118562         | NURSING-NIGHTINGALE GRANT       | 305              | 1,350    | -         | 13           | -                 | 1,641            |
| 118572*        | NURSING-ARRA NFLP GRANT         | -                | -        | 8,236     | 4,444        | -                 | 3,792            |
| 118582         | NURSING-ARRA NFLP MATCH         | -                | -        | 915       | 556          | -                 | 359              |
| 118592*        | NURSING & TECH ENHANCMENT GRANT | -                | -        | 250,000   | 250,000      | -                 | -                |
| 118642         | ALLIED HEALTH-DM SONOGRAPHY     | 2,864            | 2,237    | -         | 3,394        | -                 | 1,706            |
| 118672         | COMM DISORDERS CRS MATERIALS    | 3,247            | 7,051    | -         | 5,787        | -                 | 4,512            |
| 118772         | AGRICULTURE-WATERLINK GRANT     | (163)            | -        | -         | (53)         | -                 | (110)            |
| 118792         | GRADUATE ASSISTANT RPMNT-HMC    | -                | -        | -         | 7,100        | -                 | (7,100)          |
| 118802         | CHOATE GRAD RSRCH FELLOW-ENDOW  | -                | 1,869    | -         | 1,869        | -                 | -                |
| 158222         | SPECIAL PROJECTS IN HHP         | 3,339            | 1,070    | (1,047)   | 3,363        | -                 | (1)              |
| 226042*        | CHEM-08 KINBRE FAC SCLR-WIESE   | 21               | -        | -         | 21           | -                 | 0                |
| 226052*        | GEOSCI-SUPERDARN RADAR GRANT    | (611)            | 3,174    | (879)     | 2,638        | -                 | (954)            |
| 226532*        | GEOSCI-NASA ICES POLYNIA STUDY  | (2,754)          | 38,876   | (8,798)   | 31,052       | -                 | (3,729)          |
| 226562*        | KS SPACE CONSORTIUM-CHU         | -                | -        | 12,132    | 20,762       | -                 | (8,630)          |
| 226632*        | GEOSCI-NASA AMSR VALIDATION GR  | (3,301)          | 34,870   | (8,371)   | 23,198       | -                 | (0)              |
| 226642*        | GEOSCI-NASA SEA ICE ROUGH GRNT  | (1,970)          | 18,775   | (5,308)   | 14,574       | -                 | (3,078)          |
| 228172*        | AH-10 KINBRE-WIESE              | (179)            | -        | -         | (179)        | -                 | 0                |
| 228222         | BIOSCI-HUMAN DIMENSIONS GRANT   | (3,382)          | -        | -         | 2,542        | -                 | (5,924)          |
| 228242         | BIO SCI-WARING KAS              | 252              | -        | -         | 252          | -                 | 0                |
| 228252         | BIO SCI-POLACIK KAS             | 718              | -        | -         | 718          | -                 | -                |
| 228262         | BIOSCI-AQUATIC SNAILS           | (465)            | 4,745    | -         | 4,280        | -                 | -                |
| 228272         | BIOSCI-BLACK RAIL               | (56)             | 3,780    | -         | 3,724        | -                 | -                |
| 228282*        | AH-11 KINBRE SU SCLR-MILLER     | -                | 4,000    | -         | 4,000        | -                 | (0)              |
| 228292*        | AH-10 KINBRE STAR GRANT-ROGERS  | -                | 10,000   | -         | 10,000       | -                 | -                |
| 228302*        | AH-11 KINBRE-OS MENTOR AWARD    | -                | 12,900   | (2,900)   | 10,000       | -                 | -                |
| 228312*        | AH-11 KINBRE GRANT              | -                | 24,279   | (18,786)  | 12,034       | -                 | (6,541)          |
| 228322*        | AH-11 KINBRE-GILLOCK            | -                | -        | 6,308     | 6,308        | -                 | -                |
| 228332*        | AH-11 KINBRE-WIESE              | -                | -        | 11,658    | 11,658       | -                 | -                |
| 228362*        | BIOSCI-MARICLE-K STATE GRANT    | -                | -        | 10,423    | 15,197       | -                 | (4,774)          |

FORT HAYS STATE UNIVERSITY  
RESTRICTED FUND DEPARTMENTS  
Year Ended June 30, 2011

Schedule VI

| Account Number | Account Name                       | Balance 07-01-10 | Receipts     | Transfers    | Expenditures | Non Expense Items | Balance 06-30-11 |
|----------------|------------------------------------|------------------|--------------|--------------|--------------|-------------------|------------------|
| 228372         | BIOSCI-WALLEYE AGE/GROWTH GRNT     | -                | 12,549       | (182)        | 18,012       | -                 | (5,646)          |
| 228382*        | AH-KINBRE-MADDEN FSA               | -                | 10,000       | -            | -            | -                 | 10,000           |
| 228392*        | AH-12 KINBRE GRANT                 | -                | -            | (4,000)      | 484          | -                 | (4,484)          |
| 228402*        | AH-12 KINBRE-GILLOCK               | -                | -            | -            | 1,687        | -                 | (1,687)          |
| 228432*        | AH-12 KINBRE-WIESE                 | -                | -            | -            | 473          | -                 | (473)            |
| 228442         | BIOSCI-PAPERSHELL MUSSEL GRANT     | -                | -            | -            | 1,518        | -                 | (1,518)          |
| 228452         | BIOSCI-CAUDLE WSSA GRANT           | -                | 1,000        | -            | -            | -                 | 1,000            |
| 228482*        | AH-12 KINBRE SMSTR SCLR-SCHMID     | -                | -            | -            | 179          | -                 | (179)            |
| 228552*        | BIOSCI-PLOVER CENSUS               | (59)             | 708          | (880)        | 11,207       | -                 | (11,437)         |
| 228632         | LAND RENTAL-SPAULDING              | -                | -            | -            | 706          | -                 | (706)            |
| 228642         | BIOSCI-SPOTTED SKUNK DIET GRNT     | -                | -            | -            | 4            | -                 | (4)              |
| 228662*        | SLATE CREEK-NICHOLSON              | -                | -            | 4,000        | -            | -                 | 4,000            |
| 228662         | AH-KINBRE-FSA GRANT-GILLOCK        | 46               | -            | -            | 35           | -                 | 11               |
| 320102         | CCL-KHF GRANT-KANSAS CORPS         | 3,930            | 500          | -            | 3,889        | -                 | 541              |
| various*       | SBDC ACCOUNTS SUMMARY-3141         | 39,282           | (46,482)     | 80,008       | 96,327       | -                 | (23,519)         |
| various        | SBDC ACCOUNTS SUMMARY-2510         | (16,054)         | 67,199       | 67,468       | 83,000       | -                 | 35,613           |
| 321642         | DOCKING-KHF CHANGE SOMETHING G     | 98,920           | -            | (6,338)      | 45,211       | -                 | 47,370           |
| various        | KSBD-ACCOUNT SUMMARY-2510          | 1,226,012        | 1,374,879.64 | (382,343.59) | 619,596      | -                 | 1,598,953        |
| various*       | KSBD-ACCOUNT SUMMARY-3141          | 140,468          | 853,887.93   | (427,802.63) | 648,665      | -                 | (82,112)         |
| 322472*        | KSBD-KANSAS ARTS FUNDS             | (17)             | -            | -            | -            | -                 | (17)             |
| 322522         | ENERGYNET GRANT                    | -                | 501,884      | -            | 247,029      | -                 | 254,855          |
| 322552         | KU ASSISTANTSHIP-FUQUA             | -                | 1,045        | -            | 2,090        | -                 | (1,045)          |
| 322612         | NETWORK KANSAS FY06                | 69,332           | 561,619      | -            | 547,698      | -                 | 83,253           |
| 322622         | NETWORK KANSAS CARRYOVER           | 244,326          | -            | (244,326)    | -            | -                 | 0                |
| 322632         | NETWORK KANSAS SPECIAL PROJECT     | 169,339          | 318,307      | 244,326      | 134,407      | -                 | 597,565          |
| 326062         | ENGLISH-BIG READ GRANT             | -                | 5,347        | 1,027        | 6,374        | -                 | -                |
| 328012*        | SENIOR COMPANION PROGRAM           | (24,022)         | 465,898      | -            | 441,894      | -                 | (18)             |
| 328042         | FGP/SCP DONATIONS                  | 10,967           | 1,286        | -            | 200          | -                 | 12,053           |
| 328062         | SENIOR COMPANION EXCESS            | -                | -            | -            | 2,162        | -                 | (2,162)          |
| 328072         | FOSTER GRANDPARENT EXCESS          | -                | -            | -            | 720          | -                 | (720)            |
| 328212         | SCP GRANT-INFO REFERRAL            | 133,206          | 70,082       | -            | 74,862       | -                 | 128,426          |
| 328222         | FOSTER GRNDPRNT GRANT-MATCH        | 68,295           | 25,468       | -            | 2,859        | -                 | 90,904           |
| 328232*        | FOSTER GRANDPARENT PROGRAM         | (13,117)         | 197,984      | -            | 185,227      | -                 | (360)            |
| 328262         | SCP-NWKAAA                         | 25,016           | 8,382        | -            | 5,965        | -                 | 27,432           |
| 328302         | NURSING-HMC FNP                    | 1,498            | -            | -            | 1,315        | -                 | 183              |
| 328322         | FISH ID-EBERLE                     | 5,139            | 2,210        | -            | 1,145        | -                 | 6,204            |
| 350102         | ADP-KOCH SPEAKER SERIES GRANT      | 3,770            | -            | -            | -            | -                 | 3,770            |
| 356072         | MOD LANG-HISPANIC FILM FESTIVA     | 1                | -            | (1)          | -            | -                 | (0)              |
| 356342         | MUSIC-WKSA ARTS COUNCIL GRANT-2510 | 3,026            | 443          | -            | 987          | -                 | 2,482            |
| 356342*        | MUSIC-WKSA ARTS COUNCIL GRANT-3141 | 112              | 649          | 1,774        | -            | -                 | 2,535            |
| 356352         | MUSIC-WKSA MIDWEST ENERGY GRNT     | 629              | -            | -            | -            | -                 | 629              |
| 357022         | TEACH ED-YOUNG READER CONF GRN     | 4,920            | -            | -            | 4,920        | -                 | -                |
| 358132*        | BIOSCI-TRAILS TO GREENER FUTUR     | -                | 2,954        | (630)        | 8,678        | -                 | (6,354)          |
| 358302         | PRAIRIE NATURALIST                 | (246)            | 246          | -            | -            | -                 | (0)              |
| 412042         | LIBRARY-CECIL CURREY FUND          | 608              | -            | -            | 531          | -                 | 77               |
| various        | STERNBERG-ADMINISTRATION           | (77,624)         | 79,399       | -            | 164,249      | -                 | (162,474)        |
| 432082         | CTEL-VIDEO PRODUCTION SERVICE      | 14,150           | 4,424        | -            | 6,359        | -                 | 12,215           |
| 525522*        | SPEC EVENTS-ARTS COMM GRANT        | -                | -            | 4,229        | -            | -                 | 4,229            |
| 528022         | HHP-NSSF GRANT-SHOOTING CLUB       | 5,349            | 5,000        | -            | 9,728        | -                 | 620              |
| 528042         | WELLNESS CENTER-PRIVILEGE FEES     | -                | 87,632       | 8,602        | 52,385       | -                 | 43,849           |
| 535092         | VETERANS ADMINISTRATION            | 11,016           | 12,227       | -            | 9,580        | -                 | 13,663           |
| 535132         | DUI EVALS/ALCOHOL ED PROG          | 6,431            | 15,505       | (5,000)      | 7,703        | -                 | 9,233            |
| 543022         | ADMIN ALLOWANCE-LOANS-GRANTS-RU    | 293,947          | 15,795       | 94,444       | 91,115       | -                 | 313,070          |
| 543032         | STAFFORD INTEREST                  | 7,621            | 443          | -            | 1            | -                 | 8,063            |
| 563302         | ATHLETIC-BOOKSTORE CLEARING        | 1                | -            | -            | -            | -                 | 1                |
| 563322         | ATHLETIC-BOOKSTORE SCHOLARSHIP     | 28,000           | -            | (7,000)      | -            | -                 | 21,000           |
| 613101*        | FED STIMULUS-ARRA-EQUIPMENT        | 5,038            | -            | (5,038)      | -            | -                 | -                |
| 621002         | LICENSING REVENUE                  | 10,514           | 1,650        | -            | 8            | -                 | 12,156           |
| 674002         | ENDOWMENT-CLEARING                 | (45)             | 3,624        | 1,500        | 5,089        | -                 | (10)             |
| 703162         | UNIV POLICE-ICAC GRANT             | (90)             | 3,740        | -            | 1,760        | -                 | 1,890            |
| 703192         | BYRNE MEMORIAL GRANT               | 421              | -            | -            | -            | -                 | 421              |

