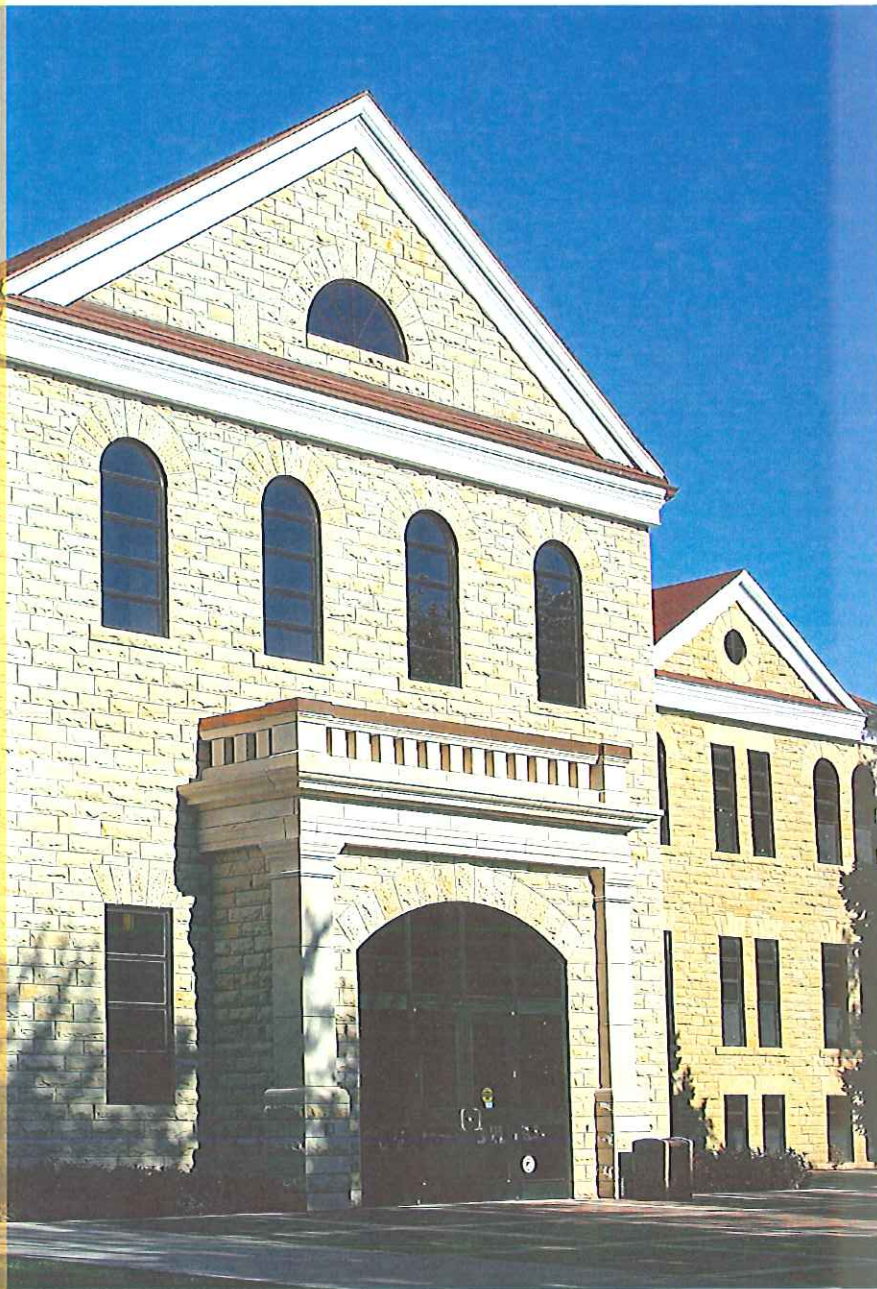
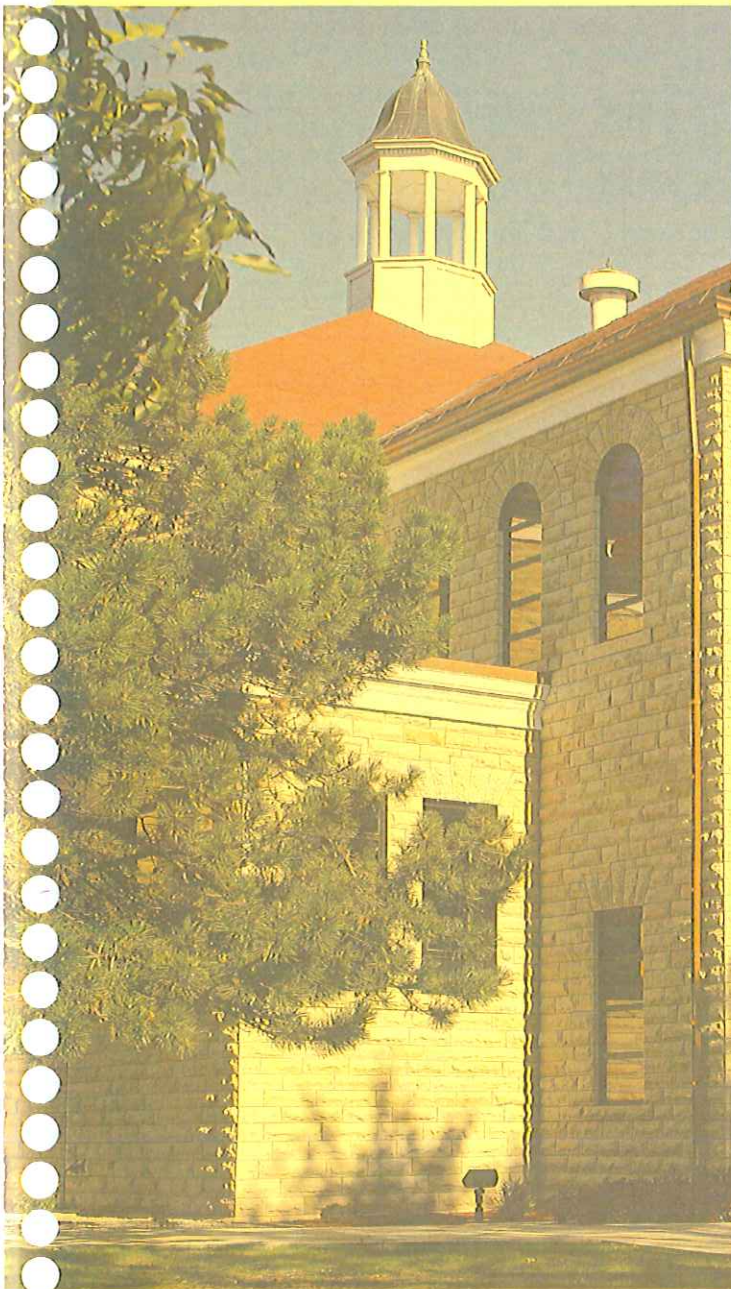




# FORT HAYS STATE UNIVERSITY

*Forward thinking. World ready.*



ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR 2012  
ENDED JUNE 30, 2012



# **FORT HAYS STATE UNIVERSITY**

*Forward thinking. World ready.*

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## **FORT HAYS STATE UNIVERSITY ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2012**

**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, 2012

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 purpose restrictions on the use of the assets.
3. **Unrestricted net assets** are available to the University for any lawful purpose of the institution.

Total Assets at June 30, 2012, were \$143.6 million, an increase of \$11.2 million or 8.5%. Capital assets, net of depreciation, comprised 54.2 %, or \$77.8 million of the \$143.6 million in total assets.

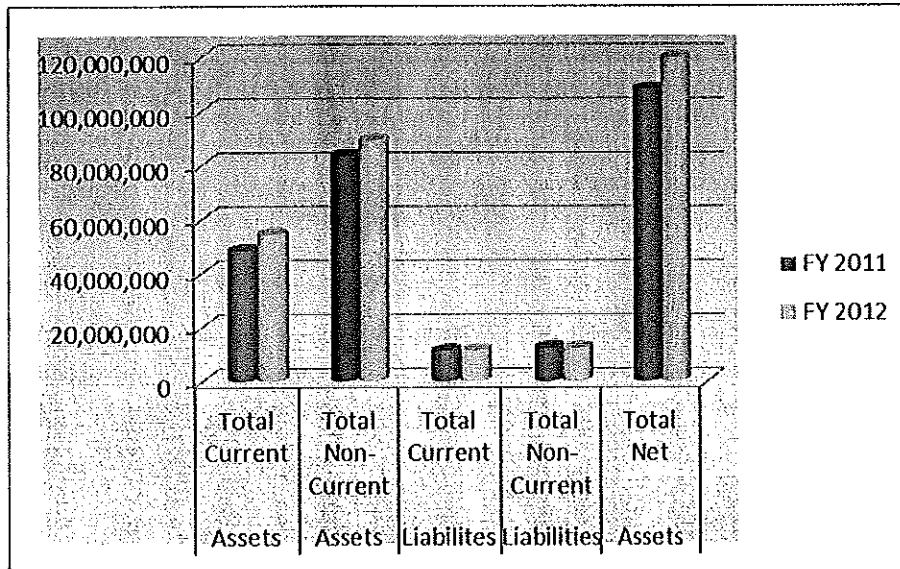
Total liabilities were \$23.8 million at June 30, 2012, a decrease of \$.3 million or 1.4% compared to \$24.1 million at June 30, 2011. Long-term liabilities comprised 52.0%, or \$12.3 million of the total liabilities.



Total net assets at June 30, 2012, were \$119.9 million a \$11.5 million increase over the prior year, or a 10.7% increase in net assets. The breakout of net assets is shown below:

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Capital Assets, net of related debt.....	\$67,359,747	\$59,643,487
Restricted net assets .....	12,036,037	11,068,636
Unrestricted net assets .....	40,464,671	37,609,923
<b>Total net assets.....</b>	<b><u>\$119,860,455</u></b>	<b><u>\$108,322,046</u></b>

The composition of current and non-current assets and liabilities and net assets is displayed below for both 2012 and 2011 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.

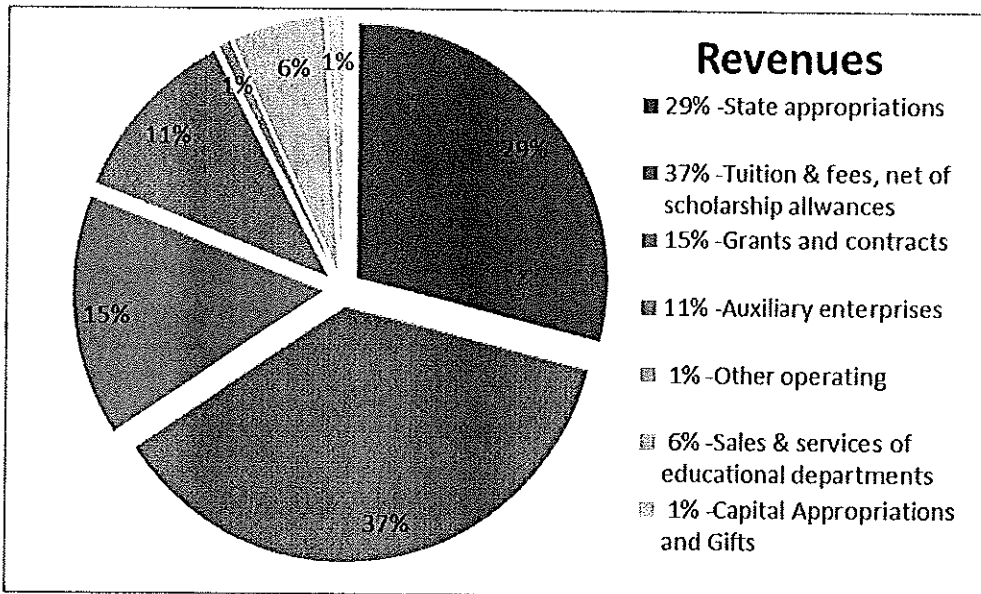
### Revenues

Operating revenues at the University as of June 30, 2012, increased by 8.2% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$42.3 million in 2012, compared to \$38.2 million in 2011. This increase is in part a result of a 4.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2012. 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 7.8% increase in Virtual College headcount from the Fall of 2010 to the Fall of 2011.

Total non-operating revenues decreased by 1.1%, when comparing FY2012 \$46.6million to FY2011 \$47.1million. State appropriations decreased 2.8% when comparing \$34.1 million in FY2011 to \$33.2 million in FY2012. Federal grants, specifically Pell Grants, increased 12.9% to \$13.1 million from \$11.6 million in FY2011.

In summary, total revenues increased by \$4.5 million, from \$110.4 million to \$114.9 million, an overall increase of 4.1%. The composition of these revenues is displayed in the following graph:

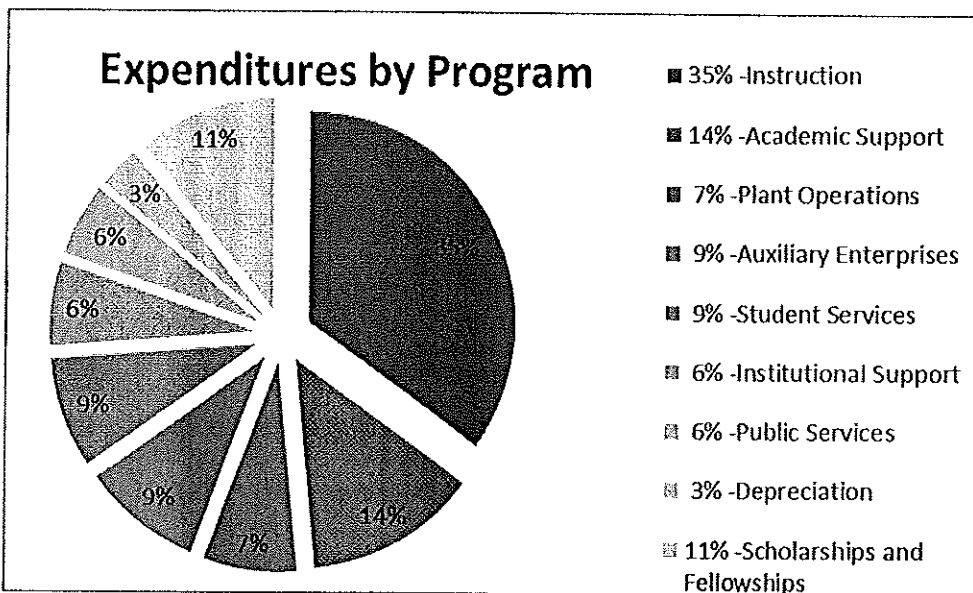


### Expenses

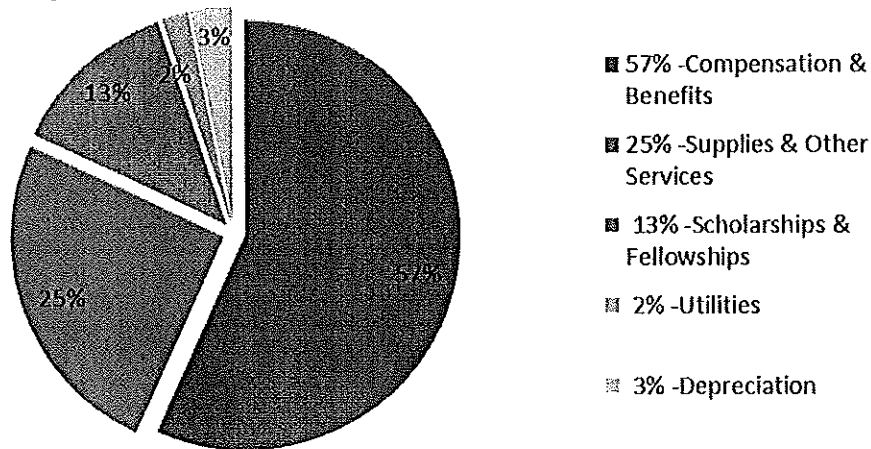
Operating expenses were \$103.4 million for the 2012 fiscal year compared to \$97.1 million for the 2011 fiscal year. Instruction expenses increased \$2.3 million; Academic Support increased \$1.1 million; Depreciation expense increased \$1.7 million.

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 2012.

### 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 \$37,602 and \$57,609 in 2012 and 2011, respectively.

### Net Assets

Net assets increased by \$11.5 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 2012 and 2011 are displayed below:

	June 30, 2012	June 30, 2011
Net cash provided (used) by:		
Operating activities	\$(33,449,830)	\$(32,846,810)
Non-capital financing activities	46,352,730	45,788,152
Capital and related financing activities	(9,199,026)	(4,752,653)
Investing activities	77,382	654,908
Net increase in cash	3,781,256	8,843,597
Beginning cash and cash equivalent balances	52,082,245	43,238,648
Ending cash and cash equivalent balances	\$ 55,863,501	\$ 52,082,245

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 2012 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

## **DEBT ADMINISTRATION**

At June 30, 2012, the University had \$10.4 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 29% of the total resources for the University during fiscal year 2012. Appropriations for fiscal year 2012 were set at \$33.2 million. State of Kansas revenues were up in FY2012 and continue to increase in the first months of FY2013. 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.