**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED FUND DEPARTMENTS**  
Year Ended June 30, 2011

Schedule VI

| Account Number | Account Name                   | Balance<br>07-01-10 | Receipts          | Transfers      | Expenditures      | Non<br>Expense<br>Items | Balance<br>06-30-11 |
|----------------|--------------------------------|---------------------|-------------------|----------------|-------------------|-------------------------|---------------------|
| 704192         | UTILITIES-CAPITAL CREDITS      | 95,906              | 36,733            | -              | 15,282            | -                       | 117,357             |
| 814112         | COMMUNITY SCHOLARSHIPS FY11    | 18,902              | 2,492,030         | -              | 2,496,957         | -                       | 13,975              |
| 814122         | COMMUNITY SCHOLARSHIPS FY12    | -                   | 49,620            | -              | -                 | -                       | 49,620              |
| 814342         | KS NATIONAL GUARD TA           | -                   | 32,000            | -              | -                 | 32,000                  | -                   |
| 814362         | UNIVERSITY SCHOLARSHIP FUND    | 40,000              | 27,500            | -              | 20,000            | -                       | 47,500              |
| 815012*        | YOUTH EDUCATION SERVICES       | 3,388               | 3,465             | -              | 3,847             | -                       | 3,006               |
| 815022         | KS SCHOLARSHIPS                | 4,811               | 35,242            | -              | -                 | 40,053                  | -                   |
| 815042         | KS NURSING SCHOLARSHIPS        | 3,500               | 15,750            | -              | -                 | 19,250                  | -                   |
| 815052         | KS SLAIN PUBLIC SFTY OFCR WVR  | -                   | 2,380             | -              | -                 | 2,380                   | -                   |
| 815062         | KS SUPPLEMENTAL GRANT          | 57,849              | 312               | -              | -                 | 669,260                 | (611,098)           |
| 814302*        | COLLEGE WORK STUDY             | 5,218               | 523,806           | (51,822)       | 470,105           | -                       | 7,097               |
| 814502*        | FED STIMULUS-STRESS KS SCHOLAR | 34,494              | -                 | (34,494)       | -                 | -                       | -                   |
| 814512*        | FED STIMULUS-TUITION INCEN PRO | 347,650             | -                 | 200,000        | 423,115           | -                       | 124,535             |
| 815112*        | KANSAS COMPREHENSVE GRNT-LEAP  | 6,990               | 661,928           | -              | 51,072            | -                       | 617,846             |
| 815122*        | KANSAS CAREER WORKSTUDY        | -                   | 39,848            | -              | 35,742            | -                       | 4,106               |
| 815132*        | KCWS-ADMIN COSTS               | 2,950               | -                 | -              | 282               | -                       | 2,668               |
| 815142         | EDUC OPPORTUNITY FEES          | (5,053)             | 40,376            | (25,951)       | 4,775             | -                       | 4,597               |
| 815152         | KANSAS TEACHER SCHOLARSHIPS    | 14,510              | 192,967           | -              | 205,863           | -                       | 1,614               |
| 815162         | KS MINORITY SCHOLARSHIPS       | -                   | 5,439             | -              | -                 | 5,439                   | -                   |
| 815222         | KANSAS ACCESSUS SCHOLARSHIP    | (250)               | 8,250             | -              | -                 | 8,000                   | -                   |
| 815242         | KS TEACHER ED SCHOLARSH PRGM   | 750                 | -                 | -              | -                 | -                       | 750                 |
| 815272         | KANSAS MILITARY SERVICE AWARD  | 980                 | 14,185            | -              | 15,165            | -                       | -                   |
| 815512         | EOF-ACE SERVICE STIPEND        | 487                 | -                 | (487)          | -                 | -                       | -                   |
| 815522         | EOF-ATHLETICS MARKETING ASST   | -                   | -                 | 4,640          | 4,471             | -                       | 169                 |
| 815552         | EOF-CULTURAL AFFAIRS COORD     | 1,242               | -                 | (1,242)        | -                 | -                       | 0                   |
| 815562         | EOF-DISABLT SVS GRAD ASST      | (102)               | -                 | 102            | -                 | -                       | 0                   |
| 815672         | EOF-STU OBSERV DIRECTORS       | -                   | -                 | 1,305          | 1,302             | -                       | 3                   |
| 815682         | EOF-STU RET & COMM OUTREAC     | 0                   | -                 | 2,552          | 2,548             | -                       | 4                   |
| 815742         | EOF-MODERN LANGUAGE TUTOR      | 776                 | -                 | 2,486          | 2,736             | -                       | 526                 |
| 815762         | EOF-DIVERSITY MENTOR ASST-ADMI | (59)                | 59                | -              | -                 | -                       | (0)                 |
| 815772         | EOF-DIVERSITY MENTOR ASST-OMA  | (283)               | -                 | 4,640          | 3,957             | -                       | 401                 |
| 815782         | EOF-STU AFFAIRS BRIDGES COUNSE | 13                  | -                 | (13)           | -                 | -                       | -                   |
| 815812         | EOF-MEM UNION MRKT/PROMO INTRN | (0)                 | -                 | -              | -                 | -                       | (0)                 |
| 815822         | EOF-AACE GRAD ASST             | (68)                | -                 | 68             | -                 | -                       | 0                   |
| 815832         | EOF-CHINESE ACADEMY            | (40)                | 40                | 4,640          | 4,912             | -                       | (272)               |
| 815842         | EOF-AG AMBASSADOR              | 1,000               | -                 | (1,000)        | -                 | -                       | -                   |
| 815852         | EOF-INTL STUDENT AMBASSADORS   | 2,320               | -                 | (2,320)        | -                 | -                       | -                   |
| 815862         | EOF-FHSU OPERA                 | 600                 | -                 | (600)          | -                 | -                       | -                   |
| 815872         | EOF-SCIENCE CAFE COORDINATOR   | (13)                | -                 | 919            | 919               | -                       | (13)                |
| 815882         | EOF-FIRST YR EXPERIENCE ASST   | (22)                | -                 | 22             | -                 | -                       | (0)                 |
| 815892         | EOF-INT VICTORIA PROJECT       | 198                 | -                 | 2,586          | 1,118             | -                       | 1,666               |
| 815902         | EOF-STUDENT ACCESS COORDINATOR | -                   | 4,100             | 3,000          | 7,100             | -                       | -                   |
| 815912         | EOF-CCL KANSAS CORPS           | -                   | -                 | 5,220          | 5,221             | -                       | (1)                 |
| 815922         | EOF-COB STUDENT AMBASSADOR     | -                   | -                 | 3,581          | -                 | -                       | 3,581               |
| 834202*        | ACADEMIC COMPETITIVENESS GRANT | -                   | 230,038           | -              | 230,038           | -                       | -                   |
| 834222*        | SMART GRANT-NATL SCI&MATH ACCE | -                   | 198,211           | -              | 198,211           | -                       | -                   |
| 834232*        | EDUC OPPOR GRANTS-SEOG         | -                   | 175,444           | (12,094)       | 163,350           | -                       | -                   |
| 834002*        | FEDERAL PELL GRANT FY10        | -                   | 40,959            | -              | 40,959            | -                       | -                   |
| 834012*        | FEDERAL PELL GRANT FY11        | -                   | 11,030,381        | -              | 11,030,381        | -                       | -                   |
| 834262*        | TEACH GRANT-FEDERAL            | -                   | 147,750           | -              | 147,750           | -                       | -                   |
| 913622*        | LLE BLOCK GRANT                | 674                 | -                 | -              | -                 | -                       | 674                 |
| 913802         | MCMINDES DINING EXPANSION      | 23,339              | -                 | -              | -                 | -                       | 23,339              |
| 913812         | UNION DINING REMODEL           | 250,000             | -                 | -              | -                 | -                       | 250,000             |
| 525972*        | TIGER TOTS-FEDERAL AID         | 4,113               | -                 | 7,707          | -                 | -                       | 11,820              |
| <b>Total</b>   |                                | <b>3,567,202</b>    | <b>21,009,117</b> | <b>130,389</b> | <b>20,091,435</b> | <b>776,382</b>          | <b>3,838,890</b>    |

\* Not in Restricted Fees Fund.

FORT HAYS STATE UNIVERSITY  
Statement of Outstanding Obligations  
June 30, 2011

Schedule VII

| Description                                                               | Date Of Issue | Years to Maturity | Amount Of Original Issue | Retired Principal as of 6-30-2011 | Outstanding Principal as of 6-30-2011 | Interest Outstanding as of 6-30-2011 | Total Outstanding |
|---------------------------------------------------------------------------|---------------|-------------------|--------------------------|-----------------------------------|---------------------------------------|--------------------------------------|-------------------|
| <b>Revenue Bonds Payable</b>                                              |               |                   |                          |                                   |                                       |                                      |                   |
| KDFA Lewis Field Stadium Refunding and Renovation Project: Series 2003D-2 | 05-01-2003    | 15                | 1,150,000.00             | 495,000.00                        | 655,000.00                            | 189,302.00                           | 844,302.00        |
| KDFA Memorial Union Renovation Project Series 2005G-1                     | 11-15-2005    | 20                | 7,205,000.00             | 630,000.00                        | 6,575,000.00                          | 2,308,401.25                         | 8,883,401.25      |
| KDFA Memorial Union Renovation Project Series 2005G-2                     | 11-15-2005    | 20                | 585,000.00               | 585,000.00                        | -                                     | -                                    | -                 |
| <b>Total Revenue Bonds Payable</b>                                        |               |                   | 8,940,000.00             | 1,710,000.00                      | 7,230,000.00                          | 2,497,703.25                         | 9,727,703.25      |
| <b>Capital Leases Payable</b>                                             |               |                   |                          |                                   |                                       |                                      |                   |
| Energy Performance Contract                                               | 04-01-2004    | 16.5              | 4,887,055.87             | 1,295,888.13                      | 3,591,167.74                          | 895,618.87                           | 4,486,786.61      |
| Stroup Hall Chiller and Energy Improvements                               | 04-01-1999    | 10.0              | 172,589.35               | 172,589.35                        | -                                     | -                                    | -                 |
| <b>Total Capital Leases Payable</b>                                       |               |                   | 5,059,645.22             | 1,468,477.48                      | 3,591,167.74                          | 895,618.87                           | 4,486,786.61      |
| <b>Total Outstanding Obligations</b>                                      |               |                   | 13,999,645.22            | 3,178,477.48                      | 10,821,167.74                         | 3,393,322.12                         | 14,214,489.86     |

**FORT HAYS STATE UNIVERSITY  
DESCRIPTION OF OUTSTANDING BONDS  
YEAR ENDED JUNE 30, 2011**

**Schedule VIIa**

- A. The KDFA Series 2003D-1 bonds were processed for redemption and defeasance during FY2010. They are no longer outstanding.
- 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, 2011**

Schedule VIIb

| Year<br>Ended<br>06-30-                       | -----Memorial Union Renovation ----- |                     |                        |
|-----------------------------------------------|--------------------------------------|---------------------|------------------------|
|                                               | Principal                            | Interest            | Annual<br>Debt Service |
| Date of Issue: November 15, 2005 Series 2005G |                                      |                     |                        |
| 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>6,575,000.00</u>                  | <u>2,308,401.25</u> | <u>8,883,401.25</u>    |

| Year<br>Ended<br>06-30-                    | -----Lewis Field Renovation----- |                |                        |
|--------------------------------------------|----------------------------------|----------------|------------------------|
|                                            | Principal                        | Interest       | Annual<br>Debt Service |
| Date of Issue: May 1, 2003, Series 2003D-2 |                                  |                |                        |
| 2012                                       | 70,000                           | 25,599         | 95,599                 |
| 2013                                       | 70,000                           | 23,149         | 93,149                 |
| 2014                                       | 75,000                           | 20,611         | 95,611                 |
| 2015                                       | 75,000                           | 17,799         | 92,799                 |
| 2016                                       | 80,000                           | 14,893         | 94,893                 |
| 2017                                       | 85,000                           | 11,693         | 96,693                 |
| 2018                                       | 200,000                          | 8,250          | 208,250                |
|                                            | <u>655,000</u>                   | <u>121,993</u> | <u>776,993</u>         |



Fort Hays State University  
Kansas Development Finance Authority Bond Activity  
Changes in fund balance for the year ending 6-30-2011

Schedule VIII

Memorial Union Renovation Revenue Bonds, Series 2005 G-1

|                                 | 985222<br>5406-5401<br>Project | 943292<br>5406-5402<br>Princ. & Int. | 943302<br>5406-5403<br>Cost of Issue | 943312<br>5406-5404<br>Capital Interest | 943282<br>5406-5405<br>Reserve | Total<br>Bond Fund |
|---------------------------------|--------------------------------|--------------------------------------|--------------------------------------|-----------------------------------------|--------------------------------|--------------------|
| Balance 7-1-10                  | -                              | 12,080                               | -                                    | -                                       | 2,173                          | 14,253             |
| Income:                         |                                |                                      |                                      |                                         |                                |                    |
| Bond Fees*                      | -                              | -                                    | -                                    | -                                       | -                              | -                  |
| Accrued Interest on Fund        | -                              | 1,636                                | -                                    | -                                       | -                              | 1,636              |
| Discount on T-Bill Purchase**   | -                              | -                                    | -                                    | -                                       | 825                            | 825                |
| PMIB Interest on Investments    | -                              | -                                    | -                                    | -                                       | 12,009                         | 12,009             |
| Return of PMIB Investment       | -                              | -                                    | -                                    | -                                       | 565,114                        | 565,114            |
| Income Retained at Purchase     | -                              | 0                                    | -                                    | -                                       | -                              | -                  |
| Total Income                    | -                              | 1,636                                | -                                    | -                                       | 577,948                        | 579,584            |
| Expenditures:                   |                                |                                      |                                      |                                         |                                |                    |
| Expenses Retained at Purchase   | -                              | -                                    | -                                    | -                                       | -                              | -                  |
| Project Expenses                | -                              | -                                    | -                                    | -                                       | 825                            | 825                |
| Interest on Debt                | -                              | 276,018                              | -                                    | -                                       | -                              | 276,018            |
| Debt Principal                  | -                              | 320,000                              | -                                    | -                                       | -                              | 320,000            |
| Total Expenditures              | -                              | 596,018                              | -                                    | -                                       | 825                            | 596,843            |
| Transfers from 943322           | -                              | -                                    | -                                    | -                                       | 46,060                         | 46,060             |
| Transfer from Revenue Fund 5102 | -                              | 554,002                              | -                                    | -                                       | -                              | 554,002            |
| Transfers to P & I              | -                              | 28,748                               | -                                    | -                                       | (28,748)                       | -                  |
| Total Transfers                 | -                              | 582,750                              | -                                    | -                                       | 17,312                         | 600,062            |
| Adjustment for Prior Year       | -                              | -                                    | -                                    | -                                       | -                              | -                  |
| Balance 6-30-11                 | -                              | 449                                  | -                                    | -                                       | 596,608                        | 597,056            |

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

Memorial Union Renovation Revenue Bonds, Series 2005 G-2

|                               | 985222<br>5601-5601<br>Project | 943332<br>5601-5602<br>Princ. & Int. | 943342<br>5601-5603<br>Cost of Issue | 943352<br>5601-5604<br>Capital Interest | 943322<br>5601-5605<br>Reserve | Total<br>Bond Fund |
|-------------------------------|--------------------------------|--------------------------------------|--------------------------------------|-----------------------------------------|--------------------------------|--------------------|
| Balance 7-1-10                | -                              | 981                                  | -                                    | -                                       | 174                            | 1,155              |
| Income:                       |                                |                                      |                                      |                                         |                                |                    |
| Bond Fees*                    | -                              | -                                    | -                                    | -                                       | -                              | -                  |
| Accrued Interest on Fund      | -                              | 23                                   | -                                    | -                                       | -                              | 23                 |
| Discount on T-Bill Purchase** | -                              | -                                    | -                                    | -                                       | 67                             | 67                 |
| PMIB Interest on Investments  | -                              | -                                    | -                                    | -                                       | 975                            | 975                |
| Return of PMIB Investment     | -                              | -                                    | -                                    | -                                       | 45,886                         | 45,886             |
| Income Retained at Purchase   | -                              | -                                    | -                                    | -                                       | -                              | -                  |
| Total Income                  | -                              | 23                                   | -                                    | -                                       | 46,928                         | 46,951             |
| Expenditures:                 |                                |                                      |                                      |                                         |                                |                    |
| Expenses Retained at Purchase | -                              | -                                    | -                                    | -                                       | -                              | -                  |
| Project Expenses              | -                              | -                                    | -                                    | -                                       | 67                             | 67                 |
| Interest on Debt              | -                              | -                                    | -                                    | -                                       | -                              | -                  |
| Debt Principal                | -                              | -                                    | -                                    | -                                       | -                              | -                  |
| Total Expenditures            | -                              | -                                    | -                                    | -                                       | 67                             | 67                 |
| T-Bill Purchase**             | -                              | -                                    | -                                    | -                                       | -                              | -                  |
| Transfer to 943322            | -                              | -                                    | -                                    | -                                       | (46,060)                       | (46,060)           |
| Transfers to P & I            | -                              | 975                                  | -                                    | -                                       | (975)                          | -                  |
| Total Transfers               | -                              | 975                                  | -                                    | -                                       | (47,035)                       | (46,060)           |
| Adjustment for Prior Year     | -                              | -                                    | -                                    | -                                       | -                              | -                  |
| Balance 6-30-11               | -                              | 1,979                                | -                                    | -                                       | 0                              | 1,979              |

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

**Fort Hays State University**  
**Kansas Development Finance Authority Bond Activity**  
**Changes in fund balance for the year ending 6-30-2011**

**Schedule VIII**

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

|                           | <b>5813-5230<br/>Surplus</b> | <b>5150-5180<br/>Revenue</b> | <b>Total Lewis Field<br/>Revenue Fund</b> | <b>5012-5252<br/>Princ. &amp; Int.</b> | <b>5012-5254<br/>Bond Revenue</b> | <b>Total<br/>Bond Fund</b> |
|---------------------------|------------------------------|------------------------------|-------------------------------------------|----------------------------------------|-----------------------------------|----------------------------|
| <b>Balance 7-1-10</b>     | -                            | 219,332                      | 219,332                                   | 653                                    | -                                 | 653                        |
| <b>Income:</b>            |                              |                              |                                           |                                        |                                   |                            |
| Student Fees              | -                            | 113,755                      | 113,755                                   | -                                      | -                                 | -                          |
| Accrued Interest          | -                            | -                            | -                                         | 1,331                                  | -                                 | 1,331                      |
| T-Bill Interest           | -                            | -                            | -                                         | 4,612                                  | -                                 | 4,612                      |
| Gain on Investment        | -                            | -                            | -                                         | -                                      | -                                 | -                          |
| <b>Total Income</b>       | -                            | 113,755                      | 113,755                                   | 5,942                                  | -                                 | 5,942                      |
| <b>Expenditures:</b>      |                              |                              |                                           |                                        |                                   |                            |
| Project Expenses          | -                            | 17,848                       | 17,848                                    | -                                      | -                                 | -                          |
| Interest on Debt          | -                            | -                            | -                                         | 27,980                                 | -                                 | 27,980                     |
| Debt Principal            | -                            | -                            | -                                         | 70,000                                 | -                                 | 70,000                     |
| <b>Total Expenditures</b> | -                            | 17,848                       | 17,848                                    | 97,980                                 | -                                 | 97,980                     |
| <b>Transfers:</b>         |                              |                              |                                           |                                        |                                   |                            |
| Between Funds             | -                            | -                            | -                                         | -                                      | -                                 | -                          |
| To KDFA for Bond Redemp.  | -                            | -                            | -                                         | -                                      | -                                 | -                          |
| From Revenue to Debt      | -                            | (91,574)                     | (91,574)                                  | 91,574                                 | -                                 | 91,574                     |
| <b>Total Transfer</b>     | -                            | (91,574)                     | (91,574)                                  | 91,574                                 | -                                 | 91,574                     |
| Adjustment for Prior Year | -                            | -                            | -                                         | -                                      | -                                 | -                          |
| <b>Balance 6-30-11</b>    | -                            | 223,664                      | 223,664                                   | 190                                    | -                                 | 190                        |

\*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, 2011

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                | 487.2         | 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                | 175.0         | 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         |
| <b>TOTALS</b>                             |                     | <b>4042.6</b> | <b>304,456</b> |

**FORT HAYS STATE UNIVERSITY**  
**BUILDING VALUES**  
Year Ended June 30, 2011

| <b>Building</b>                              | <b>Date of Acquisition</b> | <b>Value</b>      |
|----------------------------------------------|----------------------------|-------------------|
| Picken Hall                                  | 1904                       | 6,911,718         |
| Martin Allen Hall                            | 1905                       | 555,258           |
| Sheridan Hall                                | 1916                       | 8,793,293         |
| Custer Hall                                  | 1922                       | 1,520,707         |
| Memorial Union                               | 1923                       | 10,583,253        |
| McCartney Hall                               | 1926                       | 1,661,642         |
| Albertson Hall                               | 1928                       | 1,871,424         |
| Power Plant                                  | 1932                       | 58,786            |
| Lewis Field Stadium                          | 1937                       | 2,671,599         |
| University Farm Building                     | 1938                       | 545,328           |
| Davis Hall                                   | 1952                       | 889,319           |
| President's Residence                        | 1954                       | 147,062           |
| Witt Building                                | 1960                       | 560,213           |
| Wiest Hall                                   | 1961                       | 3,356,523         |
| Wooster Place                                | 1961                       | 3,146,560         |
| McMindes Hall                                | 1963                       | 8,030,576         |
| Malloy Hall                                  | 1965                       | 1,275,147         |
| Forsyth Library                              | 1966                       | 1,649,917         |
| Power Plant (New)                            | 1967                       | 832,632           |
| R.U. Brooks Service Building                 | 1968                       | 402,587           |
| Cunningham Hall & Gross<br>Memorial Coliseum | 1974                       | 9,353,976         |
| New Rarick Hall                              | 1979                       | 6,011,474         |
| Stroup Hall                                  | 1980                       | 1,708,628         |
| Heather Hall                                 | 1981                       | 378,058           |
| Metrodome                                    | 1991                       | 3,081,939         |
| Utility Building Lot 5                       | 1991                       | 8,753             |
| Utility Building Lot 6                       | 1991                       | 10,230            |
| Tomanek Hall                                 | 1993                       | 10,167,978        |
| Kansas Wetlands Education Center             | 2008                       | 3,542,093         |
| Soccer Facility                              | 2009                       | 2,325,875         |
| Energy Performance Contract                  | 2005                       | 1,232,784         |
| Stadium Place                                | 2007                       | 5,405             |
| <b>Total Value of Buildings</b>              |                            | <b>93,290,738</b> |