The University economic outlook is strong. Enrollment for the academic 2012-2013 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, 2012 and 2011

<b><u>ASSETS</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>
<b>Current assets</b>		
Cash and cash equivalents	\$ 49,812,944	\$ 44,403,969
Investments	456,149	459,933
Accounts receivable, net	1,734,111	1,436,194
Loans to students, net - current portion	1,017,717	1,024,435
Inventories	168,324	164,380
Prepaid expenses	1,263,187	1,111,980
Total current assets	<u>54,452,432</u>	<u>48,600,891</u>
<b>Noncurrent assets</b>		
Restricted cash and cash equivalents	6,050,557	7,678,276
Investments, bond reserve	115,000	115,000
Loans to students, net	5,228,247	5,383,020
Capital assets, net	<u>77,767,382</u>	<u>70,623,210</u>
Total noncurrent assets	<u>89,161,186</u>	<u>83,799,506</u>
<b>Total Assets</b>	<b>\$ <u>143,613,618</u></b>	<b>\$ <u>132,400,397</u></b>
<b><u>LIABILITIES</u></b>		
<b>Current liabilities</b>		
Accounts payable and accrued liabilities	\$ 6,080,423	\$ 6,632,686
Deferred revenue	2,467,663	2,037,515
Accrued compensated absences - current portion	1,697,021	1,627,653
Capital Leases Payable - current portion	328,957	318,118
Revenue bonds payable - current portion	410,000	400,000
Deposits held in custody for others	<u>422,491</u>	<u>468,488</u>
Total current liabilities	<u>11,406,555</u>	<u>11,484,460</u>
<b>Noncurrent liabilities</b>		
Accrued compensated absences	439,934	352,379
Capital leases payable	3,248,674	3,431,605
Other Postemployment Healthcare Benefits	2,238,000	1,979,902
Revenue bonds payable	<u>6,420,000</u>	<u>6,830,000</u>
Total noncurrent liabilities	<u>12,346,608</u>	<u>12,593,886</u>
<b>Total Liabilities</b>	<b>\$ <u>23,753,163</u></b>	<b>\$ <u>24,078,346</u></b>
<b><u>NET ASSETS</u></b>		
Invested in capital assets, net of related debt	\$ 67,359,747	\$ 59,643,487
Restricted for:		
Expendable:		
Loans	7,063,158	7,230,225
Debt service	115,002	115,002
Capital Projects	4,857,877	3,723,409
Unrestricted	<u>40,464,671</u>	<u>37,609,931</u>
<b>Total Net Assets</b>	<b>\$ <u>119,860,455</u></b>	<b>\$ <u>108,322,054</u></b>

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, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b><u>OPERATING REVENUES</u></b>		
Tuition and fees (net of scholarship allowances of \$7,275,229 and \$6,238,581 in 2012 and 2011 respectively)	\$ 42,263,359	\$ 38,196,193
Federal grants and contracts	1,468,299	3,469,942
State and local grants and contracts	3,000,731	1,740,872
Sales and services of educational departments	6,748,441	6,860,638
Auxiliary enterprises:		
Residential Life	7,600,627	6,051,096
Athletics	2,602,150	2,347,779
Parking	268,593	255,697
Student Union	1,893,636	1,644,339
University Health Services	708,558	635,233
Interest earned on loans to students	107,833	119,269
Other operating revenues	509,884	752,149
Total operating revenues	<u>67,172,111</u>	<u>62,073,207</u>
<b><u>OPERATING EXPENSES</u></b>		
Educational and General		
Instruction	35,694,954	33,334,943
Research	475,900	283,712
Public service	5,769,590	5,566,062
Academic support	13,910,130	12,931,127
Student services	8,856,805	8,665,520
Institutional support	6,618,383	6,009,829
Operations and maintenance of plant	7,220,430	7,377,253
Depreciation	3,332,308	1,657,141
Scholarships and fellowships	11,361,280	10,850,711
Auxiliary enterprises:		
Residential Life	5,676,930	5,956,422
Athletics	2,441,963	2,251,597
Parking	28,332	30,447
Student Union	944,419	999,396
University Health Services	622,572	496,618
Other operating expenses	429,490	730,746
Total operating expenses	<u>103,383,486</u>	<u>97,141,524</u>
Operating Income (Loss)	<u>(36,211,375)</u>	<u>(35,068,317)</u>
<b><u>NON-OPERATING REVENUES (EXPENSES)</u></b>		
State appropriations	33,177,246	34,149,217
Other Federal Grants and Contracts	13,091,885	11,596,109
Gifts	37,602	57,609
Investment income	12,746	12,516
Other non-operating revenue (expenses)	578,294	1,593,050
Interest expense	(284,997)	(254,178)
Net nonoperating revenues (expenses)	<u>46,612,776</u>	<u>47,154,323</u>
Income before other revenues, expenses, gains, or losses	10,401,401	12,086,006
Capital appropriations	<u>1,137,000</u>	<u>1,137,000</u>
Increase (Decrease) In Net Assets	11,538,401	13,223,006
<b><u>NET ASSETS</u></b>		
Net assets - beginning of year	108,322,054	95,099,048
Net assets - end of year	\$ <u><u>119,860,455</u></u>	\$ <u><u>108,322,054</u></u>

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF CASH FLOWS**  
for the Years Ended June 30, 2012 and 2011

	2012	2011
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Tuition and fees	\$ 42,263,359	\$ 38,196,193
Sales and services of educational activities	6,748,441	6,860,638
Auxiliary enterprises:		
Residential Life	7,600,627	6,051,096
Athletics	2,602,150	2,347,779
Parking	268,593	255,697
Student union	1,893,636	1,644,339
University health services	708,558	635,233
Grants and contracts	4,469,030	5,210,814
Payments to suppliers	(27,704,031)	(25,662,662)
Payments to utilities	(2,106,044)	(2,096,660)
Compensation and benefits	(58,814,161)	(55,332,714)
Payments for scholarships and fellowships	(13,176,913)	(13,061,308)
Loans issued to students and employees	161,491	365,654
Collection of loans to students and employees	1,017,717	1,024,435
Other receipts (payments)	617,717	714,656
Net cash provided (used) by operating activities	<u>(33,449,830)</u>	<u>(32,846,810)</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>		
State appropriations	33,177,246	34,149,217
Other Federal Grants and Contracts	13,091,885	11,596,109
Gifts	37,602	57,609
Deposits held in custody for others	45,997	(14,783)
Federal family education loan receipts	38,866,390	38,348,400
Federal family education loan disbursements	(38,866,390)	(38,348,400)
Net cash provided by noncapital financing activities	<u>46,352,730</u>	<u>45,788,152</u>
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u></b>		
Capital appropriations	1,137,000	1,137,000
Purchases of capital assets	(10,386,205)	(5,557,288)
Proceeds from issue of bonds	-	-
Principal paid on capital debt and leases	(243,118)	(225,944)
Interest paid on capital debt and leases	(284,997)	(254,178)
Other	578,294	147,757
Net cash used by capital financing activities	<u>(9,199,026)</u>	<u>(4,752,653)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Proceeds from sales and maturities of investments	64,636	635,109
Investment income	12,746	26,599
Purchase of investments	-	(6,800)
Net cash provided by investing activities	<u>77,382</u>	<u>654,908</u>
Net Increase (decrease) in cash	3,781,256	8,843,597
Cash - beginning of the year	52,082,245	43,238,648
Cash - end of year	<u>\$ 55,863,501</u>	<u>\$ 52,082,245</u>
<b><u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Operating income (loss)	\$ (36,211,375)	\$ (35,068,317)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	3,332,308	1,657,141
Changes in assets and liabilities:		
Accounts receivables, net	(297,917)	(537,286)
Loans to students, net	161,491	365,654
Inventories	(3,944)	(5,911)
Prepaid expenses	(151,207)	(402,059)
Accounts payable and accrued liabilities	(552,263)	1,845,317
Current Portion of Capital Leases Payable	(172,092)	(161,855)
Current Portion of Revenue Bonds Payable	(400,000)	(390,000)
Revenue Bonds Payable Defeased	-	-
Other Postemployment Healthcare Benefits	258,098	545,040
Deferred revenue	430,148	(706,304)
Accrued compensated absences	156,923	11,770
Net cash provided (used) by operating activities:	<u>\$ (33,449,830)</u>	<u>\$ (32,846,810)</u>

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2012**

**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 11,457 and a graduate enrollment of approximately 1,853. 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, 2012**

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

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

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

**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, 2012 and 2011 was \$55,863,501 and \$52,082,245, respectively.

*Investments:* Of Fort Hays State University's total investments of \$571,149, \$202,486 is administered by the Fort Hays State University Alumni Association and \$253,663 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, 2012:

Tuition & Fees	\$	810,269
Auxiliary		70,271
Grants & Contracts		852,081
Other		<u>1,490</u>
	\$	<u><u>1,734,111</u></u>

**NOTE 4 – Inventories**

Inventories consisted of the following at June 30, 2012:

Museum Store	\$	65,590
Physical Plant		26,985
Office Supplies		61,130
Other		<u>14,619</u>
	\$	<u><u>168,324</u></u>

**NOTE 5 - Loans to Students**

Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans to students at June 30, 2012. 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, 2012, the allowance for uncollectible loans was estimated to be \$328,735.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Land	\$ 304,456	-	-	\$ 304,456
Bond Issuance Fees	519,563	-	-	519,563
Construction in Progress	3,727,669	3,624,197	2,493,988	4,857,877
Infrastructure	6,224,236	991,662	-	7,215,898
Buildings	108,277,663	6,224,216	-	114,501,879
Equipment	11,620,621	2,241,256	297,680	13,564,197
Total	<u>130,674,208</u>	<u>13,081,331</u>	<u>2,791,668</u>	<u>140,963,870</u>
Less accumulated depreciation:				
Bond Issuance Fees	166,231	24,424	-	190,655
Infrastructure	3,212,070	215,613	-	3,427,683
Buildings	49,845,109	2,380,770	-	52,225,879
Equipment	<u>7,571,980</u>	<u>884,903</u>	<u>274,694</u>	<u>8,182,189</u>
Total accumulated Depreciation	<u>60,795,390</u>	<u>3,505,710</u>	<u>274,694</u>	<u>64,026,406</u>
Capital assets, net (University)	<u>\$ 69,878,818</u>	<u>9,575,621</u>	<u>2,516,974</u>	76,937,464
Fort Hays State University Alumni Association				400
Fort Hays State University Athletic Association				829,518
Capital assets, net (Total)				<u>\$ 77,767,382</u>

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

Long-term liability activity for the year ended June 30, 2012, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Capital Leases Payable	\$ 3,749,723	339,395	511,487	\$ 3,577,631	\$ 328,957
Revenue bonds payable	7,230,000	-	400,000	6,830,000	410,000
Post Employment Benefits	1,979,902	497,000	238,902	2,238,000	-
Compensated absences	<u>1,980,032</u>	<u>156,923</u>	<u>-</u>	<u>2,136,955</u>	<u>1,697,021</u>
Total long-term liabilities	<u>\$ 14,939,657</u>	<u>993,318</u>	<u>1,150,389</u>	<u>\$ 14,782,586</u>	<u>\$ 2,435,978</u>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

	<u>Principal Outstanding at 6/30/12</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.	\$ 585,000
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.	\$ 6,245,000

**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>
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><u>6,830,000</u></u>	<u><u>2,201,183</u></u>	\$ <u><u>9,031,183</u></u>

**NOTE 10 - Lease Obligations**

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of \$4,099,210 as of June 30, 2012. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2013 Total	395,495	Fiscal Year 2018 Total	437,604
Fiscal Year 2014 Total	403,578	Fiscal Year 2019 Total	446,553
Fiscal Year 2015 Total	411,826	Fiscal Year 2020 Total	455,686
Fiscal Year 2016 Total	420,244	Fiscal Year 2021 Total	465,008
Fiscal Year 2017 Total	428,836	Fiscal Year 2022 Total	234,380



**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**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 \$816,450 during fiscal year 2012 and individual employees contributed \$390,927. 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 \$2,419,844 during fiscal year 2012 and individual employees contributed \$1,565,784.

**NOTE 12 - Commitments and Contingent Liabilities**

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

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

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

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

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
<b>Educational and general</b>						
Instruction	\$ 31,029,869	460,051	379	4,204,655	-	\$ 35,694,954
Research	238,915	16,579	-	220,406	-	475,900
Public service	2,419,462	1,413	-	3,348,715	-	5,769,590
Academic support	7,807,105	4,671	66,473	6,031,881	-	13,910,130
Student services	5,353,994	52,079	5,364	3,445,368	-	8,856,805
Institutional support	4,127,510	208,005	-	2,282,868	-	6,618,383
Operations and maintenance of plant	5,035,135	-	1,449,967	735,328	-	7,220,430
Depreciation	-	-	-	-	3,332,308	3,332,308
Scholarships and fellowships	37,761	11,323,519	-	-	-	11,361,280
<b>Auxiliary enterprises:</b>						
Housing	1,609,608	-	478,766	3,588,556	-	5,676,930
Athletics	-	1,110,596	-	1,331,367	-	2,441,963
Parking	14,010	-	-	14,322	-	28,332
Student unions	658,595	-	105,095	180,729	-	944,419
University health services	482,197	-	-	140,375	-	622,572
Other operating expenses	-	-	-	429,490	-	429,490
<b>Total \$</b>	<b>58,814,161</b>	<b>13,176,913</b>	<b>2,106,044</b>	<b>25,954,060</b>	<b>3,332,308</b>	<b>\$ 103,383,486</b>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**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)	\$ 253,000
Amortization of UAAL	279,000
Annual OPEB cost (expense)	532,000
Adjustment to the ARC	(109,000)
Interest on Net OPEB Obligation	74,000
Increase in net OPEB obligation (related to implicit rate subsidy)	497,000
Net Employer Contribution	(182,000)
Net OPEB obligation July 1, 2011	1,923,000
Net OPEB obligation June 30, 2012	\$ 2,238,000

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

<u>Fiscal Year</u>	<u>Annual OPEB Cost</u>	<u>Net Employer Contributions</u>	<u>Percentage Contributed</u>	<u>End of Year Net OPEB Obligation</u>
2010	\$487,000	\$0	0%	\$1,435,000
2011	\$570,000	\$82,000	0%	\$1,923,000
2011	\$497,000	\$182,000	0%	\$2,238,000

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**Funded Status and Funding Progress.** As of June 30, 2012, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,683,000. 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 \$4,683,000. The covered payroll (annual payroll of active employees covered by the plan) was \$59,406,000, and the ratio of the UAAL to the covered payroll was 8 percent.

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

**Schedule of Funding Progress:**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll ((b-a)/c)
6/30/2010	\$0	\$4,311,000	\$4,311,000	0%	\$42,183,000	10%
6/30/2011	\$0	\$5,285,000	\$5,285,000	0%	\$44,002,000	12%
6/30/2012	\$0	\$4,683,000	\$4,683,000	0%	\$59,406,000	8%

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

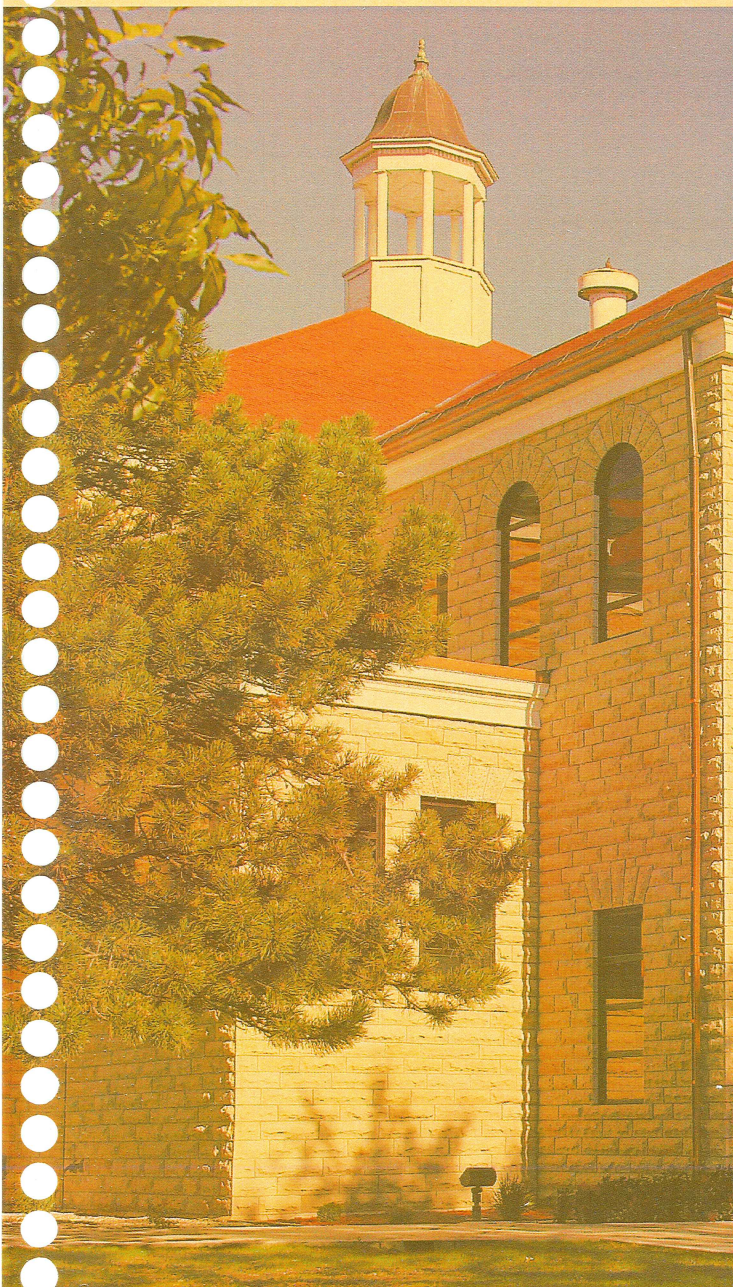
In the June 30, 2012, actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.





# FORT HAYS STATE UNIVERSITY

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ANNUAL FINANCIAL INFORMATION  
FOR FISCAL YEAR 2012  
ENDED JUNE 30, 2012





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**FORT HAYS STATE UNIVERSITY  
ANNUAL FINANCIAL INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2012**

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

**KANSAS BOARD OF REGENTS**

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<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**  
**ANNUAL FINANCIAL INFORMATION**  
For the Year Ended June 30, 2012  
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# **FORT HAYS STATE UNIVERSITY**

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## **GAAP FINANCIAL STATEMENTS**

# FORT HAYS STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

**For the Year Ended June 30, 2012**

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 purpose restrictions on the use of the assets.
3. **Unrestricted net assets** are available to the University for any lawful purpose of the institution.