**FORT HAYS STATE UNIVERSITY**  
**BUILDING VALUES**  
Year Ended June 30, 2011

| <b>Building</b>                              | <b>Date of Acquisition</b> | <b>Value</b>      |
|----------------------------------------------|----------------------------|-------------------|
| Picken Hall                                  | 1904                       | 6,911,718         |
| Martin Allen Hall                            | 1905                       | 555,258           |
| Sheridan Hall                                | 1916                       | 8,793,293         |
| Custer Hall                                  | 1922                       | 1,520,707         |
| Memorial Union                               | 1923                       | 10,583,253        |
| McCartney Hall                               | 1926                       | 1,661,642         |
| Albertson Hall                               | 1928                       | 1,871,424         |
| Power Plant                                  | 1932                       | 58,786            |
| Lewis Field Stadium                          | 1937                       | 2,671,599         |
| University Farm Building                     | 1938                       | 545,328           |
| Davis Hall                                   | 1952                       | 889,319           |
| President's Residence                        | 1954                       | 147,062           |
| Witt Building                                | 1960                       | 560,213           |
| Wiest Hall                                   | 1961                       | 3,356,523         |
| Wooster Place                                | 1961                       | 3,146,560         |
| McMindes Hall                                | 1963                       | 8,030,576         |
| Malloy Hall                                  | 1965                       | 1,275,147         |
| Forsyth Library                              | 1966                       | 1,649,917         |
| Power Plant (New)                            | 1967                       | 832,632           |
| R.U. Brooks Service Building                 | 1968                       | 402,587           |
| Cunningham Hall & Gross<br>Memorial Coliseum | 1974                       | 9,353,976         |
| New Rarick Hall                              | 1979                       | 6,011,474         |
| Stroup Hall                                  | 1980                       | 1,708,628         |
| Heather Hall                                 | 1981                       | 378,058           |
| Metrodome                                    | 1991                       | 3,081,939         |
| Utility Building Lot 5                       | 1991                       | 8,753             |
| Utility Building Lot 6                       | 1991                       | 10,230            |
| Tomanek Hall                                 | 1993                       | 10,167,978        |
| Kansas Wetlands Education Center             | 2008                       | 3,542,093         |
| Soccer Facility                              | 2009                       | 2,325,875         |
| Energy Performance Contract                  | 2005                       | 1,232,784         |
| Stadium Place                                | 2007                       | 5,405             |
| <b>Total Value of Buildings</b>              |                            | <b>93,290,738</b> |

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
**Year Ended June 30, 2011**

| ORGANIZATION                             | BALANCE<br>07-01-10 | RECEIPTS | EXPENDI-<br>TURES | BALANCE<br>06-30-11 |
|------------------------------------------|---------------------|----------|-------------------|---------------------|
| AGNEW HALL COUNCIL                       | 2,999               | 313      | 1,028             | 2,284               |
| ALPHA KAPPA PSI                          | (237)               | 12,515   | 11,324            | 954                 |
| ALPHA LAMBDA DELTA                       | 219                 | 1,584    | 1,646             | 158                 |
| ALPHA PSI OMEGA                          | 196                 | -        | -                 | 196                 |
| ASTRONOMY CLUB                           | 1,112               | -        | 136               | 976                 |
| BLACK STUDENT UNION                      | 225                 | 1,281    | 1,439             | 67                  |
| NATIONAL RESIDENCE HALL HONORARY         | 55                  | -        | -                 | 55                  |
| CHEMISTRY CLUB                           | 4,372               | 10,724   | 4,561             | 10,535              |
| COMMUNICATIONS CLUB                      | 1,672               | -        | 572               | 1,101               |
| YOUNG DEMOCRATS                          | 209                 | -        | -                 | 209                 |
| CHINESE STUDENTS ASSN.                   | 881                 | 593      | 1,093             | 381                 |
| COLLEGIATE REPUBLICANS                   | 130                 | -        | -                 | 130                 |
| CREATIVE ARTS SOCIETY                    | 5,550               | 7,471    | 7,842             | 5,179               |
| CUSTER HALL COUNCIL                      | 655                 | 776      | 1,225             | 207                 |
| DAWN CARE                                | 125                 | 382      | 336               | 171                 |
| DELTA TAU ALPHA                          | 5,793               | 2,992    | 2,095             | 6,690               |
| COUNSELORS/FUTURE                        | 89                  | (89)     | -                 | -                   |
| ADVANCE TECHNOLOGY STUDENT ORG           | 1,549               | 2,092    | 2,113             | 1,528               |
| EPSILON PI TAU                           | 1,341               | 75       | -                 | 1,416               |
| ENGLISH CLUB                             | 2,806               | -        | -                 | 2,806               |
| FINANCIAL MNGMNT. ASSOC.                 | 2,686               | 5,232    | 6,360             | 1,559               |
| FORT HAYS RODEO CLUB                     | 1,620               | 7,203    | 6,783             | 2,039               |
| FHANS CLUB                               | 1,234               | 2,566    | 1,842             | 1,959               |
| FRENCH CLUB                              | 75                  | -        | -                 | 75                  |
| LEADERSHIP STUDIES ASSN                  | 285                 | 426      | 144               | 566                 |
| HALO                                     | 220                 | 1,620    | 1,578             | 263                 |
| KARA- KANSAS ASSN RES ASST               | 631                 | -        | -                 | 631                 |
| TECA                                     | 1,060               | 1,366    | (1,543)           | 3,968               |
| RESIDENCE HALL ASSOCIATION               | 27,756              | 9,068    | 4,644             | 32,180              |
| INTER-FRATERNITY COUNCIL                 | 106                 | 3,175    | 2,585             | 696                 |
| BLOCK & BRIDLE                           | 1,791               | 4,804    | 4,531             | 2,063               |
| KAPPA MU EPSILON                         | 20                  | 505      | 187               | 339                 |
| MARKETING/MANAGEMENT CLUB                | 462                 | 3,895    | 3,338             | 1,019               |
| MCMINDES HALL COUNCIL                    | 2,050               | 9,464    | 4,850             | 6,664               |
| NON-TRADITIONAL STUDENTS                 | 1,418               | -        | -                 | 1,418               |
| AGRIBUSINESS CLUB                        | 1,443               | 192      | 108               | 1,527               |
| PANHELLANIC COUNCIL                      | 415                 | 2,652    | 2,023             | 1,044               |
| INTERNATIONAL STUDENT EXCHANGE           | 3,523               | 13,740   | 17,062            | 201                 |
| INTERNATIONAL STUDENT UNION              | 1,059               | 1,078    | 791               | 1,346               |
| PHI ALPHA THETA                          | 1,919               | 4,033    | 2,598             | 3,355               |
| PHI ETA SIGMA                            | 601                 | 142      | 153               | 589                 |
| PHI KAPPA PHI                            | 7,994               | 420      | 3,601             | 4,813               |
| PI OMEGA PI                              | 192                 | -        | -                 | 192                 |
| FHSU MATH CLUB                           | 92                  | 150      | 74                | 168                 |
| PI SIGMA ALPHA                           | 913                 | 120      | 167               | 866                 |
| FHSU SOCIAL WORK CLUB                    | 130                 | 2,290    | 2,167             | 254                 |
| MODERN LANGUAGES-Paris                   | 2                   | -        | -                 | 2                   |
| NATIONAL STUDENTS' SPEECH & HEARING ASSN | 4,542               | 8,295    | 7,474             | 5,363               |
| SIGMA PI SIGMA                           | 42                  | -        | -                 | 42                  |

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
Year Ended June 30, 2011

| ORGANIZATION                       | BALANCE<br>07-01-10 | RECEIPTS | EXPENDI-<br>TURES | BALANCE<br>06-30-11 |
|------------------------------------|---------------------|----------|-------------------|---------------------|
| RADIOLOGY-SENIOR ARTS              | 427                 | 4,471    | 2,755             | 2,144               |
| SOCIOLOGY CLUB                     | -                   | 40       | -                 | 40                  |
| DELTA TAU OMEGA                    | 375                 | 1,375    | 1,482             | 268                 |
| SPURS                              | 2,000               | 255      | 474               | 1,781               |
| STERNBERG GEOSCIENCE CLUB          | 1,596               | 3,182    | 1,487             | 3,290               |
| STUDENT EDUCATION ASSOCIATION      | 3,506               | 672      | 3,834             | 343                 |
| 10% CLUB                           | 683                 | 349      | 328               | 705                 |
| STUDENT ACCOUNTING ORG.            | 3,516               | 2,658    | 3,462             | 2,713               |
| NBS/AERHO                          | 591                 | -        | -                 | 591                 |
| PRE-LAW SOCIETY                    | 86                  | -        | -                 | 86                  |
| WUEST HALL COUNCIL                 | 1,509               | 5,727    | 5,051             | 2,184               |
| MORTAR BOARD                       | 1,524               | 2,071    | 2,864             | 730                 |
| FOREIGN STUDENT AFFAIRS            | 2,496               | -        | 374               | 2,122               |
| INSURANCE CLEARING FUND            | (1,741)             | 18,836   | 17,248            | (153)               |
| INVESTMENT INCOME                  | 111,158             | 2,656    | 2,775             | 111,039             |
| VENDING CLEARING                   | 7,461               | 101      | 108               | 7,454               |
| SOCIETY OF PHYSICS STUDENTS        | 1,866               | 200      | 207               | 1,859               |
| AMER SOCIETY OF INTERIOR DESIGNERS | 706                 | 3,439    | 3,345             | 799                 |
| SCEC                               | 151                 | -        | -                 | 151                 |
| CMENC                              | 2,175               | 286      | 407               | 2,054               |
| TIGER WILD                         | 1,141               | 1,544    | 1,665             | 1,021               |
| FHSU AGRONOMY CLUB                 | 3,526               | 1,072    | 1,113             | 3,485               |
| UNIVERSITY ACITIVITIES BOARD       | 249                 | -        | -                 | 249                 |
| SIGMA XI                           | (0)                 | -        | -                 | (0)                 |
| FORT HAYS INTRAMURALS              | 352                 | 22,456   | 20,167            | 2,642               |
| RADIOLOGY-JUNIOR ARTS              | 1,725               | -        | 1,265             | 459                 |
| NURSES CHRISTIAN FELLOWSHIP        | 258                 | 1,785    | 1,811             | 232                 |
| AMSU FHSU PRE-MED CLUB             | 2,597               | 2,014    | 2,483             | 2,128               |
| NATIONAL SOCIETY FOR COLLEGIATE    | 1,260               | 416      | 603               | 1,073               |
| BIOLOGY CLUB                       | 3,732               | 351      | 812               | 3,271               |
| UNIVERSITY RESEARCH ASSN.          | 1,270               | -        | -                 | 1,270               |
| GERMAN CLUB                        | 857                 | -        | -                 | 857                 |
| OMICRON DELTA KAPPA                | 238                 | 465      | 244               | 459                 |
| MODERN LANGUAGES-BORDEAUX TRIP     | 288                 | -        | -                 | 288                 |
| GRADUATE ASSOCIATION OF PSYCHOLOGY | 549                 | -        | -                 | 549                 |
| PSYCHOLOGY CLUB                    | 2,618               | 1,647    | 1,670             | 2,595               |
| PSI CHI HONOR SOCIETY              | 46                  | 620      | 435               | 231                 |
| SIGMA TAU DELTA                    | 1,741               | 764      | 1,043             | 1,462               |
| KAPPA DELTA PI                     | 1,086               | 2,163    | 2,294             | 954                 |
| FRINGE THEATRE                     | 1,407               | -        | 441               | 966                 |
| STUDENT ALUMNI ASSN.               | 3,643               | 5,756    | 8,464             | 936                 |
| PHI EPSILON KAPPA                  | 1,065               | 630      | -                 | 1,695               |
| ORDER OF OMEGA                     | 533                 | 360      | 544               | 349                 |
| COLLEGIATE ASSOC. OF TOP GAMEER    | 64                  | 205      | -                 | 269                 |
| MOVIE TICKET CLEARING              | (294)               | 16,797   | 18,642            | (2,139)             |
| LIVESTOCK JUDGING TEAM             | 9,691               | 15,738   | 12,378            | 13,051              |
| CAMPUS CRUSADE FOR CHRIST          | (149)               | 276      | 92                | 34                  |
| GERMAN STUDY ABROAD                | 352                 | 1,800    | 1,710             | 442                 |