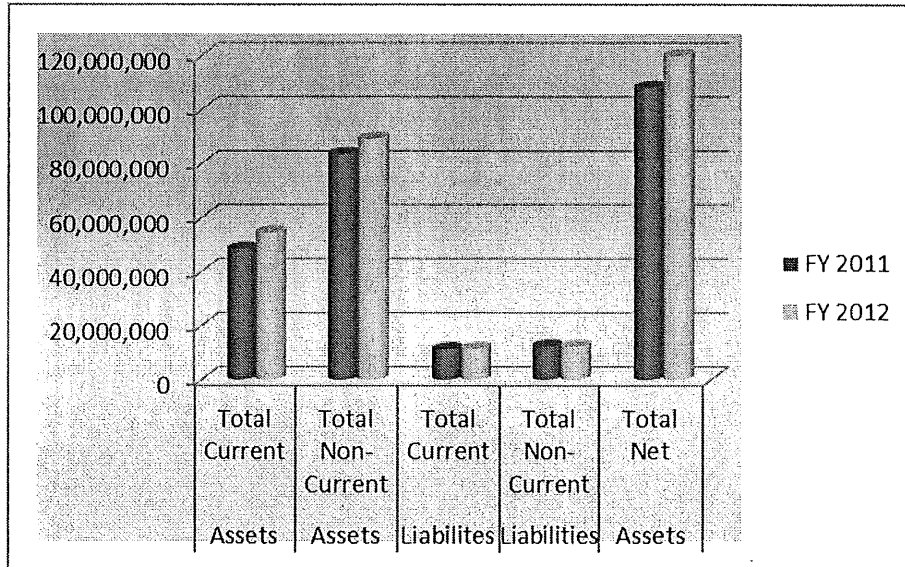
Total Assets at June 30, 2012, were \$143.6 million, an increase of \$11.2 million or 8.5%. Capital assets, net of depreciation, comprised 54.2 %, or \$77.8 million of the \$143.6 million in total assets.

Total liabilities were \$23.8 million at June 30, 2012, a decrease of \$.3 million or 1.4% compared to \$24.1 million at June 30, 2011. Long-term liabilities comprised 52.0%, or \$12.3 million of the total liabilities.

Total net assets at June 30, 2012, were \$119.9 million a \$11.5 million increase over the prior year, or a 10.7% increase in net assets. The breakout of net assets is shown below:

	<u>June 30, 2012</u>	<u>June 30, 2011</u>
Capital Assets, net of related debt.....	\$67,359,747	\$59,643,487
Restricted net assets .....	12,036,037	11,068,636
Unrestricted net assets .....	<u>40,464,671</u>	<u>37,609,923</u>
<b>Total net assets.....</b>	<b><u>\$119,860,455</u></b>	<b><u>\$108,322,046</u></b>

The composition of current and non-current assets and liabilities and net assets is displayed below for both 2012 and 2011 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.

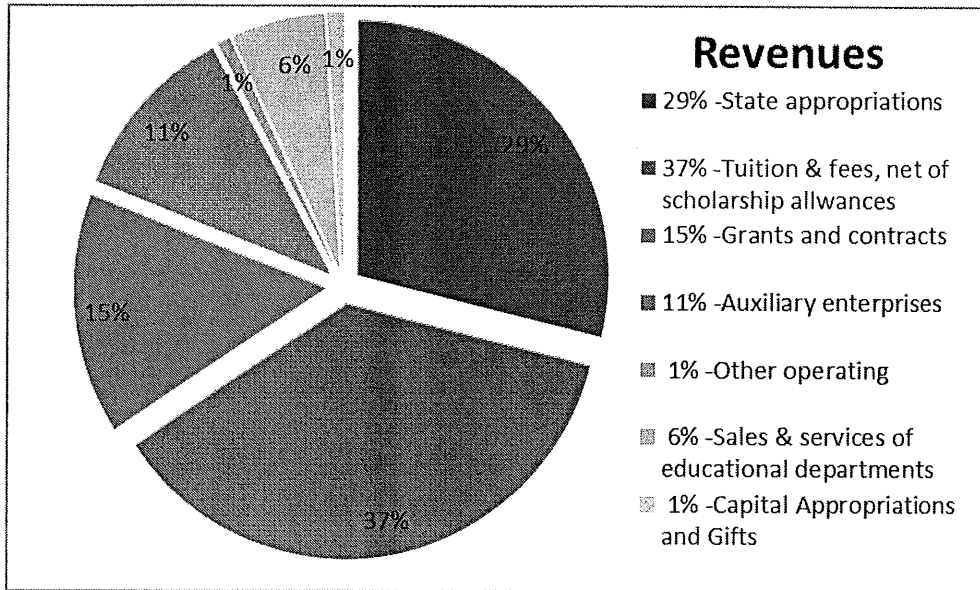
### Revenues

Operating revenues at the University as of June 30, 2012, increased by 8.2% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$42.3 million in 2012, compared to \$38.2 million in 2011. This increase is in part a result of a 4.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2012. 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 7.8% increase in Virtual College headcount from the Fall of 2010 to the Fall of 2011.

Total non-operating revenues decreased by 1.1%, when comparing FY2012 \$46.6million to FY2011 \$47.1million. State appropriations decreased 2.8% when comparing \$34.1 million in FY2011 to \$33.2 million in FY2012. Federal grants, specifically Pell Grants, increased 12.9% to \$13.1 million from \$11.6 million in FY2011.

In summary, total revenues increased by \$4.5 million, from \$110.4 million to \$114.9 million, an overall increase of 4.1%. The composition of these revenues is displayed in the following graph:

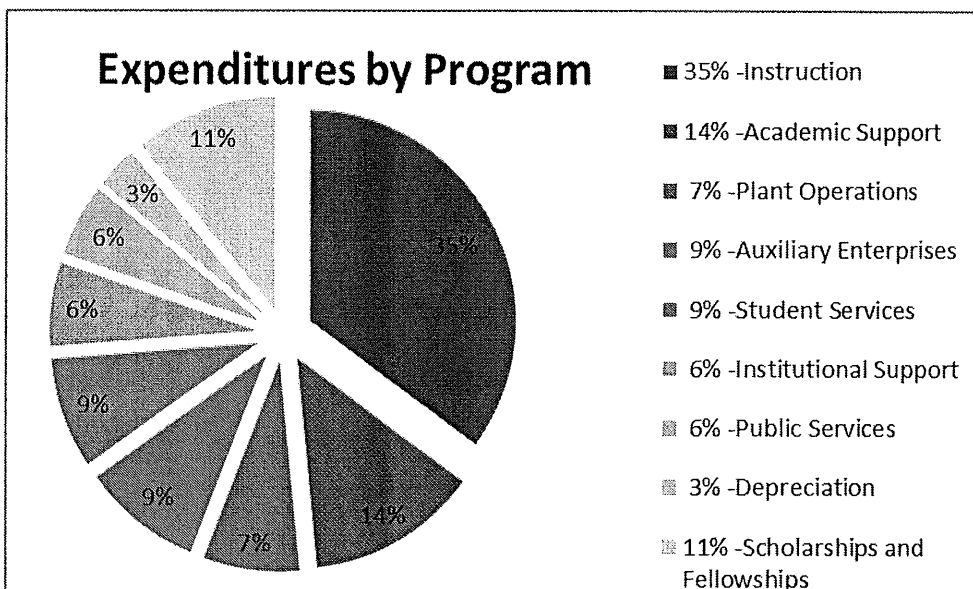


### Expenses

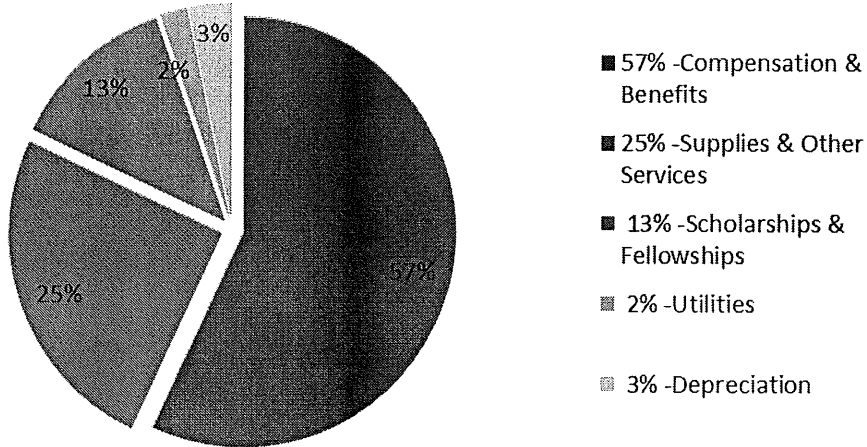
Operating expenses were \$103.4 million for the 2012 fiscal year compared to \$97.1 million for the 2011 fiscal year. Instruction expenses increased \$2.3 million; Academic Support increased \$1.1 million; Depreciation expense increased \$1.7 million.

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 2012.

### 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 \$37,602 and \$57,609 in 2012 and 2011, respectively.

### Net Assets

Net assets increased by \$11.5 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 2012 and 2011 are displayed below:

	June 30, 2012	June 30, 2011
Net cash provided (used) by:		
Operating activities	\$(33,449,830)	\$(32,846,810)
Non-capital financing activities	46,352,730	45,788,152
Capital and related financing activities	(9,199,026)	(4,752,653)
Investing activities	77,382	654,908
Net increase in cash	3,781,256	8,843,597
Beginning cash and cash equivalent balances	52,082,245	43,238,648
Ending cash and cash equivalent balances	\$ 55,863,501	\$ 52,082,245

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 2012 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

## **DEBT ADMINISTRATION**

At June 30, 2012, the University had \$10.4 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 29% of the total resources for the University during fiscal year 2012. Appropriations for fiscal year 2012 were set at \$33.2 million. State of Kansas revenues were up in FY2012 and continue to increase in the first months of FY2013. 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.

The University economic outlook is strong. Enrollment for the academic 2012-2013 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, 2012 and 2011**

**ASSETS**

	<b><u>2012</u></b>	<b><u>2011</u></b>
Current assets		
Cash and cash equivalents	\$ 49,812,944	\$ 44,403,969
Investments	456,149	459,933
Accounts receivable, net	1,734,111	1,436,194
Loans to students, net - current portion	1,017,717	1,024,435
Inventories	168,324	164,380
Prepaid expenses	1,263,187	1,111,980
Total current assets	<u>54,452,432</u>	<u>48,600,891</u>
Noncurrent assets		
Restricted cash and cash equivalents	6,050,557	7,678,276
Investments, bond reserve	115,000	115,000
Loans to students, net	5,228,247	5,383,020
Capital assets, net	<u>77,767,382</u>	<u>70,623,210</u>
Total noncurrent assets	<u>89,161,186</u>	<u>83,799,506</u>
Total Assets	<u>\$ 143,613,618</u>	<u>\$ 132,400,397</u>

**LIABILITIES**

Current liabilities		
Accounts payable and accrued liabilities	\$ 6,080,423	\$ 6,632,686
Deferred revenue	2,467,663	2,037,515
Accrued compensated absences - current portion	1,697,021	1,627,653
Capital Leases Payable - current portion	328,957	318,118
Revenue bonds payable - current portion	410,000	400,000
Deposits held in custody for others	<u>422,491</u>	<u>468,488</u>
Total current liabilities	<u>11,406,555</u>	<u>11,484,460</u>
Noncurrent liabilities		
Accrued compensated absences	439,934	352,379
Capital leases payable	3,248,674	3,431,605
Other Postemployment Healthcare Benefits	2,238,000	1,979,902
Revenue bonds payable	<u>6,420,000</u>	<u>6,830,000</u>
Total noncurrent liabilities	<u>12,346,608</u>	<u>12,593,886</u>
Total Liabilities	<u>\$ 23,753,163</u>	<u>\$ 24,078,346</u>

**NET ASSETS**

Invested in capital assets, net of related debt	\$ 67,359,747	\$ 59,643,487
Restricted for:		
Expendable:		
Loans	7,063,158	7,230,225
Debt service	115,002	115,002
Capital Projects	4,857,877	3,723,409
Unrestricted	<u>40,464,671</u>	<u>37,609,931</u>
Total Net Assets	<u>\$ 119,860,455</u>	<u>\$ 108,322,054</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, 2012 and 2011**

	<u>2012</u>	<u>2011</u>
<b><u>OPERATING REVENUES</u></b>		
Tuition and fees (net of scholarship allowances of \$7,275,229 and \$6,238,581 in 2012 and 2011 respectively)	\$ 42,263,359	\$ 38,196,193
Federal grants and contracts	1,468,299	3,469,942
State and local grants and contracts	3,000,731	1,740,872
Sales and services of educational departments	6,748,441	6,860,638
Auxiliary enterprises:		
Residential Life	7,600,627	6,051,096
Athletics	2,602,150	2,347,779
Parking	268,593	255,697
Student Union	1,893,636	1,644,339
University Health Services	708,558	635,233
Interest earned on loans to students	107,833	119,269
Other operating revenues	509,884	752,149
Total operating revenues	<u>67,172,111</u>	<u>62,073,207</u>
<b><u>OPERATING EXPENSES</u></b>		
Educational and General		
Instruction	35,694,954	33,334,943
Research	475,900	283,712
Public service	5,769,590	5,566,062
Academic support	13,910,130	12,931,127
Student services	8,856,805	8,665,520
Institutional support	6,618,383	6,009,829
Operations and maintenance of plant	7,220,430	7,377,253
Depreciation	3,332,308	1,657,141
Scholarships and fellowships	11,361,280	10,850,711
Auxiliary enterprises:		
Residential Life	5,676,930	5,956,422
Athletics	2,441,963	2,251,597
Parking	28,332	30,447
Student Union	944,419	999,396
University Health Services	622,572	496,618
Other operating expenses	429,490	730,746
Total operating expenses	<u>103,383,486</u>	<u>97,141,524</u>
Operating Income (Loss)	<u>(36,211,375)</u>	<u>(35,068,317)</u>
<b><u>NON-OPERATING REVENUES (EXPENSES)</u></b>		
State appropriations	33,177,246	34,149,217
Other Federal Grants and Contracts	13,091,885	11,596,109
Gifts	37,602	57,609
Investment income	12,746	12,516
Other non-operating revenue (expenses)	578,294	1,593,050
Interest expense	(284,997)	(254,178)
Net nonoperating revenues (expenses)	<u>46,612,776</u>	<u>47,154,323</u>
Income before other revenues, expenses, gains, or losses	10,401,401	12,086,006
Capital appropriations	<u>1,137,000</u>	<u>1,137,000</u>
Increase (Decrease) In Net Assets	11,538,401	13,223,006
<b><u>NET ASSETS</u></b>		
Net assets - beginning of year	108,322,054	95,099,048
Net assets - end of year	\$ <u>119,860,455</u>	\$ <u>108,322,054</u>

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF CASH FLOWS**  
for the Years Ended June 30, 2012 and 2011

	<u>2012</u>	<u>2011</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Tuition and fees	\$ 42,263,359	\$ 38,196,193
Sales and services of educational activities	6,748,441	6,860,638
Auxiliary enterprises:		
Residential Life	7,600,627	6,051,096
Athletics	2,602,150	2,347,779
Parking	268,593	255,697
Student union	1,893,636	1,644,339
University health services	708,558	635,233
Grants and contracts	4,469,030	5,210,814
Payments to suppliers	(27,704,031)	(25,662,662)
Payments to utilities	(2,106,044)	(2,096,660)
Compensation and benefits	(58,814,161)	(55,332,714)
Payments for scholarships and fellowships	(13,176,913)	(13,061,308)
Loans issued to students and employees	161,491	365,654
Collection of loans to students and employees	1,017,717	1,024,435
Other receipts (payments)	617,717	714,656
Net cash provided (used) by operating activities	<u>(33,449,830)</u>	<u>(32,846,810)</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>		
State appropriations	33,177,246	34,149,217
Other Federal Grants and Contracts	13,091,885	11,596,109
Gifts	37,602	57,609
Deposits held in custody for others	45,997	(14,783)
Federal family education loan receipts	38,866,390	38,348,400
Federal family education loan disbursements	<u>(38,866,390)</u>	<u>(38,348,400)</u>
Net cash provided by noncapital financing activities	<u>46,352,730</u>	<u>45,788,152</u>
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u></b>		
Capital appropriations	1,137,000	1,137,000
Purchases of capital assets	(10,386,205)	(5,557,288)
Proceeds from issue of bonds	-	-
Principal paid on capital debt and leases	(243,118)	(225,944)
Interest paid on capital debt and leases	(284,997)	(254,178)
Other	578,294	147,757
Net cash used by capital financing activities	<u>(9,199,026)</u>	<u>(4,752,653)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Proceeds from sales and maturities of investments	64,636	635,109
Investment Income	12,746	26,599
Purchase of investments	-	(6,800)
Net cash provided by investing activities	<u>77,382</u>	<u>654,908</u>
Net Increase (decrease) in cash	3,781,256	8,843,597
Cash - beginning of the year	52,082,245	43,238,648
Cash - end of year	<u>\$ 55,863,501</u>	<u>\$ 52,082,245</u>
<b><u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Operating income (loss)	\$ (36,211,375)	\$ (35,068,317)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	3,332,308	1,657,141
Changes in assets and liabilities:		
Accounts receivables, net	(297,917)	(537,286)
Loans to students, net	161,491	365,654
Inventories	(3,944)	(5,911)
Prepaid expenses	(151,207)	(402,059)
Accounts payable and accrued liabilities	(552,263)	1,845,317
Current Portion of Capital Leases Payable	(172,092)	(161,855)
Current Portion of Revenue Bonds Payable	(400,000)	(390,000)
Revenue Bonds Payable Defeased	-	-
Other Postemployment Healthcare Benefits	258,098	545,040
Deferred revenue	430,148	(706,304)
Accrued compensated absences	156,923	11,770
Net cash provided (used) by operating activities:	<u>\$ (33,449,830)</u>	<u>\$ (32,846,810)</u>

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**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 11,457 and a graduate enrollment of approximately 1,853. 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 9

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

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

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

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

**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, 2012 and 2011 was \$55,863,501 and \$52,082,245, respectively.

*Investments:* Of Fort Hays State University's total investments of \$571,149, \$202,486 is administered by the Fort Hays State University Alumni Association and \$253,663 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, 2012:

Tuition & Fees	\$	810,269
Auxiliary		70,271
Grants & Contracts		852,081
Other		<u>1,490</u>
	\$	<u><u>1,734,111</u></u>

**NOTE 4 – Inventories**

Inventories consisted of the following at June 30, 2012:

Museum Store	\$	65,590
Physical Plant		26,985
Office Supplies		61,130
Other		<u>14,619</u>
	\$	<u><u>168,324</u></u>

**NOTE 5 - Loans to Students**

Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans to students at June 30, 2012. 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, 2012, the allowance for uncollectible loans was estimated to be \$328,735.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2012, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 304,456	-	-	\$ 304,456
Bond Issuance Fees	519,563	-	-	519,563
Construction in Progress	3,727,669	3,624,197	2,493,988	4,857,877
Infrastructure	6,224,236	991,662	-	7,215,898
Buildings	108,277,663	6,224,216	-	114,501,879
Equipment	11,620,621	2,241,256	297,680	13,564,197
Total	<u>130,674,208</u>	<u>13,081,331</u>	<u>2,791,668</u>	<u>140,963,870</u>
Less accumulated depreciation:				
Bond Issuance Fees	166,231	24,424	-	190,655
Infrastructure	3,212,070	215,613	-	3,427,683
Buildings	49,845,109	2,380,770	-	52,225,879
Equipment	<u>7,571,980</u>	<u>884,903</u>	<u>274,694</u>	<u>8,182,189</u>
Total accumulated Depreciation	<u>60,795,390</u>	<u>3,505,710</u>	<u>274,694</u>	<u>64,026,406</u>
Capital assets, net (University)	<u>\$ 69,878,818</u>	<u>9,575,621</u>	<u>2,516,974</u>	76,937,464
Fort Hays State University Alumni Association				400
Fort Hays State University Athletic Association				829,518
Capital assets, net (Total)				<u>\$ 77,767,382</u>

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

Long-term liability activity for the year ended June 30, 2012, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 3,749,723	339,395	511,487	\$ 3,577,631	\$ 328,957
Revenue bonds payable	7,230,000	-	400,000	6,830,000	410,000
Post Employment Benefits	1,979,902	497,000	238,902	2,238,000	-
Compensated absences	<u>1,980,032</u>	<u>156,923</u>	<u>-</u>	<u>2,136,955</u>	<u>1,697,021</u>
Total long-term liabilities	<u>\$ 14,939,657</u>	<u>993,318</u>	<u>1,150,389</u>	<u>\$ 14,782,586</u>	<u>\$ 2,435,978</u>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

	<u>Principal Outstanding at 6/30/12</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.	\$ 585,000
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.	\$ 6,245,000

**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>
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>6,830,000</u>	<u>2,201,183</u>	\$ <u>9,031,183</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 \$4,099,210 as of June 30, 2012. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2013 Total	395,495	Fiscal Year 2018 Total	437,604
Fiscal Year 2014 Total	403,578	Fiscal Year 2019 Total	446,553
Fiscal Year 2015 Total	411,826	Fiscal Year 2020 Total	455,658
Fiscal Year 2016 Total	420,244	Fiscal Year 2021 Total	465,008
Fiscal Year 2017 Total	428,836	Fiscal Year 2022 Total	234,380



**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**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 \$816,450 during fiscal year 2012 and individual employees contributed \$390,927. 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 \$2,419,844 during fiscal year 2012 and individual employees contributed \$1,565,784.

**NOTE 12 - Commitments and Contingent Liabilities**

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

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

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

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

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
<b>Educational and general</b>						
Instruction	\$ 31,029,869	460,051	379	4,204,655	-	\$ 35,694,954
Research	238,915	16,579	-	220,406	-	475,900
Public service	2,419,462	1,413	-	3,348,715	-	5,769,590
Academic support	7,807,105	4,671	66,473	6,031,881	-	13,910,130
Student services	5,353,994	52,079	5,364	3,445,368	-	8,856,805
Institutional support	4,127,510	208,005	-	2,282,868	-	6,618,383
Operations and maintenance of plant	5,035,135	-	1,449,967	735,328	-	7,220,430
Depreciation	-	-	-	-	3,332,308	3,332,308
Scholarships and fellowships	37,761	11,323,519	-	-	-	11,361,280
<b>Auxiliary enterprises:</b>						
Housing	1,609,608	-	478,766	3,588,556	-	5,676,930
Athletics	-	1,110,596	-	1,331,367	-	2,441,963
Parking	14,010	-	-	14,322	-	28,332
Student unions	658,595	-	105,095	180,729	-	944,419
University health services	482,197	-	-	140,375	-	622,572
Other operating expenses	-	-	-	429,490	-	429,490
<b>Total \$</b>	<b>58,814,161</b>	<b>13,176,913</b>	<b>2,106,044</b>	<b>25,954,060</b>	<b>3,332,308</b>	<b>\$ 103,383,486</b>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**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)	\$ 253,000
Amortization of UAAL	279,000
Annual OPEB cost (expense)	532,000
Adjustment to the ARC	(109,000)
Interest on Net OPEB Obligation	74,000
Increase in net OPEB obligation (related to implicit rate subsidy)	497,000
Net Employer Contribution	(182,000)
Net OPEB obligation July 1, 2011	1,923,000
Net OPEB obligation June 30, 2012	\$ 2,238,000

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

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2010	\$487,000	\$0	0%	\$1,435,000
2011	\$570,000	\$82,000	0%	\$1,923,000
2011	\$497,000	\$182,000	0%	\$2,238,000

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

**Funded Status and Funding Progress.** As of June 30, 2012, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,683,000. 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 \$4,683,000. The covered payroll (annual payroll of active employees covered by the plan) was \$59,406,000, and the ratio of the UAAL to the covered payroll was 8 percent.

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

**Schedule of Funding Progress:**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll ((b-a)/c)
6/30/2010	\$0	\$4,311,000	\$4,311,000	0%	\$42,183,000	10%
6/30/2011	\$0	\$5,285,000	\$5,285,000	0%	\$44,002,000	12%
6/30/2012	\$0	\$4,683,000	\$4,683,000	0%	\$59,406,000	8%

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

In the June 30, 2012, actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.



# FORT HAYS STATE UNIVERSITY

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## HISTORICAL FINANCIAL STATEMENTS

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

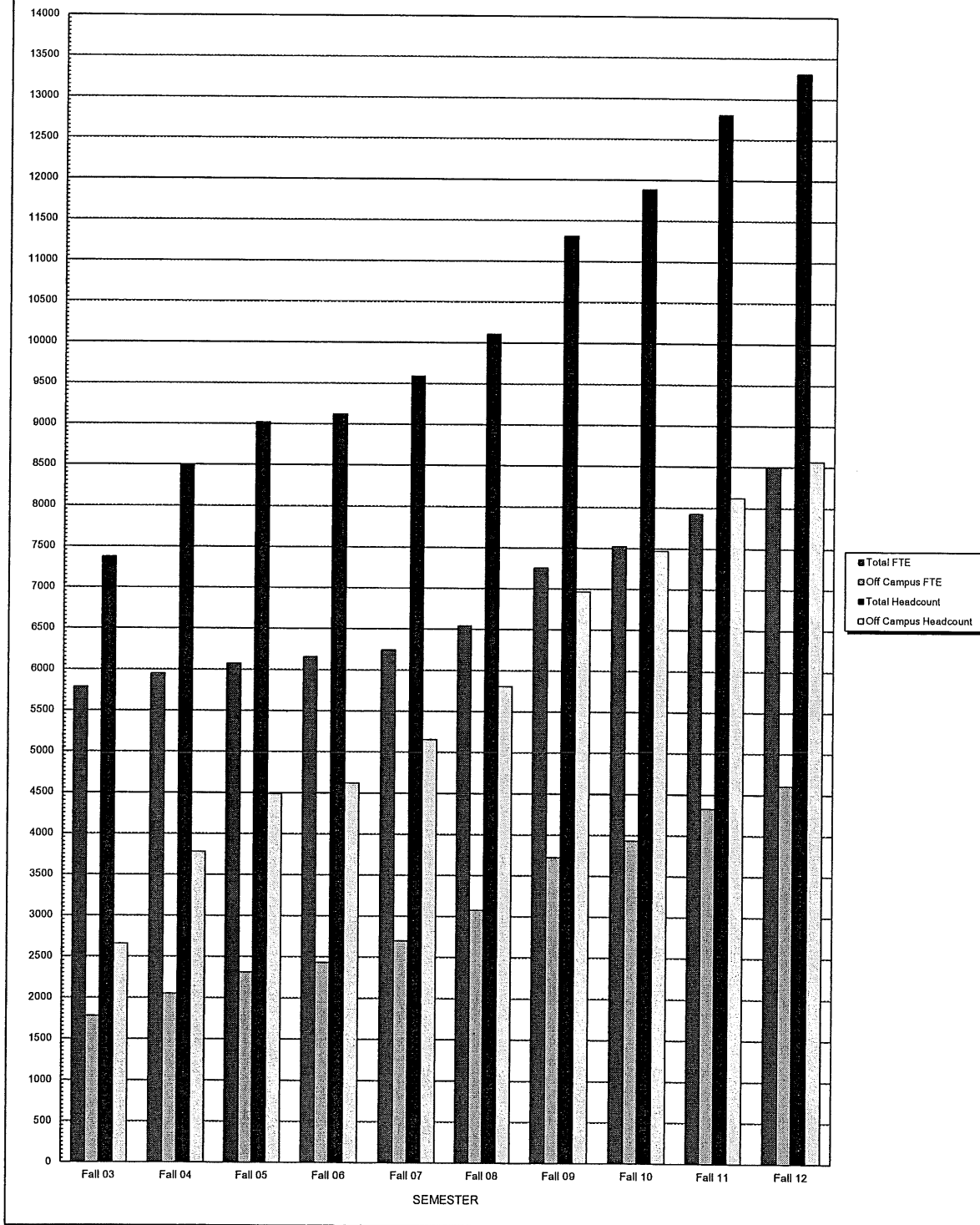


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**GRAPHS &  
EXHIBITS**

# ENROLLMENT CHART



Enrollment Table

	Fall 03	Fall 04	Fall 05	Fall 06	Fall 07	Fall 08	Fall 09	Fall 10	Fall 11	Fall 12
Total FTE	5785	5946	6071	6155	6245	6541	7255	7524	7925	8499
Off Campus FTE	1780	2049	2309	2430	2699	3076	3722	3930	4325	4607
Total Headcount	7373	8500	9019	9122	9588	10107	11308	11883	12802	13310
Off Campus Headcount	2655	3777	4485	4620	5155	5804	6965	7468	8119	8564

\*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, 2012**

	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)	31,385,999	29,049,645	23,516,571	-	-	-	-
State Appropriations	33,534,107	-	-	-	-	-	-
Credit Hour Revenues	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Interest Collections	-	-	-	210,721	-	-	-
Interest Earned	-	-	-	-	-	-	5,226
Principal Collections	-	-	-	1,043,742	-	-	-
Federal Contributions	-	-	-	-	1,999,857	-	-
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	-	-	-	-	-	-	-
Adjust Revenues shown in the	-	-	-	-	-	-	-
Transfer Section below	-	-	323,704	-	-	-	-
<b>Total Revenues &amp; Other Additions</b>	64,920,106	29,049,645	23,840,275	1,254,462	1,999,857	1,137,000	5,226
<b>Expenditures &amp; Other Deductions:</b>							
Educational & General Expenditures (Schedule I)	58,385,890	14,210,738	21,847,680	-	-	-	-
Net Change in Encumbrances	9,347,514	5,127,137	-	-	393,408	1,011,209	-
Auxiliary Enterprises (Schedule I)	-	7,912,465	556	-	-	-	-
Loans to Students	-	-	-	1,110,025	-	-	-
Collection Fees	-	-	-	92,021	-	-	-
Expended Plant Funds (Schedule III)	5,438,136	-	-	-	1,775,734	-	-
Non-Operating Expenses	-	1,078,690	704,840	-	-	-	-
Bond Expenses Retained at Purchase	-	-	-	-	-	-	-
Retirement of Indebtedness	-	-	-	-	-	-	400,000
Interest on Indebtedness	-	-	-	-	-	-	290,645
T-Bill Purchase	-	-	-	-	-	-	-
Cost of Bond Issuance	-	-	-	-	-	-	-
Expended for Remodeling and Additions (Schedule IV)	-	-	-	-	-	1,818,628	-
<b>Total Expenditures and Other Deductions</b>	73,171,540	28,329,030	22,553,076	1,202,046	2,169,142	2,829,837	690,645

## FORT HAYS STATE UNIVERSITY

Exhibit A

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2012**

	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	-	(1,159)	(1,287,199)	-	-		-
Transfer for Debt Retirement	-	(594,305)	-	-	-	-	594,305
Transfer to/from Other University Funds	(163,455)	-	-	-	(92,382)	978,190	90,674
Transfer for SEOG matching	-	-	-	-	-	-	-
Transfer to Non-FHSU State Funds	-	(34,100)	-	-	-	-	-
Transfer for Administrative Allow.	-	-	-	(57,991)	-	-	-
Transfer to/from State Fund	(19,771)	-	-	-	-	-	-
Transfer for Bond Defeasance	-	-	-	-	-	-	-
Transfer from Capital Interest	-	-	-	-	-	-	-
Transfer to PMIB	-	-	-	-	-	-	-
Transfer from PMIB	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>(183,226)</b>	<b>(629,564)</b>	<b>(1,287,199)</b>	<b>(57,991)</b>	<b>(92,382)</b>	<b>978,190</b>	<b>684,979</b>
Lapsed appropriations	(96,177)	-	-	-	-	-	-
Reappropriation	(108,378)	-	-	-	-	-	-
Net Change for the Year	(8,639,215)	91,051	-	(5,575)	(261,667)	(714,647)	(440)
<b>Fund Balance 6-30-11</b>	<b>22,223,719</b>	<b>15,246,508</b>	<b>-</b>	<b>822,768</b>	<b>258,603</b>	<b>806,963</b>	<b>599,225</b>
Adjustments for Prior Year	-	-	-	-			1
Adjusted Fund Balance	<b>22,223,719</b>	<b>15,246,508</b>	<b>-</b>	<b>822,768</b>	<b>258,603</b>	<b>806,963</b>	<b>599,226</b>
<b>Fund Balance 6-30-12</b>	<b>13,584,504</b>	<b>15,337,559</b>	<b>-</b>	<b>817,193</b>	<b>(3,064)</b>	<b>92,316</b>	<b>598,786</b>





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## SCHEDULES

**FORT HAYS STATE UNIVERSITY**  
**CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES**  
**Years Ended June 30, 2012 and 2011**

Schedule I

	<u>Unrestricted</u>		<u>Restricted</u>	<u>2012</u>	<u>2011</u>
	<u>Gen. Use</u>	<u>Desig. Use</u>		<u>Total</u>	<u>Total</u>
Revenues:					
Tuition and Fees	31,385,999	16,847,465	3,703,029	51,936,493	45,649,140
State Appropriations	33,273,423	-	-	33,273,423	33,949,251
Governor and Legislator Budget Reductions	-	-	-	-	-
Reappropriations from prior year	260,684	-	-	260,684	182,938
Federal Grants & Contracts	-	-	14,152,685	14,152,685	15,561,466
Other Grants & Contracts	-	161,932	2,838,799	3,000,731	594,728
Sales of Commodities	-	4,211,323	6,621	4,217,944	3,861,159
Agency Sales	-	2,590,046	8,772	2,598,818	1,549,533
Rents & Royalties	-	5,058,992	8,248	5,067,240	4,110,017
Interest	-	16,426	249	16,675	79,349
Licenses, Permits & Fines	-	110,622	1,530	112,152	119,921
Reimbursements	-	970,673	704,175	1,674,848	693,742
Reimbursements-Other State	-	-	-	-	-
Agencies	-	-	-	-	467,819
Other Revenue & Transfers	(163,455)	(917,834)	2,092,463	1,011,174	2,898,225
Total Current Revenue	64,756,651	29,049,645	23,516,571	117,322,867	109,717,290
Expenditures & Mandatory Transfers					
Educational & General:					
Institutional Support	5,945,060	527,190	50,202	6,522,452	5,904,176
Instruction	26,886,747	8,259,277	618,699	35,764,723	33,561,641
Academic Support	10,456,933	3,315,655	200,813	13,973,401	12,296,939
Student Services	6,089,320	1,385,752	308,047	7,783,119	7,452,105
Total Educational Program Expense	49,378,060	13,487,874	1,177,761	64,043,695	59,214,861
Research	25,286	30,593	383,152	439,031	248,540
Public Service	286,041	353,559	3,551,703	4,191,303	3,911,710
Physical Plant	7,479,811	323,812	79,852	7,883,475	7,533,175
Scholarships & Grants	1,216,692	14,900	16,655,212	17,886,804	16,261,248
Educational & General Expenditures	58,385,890	14,210,738	21,847,680	94,444,308	87,169,534
Transfers and Project Expenditures	5,457,907	1,159	1,287,199	6,746,265	4,215,506
Reappropriation to FY 2013	108,378	-	-	108,378	260,684
Lapses	96,177	-	-	96,177	-
Non-Expense Deductions	-	1,112,790	704,840	1,817,630	1,932,163
Total Educational & General Expenditures and Transfers	64,048,352	15,324,687	23,839,719	103,212,758	93,577,887
Auxiliary Enterprises:					
Expenditures	-	7,912,465	556	7,913,021	7,480,837
Transfers	-	594,305	-	594,305	554,002
Total Auxiliary Enterprises	-	8,506,770	556	8,507,326	8,034,839
Total Current Expenditures and Transfers	64,048,352	23,831,457	23,840,275	111,720,084	101,612,726
Adjust Receipts to Expenditures	-	-	323,704	323,704	(571,729)
Excess of Current Revenue over Current Expenditures	708,299	5,218,188	0	5,926,487	7,532,835