**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
Year Ended June 30, 2011

| ORGANIZATION                       | BALANCE<br>07-01-10 | RECEIPTS       | EXPENDI-<br>TURES | BALANCE<br>06-30-11 |
|------------------------------------|---------------------|----------------|-------------------|---------------------|
| SOCIETY OF STUDENT SONOGRAPHERS-I  | 1,840               | -              | 1,800             | 40                  |
| SOCIETY OF STUDENT SONOGRAPHERS-II | 11                  | 1,220          | 656               | 576                 |
| DEFENSIVE TACTICS CLUB             | 408                 | 481            | 786               | 103                 |
| ALPHA GAMMA RHO                    | 243                 | 1,000          | -                 | 1,243               |
| SPANISH CLUB                       | 456                 | -              | -                 | 456                 |
| AIKIDO CLUB                        | 130                 | 130            | 257               | 2                   |
| KFHS BROADCAST COUNCIL             | 4,407               | 70             | 1,006             | 3,472               |
| PUBLIC RELATIONS STUDENT SOC       | 315                 | 1,364          | 627               | 1,052               |
| FHSU ATHLETIC TRAINING CLUB        | 1,408               | 1,575          | 1,312             | 1,671               |
| STUDENT ENVIRONMENTAL ORG.         | -                   | 250            | 73                | 177                 |
| TIGERS FOR HABITAT                 | -                   | -              | -                 | -                   |
| STUDENT FEMINIST ORGANIZATION      | 581                 | 2,011          | 2,673             | (82)                |
| COLLEGIATE FARM BUREAU             | 710                 | -              | 75                | 635                 |
| FORT HAYS HONOR SOCIETY            | 23                  | -              | -                 | 23                  |
| ACTION FOR ANIMALS                 | 258                 | 1,010          | 679               | 589                 |
| TURKISH ASSOCIATION                | 86                  | -              | -                 | 86                  |
| KOTATSU                            | -                   | 162            | -                 | 162                 |
| FOLKLORICO DANCE CLUB              | 1,021               | 1,604          | 2,582             | 43                  |
| MORTAR BOARD ACADEMICS             | 2,789               | 1,893          | 1,816             | 2,867               |
| GREEK WEEK-IFC & PANHELLENIC       | 43                  | 1,767          | 1,810             | -                   |
| INFORMATION ASSURANCE STDT ORG     | (858)               | -              | (858)             | -                   |
| AMERICAN INST GRAPHIC ARTIST       | -                   | 3,312          | 2,807             | 506                 |
| SIGMA ALPHA                        | -                   | 2,560          | 2,865             | (305)               |
| HUMAN RIGHTS ORGANIZATION          | -                   | 718            | 632               | 86                  |
| UP TIL DAWN                        | -                   | 5,406          | 2,168             | 3,238               |
| CHINESE ACADEMY                    | -                   | 555            | 367               | 189                 |
| MCMINDES HALL STAFF                | (927)               | 927            | -                 | -                   |
| WOOSTER PLACE ASSOCIATION          | 2,885               | 1,485          | 212               | 4,158               |
| RHA - FYRE                         | (1,757)             | 1,777          | 20                | 0                   |
| STADIUM PLACE COUNCIL              | 3,566               | 1,898          | 671               | 4,793               |
| CUSTER HALL KAMS COUNCIL           | 1                   | (1)            | -                 | 0                   |
| RETAIL SALES TAX                   | (246)               | 8,960          | 8,595             | 119                 |
| UMB VISA CLEARING                  | 18,425              | -              | 16,758            | 1,666               |
| ACTIVITY SUSPENSE ACCOUNT          | 749                 | (36)           | -                 | 714                 |
| KANSAS CAVALRY                     | 625                 | 1,400          | 1,245             | 780                 |
| PRESIDENT'S FOREIGN TRAVEL         | 51,764              | 97,000         | 70,868            | 77,896              |
| SA INACTIVE ACCOUNT BALANCES       | 7,720               | 89             | -                 | 7,809               |
|                                    | <u>370,628</u>      | <u>386,910</u> | <u>353,501</u>    | <u>404,036</u>      |

The 404,036.45 is held in the following asset accounts:

|                          |                |
|--------------------------|----------------|
| REGULAR CHECKING ACCOUNT | 151,802        |
| INVESTMENTS              | 252,234        |
| TOTALS                   | <u>404,036</u> |

**FORT HAYS STATE UNIVERSITY**  
**FEDERAL GRANTS**  
Year Ended June 30, 2011

| Granting Agency                        | CDFA #  | Description                            | Expenditures      |
|----------------------------------------|---------|----------------------------------------|-------------------|
| Department of Agriculture              | 10.206  | Ag Research Ccompetitive Grants        | 15,501            |
| Department of Education                | 84.063  | Pell Grant                             | 11,071,340        |
| Department of Education                | 84.007  | Supplemental Ed. Grants                | 163,350           |
| Department of Education                | 84.033  | College Work Study Program             | 482,359           |
| Department of Education                | 84.032  | Fed. Family Education Loan Program     | 36,499,392        |
| Department of Education                | 84.069  | Leveraging Educational Assistance      | 51,072            |
| Department of Education                | 84.116  | Improvement of Postsecondary Education | 250,000           |
| Department of Education                | 84.35   | Transition to Teaching                 | 11,878            |
| Department of Education                | 84.367B | Improving Teacher Quality State Grants | 269,708           |
| Department of Education                | 84.375  | Academic Competitiveness Grant         | 230,038           |
| Department of Education                | 84.376  | Smart Grant-Natl Sci & Math            | 198,211           |
| Department of Education                | 84.379  | Teach Grant-Federal                    | 147,750           |
| Department of Education                | 84.394  | State Fiscal Stabilization Fund        | 2,679,189         |
| Small Business Administration          | 59.037  | Small Business Development Centers     | 1,092,786         |
| Corporation for National Service       | 94.016  | Senior Companion Program               | 441,894           |
| Corporation for National Service       | 94.011  | Foster Grandparent Program             | 185,227           |
| Department of Health and Human Service | 93.264  | Nurse Faculty Loan Program             | 11,764            |
| Department of Health and Human Service | 93.358  | FNP Traineeship                        | 30,589            |
| Department of Health and Human Service | 93.389  | Allied Health K-BRIN Research Grant    | 61,090            |
| Department of Health and Human Service | 93.408  | Nurse Faculty Loan Program-ARRA        | 4,444             |
| National Science Foundation            | 47.05   | Teacher Ed-Earth Systems Sci Grant     | 3,517             |
| Department of Interior                 | 15.FFB  | BIOSCI-Plover Census                   | 12,087            |
| NASA                                   | 43      |                                        | 71,419            |
| NASA                                   | 43.002  | Aeronautics                            | 19,882            |
| NASA                                   | 43.001  | Ks Space Consortium-Chu                | 16,017            |
| Environmental Protection Agency        | 66.46   | Nonpoint Souorce Implementation Grants | 509               |
| Environmental Protection Agency        | 66.951  | Environmental Education Grants         | 9,308             |
| <b>TOTAL GRANTS</b>                    |         |                                        | <b>54,030,321</b> |

\*Funded thru local banks \$36,499,392

**FORT HAYS STATE UNIVERSITY**  
**ANALYSIS OF CHANGES IN LOAN FUND BALANCE**  
**Year Ended June 30, 2011**

**Perkins Loans**

|                                         |                         |
|-----------------------------------------|-------------------------|
| Beginning Balance July 1, 2010          | 7,939,948               |
| Additions:                              |                         |
| Advances by Federal Government          | -                       |
| Advances by State of Kansas--Matching   | -                       |
| Interest Income                         | 119,595                 |
| Other Income                            | 116,420                 |
| Reimbursement for Teacher cancellations | -                       |
| Total Additions                         | <u>236,015</u>          |
| Total Balances and Additions            | 8,175,963               |
| Deductions:                             |                         |
| Cancellation of Student Loans           | 200,652                 |
| Administrative Expenses                 | 141,833                 |
| Repayments to Federal Government        | -                       |
| Repayment to Institution Matching       | -                       |
| Total Deductions                        | <u>342,485</u>          |
| Ending Fund Balances June 30, 2011      | <u><u>7,833,478</u></u> |
| Ending Fund Balance Detail:             |                         |
| Advances by Federal Government          | 6,635,360               |
| Institutional Matching                  | 1,213,755               |
| Unallocated Reimbursements              | 1,993,160               |
| Unallocated Income                      | 3,545,675               |
| Unallocated Cancellations and Expenses  | <u>(5,554,472)</u>      |
| Total Loan Fund Balance June 30, 2011   | <u><u>7,833,478</u></u> |



FORT HAYS STATE  

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## STATEMENTS

**FORT HAYS STATE UNIVERSITY**  
**COMMENCEMENT ACTIVITIES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2010 & 2011**