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2012**

Schedule II

Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
INSTRUCTION										
MANAGEMENT AND MARKETING	1,487,619	22,572	7,976	1,178	-	1,519,346	1,515,375	-	3,971	1,333,552
KFHS SALES & SERVICE	750	-	-	-	-	750	-	750	-	669
MANAGEMENT DEVELOPMENT CENTER	6,152	4,230	5,751	1,591	-	17,724	-	17,724	-	6,380
INFORMATICS	966,490	12,165	1,667	1,213	-	981,536	978,929	-	2,607	943,303
BUSINESS & LEADERSHIP SYMPOSIU	-	1,418	4,643	-	-	6,060	-	6,060	-	6,131
INFORMATICS-MEDIA PROJECTS	-	2,267	938	815	-	4,020	-	4,020	-	5,456
BUSINESS - AACSB ACCREDITATION	6,694	10,487	9,716	-	-	26,897	26,897	-	-	34,703
ECONOMICS & FINANCE VC	-	-	912	-	-	912	-	912	-	814
ECONOMICS AND FINANCE	1,341,525	12,175	4,919	640	-	1,359,259	1,355,197	-	4,062	1,312,105
ECONOMICS-SPECIAL PROJECTS	-	202	-	-	-	202	-	-	202	-
CENTER FOR ECONOMIC EDUCATIO	-	1,848	-	-	-	1,848	1,848	-	-	1,780
ECONOMIC EDUCATION	1,782	776	333	-	-	2,891	-	2,891	-	5,720
INFORMATICS VC	353	539	310	-	-	1,202	-	1,202	-	613
INFOMATICS-CAE INFO ASSRNC GNT	-	1,931	-	-	-	1,931	-	-	1,931	-
COL OF BUS-DEAN INSTRUCTION	95,576	67	4,349	-	-	99,991	96,447	-	3,544	100,578
INFORMATICS-KFHS PR-ATHLETICS	6,639	-	-	-	-	6,639	-	6,639	-	7,387
INFORMATICS-KFHS PR-DEMOCRACY	2,830	-	-	-	-	2,830	-	2,830	-	4,160
MNGMT & MRKT INTL STUDY ABROAD	-	5,900	-	-	-	5,900	-	5,900	-	-
VIRTUAL MBA	46,420	9,235	273	-	-	55,928	55,928	-	-	108,421
VIRTUAL MBA - RU	106,284	60	-	-	-	106,344	-	106,344	-	4,600
SPECIAL ACADEMIC PROJECTS	14,079	13,016	6,820	3,334	-	37,249	37,249	-	-	17,946
ACADEMIC AFFAIRS SPECIALIST	50,775	12,162	4,432	3,165	-	70,533	70,533	-	-	71,714
AMERICAN DEMOCRACY PROJECTR	1,487	12,322	1,029	-	236	15,075	15,075	-	-	-
CCL-CNTR FOR CIVIC LEADERSHIP	2,266	3,788	329	109	-	6,491	6,491	-	-	6,569
CCL-CNTR FOR CIVIC LEADRSHR RU	11,187	16,978	2,384	921	-	31,471	-	-	31,471	18,521
CCL-AMERICAN DEMOCRACY PROJECT	6,889	2,276	2,525	-	-	11,690	-	11,690	-	8,822
CCL- KS YOUTH LEADRSHR ACADEMY	13,777	344	-	-	-	14,121	-	14,121	-	21,847
CCL-TIGERS IN SERVICE	-	155	-	-	-	155	-	155	-	159
CCL-WOMENS CONFERENCE	8,667	119	-	-	-	8,787	-	8,787	-	16,594
OMER VOSS ENDOWED PROF-STATE	596	1,787	(1)	-	-	2,381	-	-	2,381	17,598
CCL-WOMENS LEADERSHIP PROJECT	3,550	1,247	509	-	-	5,306	-	5,306	-	1,966
CCL-GLOBAL LEADERSHIP PROJECT	287	715	183	-	-	1,185	-	1,185	-	1,453
2010 ACTION PLANS	-	500	(21)	-	-	479	479	-	-	205,488
2011 ACTION PLANS	-	22,384	75,655	399,245	2,650	499,934	499,934	-	-	198,952
2012 ACTION PLANS	-	1,241	15,431	366,334	-	383,006	383,006	-	-	-
SUPPLEMENTAL INSTR	32,896	-	-	-	-	32,896	32,896	-	-	33,235
KANSAS ACADEMY OF MATH & SCIEN	277,015	36,759	64,362	110,462	36,537	525,137	525,137	-	-	461,573

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2012

Schedule II

Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
KANSAS ACADEMY OF MATH & SCIEN	-	192	81	-	176,479	176,753	-	176,753	-	74,544
CENTER FOR LIBERAL STUDIES	124,513	1,915	1,035	-	-	127,463	127,463	-	-	100,091
LEADERSHIP STUDIES	451,216	7,505	729	-	-	459,450	456,143	-	3,307	421,095
LEADERSHIP SERVICES	-	1,997	293	-	1,000	3,290	-	3,290	-	2,061
GRAPHICS LAB	6,649	-	1,518	-	-	8,167	4,690	-	3,477	5,141
ART	1,088,366	11,509	20,089	1,482	-	1,121,446	1,106,095	-	15,351	1,110,194
ART SALES & SERVICE	-	6,203	70,300	-	-	76,502	-	76,502	-	60,561
LEADERSHIP STUDIES-LDRS310	-	100	243	-	-	343	-	343	-	84
GEOSCI-PETROLEUM GEOLOGY-GRANT	-	-	285	1,499	-	1,784	-	1,784	-	4,532
GEOSCI-PETROLEUM GEOLOGY-MATCH	-	9,705	571	2,227	-	12,503	-	12,503	-	1,404
WERTH GRADUATE ASSISTANT-ART	3,551	-	-	-	-	3,551	-	3,551	-	-
LEADERSHIP STUDIES VC	-	6,041	1,694	-	-	7,735	-	7,735	-	27,098
CHEMISTRY-SALES AND SERVICE	1,779	54	1,119	-	-	2,952	-	2,952	-	9,727
CHEMISTRY	707,365	17,735	23,304	703	-	749,107	745,516	-	3,591	702,317
COMMUNICATION	721,692	6,569	2,651	-	-	730,912	730,912	-	-	615,766
GEOLOGY FIELD CAMP	-	5,918	679	-	-	6,598	-	6,598	-	9,266
COMMUNICATION-JOURNALISM	-	6	-	-	-	6	6	-	-	239
GEOSCIENCES	756,237	15,109	7,454	387	-	779,186	772,009	-	7,177	718,961
GIS LAB	2,111	-	407	3,000	-	5,517	5,517	-	-	1,838
GEOSCIENCES SALES & SERV	412	5,160	536	-	-	6,108	-	6,108	-	4,874
GEOSCIENCES-GIS LAB SLS/SRV	-	47	-	7,200	-	7,247	-	7,247	-	-
ENGLISH SALES & SERVICE	-	-	76	-	1,000	1,076	-	1,076	-	1,000
ENGLISH	1,176,534	10,517	4,895	6,635	-	1,198,582	1,193,795	-	4,786	1,164,796
ESL CENTER	184,062	5,424	620	-	-	190,106	189,540	-	566	141,109
MODERN LANGUAGE SALES&SERVICE	5,000	-	-	-	-	5,000	-	5,000	-	-
MODERN LANGUAGES	461,322	4,479	48	577	-	466,425	464,761	-	1,664	447,536
MOD LANG-SPANISH STUDY ABROAD	-	5,085	-	-	950	6,035	-	-	6,035	12,473
GEOSCIENCES VC	-	5,122	241	-	-	5,363	-	5,363	-	6,389
HISTORY	542,704	5,393	4,568	2,730	-	555,396	551,814	-	3,582	587,641
ENGLISH VC	-	2,694	334	-	2,000	5,028	-	5,028	-	11,555
MATHEMATICS	758,791	5,410	2,022	-	-	766,223	764,354	-	1,869	767,933
MATH/COMP SCI SALES&SERVICE	-	2	-	-	-	2	-	2	-	579
RARICK COMPUTING SYSTEMS LAB	1,820	14	346	-	-	2,180	2,180	-	-	2,494
MODERN LANGUAGES VC	-	636	1,091	-	-	1,727	-	1,727	-	676
MATH RELAYS	-	2,380	556	695	-	3,632	-	-	3,632	2,534
COMMUNICATION SALES & SERVICE	5	-	-	-	-	5	-	5	-	-
MUSIC	1,211,266	33,076	10,908	-	-	1,255,250	1,249,881	-	5,369	1,215,199
PHILOSOPHY	343,035	6,815	2,483	1,433	-	353,767	352,980	-	787	336,703



**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2012**

Schedule II

Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
HISTORY VC	-	-	-	1,093	-	1,093	-	1,093	-	300
PHYSICS-SALES & SERVICE	18,735	236	429	-	18,000	37,400	-	37,400	-	27,663
PHYSICS	488,546	3,183	8,519	4,516	1,450	506,214	501,478	-	4,736	456,354
MATHEMATICS VC	-	22	-	-	-	22	-	22	-	5
POLITICAL SCIENCE	545,455	4,471	3,327	545	-	553,798	545,459	-	8,338	480,896
MUSIC VC	4,165	-	-	-	-	4,165	-	4,165	-	2,520
JUSTICE STUDIES	275,962	4,183	3,268	1,142	-	284,555	283,938	-	617	190,898
PHILOSOPHY VC	-	619	782	1,082	-	2,483	-	2,483	-	1,409
PHYSICS VC	1,627	-	-	-	-	1,627	-	1,627	-	1,471
JUSTICE STUDIES SALE & SER	-	1,250	-	-	-	1,250	-	1,250	-	-
PSYCHOLOGY	727,080	8,802	5,557	-	-	741,439	730,409	-	11,030	724,590
POLITICAL SCIENCES VC	-	1,027	328	-	-	1,355	-	1,355	-	4,460
PSYCHOLOGY-SALES & SERVICE	2,497	4,352	1,407	-	-	8,257	-	8,257	-	2,846
PHYSICS-NASA ROBOTIC GRNT MTCH	-	-	28	-	-	28	28	-	-	-
SOCIOLOGY AND SOCIAL WORK	833,115	6,246	3,474	-	-	842,836	839,001	-	3,835	770,914
FAMILY DEVELOPMENT SERVICES	-	29	-	-	-	29	-	-	29	2,109
SOCIAL WORK PROGRAM	364	7,046	2,437	-	-	9,847	9,847	-	-	6,943
JUSTICE STUDIES VC	-	5,016	163	-	-	5,180	-	5,180	-	9,941
SOCIAL WORK ACCREDITATION	-	2,872	150	-	-	3,022	3,022	-	-	8,191
SOCIOLOGY & SOCIAL WORK VC	7,385	562	746	4,387	-	13,079	-	13,079	-	12,278
SOCIOLOGY-SALES AND SERVICE	-	-	100	-	-	100	-	100	-	-
MUSIC-WKSA D'ADDARIO GRANT	-	3,921	-	-	-	3,921	-	-	3,921	-
MUSIC-WESTERN KS STRING ACDMY	1,953	-	-	-	-	1,953	-	1,953	-	8,260
SOCIOLOGY-CE GRANT WRITING	485	3	-	-	909	1,397	-	-	1,397	244
JOURNALISM-KSPA SALES&SERVICE	-	838	26	-	-	864	-	-	864	769
GEOSCI-PALEONTOLOGY COLL SUPP	2,458	-	-	-	-	2,458	-	2,458	-	-
ART-THORNS GRADUATE ASSISTANT	3,551	-	-	-	-	3,551	-	3,551	-	-
GEOSCI-KGA PROGRAM GRANT	162	4,186	-	-	-	4,348	-	-	4,348	1,941
LEADERSHIP-GREEK STUDY ABROAD	-	(440)	-	-	-	(440)	-	(440)	-	17,233
TEACH ED-TRANS2TEACH-KNOTT-PR	3,600	-	-	-	-	3,600	-	-	3,600	3,175
TEACH ED-T2T GRANT	-	2,115	5,134	-	14,098	21,348	-	-	21,348	8,703
TECHNOLOGY STUDIES	653,035	35,565	20,060	595	-	709,256	705,193	-	4,063	682,347
TECHNOLOGY STUDIES VC	2,188	-	-	-	-	2,188	-	2,188	-	2,696
TECH STUDIES-SALES & SERV	-	804	-	-	-	804	-	804	-	835
COMPUTER LAB-EDUC	10,122	396	2,270	-	-	12,789	7,625	-	5,164	11,860
TEACHER EDUCATION SERVICES	25,883	-	-	-	-	25,883	-	25,883	-	33,192
TEACHER EDUCATION	1,080,076	17,137	8,150	1,711	-	1,107,074	1,101,595	-	5,480	1,041,843
TEACHER EDUCATION VC	2,799	853	711	-	-	4,363	-	4,363	-	9,211

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2012

Schedule II

Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
TEACHER ED-PRGRM ACTIVITIES	-	633	961	-	-	1,594	-	1,594	-	864
ADVANCED EDUCATION PROGRAMS	996,060	15,730	11,358	6,286	-	1,029,432	1,023,324	-	6,109	1,102,069
ADVANCED EDUCATION PROGRAMS VC	14,753	1,364	73	-	-	16,190	-	16,190	-	4,543
ADV ED-INNOVATION SUPPORT	-	404	-	-	-	404	-	404	-	-
TEACHER ED SALES AND SERVICE	4,511	-	-	-	-	4,511	-	4,511	-	1,796
OFFICE OF STUDENT TEACHING	47,524	23,123	443	-	-	71,090	71,090	-	-	69,432
TEACHER ED-SCHOOL EFFICIENCY	-	-	-	3,370	-	3,370	-	3,370	-	392
NCATE ACCREDITATION	-	2,397	205	-	-	2,601	2,601	-	-	221
RESTRICTED LICENSE SUPERVISION	18,326	-	-	-	-	18,326	18,326	-	-	25,183
ANSCHUTZ ENDOWD PROF-STATE	595	601	144	-	-	1,340	-	-	1,340	3,818
ANSCHUTZ ENDOWD PROF-ENDOWMENT	965	9,543	876	699	-	12,082	-	12,082	-	4,183
SMEI-ROBOTICS FOR KANSAS	-	1	1,935	-	1,680	3,616	-	-	3,616	16,017
TEACH ED-MODELING INSTRUCTION	35,184	40,773	15,850	-	51,541	143,348	-	-	143,348	86,722
SMEI-UNPACKING SCIENCE GRANT	14,413	2,573	1,360	-	6,197	24,543	-	-	24,543	37,117
TEACH ED-UNDERGRAD ESOL MINOR	147,318	11,258	5,100	795	-	164,471	-	164,471	-	-
TECH STUDIES-RPOS GRANT	1,641	2,286	-	-	-	3,927	-	-	3,927	-
TEACH ED-MNET PROJECT	8,425	2,486	-	-	-	10,911	-	-	10,911	-
TEACH ED-OHIO STATE-KNOTTT	3,000	7,768	19	-	1,800	12,587	-	-	12,587	-
SMEI-PHYSICAL SCI MDLNG W/MATH	-	6,003	3,519	-	18,960	28,482	-	-	28,482	-
NURSING	1,152,718	27,989	10,203	7,661	-	1,198,570	1,194,287	-	4,283	1,351,716
NURSING VC	4,220	-	-	-	-	4,220	-	4,220	-	4,990
RURAL HEALTH SERVICES	2,041	400	3,187	4,475	-	10,102	10,102	-	-	11,960
NURSING-KBOR NURSING POSITION	34,157	-	-	-	-	34,157	-	34,157	-	31,303
NURSING-GRANT MTCH-SCHOLARSHIP	-	-	-	-	5,366	5,366	5,366	-	-	2,597
NURSING-WAGNER FUND	809	25,597	8,221	3,950	-	38,577	-	38,577	-	55,360
NURSING-TRAINEESHIPS GRANT	-	-	-	-	21,346	21,346	-	-	21,346	30,589
NURSING F07 STATE APPROPRIATIO	155,957	-	-	-	-	155,957	155,957	-	-	145,249
NURSING-REGENT INTIATVE-SCHLRS	-	-	-	-	1,383	1,383	-	-	1,383	6,262
AGRICULTURE	704,397	8,020	2,173	2,520	-	717,110	717,110	-	-	625,989
AGRICULTURE-SALES & SERVICE	11	(8)	-	-	-	3	-	3	-	9,462
BIOLOGICAL SCIENCES	1,084,194	27,826	29,541	11,354	-	1,152,916	1,138,304	-	14,612	1,112,139
BIOLOGICAL SCIENCES VC	2,407	-	-	-	-	2,407	-	2,407	-	12
ALLIED HEALTH-MDI	621,389	12,465	3,804	3,000	-	640,659	635,087	-	5,572	641,702
ALLIED HEALTH VC	-	1,218	-	-	-	1,218	-	1,218	-	442
THOMSON-BIOLOGICAL SCIENCE	-	3,470	3,442	-	-	6,912	-	-	6,912	9,410
COMMUNICATION DISORDERS	772,399	15,249	5,591	3,213	-	796,453	796,453	-	-	776,367
THOMSON-COMM DISORDERS	-	9,692	-	-	-	9,692	-	-	9,692	13,184
BIOLOGICAL RESEARCH-STARK	8,685	458	4,424	890	-	14,458	14,458	-	-	-

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2012**

Schedule II

Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
HERNDON CLINIC	27,413	5,345	11,606	6,799	-	51,163	-	-	51,163	52,518
THOMSON-ALLIED HEALTH	-	6,067	1,144	2,274	-	9,485	-	-	9,485	17,572
ALLIED HEALTH MDI-SLS/SRV	-	116	-	-	-	116	-	116	-	-
HEALTH AND HUMAN PERFORMANCE	1,468,034	24,641	17,637	4,044	-	1,514,355	1,487,828	-	26,528	1,420,923
EXERCISE PHYSIOLOGY LAB	-	175	-	-	-	175	-	-	175	382
H AND HP-RENTALS	222	2,988	12,996	2,674	-	18,880	-	18,880	-	14,170
HHP-NUTRITION	-	-	771	-	-	771	-	771	-	638
THOMSON-HLTH/LIFE	-	1,745	-	-	-	1,745	-	-	1,745	8,557
BALTHAZOR GRAD ASST-BIOLOGY	3,551	-	-	-	-	3,551	-	3,551	-	-
HEALTH & HUMAN PERFORMANCE VC	383	-	370	-	-	753	-	753	-	1,291
NURS-FNP TRAINEESHIP REFUNDS	-	-	-	-	1,308	1,308	-	1,308	-	-
FIREARMS EDUCATION	-	90	761	-	-	851	-	851	-	1,199
BIOSCI-LEAF BUG	-	374	-	-	-	374	-	-	374	278
BIOSCI-KDWP DATA QUALITY	6,171	80	590	-	-	6,841	-	6,841	-	-
FLEHARTY RESEARCH ASST-ENDOW	7,101	-	-	-	-	7,101	-	-	7,101	7,100
BIOLOGY SALES & SERVICE	1,988	1,229	4,353	-	-	7,571	-	7,571	-	13,502
NURSING SALES & SERVICE	-	943	21,043	903	-	22,889	-	22,889	-	27,602
PHYSL THRPY CLIN-NWKAAA GRNT	13,129	-	-	-	-	13,129	-	-	13,129	13,139
ALLIED HEALTH-MDI PROGRAMS	-	1,745	2,668	5,105	-	9,518	-	9,518	-	9,058
NURSING-NIGHTINGALE	-	312	491	-	-	803	-	-	803	13
ALLIED HEALTH-DM SONOGRAPHY	-	765	1,650	-	-	2,415	-	-	2,415	3,394
COMM DISORDERS CRS MATERIALS	6,697	5,115	-	-	-	11,812	-	-	11,812	5,787
AGRI-KFB BEEF PROMO GRANT	-	31	156	-	-	188	-	188	-	(53)
HHP ARCHERY/WORKSHOPS	-	117	3,005	-	-	3,122	-	3,122	-	3,384
GRADUATE ASSISTANT RPMNT-HMC	102	-	-	-	-	102	-	-	102	7,100
CHOATE GRAD RSRCH FELLOW-ENDOW	5,072	-	-	-	-	5,072	-	-	5,072	1,869
VIRTUAL COLL SALARIES-INTL	1,614,273	16	-	-	-	1,614,289	-	1,614,289	-	1,621,168
VIRTUAL COLLEGE ACTION PLANS	-	14,880	508	599	-	15,987	15,987	-	-	-
ACADEMIC EXTENSION	252,539	777,060	91,193	6,131	27,296	1,154,219	-	1,154,219	-	1,122,901
VIRTUAL COLLEGE SALARIES	3,370,683	-	-	-	-	3,370,683	-	3,370,683	-	2,915,763
OFF CAMPUS CENTERS	74,003	8,584	2,177	-	-	84,764	84,764	-	-	80,015
VIRTUAL COLL PROFESSION FOCUS	922	7,031	648	-	-	8,602	-	8,602	-	8,187
VC-MILITARY ADMINISTRATIVE FEE	-	38	-	-	496	534	-	534	-	1
VIRT COLL-INTL PROG CLEARING	73,676	634,339	6,437	40	91,404	805,897	-	805,897	-	1,029,212
VIRTUAL COLL CONCURRENT PMTS	6,398	36,650	-	-	-	43,048	-	43,048	-	37,289
MBA VIRTUAL FEES	-	-	-	-	7,896	7,896	-	7,896	-	-
STRATEGIC PARTNERSHIPS	281,633	1,079	47	-	-	282,760	282,760	-	-	260,225
STRATEGIC PARTNERSHIPS-RU	4,677	77,795	7,333	2,661	-	92,466	-	92,466	-	78,794

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2012**

Schedule II

Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
CHINA ACADEMY	5,780	14,872	74	-	-	20,725	-	20,725	-	30,913
STRATEGIC PARTNERSHP-INDIA S&S	346	735	(2)	-	-	1,079	-	1,079	-	(1,120)
STUDENT ENGAGMNT & ADVSNG CNTR	17,310	1,365	2,988	6,028	-	27,692	-	27,692	-	-
NON-CREDIT COURSES - VC	18,801	3,278	-	-	-	22,080	-	22,080	-	17,046
COBL-ED TO GO (NON-CREDIT)	-	-	1,500	-	-	1,500	-	1,500	-	-
HIGH PLAINS MUSIC CAMP	14,336	39,597	35,659	-	-	89,593	-	89,593	-	73,950
FORT HAYS MODEL UN	-	500	-	-	-	500	-	500	-	1,393
DUST: GLBL CLMT CHNG CNCPT GRT	-	1,960	104	-	-	2,064	-	2,064	-	-
SS-REGULAR SAL	186,274	-	-	-	-	186,274	186,274	-	-	42,046
TOTAL INSTRUCTION	31,029,869	2,440,751	784,006	1,018,115	491,982	35,764,722	26,886,747	8,259,277	618,699	33,161,612
RESEARCH										
DEPT RESEARCH CONTROL	10,069	1,400	-	-	-	11,469	11,469	-	-	14,462
COMANCHE GRANT-DINOSAUR II	526	-	-	-	-	526	-	526	-	2,761
KS WETLANDS-WATERLINK1 GRANT	-	-	9,988	1,210	-	11,198	-	-	11,198	509
GEO RESEARCH SUPPORT	8,445	5	2,101	-	-	10,551	-	10,551	-	10,288
GEOSCI-SUPERDARN RADAR GRANT	3,769	-	-	-	-	3,769	-	-	3,769	2,638
GEOSCI-NASA MIZOPEX GRANT	4,980	686	125	-	-	5,791	-	-	5,791	-
GEOSCI-NASA ICES POLYNIA STUDY	35,098	24,865	591	-	-	60,554	-	-	60,554	31,052
KS SPACE GRANT GU-CHU	-	-	-	4,250	-	4,250	4,250	-	-	4,250
KS SPACE CONSORTIUM-CHU	-	-	1,677	2,653	16,579	20,909	-	-	20,909	20,762
GEOSCIENCES-KDOT-I70 SINKHOLE	2,605	59	-	-	-	2,664	-	2,664	-	2,516
GEOSCI-NASA SEA ICE ROUGH GRNT	3,895	1,275	-	-	-	5,171	-	-	5,171	14,574
GEOSCI-PETROLEUM RESEARCH	7,337	-	-	-	-	7,337	-	7,337	-	-
BIOLOGICAL SCIENCES-FARLEY	5,927	1,330	1,620	690	-	9,566	9,566	-	-	-
BIOSCI-EFFECTS OF GRAZING TREA	1,225	-	-	-	-	1,225	-	1,225	-	-
BIOSCI-MARICLE-K STATE GRANT	18,803	431	66	-	-	19,300	-	-	19,300	15,197
BIOSCI-WALLEYE AGE/GROWTH GRNT	12,857	40	277	-	-	13,174	-	-	13,174	18,012
AH-12 KINBRE GRANT	2,000	358	434	-	-	2,792	-	-	2,792	484
AH-12 KINBRE-GILLOCK	-	147	6,180	-	-	6,327	-	-	6,327	1,687
AH-12 KINBRE-KOBAYASHI	-	749	7,251	-	-	8,000	-	-	8,000	-
AH-12 KINBRE-WIESE	-	-	8,005	-	-	8,005	-	-	8,005	473
BIOSCI-PAPERSHELL MUSSEL GRANT	2,026	186	-	-	-	2,212	-	-	2,212	1,518
BIOSCI-CAUDLE WSSA GRANT	1,000	-	-	-	-	1,000	-	-	1,000	-
AH-12 KINBRE SMSTR SCLR-GOODIN	4,000	-	-	-	-	4,000	-	-	4,000	-
AH-12 KINBRE SMSTR SCLR-YANG	4,000	-	-	-	-	4,000	-	-	4,000	-
AH-12 KINBRE SMSTR SCLR-SCHMID	3,821	-	-	-	-	3,821	-	-	3,821	179

Fort Hays State University  
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Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
AH-12 KINBRE SMSTR SCLR-TURPIN	4,000	-	-	-	-	4,000	-	-	4,000	-
AH-12 KINBRE STAR AWRD-WRIGHT	7,502	536	1,961	-	-	10,000	-	-	10,000	-
BIOSCI-TANIS WIND FARM GRANT	-	4	4,775	-	-	4,779	-	4,779	-	-
BIOSCI-STUDENT RESEARCH FUNDIN	-	360	3,152	-	-	3,512	-	3,512	-	305
AH-12 KINBRE RECRUIT-KOBAYASHI	-	211	10,320	13,764	-	24,294	-	-	24,294	706
BIOSCI-SPOTTED SKUNK DIET GRNT	15,384	3,210	2,036	-	-	20,629	-	-	20,629	4
AH-12 KINBRE OS MENTOR-MADDEN	9,667	-	37	296	-	10,000	-	-	10,000	-
AH-12 KINBRE-STARK	-	733	322	1,178	-	2,233	-	-	2,233	-
BIOSCI-HERP SURVEYS SW KS GRNT	69,344	15,487	27,376	5,762	-	117,969	-	-	117,969	-
AH-12 KINBRE-KANDT EQUIP GRNT	-	-	600	9,400	-	10,000	-	-	10,000	-
BIOSCI-PRAIRIE CHICKEN HABITAT	635	1,376	-	-	-	2,011	-	-	2,011	-
AH-13 KINBRE GRANT	-	215	1,339	422	-	1,976	-	-	1,976	-
AH-13 KINBRE OS MENTOR-MADDEN	-	5	-	-	-	5	-	-	5	-
AH-KINBRE-FSA GRANT-GILLOCK	-	-	11	-	-	11	-	-	11	-
TOTAL RESEARCH	238,915	53,669	90,243	39,625	16,579	439,031	25,286	30,593	383,152	142,376
<u>PUBLIC SERVICE</u>										
INFO ENTERPRISE INSTITUTE	14,704	3,964	1,950	24,866	-	45,484	-	45,484	-	16,905
CCL-KHF GRANT-KANSAS CORPS	-	541	-	-	-	541	-	-	541	3,889
SBDC-GU-MATCH	52,807	-	-	-	-	52,807	52,807	-	-	49,932
SBDC-FED ACCOUNT CY12	34,387	-	-	-	-	34,387	-	-	34,387	-
SBDC-FED ACCOUNT CY11	43,355	-	-	-	-	43,355	-	-	43,355	31,646
SBDC-STATE FY 12	48,141	30,436	5,727	595	-	84,899	-	-	84,899	-
SBDC-STATE ACCOUNT FY11	-	550	(20)	-	-	530	-	-	530	53,788
SBDC-OUTREACH MATCH	20,284	-	-	-	-	20,284	-	-	20,284	26,650
SBDC-PROGRAM INCOME	-	2,794	-	-	-	2,794	-	-	2,794	2,563
DOCKING IPA	106,785	47,138	(278)	(746)	-	152,900	-	152,900	-	220,455
DOCKING IPA-APPROP	143,243	2,995	1,732	4,298	-	152,268	152,268	-	-	127,353
DOCKING-KHF CHANGE SOMETHING G	9,512	149	-	-	-	9,662	-	-	9,662	45,211
KSBDC-FED ACCOUNT CY12	90,518	-	-	-	-	90,518	-	-	90,518	-
KSBDC-FED ACCOUNT CY11	134,921	-	-	-	-	134,921	-	-	134,921	132,081
KSBDC-STATE ACCOUNT FY11	-	149	-	-	-	149	-	-	149	37,038
KSBDC-KDOCH CARRYOVER	-	-	(36)	-	-	(36)	-	-	(36)	-
KSBDC-OTHER CASH MATCH	90,032	118,097	5,204	3,077	-	216,410	-	-	216,410	73,448
KSBDC-PROGRAM INCOME	-	904	245	-	-	1,149	-	-	1,149	9,620
KSBDC-MATCH	10,167	-	-	-	-	10,167	10,167	-	-	9,971
KSBDC-STATE CLEARING	-	-	-	-	421,577	421,577	-	-	421,577	466,389

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Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
KSBDC-FEDERAL CLEARING	-	-	-	-	352,781	352,781	-	-	352,781	349,673
KSBDC-VETERANS ACCOUNT CY11	-	13,803	-	-	4,897	18,700	-	-	18,700	-
KSBDC-VETERANS ACCOUNT CY12	-	642	-	-	-	642	-	-	642	-
ENERGYNET GRANT	219,360	153,108	436	-	1,413	374,316	-	-	374,316	247,029
NETWORK KANSAS	537,967	51,211	13,677	12,536	-	615,391	-	-	615,391	547,698
NETWORK KANSAS SPECIAL PROJECT	-	77,859	113	-	-	77,972	-	-	77,972	134,407
JOBS ACT OF 2010	-	-	-	-	52,002	52,002	-	-	52,002	-
JOBS ACT-LEAD CENTER	-	150	-	-	-	150	-	-	150	1,740
JOBS ACT-PTAC	-	3,900	-	-	-	3,900	-	-	3,900	300
JOBS ACT-ECONIMIC GARDENING	-	24,102	-	-	-	24,102	-	-	24,102	-
JOBS ACT-PROFIT MASTERY	-	660	405	-	-	1,065	-	-	1,065	-
JOBS ACT-PROFIT THINK TANK	-	8,736	1,050	-	-	9,786	-	-	9,786	500
JOBS ACT-MAMTC	-	36,256	-	-	-	36,256	-	-	36,256	-
HAYS AREA CHILDRENS CENTER	19,194	-	-	-	-	19,194	5,003	-	14,192	17,539
EARLY CHILDHOOD CONN-COMM SVS	8,530	-	-	-	-	8,530	2,223	-	6,307	10,906
DOCKING PUBLIC SERVICE	1,679	-	-	-	-	1,679	437	-	1,241	-
SOCIAL SECURITY SERVICES	1,919	-	-	-	-	1,919	500	-	1,419	3,013
FORSYTH LIBRARY COMM SERVICE	74,593	-	-	-	-	74,593	19,441	-	55,151	77,005
HAYS PUBLIC LIBR COMM SERVIC	10,542	-	-	-	-	10,542	2,747	-	7,795	5,475
EARLY CHILDHOOD CONNECTNS-PATH	609	-	-	-	-	609	159	-	450	596
BIG BROTHERS/BIG SISTERS	2,129	-	-	-	-	2,129	555	-	1,574	2,690
HIGH TECH CRIME UNIT LAB-WIEST	-	330	-	-	-	330	-	330	-	330
MUSIC THEATRE-COMMUNITY SERVIC	4,249	-	-	-	-	4,249	1,107	-	3,141	8,617
COMMUNICATION DISORDERS COMM S	4,346	-	-	-	-	4,346	1,133	-	3,214	4,160
GROSS/CUNNINGHAM OPERATIONS	3,679	-	-	-	-	3,679	748	-	2,931	-
GROSS/CUNNINGHAM OPERATIONS-CO	285	-	-	-	-	285	285	-	-	-
HHP INTRAMURALS COMMUNITY SERV	11,187	-	-	-	-	11,187	2,915	-	8,272	14,868
INT COMMUNITY SERVICE	7,314	-	-	-	-	7,314	1,907	-	5,407	4,548
STERNBERG MUSEUM COMM SERV	25,996	-	-	-	-	25,996	6,779	-	19,217	21,633
UNIV RELATIONS COMM SERV	7,943	-	-	-	-	7,943	2,071	-	5,872	4,793
SAFE RIDE-CAMPUS	-	11,003	-	-	-	11,003	-	11,003	-	11,262
SAFE RIDE-CITY	-	55,755	-	-	-	55,755	-	55,755	-	38,490
PROMETRIC TESTING CENTER	27,037	330	-	-	-	27,367	-	27,367	-	23,287
GEOGRAPHY ED-NGSEF	291	(106)	-	-	-	185	-	185	-	1,264
TEACHER ED-CHILD CARE DEV DAY	-	474	99	-	-	573	-	573	-	7,662
SENIOR COMPANION PROGRAM	398,127	77,785	2,594	904	-	479,411	-	-	479,411	441,894
SENIOR COMP PROG-CAMPUS	18,062	4,554	173	-	-	22,789	22,789	-	-	22,318
FGP/SCP DONATIONS	-	476	-	-	-	476	-	-	476	200

**Fort Hays State University**  
**Departmental Expenditure Summary**  
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Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
SCP GRANT-INFO REFERRAL	74,430	17,150	1,812	-	-	93,391	-	-	93,391	74,862
FOSTER GRNDPRNT GRANT-MATCH	170	2,819	201	-	-	3,190	-	-	3,190	2,859
FOSTER GRANDPARENT PROGRAM	149,137	28,137	1,817	-	-	179,090	-	-	179,090	185,227
SCP-NWKAAA	2,867	1,407	-	-	-	4,275	-	-	4,275	5,965
FISH ID-EBERLE	894	17	798	-	-	1,709	-	-	1,709	1,145
COMMUNITY SERVICE										
SUB-TOTAL	2,411,392	778,276	37,700	45,531	832,670	4,105,568	286,041	293,597	3,525,930	3,580,893
KS WETLANDS-E.A.R.T.H. PROJECT	-	250	757	-	-	1,007	-	1,007	-	1,475
KS WETLANDS- BAG-IT PROGRAM	-	365	356	-	-	721	-	721	-	-
KS WETLANDS EDUC CENTER WRKSH	-	2	794	-	-	796	-	796	-	-
MUSIC-WKSA ARTS COMMISSION GNT	682	-	-	-	-	682	-	-	682	987
MUSIC-WKSA MIDWEST ENERGY GRNT	-	394	150	-	-	544	-	-	544	-
TEACH ED-INCLUSIONARY CHLDCARE	-	-	41	-	-	41	-	-	41	-
READING SERVICE CENTER	-	10	158	-	-	168	-	168	-	154
MATH AND SCIENCE CENTER	3,395	9,202	6,914	33,737	-	53,247	-	53,247	-	15,746
MATH AND SCIENCE CNTR-2914	3,994	-	-	-	-	3,994	-	3,994	-	8,650
HHP-EMS EDUCATION GRANT	-	-	30	-	-	30	-	30	-	2,279
BIOSCI-TRAILS TO GREENER FUTUR	-	16,264	8,242	-	-	24,505	-	-	24,505	8,678
COMMUNITY EDUCATION										
SUB-TOTAL	8,071	26,485	17,442	33,737	-	85,735	-	59,963	25,773	37,969
TOTAL PUBLIC SERVICE	2,419,462	804,761	55,142	79,268	832,670	4,191,303	286,041	353,559	3,551,703	3,618,861
ACADEMIC SUPPORT										
LIBRARY	1,081,438	400,520	24,633	140,318	537	1,647,446	1,647,446	-	-	1,646,683
LIBRARY ACTION PLANS	-	98,916	2,405	24,122	-	125,443	125,443	-	-	147,911
LIBRARY SERVICES	-	2,082	8,394	42	569	11,087	-	11,087	-	22,469
LIBRARY-ST FUNDED ENHANCE	-	140,627	-	-	-	140,627	140,627	-	-	140,627
LIBRARY VC	-	62,139	-	-	-	62,139	-	62,139	-	58,751
LIBRARY-LEARNING COMMONS	81,173	962	3,137	4,945	-	90,217	84,088	-	6,129	88,201
LIBRARY SUB-TOTAL	1,162,610	705,247	38,569	169,428	1,105	2,076,958	1,997,603	73,226	6,129	2,104,642
STERNBERG MUSEUM	446,247	25,263	557	-	-	472,068	472,068	-	-	454,574
STERNBERG-ADMINISTRATION	146,042	15,922	3,354	3,522	-	168,839	-	-	168,839	164,249