**Statement I**

|                                                  | <b>Period Ending<br/>06-30-10</b> | <b>Period Ending<br/>06-30-11</b> |
|--------------------------------------------------|-----------------------------------|-----------------------------------|
| <b>OPERATING INCOME</b>                          |                                   |                                   |
| Student Fees                                     | 105,021                           | 140,789                           |
| Other Reimbursements                             | 20                                | -                                 |
| <b>Total Operating Income</b>                    | <b>105,041</b>                    | <b>140,789</b>                    |
| <b>OPERATING EXPENDITURES</b>                    |                                   |                                   |
| 5110 Classified Employees                        | 500                               | 1,000                             |
| 5120 Student Employees (Hourly)                  | 6,640                             | 8,118                             |
| 5176 Sick Leave Reserve Payment                  | 41                                | 52                                |
| 5181 Retirement                                  | 38                                | 82                                |
| 5191 Social Security and Related Taxes           | 58                                | 160                               |
| 5197 Worker's Compensation                       | 65                                | 87                                |
| 5200 Communication                               | 12,224                            | 14,822                            |
| 5220 Printing and Advertising                    | 10,400                            | 12,101                            |
| 5230 Rents                                       | 110                               | 700                               |
| 5260 Other Fees                                  | 4,541                             | 4,615                             |
| 5270 Other Professional Fees                     | 500                               | 500                               |
| 5290 Cleaning Service                            | 211                               | 93                                |
| 5297 Official Hospitality                        | 3,017                             | 4,990                             |
| 5300 Clothing                                    | 13,334                            | 77,908                            |
| 5340 Other Maintenance Materials                 | 380                               | -                                 |
| 5360 Professional Supplies                       | 3,972                             | 9,203                             |
| 5370 Office Supplies                             | -                                 | 1,060                             |
| <b>Total Operating Expenditures</b>              | <b>56,031</b>                     | <b>135,490</b>                    |
| <b>OPERATING INCOME</b>                          | <b>49,010</b>                     | <b>5,299</b>                      |
| <b>OTHER EXPENDITURES</b>                        |                                   |                                   |
| 5400 Capital Outlay                              | -                                 | -                                 |
| <b>Excess (Deficit) Income over Expenditures</b> | <b>49,010</b>                     | <b>5,299</b>                      |
| <b>ACCOUNT SUMMARY:</b>                          |                                   |                                   |
| Balance Forward from Previous Year               | 79,984                            | 128,994                           |
| Add: Receipts                                    | 105,041                           | 140,789                           |
| Deduct: Expenditures                             | 56,031                            | 135,490                           |
| <b>Balance Remaining End of Fiscal Year</b>      | <b>128,994</b>                    | <b>134,293</b>                    |

**FORT HAYS STATE UNIVERSITY  
RESIDENCE HALLS  
Comparison of Income to Expenditures  
For Fiscal Years 2010 & 2011**

Statement II

|                                                  | Period Ending<br>06-30-10 | Period Ending<br>06-30-11 |
|--------------------------------------------------|---------------------------|---------------------------|
| <b>OPERATING INCOME</b>                          |                           |                           |
| Sales of Meals                                   | 2,146,500                 | 2,590,499                 |
| Rent of Halls                                    | 3,101,361                 | 3,342,783                 |
| Other Rents                                      | 49,386                    | 58,910                    |
| Work Study Program                               | 5,649                     | 7,326                     |
| Other Service Charges                            | 60,009                    | 73,352                    |
| Transfers to Residence Hall Associations         | (26,925)                  | (29,425)                  |
| Other Income                                     | 36,983                    | 37,119                    |
| <b>Total Operating Income</b>                    | <b>5,372,964</b>          | <b>6,080,566</b>          |
| <b>OPERATING EXPENDITURES</b>                    |                           |                           |
| 5100 Classified Salaries                         | 639,408                   | 668,342                   |
| 5110 Unclassified Salaries                       | 139,411                   | 173,181                   |
| 5120 Student Salaries                            | 374,549                   | 243,578                   |
| 5121 Work Study Salaries                         | 7,532                     | 9,769                     |
| 5176 Sick Leave Reserve Payment                  | 6,679                     | 6,247                     |
| 5180 Basic Retirement Programs                   | 60,005                    | 70,039                    |
| 5191 OASDHI                                      | 63,661                    | 63,886                    |
| 5195 Health Insurance                            | 149,300                   | 179,672                   |
| 5197 Worker's Compensation                       | 10,452                    | 9,433                     |
| 5198 Unemployment Compensation                   | 1,695                     | 3,705                     |
| 5200 Communication                               | 51,008                    | 48,746                    |
| 5210 Freight and Express                         | 21                        | 146                       |
| 5220 Printing and Advertising                    | 9,053                     | 6,539                     |
| 5230 Rents                                       | 63,936                    | 63,013                    |
| 5240 Repairing and Servicing                     | 134,206                   | 135,820                   |
| 5250 Travel and Subsistence                      | 16,431                    | 14,523                    |
| 5260 Other Fees                                  | 1,455,352                 | 1,777,167                 |
| 5270 Other Professional Fees                     | 32,288                    | 4,602                     |
| 5280 Utilities                                   | 512,235                   | 535,359                   |
| 5290 Contractual Services                        | 38,684                    | 27,891                    |
| 5300 Clothing                                    | 1,468                     | 1,601                     |
| 5320 Food                                        | 7,136                     | -                         |
| 5340 Maintenance Materials                       | 136,688                   | 147,223                   |
| 5350 Motor Vehicle Parts and Repairs             | 2,770                     | 4,738                     |
| 5360 Professional Supplies                       | 671                       | 1,271                     |
| 5370 Office Supplies                             | 9,475                     | 7,324                     |
| 5390 Other Supplies                              | 2,941                     | 8,107                     |
| 5392 Household Supplies                          | 54,118                    | 72,859                    |
| 5395 Small Tools                                 | 6,547                     | 12,630                    |
| 5399 Other Supplies, Materials, and Parts        | 3,021                     | 4,608                     |
| 5400 Equipment-Non Inventory                     | 25,604                    | 30,640                    |
| <b>Total Operating Expenditures</b>              | <b>4,016,345</b>          | <b>4,332,658</b>          |
| <b>OPERATING INCOME</b>                          | <b>1,356,619</b>          | <b>1,747,908</b>          |
| <b>OTHER EXPENDITURES</b>                        |                           |                           |
| 5400 Capital Outlay                              | -                         | -                         |
| 5410 Computer Software & Equipment               | 885                       | -                         |
| 5420 Building and Improvements                   | 355,082                   | 1,616,470                 |
| 5421 Debt Service                                | 87,057                    | -                         |
| <b>Excess (Deficit) Income over Expenditures</b> | <b>913,595</b>            | <b>131,438</b>            |
| <b>ACCOUNT SUMMARY:</b>                          |                           |                           |
| Balance Forward from Previous Year               | 683,893                   | 1,597,488                 |
| Add: Receipts                                    | 5,372,964                 | 6,080,566                 |
| Deduct: Expenditures                             | 4,459,369                 | 5,949,127                 |
| <b>Balance Remaining End of Fiscal Year</b>      | <b>1,597,488</b>          | <b>1,728,926</b>          |

**FORT HAYS STATE UNIVERSITY  
MEMORIAL UNION  
Comparison of Income to Expenditures  
For Fiscal Years 2010 & 2011**

Statement III

|                                                  | Period Ending<br>06-30-10 | Period Ending<br>06-30-11 |
|--------------------------------------------------|---------------------------|---------------------------|
| <b>OPERATING INCOME</b>                          |                           |                           |
| Student Union Fees                               | 1,150,926                 | 1,193,969                 |
| Income From Sales & Service                      | 488,012                   | 450,370                   |
| <b>Total Operating Income</b>                    | 1,638,938                 | 1,644,339                 |
| <b>OPERATING EXPENDITURES</b>                    |                           |                           |
| 5100 Classified Salaries                         | 212,853                   | 212,786                   |
| 5110 Unclassified Salaries                       | 205,112                   | 188,463                   |
| 5120 Student Salaries                            | 118,011                   | 141,479                   |
| 5121 Work Study Salaries                         | -                         | 533                       |
| 5176 Sick Leave Reserve Payment                  | 3,056                     | 3,108                     |
| 5180 Basic Retirement Programs                   | 34,949                    | 33,924                    |
| 5191 OASDHI                                      | 31,998                    | 30,566                    |
| 5195 Health Insurance                            | 58,766                    | 66,299                    |
| 5197 Worker's Compensation                       | 4,783                     | 4,694                     |
| 5198 Unemployment Compensation                   | 903                       | 1,716                     |
| 5200 Communication                               | 9,925                     | 9,964                     |
| 5210 Freight and Express                         | 43                        | 40                        |
| 5220 Printing and Advertising                    | 5,924                     | 5,424                     |
| 5230 Rents                                       | 5,137                     | 5,861                     |
| 5240 Repairing and Servicing                     | 18,942                    | 18,417                    |
| 5250 Travel and Subsistence                      | 9,367                     | 14,058                    |
| 5260 Other Fees                                  | 1,962                     | 7,143                     |
| 5270 Other Professional Fees                     | 1,091                     | 1,000                     |
| 5280 Utilities                                   | 106,419                   | 117,403                   |
| 5290 Contractual Services                        | 1,393                     | 1,365                     |
| 5292 Laundry                                     | 1,209                     | 1,220                     |
| 5299 Miscellaneous Expenses                      | 590                       | 421                       |
| 5296 Insurance                                   | 6,302                     | 6,302                     |
| 5300 Clothing                                    | 873                       | 809                       |
| 5320 Food                                        | 44,353                    | 12,302                    |
| 5340 Maintenance Materials                       | 15,792                    | 15,729                    |
| 5350 Motor Vehicle Parts and Repairs             | 31                        | 20                        |
| 5360 Professional Supplies                       | 1,337                     | 766                       |
| 5370 Office Supplies                             | 9,267                     | 9,420                     |
| 5390 Other Supplies                              | 6,303                     | 6,176                     |
| 5392 Household Supplies                          | 12,535                    | 12,516                    |
| 5400 Equipment- Non Inventory                    | 18,399                    | 15,257                    |
| <b>Total Operating Expenditures</b>              | 947,627                   | 945,185                   |
| <b>OPERATING INCOME</b>                          | 691,311                   | 699,154                   |
| <b>OTHER EXPENDITURES</b>                        |                           |                           |
| 5400 Equipment                                   | -                         | -                         |
| 5420 Building Improvements                       | -                         | 29,250                    |
| 5421 Debt Service                                | 571,920                   | 554,002                   |
| <b>Excess (Deficit) Income over Expenditures</b> | 119,391                   | 115,902                   |
| <b>ACCOUNT SUMMARY:</b>                          |                           |                           |
| Balance Forward from Previous Year               | 1,013,147                 | 1,132,539                 |
| Add: Receipts                                    | 1,638,938                 | 1,644,339                 |
| Deduct: Expenditures                             | 1,519,547                 | 1,528,437                 |
| <b>Balance Remaining End of Fiscal Year</b>      | 1,132,538                 | 1,248,441                 |