Fort Hays State University  
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						June 30, 2012 Source of Funds				June 30, 2011 Total
June 30, 2012 Expenditures						Unrestricted				
Name of Account	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2012 Total	General Use	Designated Use	Restricted Use	
STERNBERG-COLLECTIONS	-	33	3,638	730	-	4,400	-	4,400	-	2,742
STERNBERG-EDUCATION	-	1,414	3,420	-	-	4,834	-	4,834	-	3,985
STERNBERG-EXHIBITS	-	2,091	7,057	-	-	9,148	-	9,148	-	12,548
KANSAS WETLANDS ED CNTR-GU	207,541	39,065	9,218	5,735	-	261,559	261,559	-	-	248,095
KANSAS WETLANDS EDUCATION CNTR	-	2,849	19,753	-	-	22,601	-	22,601	-	26,625
STERNBERG-FUNDRAISING	-	829	96	-	-	925	-	925	-	584
STERNBERG-ATLAS MAINT GRANT	-	10,133	1,861	-	-	11,994	-	11,994	-	8,503
KWEC-WINGS N WETLANDS	-	-	(33)	-	-	(33)	-	(33)	-	15,569
KWEC-O.W.L.S. GRANT	-	-	895	-	-	895	-	895	-	-
VISUAL ARTS CENTER	-	334	3,279	550	-	4,163	4,163	-	-	4,563
MUSEUMS AND GALLERIES										
SUB-TOTAL	799,830	97,931	53,095	10,537	-	961,393	737,789	54,764	168,839	942,038
CTELT-VIDEO PRODUCTION SERVICE	-	1,688	6,145	603	-	8,436	-	-	8,436	6,359
CENTER FOR LEARNING TECH	624,897	43,030	7,273	3,087	-	678,287	678,287	-	-	602,458
CTELT SALES & SERVICE	-	164	25	6,974	-	7,163	-	7,163	-	46
CTELT ACTION PLANS	2,575	3,674	-	-	-	6,249	6,249	-	-	-
CTELT PHOTOGRAPHY	-	-	2,922	1,662	-	4,584	-	4,584	-	3,474
CTELT LAB - MULTIMEDIA	-	-	433	-	-	433	-	433	-	-
LEARNING TECHNOLOGIES										
SUB-TOTAL	627,472	48,555	16,798	12,327	-	705,151	684,536	12,180	8,436	612,336
CC MEDIATED EQUIP CHECKOUT	-	-	388	572	-	960	-	960	-	626
COMPUTING CENTER	2,081,975	115,482	69,104	145,596	-	2,412,158	2,412,158	-	-	2,238,051
MEDIATED CLASSROOM SUPPORT	-	28	27,745	25,183	-	52,955	52,955	-	-	29,466
CC SALES & SERVICE	-	1,393	-	-	-	1,393	-	1,393	-	1,345
COMPUTING CENTER-SEASONAL	4,224	24	-	-	-	4,249	4,249	-	-	925
MANAGEMENT INFORMATION	178,495	476	-	-	-	178,971	178,971	-	-	171,410
INTERNET TECHNOLOGY FEE	-	1,268	-	-	-	1,268	-	1,268	-	3,790
COMPUTING CENTER-MICRO CLRNG	-	-	426,008	1,490,087	-	1,916,094	-	1,916,094	-	1,271,475
COMPUTING CENTER-SERVER CLRNG	-	-	38	68,995	-	69,033	-	69,033	-	49,257
COMPUTING CENTER-NETWORK CLRNG	-	-	26,035	31,441	-	57,476	-	57,476	-	86,541
COMPUTING CNTR ACTION PLANS	-	77,645	572	119,283	-	197,500	197,500	-	-	152,269
ADMINISTRATIVE SOFTWARE	-	1,130,886	87,483	43,740	-	1,262,109	1,262,109	-	-	836,249
COMPUTING CENTER SUPPORT										

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							June 30, 2012 Source of Funds			
June 30, 2012 Expenditures							Unrestricted		Restricted Use	June 30, 2011 Total
Name of Account	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2012 Total	General Use	Designated Use		
SUB-TOTAL	2,264,694	1,327,203	637,372	1,924,897	-	6,154,165	4,107,942	2,046,223	-	4,841,402
VC-NCKTC AGREEMENT	53,140	-	-	-	-	53,140	-	53,140	-	52,892
UNIVERSITY FARM-SALARIES	448,908	-	-	-	-	448,908	445,515	-	3,393	434,400
UNIVERSITY FARM	30,656	153,135	509,512	117,908	-	811,211	-	811,211	-	673,372
UNIVERSITY FARM OVERTIME	39,348	-	-	-	-	39,348	39,348	-	-	43,508
UNIVERSITY FARM OIL & GAS FE	3,136	5,576	6,253	26,307	-	41,272	-	41,272	-	5,319
ANCILLIARY SUPPORT										
SUB-TOTAL	575,188	158,711	515,765	144,216	-	1,393,879	484,863	905,624	3,393	1,209,491
COLLEGE OF BUSINESS AND LEADER	259,829	26,795	1,677	2,068	-	290,369	290,369	-	-	285,824
COLLEGE OF BUS AND LDRSHP VC	-	5,930	516	-	-	6,445	-	6,445	-	50,819
ASSESSMENT-ACAD PROG	-	24,373	1,556	4,539	-	30,469	30,469	-	-	19,998
GRADUATE SCHOOL-THESIS BINDING	-	1,963	-	-	-	1,963	-	1,963	-	2
GRADUATE SCHOOL	414,091	16,284	3,621	2,180	-	436,175	425,876	-	10,300	383,480
DOMESTIC GRADUATE APP FEE	18,800	35,351	1,240	-	1,700	57,091	-	57,091	-	58,482
INT STUDENT APPL FEE	1,500	5,994	-	-	525	8,019	-	8,019	-	12,021
ASSISTANT PROVOST	175,797	5,745	4,476	1,606	-	187,624	186,532	-	1,092	167,644
ACADEMIC ADVISING CENTER	166,953	5,601	1,960	-	-	174,513	171,888	-	2,625	163,207
ACADEMIC ADVISING CTR-RU	-	411	804	-	-	1,215	-	1,215	-	2,372
COLLEGE OF ARTS AND SCIENCES	258,456	19,149	2,292	988	1,946	282,830	282,830	-	-	302,066
COLLEGE OF ARTS AND SCI VC	47,259	30,362	300	-	-	77,921	-	77,921	-	57,315
COLLEGE OF EDUCATION AND TECHN	348,612	26,525	680	5,543	-	381,360	381,360	-	-	356,484
COLLEGE OF ED AND TECH VC	4	11,595	1,144	-	-	12,742	-	12,742	-	10,465
COLLEGE OF HEALTH & LIFE SCIEN	202,344	11,848	3,128	4,309	-	221,629	221,629	-	-	209,765
COLLEGE OF HEALTH&LIFE SCI VC	11,530	-	-	10,000	-	21,530	-	21,530	-	1,721
VIRTUAL COLLEGE	435,756	1,068	1,069	750	500	439,143	439,143	-	-	445,616
VIRTUAL COLLEGE GRAD ASST/GTA	36,381	-	-	-	-	36,381	-	36,381	-	-
FORT HAYS STUDIES	-	6,739	207	-	-	6,946	6,946	-	-	4,218
KS CTR FOR PERFORMANCE EXLNCE	-	330	-	-	-	330	-	330	-	330
UNIVERSITY TERMINAL DEGREE AST	-	7,158	-	-	-	7,158	7,158	-	-	
ACADEMIC ADMINISTRATION										
SUB-TOTAL	2,377,311	243,220	24,669	31,983	4,671	2,681,854	2,444,200	223,638	14,016	2,531,828
TOTAL ACADEMIC SUPPORT	7,807,105	2,580,867	1,286,267	2,293,387	5,776	13,973,401	10,456,933	3,315,655	200,813	12,241,737

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Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
STUDENT SERVICES										
STUDENT AFFAIRS	348,598	4,506	3,130	-	-	356,234	353,609	-	2,625	337,837
NATIONAL STUDENT EXCHANGE	-	519	-	-	-	519	-	519	-	654
STUDENT ADA ACCOMODATIONS	18,418	458	2,780	-	-	21,655	21,655	-	-	7,165
STUDENT AFFAIRS CONTROL ACCT	52	44,710	3,489	-	-	48,251	-	48,251	-	140,842
STUDENT AFFAIRS ACTION PLANS	14,191	158,353	17,151	28,415	-	218,110	218,110	-	-	85,894
SGA-HHP-SHOOTING SPORTS CLUB	-	10,248	1,623	-	-	11,871	-	11,871	-	12,060
NEW INTL STUDENT ORIENTATION	-	9,219	1,157	-	1,000	11,376	-	11,376	-	9,142
STUDENT AFF-SERVE2SUCCEED GRNT	-	579	1,189	-	-	1,768	-	-	1,768	-
ATHLETIC BANDS	6,018	-	41,456	-	-	47,474	47,474	-	-	5,800
STUDY ABROAD SCHOLARSHIPS	-	-	-	-	51,079	51,079	51,079	-	-	31,215
SGA-FORT HAYS HONOR SOCIETY	-	3,591	45	-	-	3,636	-	3,636	-	3,186
FORT HAYS HONOR SOCIETY SALES&	-	388	731	-	-	1,119	-	1,119	-	801
ACTIVITY-SALARY CLEARING	3	-	-	-	-	3	-	3	-	21
SGA-BLACK STUDENT UNION	-	8,707	(7)	-	-	8,700	-	8,700	-	8,267
SGA-CAMPUS REC & INTRAMURALS	17,888	7,576	20,158	2,098	-	47,720	-	47,720	-	49,430
SGA-UP TIL DAWN	-	1,325	152	-	-	1,477	-	1,477	-	3,320
SGA-BLOCK & BRIDLE CLUB	-	8,735	406	-	-	9,141	-	9,141	-	13,278
SGA CONTINGENCY FUND	-	-	1,202	-	-	1,202	-	1,202	-	6,515
SGA-AIKIDO CLUB	-	9,840	387	-	-	10,227	-	10,227	-	9,914
SGA-TIGER CLAWS	-	3,527	-	-	-	3,527	-	3,527	-	2,957
SGA-CHINESE STUDENT ASSOC	-	5,268	541	-	-	5,810	-	5,810	-	6,072
SGA-IFC/PANHELLENIC	704	30,606	244	-	-	31,554	-	31,554	-	14,397
SGA-AGRONOMY CLUB	-	395	-	-	-	395	-	395	-	734
STUDENT INTRODUCTION	15,351	16,324	14,494	-	-	46,169	-	46,169	-	36,307
SGA-INTL STUDENT UNION	-	3,095	334	-	-	3,429	-	3,429	-	1,764
DIVERSITY AFFAIRS ACCOUNT	-	13	171	-	-	183	-	183	-	2,291
LEADER CLEARING	53,179	19,600	1,146	547	-	74,473	-	74,473	-	82,085
SGA-CREATIVE ARTS SOCIETY	-	2,150	-	-	-	2,150	-	2,150	-	7,350
UAB	-	10	285	-	-	295	-	295	-	1,270
SGA-FHSU HOMECOMING PARADE	-	174	280	-	-	454	-	454	-	620
SGA-ENCORE SPECIAL EVENTS	-	47,000	-	-	-	47,000	-	47,000	-	36,000
SGA-UAB	8,267	59,486	12,490	-	-	80,243	-	80,243	-	74,616
SGA-LIVESTOCK ASSOCIATION	-	2,132	-	-	-	2,132	-	2,132	-	-
SGA-FOLKLORIC BALLET DANCE	-	1,540	-	-	-	1,540	-	1,540	-	-
SGA-LINES	-	(62)	-	-	-	(62)	-	(62)	-	1,563
SGA-CCL-TIGERS IN SERVICE	8,424	8,613	1,146	500	-	18,684	-	18,684	-	21,376
SGA-CIRCLE K	-	885	-	-	-	885	-	885	-	-

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**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2012**

Schedule II

Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
SOCIAL AND CULTURAL										
SUB-TOTAL	769,467	826,891	226,820	89,184	55,394	1,967,756	701,766	1,177,339	88,650	1,721,520
TESTING SERVICES	425	1,827	655	-	-	2,907	-	2,907	-	4,009
CAREER SERVICES-GU	240,798	29,178	7,363	-	-	277,339	275,192	-	2,146	269,099
CAREER SERVICES	-	439	-	-	-	439	-	439	-	171
VETERANS ADMINISTRATION	-	1,001	10,140	-	-	11,141	-	-	11,141	9,580
KELLY CENTER	350,621	6,614	10,903	3,531	-	371,669	358,021	-	13,648	342,128
DUI EVALS/ALCOHOL ED PROG	-	5,588	1,668	-	-	7,256	-	-	7,256	7,703
COUNSELING AND GUIDANCE										
SUB-TOTAL	591,845	44,647	30,728	3,531	-	670,751	633,214	3,346	34,191	632,690
ADMIN ALLOWANCE-LOANS-GRANTS	41,302	78,151	377	981	-	120,810	-	-	120,810	91,115
FINANCIAL AID ADMINISTRATION	633,155	20,374	5,269	5,220	-	664,018	621,624	-	42,394	636,466
FINANCIAL AID SUPPORT	-	-	-	-	4,176	4,176	-	4,176	-	5,868
FINANCIAL AID ADMINISTRATION										
SUB-TOTAL	674,457	98,525	5,646	6,201	4,176	789,004	621,624	4,176	163,205	733,449
MENS BASKETBALL	164,631	4,990	5	-	34,026	203,651	203,651	-	-	185,875
ATHLETICS CLEARING	1,777	-	-	-	-	1,777	-	1,777	-	79,058
ATHLETIC ADMINISTRATION	441,293	42,920	5,564	-	-	489,777	489,777	-	-	461,885
FOOTBALL	426,655	14,185	39	-	88,100	528,979	528,979	-	-	557,901
WOMENS BASKETBALL	140,210	4,412	178	-	23,000	167,800	167,800	-	-	157,388
WRESTLING	51,354	2,959	1,391	-	10,910	66,614	66,614	-	-	61,845
MENS BASEBALL	73,976	1,209	37	-	12,955	88,177	88,177	-	-	84,905
MENS TRACK	37,252	2,896	467	-	12,248	52,864	52,864	-	-	56,966
WOMENS TRACK	15,844	852	65	-	12,605	29,366	29,366	-	-	31,941
TRAINING ROOM	99,064	510	497	-	-	100,071	100,071	-	-	73,290
WOMENS VOLLEYBALL	70,488	4,371	-	-	12,746	87,605	87,605	-	-	93,212
ATHLETIC FACILITIES	-	51	18,028	5,932	-	24,012	24,012	-	-	253,803
WOMENS TENNIS	44,857	146	65	-	3,476	48,544	48,544	-	-	3,600
SPORTS INFORMATION	45,284	19,554	377	550	-	65,765	65,765	-	-	65,721
MENS GOLF	-	185	-	-	1,050	1,235	1,235	-	-	1,386
WOMENS GOLF	-	-	48	-	1,500	1,548	1,548	-	-	1,405
WOMENS SOFTBALL	30,771	-	-	-	-	30,771	30,771	-	-	-
WOMENS SOFTBALL-OOE	11,118	929	240	-	12,070	24,357	24,357	-	-	57,049

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2012

Schedule II

Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
GAME DAY MGMT-STUDENT LABOR	88,795	-	-	-	-	88,795	88,795	-	-	88,031
MENS SOCCER	53,624	4,608	2	-	27,000	85,234	85,234	-	-	23,778
WOMENS SOCCER	53,308	5,271	-	-	24,050	82,629	82,629	-	-	45,060
INTERCOLLEGIATE ATHLETICS										
SUB-TOTAL	1,850,303	110,047	27,003	6,482	275,736	2,269,571	2,267,794	1,777	-	2,384,101
COLORADO HIGHER ED OPP OFFICE	57,110	7,200	-	-	-	64,310	64,310	-	-	62,019
REGISTRARS OFFICE	644,640	26,960	8,746	2,749	-	683,095	682,793	-	302	698,642
ADMISSIONS OFFICE	612,510	350,465	28,895	30,685	-	1,022,555	1,000,855	-	21,699	899,225
ADMISSIONS-SALES & SERVICE	-	1,632	-	-	-	1,632	-	1,632	-	1,281
APPLICATION FEE	71,603	66,787	19,684	11,825	-	169,899	-	169,899	-	150,480
SW KS HISPANIC TALENT DVLPMNT	81,003	24,827	11,133	-	-	116,963	116,963	-	-	106,410
REGISTRAR-SALES & SERVICE	1,056	11,622	6,594	6,631	-	25,901	-	25,901	-	53,423
ADMISSIONS-KACRAO CONFERENCE	-	1,527	155	-	-	1,682	-	1,682	-	-
REGISTRAR AND ADMISIONS										
SUB-TOTAL	1,467,922	491,019	75,207	51,890	-	2,086,037	1,864,922	199,114	22,001	1,971,479
TOTAL STUDENT SERVICES	5,353,994	1,571,128	365,404	157,288	335,307	7,783,119	6,089,320	1,385,752	308,047	7,443,239
INSTITUTIONAL SUPPORT										
PRESIDENTS OFFICE	631,879	191,682	75,735	3,951	-	903,248	903,248	-	-	759,527
PROVOST	382,004	20,456	5,135	17,430	-	425,024	425,024	-	-	373,595
VP FOR ADMIN & FINANCE	360,207	10,843	(1,125)	3,648	-	373,573	371,425	-	2,148	363,279
FACULTY SENATE	1,022	3,320	137	599	-	5,078	5,078	-	-	5,262
VP FOR STUDENT AFFAIRS	248,390	5,676	285	-	-	254,352	254,352	-	-	250,245
PROVOST SALES AND SERVICE	9,594	56,873	25,530	16,805	-	108,801	-	108,801	-	148,637
CLASSIFIED SENATE	-	992	-	-	-	992	992	-	-	706
EXECUTIVE MANAGEMENT										
SUB-TOTAL	1,633,097	289,842	105,697	42,433	-	2,071,068	1,960,119	108,801	2,148	1,901,252
LICENSING REVENUE	1,095	8	249	683	-	2,035	-	-	2,035	8
RESEARCH OVERHEAD RECOVERY	29,258	27,356	-	-	-	56,614	-	56,614	-	31,701
RESEARCH OVERHEAD RCVRY-NONFED	-	1,000	-	12,000	-	13,000	-	13,000	-	1,000
BUSINESS OFFICE	533,108	9,616	6,904	4,810	-	554,438	554,438	-	-	529,856
BUSINESS OFFICE OVERTIME	215	-	-	-	-	215	215	-	-	236