**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
Year Ended June 30, 2011

Statement IV

|                                     | Central<br>Purchasing | Printing &<br>Duplicating | Mailroom<br>Services | Garage<br>Car Pool | Tele-Comm.     | Summary        |
|-------------------------------------|-----------------------|---------------------------|----------------------|--------------------|----------------|----------------|
| <b>OPERATING INCOME</b>             |                       |                           |                      |                    |                |                |
| Income from Sales & Service         | 121,653               | 455,050                   | 208,626              | 286,329            | 514,582        | 1,586,240      |
| Other Income                        | 1,060                 | 7,055                     | -                    | -                  | 2,356          | 10,472         |
| Total Gross Income                  | 122,713               | 462,106                   | 208,626              | 286,329            | 516,938        | 1,596,712      |
| Cost of Goods Sold:                 |                       |                           |                      |                    |                |                |
| Inventory 07-01-10                  | 14,519                | 61,399                    | 13,131               | 2,604              | -              | 91,653         |
| Purchases                           | 122,927               | 94,943                    | 170,458              | 152,816            | 116,050        | 657,196        |
| Mds. Available for Resale           | 137,446               | 156,342                   | 183,589              | 155,420            | 116,050        | 748,849        |
| Less: Inventory 6-30-11             | 14,268                | 58,278                    | 14,672               | 11,513             | -              | 98,731         |
| Cost of Goods Sold                  | 123,178               | 98,065                    | 168,917              | 143,907            | 116,050        | 650,118        |
| Gross Profit on Operations          | (465)                 | 364,041                   | 39,708               | 142,422            | 400,888        | 946,594        |
| Income from Work Study              | -                     | -                         | -                    | -                  | -              | -              |
| <b>Operating Income</b>             | <b>(465)</b>          | <b>364,041</b>            | <b>39,708</b>        | <b>142,422</b>     | <b>400,888</b> | <b>946,594</b> |
| <b>OPERATING EXPENDITURES</b>       |                       |                           |                      |                    |                |                |
| 5100 Classified Salaries            | -                     | 183,351                   | 29,359               | 68,705             | 7,125          | 288,540        |
| 5101 Overtime & Shift Dif.          | -                     | 5,207                     | -                    | 412                | -              | 5,619          |
| 5110 Unclassified Salaries          | -                     | -                         | -                    | -                  | 145,956        | 145,956        |
| 5120 Student Salaries               | -                     | 13,453                    | 3,630                | -                  | -              | 17,083         |
| 5121 Work Study Salaries            | -                     | -                         | -                    | -                  | -              | -              |
| 5175 Dependent's Health Insurance   | -                     | -                         | -                    | -                  | -              | -              |
| 5176 Sick Leave Assessment          | -                     | 1,153                     | 189                  | 394                | 874            | 2,610          |
| 5181 Public Employees Retirement    | -                     | 16,709                    | 2,625                | 6,164              | 14,107         | 39,605         |
| 5191 OASDHI                         | -                     | 13,623                    | 2,162                | 5,146              | 11,018         | 31,949         |
| 5195 Health Insurance               | -                     | 35,641                    | 8,277                | 11,316             | 22,068         | 77,302         |
| 5197 Worker's Compensation          | -                     | 1,741                     | 285                  | 596                | 1,321          | 3,943          |
| 5198 Unemployment Compensation      | -                     | 764                       | 116                  | 331                | 590            | 1,801          |
| 5205 Intergovernmental Local Comm.  | 990                   | 1,950                     | 330                  | 330                | -              | 3,600          |
| 5206 Postage                        | 61                    | -                         | -                    | -                  | 36             | 96             |
| 5207 Intergovernmental Telephone    | 14                    | 103                       | 1                    | 11                 | -              | 129            |
| 5209 Other Communication Charges    | -                     | -                         | -                    | 432                | -              | 432            |
| 5219 Other Freight & Express        | -                     | 438                       | 23                   | 5                  | 10             | 476            |
| 5221 Printing and Binding           | -                     | 376                       | 371                  | 8                  | -              | 754            |
| 5224 Advertising                    | -                     | 120                       | -                    | -                  | -              | 120            |
| 5229 Other Vendor Printing/Binding  | -                     | -                         | -                    | -                  | -              | -              |
| 5237 Rent of Equipment              | 396                   | 942                       | 1,023                | -                  | -              | 2,362          |
| 5239 Other Rent and Utilities       | -                     | -                         | -                    | -                  | -              | -              |
| 5241 Repair, Passenger Cars         | -                     | -                         | -                    | -                  | -              | -              |
| 5243 Repair, Machinery and Equip.   | 1,167                 | 5,024                     | 2,375                | -                  | 36             | 8,602          |
| 5244 Repair, Building and Grounds   | -                     | 1,339                     | -                    | 70                 | -              | 1,409          |
| 5246 Repair, Computer Equipment     | -                     | 16,248                    | -                    | -                  | 16,359         | 32,606         |
| 5247 Info Processing Equip R/S      | -                     | -                         | -                    | -                  | -              | -              |
| 5248 Info Processing Equip Software | -                     | -                         | -                    | -                  | 24,575         | 24,575         |
| 5249 Other R/S                      | -                     | -                         | -                    | -                  | -              | -              |

**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
Year Ended June 30, 2011

Statement IV

|                                             | Central<br>Purchasing | Printing &<br>Duplicating | Mailroom<br>Services | Garage<br>Car Pool | Tele-Comm.     | Summary        |
|---------------------------------------------|-----------------------|---------------------------|----------------------|--------------------|----------------|----------------|
| 52511 Private Car In-State                  | -                     | 424                       | 109                  | 920                | 168            | 1,620          |
| 52512 Private Car Out-of-State              | -                     | 220                       | -                    | 176                | -              | 396            |
| 52521 Hire Car, Plane, Bus In-State         | -                     | -                         | -                    | -                  | -              | -              |
| 52531 State Car In-State                    | -                     | -                         | -                    | -                  | -              | -              |
| 52532 State Car Out-of-State                | -                     | -                         | -                    | -                  | -              | -              |
| 52572 Transportation Out-of-State           | -                     | -                         | -                    | -                  | -              | -              |
| 52581 Subsistence In-State                  | -                     | -                         | 220                  | -                  | 123            | 343            |
| 52582 Subsistence Out-of-State              | -                     | 135                       | -                    | -                  | -              | 135            |
| 52591 NonSubsistence In-State               | -                     | -                         | -                    | 64                 | 1              | 65             |
| 52592 Nonsubsistence Out-of-State           | -                     | -                         | -                    | -                  | -              | -              |
| 5263 Data Processing Services               | -                     | 995                       | 168                  | -                  | -              | 1,163          |
| 5269 Other Fees                             | -                     | 2,491                     | 30                   | 203                | -              | 2,724          |
| 5279 Other Professional Fees                | -                     | -                         | -                    | -                  | -              | -              |
| 5286 Solid Waste Removal Fees               | -                     | -                         | -                    | -                  | -              | -              |
| 5291 Memberships & Subscriptions            | -                     | -                         | -                    | -                  | 535            | 535            |
| 5292 Laundry                                | -                     | 828                       | -                    | -                  | -              | 828            |
| 5296 Surety Bond and Ins. Premiums          | -                     | -                         | -                    | 2,837              | 230            | 3,067          |
| 5299 Other Contractual Services             | -                     | 15,499                    | -                    | -                  | -              | 15,499         |
| 5300 Clothing                               | -                     | -                         | -                    | -                  | -              | -              |
| 5341 Building Materials and Supplies        | -                     | 1,321                     | -                    | 11                 | 1,948          | 3,280          |
| 5343 Computer Systems Parts                 | -                     | -                         | -                    | -                  | -              | -              |
| 5349 Other Maint. Materials-Supplies        | -                     | 4,169                     | -                    | 4                  | 8              | 4,181          |
| 53508 Motor Veh Parts                       | 140                   | 52                        | -                    | -                  | -              | 192            |
| 5351 Gas and Diesel Fuel                    | -                     | -                         | -                    | -                  | 502            | 502            |
| 5359 Other Parts and Supplies               | -                     | -                         | -                    | -                  | 243            | 243            |
| 5369 Scientific Supplies                    | -                     | -                         | -                    | 38                 | -              | 38             |
| 5371 Office Supplies                        | 98                    | 441                       | 306                  | 10                 | 679            | 1,533          |
| 5372 Data Processing Supplies               | -                     | 648                       | 365                  | 67                 | 112            | 1,192          |
| 5373 Telecommunications Lines               | -                     | -                         | -                    | -                  | -              | -              |
| 5392 Laundry Supplies                       | -                     | 77                        | -                    | 170                | 79             | 326            |
| 5395 Small Tools                            | -                     | -                         | -                    | 25                 | 1,099          | 1,125          |
| 5399 Other Supplies and Parts               | -                     | 10,059                    | -                    | -                  | -              | 10,059         |
| 5592 Royalty Payments                       | -                     | 1,348                     | -                    | -                  | -              | 1,348          |
| 5490 Equipment not Depreciated              | -                     | 5,605                     | -                    | -                  | 2,958          | 8,563          |
| <b>Total Operating Expenditures</b>         | <b>2,865</b>          | <b>342,493</b>            | <b>51,963</b>        | <b>98,446</b>      | <b>252,760</b> | <b>748,527</b> |
| <br>Operating Income                        | <br>(3,330)           | <br>21,548                | <br>(12,255)         | <br>43,976         | <br>148,128    | <br>198,067    |
| <br><b>Other Expenditures</b>               |                       |                           |                      |                    |                |                |
| 5400 Capital Outlay                         | -                     | 41,856                    | -                    | 73,225             | 64,021         | 179,103        |
| <br><b>Excess (Deficit) Income/Expenses</b> | <br>(3,330)           | <br>(20,309)              | <br>(12,255)         | <br>(29,249)       | <br>84,107     | <br>18,964     |
| Balance from previous year                  | 24,234                | 75,377                    | (58,059)             | 298,501            | 590,535        | 930,588        |
| Prior Year IFAS adjustments to State        | -                     | -                         | -                    | -                  | -              | -              |
| Adjustments to fund balance                 | -                     | -                         | -                    | -                  | (5,435)        | (5,435)        |
| Net Change in inventory                     | 251                   | 3,121                     | (1,541)              | (8,909)            | -              | (7,078)        |
| <b>Fund Balance 6/30/2011</b>               | <b>21,155</b>         | <b>58,190</b>             | <b>(71,855)</b>      | <b>260,343</b>     | <b>669,207</b> | <b>937,040</b> |

**FORT HAYS STATE UNIVERSITY**  
**STUDENT HEALTH**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2010 & 2011**

Statement V

|                                                  | Period Ending<br>06-30-10 | Period Ending<br>06-30-11 |
|--------------------------------------------------|---------------------------|---------------------------|
| <b>OPERATING INCOME</b>                          |                           |                           |
| Charges for Office Fees                          | 103,102                   | 174,383                   |
| Miscellaneous Services                           | -                         | -                         |
| Student Health Fees                              | 446,320                   | 463,696                   |
| Other Income                                     | 44                        | 71                        |
| <b>Total Operating Income</b>                    | <u>549,465</u>            | <u>638,150</u>            |
| <b>OPERATING EXPENDITURES</b>                    |                           |                           |
| 5100 Classified Salaries                         | 48,955                    | 54,315                    |
| 5110 Unclassified Salaries                       | 249,371                   | 251,421                   |
| 5120 Student Salaries                            | 15,423                    | 17,362                    |
| 5121 Work Study Salaries                         | 374                       | -                         |
| 5176 Sick Leave Assessment                       | 1,797                     | 1,842                     |
| 5180 Basic Retirement Programs                   | 19,718                    | 17,122                    |
| 5191 OASDHI                                      | 21,886                    | 22,400                    |
| 5195 Health Insurance                            | 36,086                    | 34,518                    |
| 5197 Worker's Compensation                       | 2,812                     | 2,782                     |
| 5198 Unemployment Compensation                   | 708                       | 1,251                     |
| 5200 Communication                               | 5,144                     | 5,226                     |
| 5220 Printing and Advertising                    | 9,119                     | 1,762                     |
| 5230 Rents                                       | 2,822                     | 4,216                     |
| 5240 Repairing and Servicing                     | 5,430                     | 6,405                     |
| 5250 Travel and Subsistence                      | 2,186                     | 4,866                     |
| 5260 Other Fees                                  | 9,190                     | 3,915                     |
| 5270 Other Professional Fees                     | 63                        | -                         |
| 5290 Contractual Services                        | 1,683                     | 2,844                     |
| 5300 Clothing                                    | -                         | 249                       |
| 5320 Food for Human Consumption                  | 352                       | 118                       |
| 5340 Maintenance Materials                       | 620                       | 29                        |
| 5360 Professional Supplies                       | 35,438                    | 45,220                    |
| 5370 Office Supplies                             | 2,329                     | 2,121                     |
| 5390 Other Supplies                              | 837                       | 4,353                     |
| <b>Total Operating Expenditures</b>              | <u>472,342</u>            | <u>484,336</u>            |
| <b>OPERATING INCOME</b>                          | 77,123                    | 153,815                   |
| <b>OTHER EXPENDITURES</b>                        |                           |                           |
| 5400 Capital Outlay-computers                    | -                         | 6,284                     |
| <b>Excess (Deficit) Income over Expenditures</b> | <u>77,123</u>             | <u>147,531</u>            |
| <b>ACCOUNT SUMMARY:</b>                          |                           |                           |
| Balance Forward from Previous Year               | 73,870                    | 150,993                   |
| Add: Receipts                                    | 549,465                   | 638,150                   |
| Deduct: Expenditures                             | 472,342                   | 490,619                   |
| <b>Balance Remaining End of Fiscal Year</b>      | <u>150,993</u>            | <u>298,524</u>            |

**FORT HAYS STATE UNIVERSITY**  
**DAY CARE CENTER**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2010 & 2011**

**Statement VI**

|                                                  | Period Ending<br>06-30-10 | Period Ending<br>06-30-11 |
|--------------------------------------------------|---------------------------|---------------------------|
| <b>OPERATING INCOME</b>                          |                           |                           |
| Student Government Allocation                    | 15,000                    | 15,000                    |
| Charges for Day Care Services                    | 69,503                    | 72,992                    |
| Work Study Matching Funds                        | -                         | 1,093                     |
| Federal Aid                                      | 7,350                     | 7,707                     |
| Other Income                                     | 2,828                     | 220                       |
| <b>Total Operating Income</b>                    | <b>94,681</b>             | <b>97,012</b>             |
| <b>OPERATING EXPENDITURES</b>                    |                           |                           |
| 5110 Unclassified Salaries                       | 43,802                    | 52,805                    |
| 5120 Student Salaries                            | 11,968                    | 12,139                    |
| 5121 Work Study                                  | -                         | 1,457                     |
| 5176 Leave Assessment                            | 329                       | 399                       |
| 5180 Basic Retirement Programs                   | 3,374                     | 3,874                     |
| 5191 OASDHI                                      | 3,371                     | 4,173                     |
| 5195 Health Insurance                            | 9,809                     | 16,554                    |
| 5197 Worker's Compensation                       | 515                       | 602                       |
| 5198 Unemployment Compensation                   | 84                        | 237                       |
| 5200 Communication                               | 156                       | -                         |
| 5230 Photocopying                                | 209                       | 123                       |
| 5240 Repairing & Servicing                       | -                         | -                         |
| 5250 Travel and Subsistence                      | 163                       | 342                       |
| 5260 Other Fees                                  | 1,000                     | 293                       |
| 5320 Food for Consumption                        | 9,473                     | 11,252                    |
| 5340 Maintenance Materials                       | 4                         | -                         |
| 5360 Professional Supplies                       | 1,798                     | 405                       |
| 5370 Office Supplies                             | 395                       | 117                       |
| 5390 Other Supplies                              | 757                       | 1,190                     |
| <b>Total Operating Expenditures</b>              | <b>87,206</b>             | <b>105,963</b>            |
| <b>OPERATING INCOME</b>                          | <b>7,476</b>              | <b>(8,951)</b>            |
| <b>OTHER EXPENDITURES</b>                        |                           |                           |
| 5400 Capital Outlay                              | -                         | -                         |
| <b>Excess (Deficit) Income over Expenditures</b> | <b>7,476</b>              | <b>(8,951)</b>            |
| <b>ACCOUNT SUMMARY:</b>                          |                           |                           |
| Balance Forward from Previous Year*              | (3,988)                   | 3,488                     |
| Add: Receipts                                    | 94,681                    | 97,012                    |
| Adjustment for change in receivables             | -                         | -                         |
| Deduct: Expenditures                             | 87,206                    | 105,963                   |
| <b>Balance Remaining End of Fiscal Year</b>      | <b>3,488</b>              | <b>(5,463)</b>            |

\* Adjusted for changes in previous year encumbrances

**FORT HAYS STATE UNIVERSITY**  
**PARKING AND TRAFFIC FEES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2010 & 2011**

**Statement VII**

|                                                      | <u>Period Ending<br/>06-30-10</u> | <u>Period Ending<br/>06-30-11</u> |
|------------------------------------------------------|-----------------------------------|-----------------------------------|
| <b>OPERATING INCOME</b>                              |                                   |                                   |
| Parking Fees                                         | 91,408                            | 94,570                            |
| Parking Permits                                      | 96,351                            | 100,966                           |
| Parking Fines                                        | 43,521                            | 60,101                            |
| Parking Meters                                       | -                                 | -                                 |
| Other Income                                         | -                                 | 60                                |
| <b>Total Operating Income</b>                        | <u>231,280</u>                    | <u>255,697</u>                    |
| <br><b>OPERATING EXPENDITURES</b>                    |                                   |                                   |
| 5100 Classified Salaries                             | -                                 | -                                 |
| 5120 Student Salaries                                | 5,602                             | 11,098                            |
| 5190 Payroll Taxes                                   | 82                                | 188                               |
| 5200 Communication                                   | 868                               | 941                               |
| 5220 Printing and Duplicating                        | 2,162                             | 5,497                             |
| 5230 Rent of Equipment                               | 99                                | 1,555                             |
| 5240 Car repairs and Services                        | -                                 | 527                               |
| 5250 Travel and Subsistence                          | -                                 | -                                 |
| 5260 Other Fees                                      | 505                               | 1,040                             |
| 5270 Professional Services                           | -                                 | 107                               |
| 5290 Dues & Memberships                              | -                                 | -                                 |
| 5300 Clothing                                        | -                                 | -                                 |
| 5340 Maintenance Supplies and Parts                  | 2,959                             | 3,059                             |
| 5350 Other Parts Supplies and Accessories            | 484                               | 1,241                             |
| 5360 Professional Supplies                           | 3                                 | 1,981                             |
| 5370 Office Supplies                                 | 577                               | 1,120                             |
| 5390 Parking Permits, Small Tools, Etc.              | 3,820                             | 3,384                             |
| <b>Total Operating Expenditures</b>                  | <u>17,160</u>                     | <u>31,736</u>                     |
| <br><b>OPERATING INCOME</b>                          | <br>214,120                       | <br>223,961                       |
| <br><b>OTHER EXPENDITURES</b>                        |                                   |                                   |
| 5400 Capital Outlay                                  | -                                 | -                                 |
| 5440 Nonstructural Improvements                      | 122,159                           | 260,179                           |
| <br><b>Excess (Deficit) Income over Expenditures</b> | <br><u>91,961</u>                 | <br><u>(36,218)</u>               |
| <br><b>ACCOUNT SUMMARY:</b>                          |                                   |                                   |
| Balance Forward from Previous Year                   | 227,923                           | 322,139                           |
| Add: Receipts                                        | 231,280                           | 255,697                           |
| Deduct: Expenditures                                 | <u>139,319</u>                    | <u>291,915</u>                    |
| <br><b>Balance Remaining End of Fiscal Year</b>      | <br><u>319,884</u>                | <br><u>285,921</u>                |

**FORT HAYS STATE UNIVERSITY**  
**ATHLETIC ASSOCIATION**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2010 & 2011**

Statement VIII

|                                                                        | Period Ending<br>06/30/10 | Period Ending<br>06/30/11 |
|------------------------------------------------------------------------|---------------------------|---------------------------|
| <b>OPERATING INCOME</b>                                                |                           |                           |
| Student Fees                                                           | 595,805                   | 856,400                   |
| Virtual College Fees                                                   | 75,000                    | 75,000                    |
| Concessions                                                            | 221,434                   | 226,256                   |
| Entry Fees                                                             | 21,134                    | 11,118                    |
| Facility Rental                                                        | 47,696                    | 57,382                    |
| Fund Raising/Donations                                                 | 224,082                   | 314,461                   |
| Camp Overhead Fees                                                     | 8,553                     | 15,769                    |
| Ticket Sales                                                           |                           |                           |
| Basketball                                                             | 93,455                    | 99,727                    |
| Football                                                               | 54,518                    | 75,852                    |
| Volleyball; Post-Season; Women's B-Ball;<br>Wrestling; Track; Baseball | 8,501                     | 7,877                     |
| Special Events                                                         | 152,107                   | 140,620                   |
| Lark's Park                                                            | 13,757                    | 27,355                    |
| Program/Media Guide Ads                                                | 22,300                    | 23,250                    |
| Sign Advertising (Lewis Field & GMC)                                   | 72,427                    | 68,838                    |
| Message Center                                                         | 7,650                     | 14,810                    |
| Other Income                                                           | 70,717                    | 161,717                   |
| Sports Network                                                         | 25,166                    | 20,304                    |
| Sponsorships (Event Promotions)                                        | 15,550                    | 11,250                    |
| State Appropriations-OOE                                               | 304,819                   | 370,180                   |
| State Appropriations - Student Labor                                   | 95,259                    | 101,051                   |
| State Appropriations- Salaries & Fringes                               | 1,368,327                 | 1,664,835                 |
| Non Budgeted receipts                                                  | 254,004                   | 283,496                   |
| Gross Coliseum Floor Replacement                                       | -                         | 278,900                   |
| Track Runways Repair & Surface                                         | -                         | 40,000                    |
| <b>Total Operating Income</b>                                          | <b>3,752,260</b>          | <b>4,946,448</b>          |
| <b>OPERATING EXPENDITURES</b>                                          |                           |                           |
| Athletic Administration                                                | 550,660                   | 609,303                   |
| Baseball                                                               | 148,883                   | 191,613                   |
| Cheerleaders                                                           | 5,383                     | 9,760                     |
| Concessions                                                            | 98,717                    | 93,172                    |
| Facilities                                                             | 7,238                     | 76,436                    |
| Football                                                               | 820,288                   | 1,107,288                 |
| Golf                                                                   | 24,350                    | 32,419                    |
| Lark's Park                                                            | 17,961                    | 20,204                    |
| Medical Injury Insurance                                               | 80,018                    | 35,851                    |
| Men's Basketball                                                       | 305,645                   | 382,557                   |
| Men's Soccer                                                           | -                         | 30,414                    |
| Men's Track                                                            | 99,682                    | 133,687                   |
| Post-Season Competition                                                | 30,348                    | 22,184                    |
| Promotions                                                             | 15,023                    | 31,541                    |
| Sports Information                                                     | 59,620                    | 71,498                    |
| Tennis                                                                 | 13,040                    | 58,084                    |
| Training Room                                                          | 94,413                    | 98,079                    |
| Volleyball                                                             | 150,858                   | 185,819                   |
| Women's Basketball                                                     | 263,003                   | 299,416                   |
| Women's Track                                                          | 74,986                    | 114,585                   |
| Wrestling                                                              | 94,045                    | 125,592                   |
| Women's Softball                                                       | 109,551                   | 129,288                   |
| Women's Golf                                                           | 24,920                    | 35,795                    |
| Women's Soccer                                                         | -                         | 53,410                    |
| Game Day Management-Student Labor                                      | -                         | 88,031                    |
| Special Events                                                         | 127,124                   | 122,350                   |
| Vehicle Purchase                                                       | 150,925                   | 128,627                   |
| Non-Budgeted Expenditures                                              | 216,672                   | 216,104                   |
| Gross Coliseum Floor Replacement                                       | -                         | 278,900                   |
| Track Runways Repair & Surface                                         | -                         | 40,000                    |
| <b>Total Operating Expenditures</b>                                    | <b>3,583,349</b>          | <b>4,822,007</b>          |
| <b>Excess (Deficit) Income over Expenditures</b>                       | <b>168,911</b>            | <b>124,441</b>            |