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2012

Schedule II

						June 30, 2012 Source of Funds				June 30, 2011 Total
June 30, 2012 Expenditures						Unrestricted				
Name of Account	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other	June 30, 2012 Total	General Use	Designated Use	Restricted Use	
DEPT OF ADMINISTRATION CHRGS	-	107,069	-	-	-	107,069	107,069	-	-	104,783
BUSINESS OFFICE SERV	59	15,000	2,576	-	-	17,634		17,634	-	67,395
STUDENT FISCAL SERVICES	476,305	639	-	-	-	476,944	476,944	-	-	451,761
VOLUNTARY RETIREMENT ER GHI	-	-	-	-	46,270	46,270	46,270	-	-	-
INTERNATIONAL TAX CLEARING	-	-	-	-	8,681	8,681		8,681	-	8,528
BUDGET & PLANNING	201,546	2,008	675	1,716	-	205,944	205,944	-	-	195,084
SW KANSAS ACCESS PROJECT -KBOR	-	5,514	-	-	-	5,514	-	5,514	-	4,815
VPAF CONTROL	-	-	-	8,175	-	8,175	-	8,175	-	-
MISCELLANEOUS COLLECTIONS	-	52,642	-	-	-	52,642	-	52,642	-	48,998
VPAF VENDING	-	98	-	638	-	736	-	736	-	14,151
FISCAL OPERATIONS										
SUB-TOTAL	1,241,586	220,948	10,404	28,021	54,951	1,555,910	1,390,879	162,996	2,035	1,458,315
EMPLOYEE RELATIONS OFFICE	29,858	470	395	699	-	31,423	31,423	-	-	29,527
INCIDENTAL AND MISC FEES	-	-	-	-	60	60	60	-	-	-
PERSONNEL OFFICE	285,983	2,218	2,139	-	-	290,341	290,341	-	-	255,836
ADMINISTRATIVE PAYMENT CHARGES	-	12,142	5,033	-	-	17,175	-	17,175	-	21,966
EQUAL EMPLOYMENT OFFICE	-	329	-	-	-	329	329	-	-	1,043
SFS CLEARING-ST JOHN INTERNATL	-	7,853	-	-	2,147	9,999	-	9,999	-	13,823
FHSU BILLBOARD COSTS	-	104,923	-	-	-	104,923	104,923	-	-	87,565
GENERAL INSTITUTIONAL EXP	-	268,350	107	10,265	9,566	288,288	288,288	-	-	240,911
BANK COLLECTION COSTS	-	244,269	2,624	-	-	246,893	246,893	-	-	131,030
STAFF DEVELOPMENT	-	6,335	-	-	-	6,335	6,335	-	-	4,350
TELEPHONE SERVICES	70,012	678	-	-	-	70,690	70,690	-	-	80,559
COMMUNICATION CONTROL	-	297,753	-	-	-	297,753	297,753	-	-	294,592
EMPLOYEE TUITION ASSISTANCE	-	-	-	-	32,372	32,372	32,372	-	-	31,773
SPOUSE TUITION ASSISTANCE	-	-	-	-	32,586	32,586	32,586	-	-	31,502
DEPENDENT TUITION ASSISTANCE	-	-	-	-	132,160	132,160	132,160	-	-	106,674
FACULTY DEVELOPMENT	-	93,483	(12)	-	-	93,470	93,470	-	-	81,976
GENERAL ADMINISTRATION										
SUB-TOTAL	385,853	1,038,803	10,286	10,964	208,890	1,654,796	1,627,622	27,174	-	1,413,127
ALUMNI AND LEG RELATIONS	262,737	19,439	2,560	-	-	284,736	272,475	-	12,261	277,792
ALUMNI OVERTIME	15,252	-	-	-	-	15,252	15,252	-	-	15,303
ALUMNI-FOUNDATION COST SHARE	-	33,432	1,023	-	-	34,455	34,455	-	-	23,726
ALUMNI SALES AND SERVICE	404	22,960	801	-	-	24,165	-	24,165	-	19,770



**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2012**

Schedule II

Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
UNIVERSITY RELATIONS	393,083	17,215	26,393	6,477	-	443,167	443,167	-	-	406,703
UNIVERSITY RELATIONS SALES	-	201	4,007	3,196	-	7,404	-	7,404	-	4,998
ENDOWMENT	79,406	35,440	8,449	2,151	-	125,446	116,641	-	8,804	119,149
COMMENCEMENT	14,200	40,587	74,563	-	-	129,350	-	129,350	-	135,490
ENDOWMENT-CLEARING	-	2,821	7,017	15,115	-	24,953	-	-	24,953	5,089
ENDOWMENT-PAYROLL CLEARING	34,720	-	-	-	-	34,720	-	34,720	-	32,261
PARENTS DAY COMMITTEE	-	3,128	-	-	-	3,128	3,128	-	-	1,939
PERFORMING ARTS CENTER	67,173	188	13,362	599	-	81,322	81,322	-	-	80,822
PERF ARTS CENTER SALES & SERV	-	9,194	19,241	4,144	-	32,579	-	32,579	-	4,154
PUBLIC RELATIONS										
SUB-TOTAL	866,974	184,606	157,416	31,682	-	1,240,677	966,440	228,218	46,019	1,127,196
TOTAL INSTITUTIONAL SUPPORT	4,127,510	1,734,199	283,803	113,099	263,841	6,522,451	5,945,060	527,190	50,202	5,899,889
PHYSICAL PLANT										
BUILDINGS MAINTENANCE	1,115,524	37,444	72,667	15,682	-	1,241,317	1,241,317	-	-	1,220,760
BUILDINGS MAINT OVERTIME	384	-	-	-	-	384	384	-	-	556
CUSTODIAL SALES & SERVICE	-	-	3,278	4,000	-	7,278	-	7,278	-	9,163
CUSTODIAL SERVICES	1,214,453	14,620	47,352	988	-	1,277,412	1,272,487	-	4,925	1,250,845
CUSTODIAL SERVICES OVERTIME	11,147	-	-	-	-	11,147	11,147	-	-	10,714
CUSTODIAL SERVICES-HHP	464,322	293	33,281	-	-	497,896	497,896	-	-	481,586
CUSTODIAL SERVICES-HHP OVERTIM	6,879	-	-	-	-	6,879	6,879	-	-	3,026
KS WETLANDS ED CTR MAINTENANCE	37,140	11,669	4,741	4,988	-	58,537	58,537	-	-	35,830
MAIL CENTER	44,279	6,893	678	-	-	51,849	51,849	-	-	-
GROSS COLISEUM RENT SERVICE	-	-	676	-	-	676	-	676	-	716
GROUNDS	487,277	9,892	32,685	4,047	-	533,901	533,901	-	-	515,260
GROUNDS-OVERTIME	1,857	-	-	-	-	1,857	1,857	-	-	12,797
PHYSICAL PLANT ADMIN	258,875	24,699	25,674	11,233	-	320,481	320,481	-	-	389,128
POWER PLANT	256,162	692	10,286	-	-	267,140	267,140	-	-	274,313
POWER PLANT-OVERTIME	5,781	-	-	-	-	5,781	5,781	-	-	4,781
UNIV POLICE-ICAC GRANT	-	-	(9)	-	-	(9)	-	-	(9)	1,760
UNIVERSITY POLICE	508,865	7,117	51,276	40,904	-	608,161	608,161	-	-	569,642
TRAFFIC & SECURITY OVERTIME	33,677	-	-	-	-	33,677	33,677	-	-	21,118
UNIV POLICE SALES & SERVICE	-	1,913	153	-	-	2,067	-	2,067	-	656
LOCKSMITH	-	585	4,508	509	-	5,602	5,602	-	-	3,243
ENVIRONMENTAL SAFETY	108,486	4,140	3,255	-	-	115,881	115,881	-	-	111,219
PHYSICAL PLANT SALES&SERV	-	(1,798)	174,288	46,889	-	219,378	-	219,378	-	209,144

**Fort Hays State University  
Departmental Expenditure Summary  
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Schedule II

Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
SOLID WASTE DISPOSAL CLRG	-	43,884	15,577	29,535	696	89,693	-	89,693	-	57,350
GREENHOUSE	-	-	1,853	-	-	1,853	1,853	-	-	1,833
STERNBERG OPERATIONS	154,299	4,538	22,218	1,196	-	182,250	182,250	-	-	170,840
ARCHITECTURAL SERVICES	219,326	3,393	829	-	-	223,548	223,548	-	-	219,876
ROBBINS CENTER OPERATIONS	-	2,875	1,844	-	-	4,720	-	4,720	-	6,034
CENTRAL PURCHASINIG	106,405	1,933	2,269	-	-	110,607	110,607	-	-	109,121
UTILITIES	-	1,449,867	74,020	387,148	-	1,911,036	1,911,036	-	-	1,777,697
UTILITIES-CAPITAL CREDITS	-	3,346	49,930	21,660	-	74,936	-	-	74,936	15,282
UNION RENTAL	-	17,540	-	-	-	17,540	17,540	-	-	17,540
TOTAL PHYSICAL PLANT	5,035,135	1,645,535	633,330	568,779	696	7,883,475	7,479,811	323,812	79,852	7,501,828
<u>AIDS AND AWARDS</u>										
GRAD TEACH ASST	-	-	-	-	221,338	221,338	221,338	-	-	217,883
UNIVERSITY SCHOLARSHIP	-	-	-	-	361,955	361,955	361,955	-	-	229,239
ACCESS ACADEMIC OPP GRANT	-	-	-	-	420,488	420,488	420,488	-	-	351,200
INTERNATIONAL SCHOLARSHIPS	-	-	-	-	144,000	144,000	144,000	-	-	71,000
COMMUNITY SCHOLARSHIPS FY11	-	-	-	-	150,358	150,358	-	-	150,358	2,496,957
COMMUNITY SCHOLARSHIPS FY12	-	-	-	-	2,929,141	2,929,141	-	-	2,929,141	-
SCHOLARSHIPS MISCELLANEOUS	-	-	-	-	14,900	14,900	-	14,900	-	19,072
UNIVERSITY SCHOLARSHIP FUND	-	-	-	-	11,990	11,990	-	-	11,990	20,000
FED STIMULUS-TUITION INCEN PRO	-	-	-	-	255,040	255,040	-	-	255,040	423,115
YOUTH EDUCATION SERVICES	3,837	-	-	-	-	3,837	-	-	3,837	3,847
KANSAS CAREER WORKSTUDY	-	-	-	-	43,320	43,320	-	-	43,320	35,742
KCWS-ADMIN COSTS	-	-	251	-	-	251	-	-	251	282
EDUC OPPORTUNITY FEES	-	-	-	-	8,080	8,080	-	-	8,080	4,775
KANSAS TEACHER SCHOLARSHIPS	-	-	-	-	132,499	132,499	-	-	132,499	205,863
KANSAS MILITARY SERVICE AWARD	-	-	-	-	4,128	4,128	-	-	4,128	15,165
EOF-STU OBSERV DIRECTORS	2,607	-	-	-	-	2,607	-	-	2,607	1,302
EOF-STU RET & COMM OUTREAC	2,949	-	-	-	-	2,949	-	-	2,949	2,548
EOF-MODERN LANGUAGE TUTOR	3,188	-	-	-	-	3,188	-	-	3,188	2,736
EOF-DIVERSITY MENTOR ASST-ADMI	2,114	-	-	-	-	2,114	-	-	2,114	-
EOF-CHINESE ACADEMY	2,383	-	(7)	-	-	2,375	-	-	2,375	4,912
EOF-SCIENCE CAFE COORDINATOR	906	-	-	-	-	906	-	-	906	919
EOF-INT VICTORIA PROJECT	1,581	-	-	-	-	1,581	-	-	1,581	1,118
EOF-STUDENT ACCESS COORDINATOR	7,101	-	-	-	-	7,101	-	-	7,101	7,100
EOF-CCL KANSAS CORPS	2,320	-	-	-	-	2,320	-	-	2,320	5,221
EOF-LEADERSHIP STUDIES GLOBAL	4,640	-	-	-	-	4,640	-	-	4,640	-

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2012**

Schedule II

Name of Account	June 30, 2012 Expenditures					June 30, 2012 Total	June 30, 2012 Source of Funds			June 30, 2011 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted Use	
							General Use	Designated Use		
EOF-GLOBAL AWARENESS COORD	3,662	-	-	-	-	3,662	-	-	3,662	-
EOF-AAEC	472	-	-	-	-	472	-	-	472	-
MDI/KUMC SCHOLARSHIP	-	-	-	-	2,784	2,784	2,784	-	-	-
FEDERAL PELL GRANT FY11	-	-	-	-	34,132	34,132	-	-	34,132	11,030,381
FEDERAL PELL GRANT FY12	-	-	-	-	12,635,327	12,635,327	-	-	12,635,327	-
ACADEMIC COMPETITIVENESS GRANT	-	-	-	-	187	187	-	-	187	230,038
EDUC OPPOR GRANTS-SEOG MATCH	-	-	-	-	66,127	66,127	66,127	-	-	56,550
EDUC OPPOR GRANTS-SEOG	-	-	-	-	194,006	194,006	-	-	194,006	163,350
TEACH GRANT-FEDERAL	-	-	-	-	219,000	219,000	-	-	219,000	147,750
TOTAL AIDS AND AWARDS	37,761	-	243	-	17,848,799	17,886,803	1,216,692	14,900	16,655,212	15,748,066
GRAND TOTAL EDUCATION AND GENERAL EXPENDITURES	56,049,750	10,830,908	3,498,437	4,269,561	19,795,650	94,444,305	58,385,889	14,210,737	21,847,679	85,757,608
<u>AUXILLIARY ENTERPRISES</u>										
AGNEW MAINTENANCE	-	196	-	-	-	196	-	196	-	272,630
CUSTER MAINTENANCE	108,862	740	11,139	334	-	121,074	-	121,074	-	92,474
RES LIFE ADMIN MAINTENANCE	425,464	15,297	122,984	14,025	-	577,771	-	577,771	-	544,358
MCMINDES MAINTENANCE	274,181	265,531	44,691	1,151,609	-	1,736,012	-	1,736,012	-	1,895,251
MCMINDES DINING MAINTENANCE	-	5,438	8,386	5,274	-	19,098	-	19,098	-	28,512
WIEST MAINTENANCE	181,748	154,434	15,049	60,516	-	411,746	-	411,746	-	428,002
WOOSTER MAINTENANCE	-	68,453	8,027	-	-	76,480	-	76,480	-	114,673
STADIUM PLACE ROUTINE MAINTENA	-	1,156	18,977	1,372	-	21,504	-	21,504	-	25,461
PARKING FEES	14,010	5,339	8,852	-	28	28,229	-	28,229	-	29,563
KDOR TAX ASSESSMENT FUNDS	-	-	107	-	-	107	-	107	-	-
AGNEW HALL	-	(2,710)	-	-	-	(2,710)	-	(2,710)	-	3,422
CUSTER HALL	72,113	3,750	146	-	-	76,009	-	76,009	-	40,551
RESIDENTIAL LIFE ADMIN	309,498	2,383,671	28,113	55,412	-	2,776,695	-	2,776,695	-	2,075,451
MCMINDES HALL	110,767	47,529	144	15,078	-	173,519	-	173,242	277	156,059
MCMINDES HALL KITCHEN	-	1,284	3,116	13,987	-	18,387	-	18,387	-	10,820
WIEST HALL	98,580	26,790	457	2,420	-	128,247	-	128,247	-	130,252
WIEST HALL KITCHEN	-	864	-	-	-	864	-	864	-	792
WOOSTER PLACE	14,225	56,909	3,412	283	-	74,828	-	74,828	-	68,903
STUDENT HEALTH CENTER	482,197	63,959	69,665	3,273	-	619,095	-	618,816	279	490,619
SU ADMINISTRATION	267,042	23,692	7,424	23,152	-	321,311	-	321,311	-	340,009
UNION BUILDING MAINTENANCE	238,440	149,254	30,575	14,276	-	432,545	-	432,545	-	449,597
UNION BOOKSTORE	-	9	-	-	-	9	-	9	-	5

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2012

Schedule II

						June 30, 2012 Source of Funds				June 30, 2011 Total
June 30, 2012 Expenditures						Unrestricted				
Name of Account	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other	June 30, 2012 Total	General Use	Designated Use	Restricted Use	
UNION FOOD SERVICE	-	3,564	10,670	-	-	14,233	-	14,233	-	
UNION-CTR FOR STUDENT INVLVMNT	130,429	17,552	5,001	-	-	152,982	-	152,982	-	
UNION-CARD CENTER	22,684	-	1,998	-	-	24,682	-	24,682	-	
UNION-TICKET CLEARING	-	4	1,866	-	-	1,870	-	1,870	-	
STADIUM PLACE-HOUSING	14,170	66,504	2,648	24,916	-	108,238	-	108,238	-	
TOTAL AUXILLIARY ENTERPRISES	2,764,410	3,359,209	403,447	1,385,927	28	7,913,021	-	7,912,465	556	
GRAND TOTALS	58,814,160	14,190,117	3,901,884	5,655,487	19,795,678	102,357,326	58,385,889	22,123,202	21,848,235	

**FORT HAYS STATE UNIVERSITY**  
**UNEXPENDED PLANT FUNDS SUMMARY**  
Year Ended June 30, 2012

Department Name	Balance 07-01-11	Receipts	Transfers	Payments	Outstanding Encumbrances	Balance 6-30-12
<b>University Fund 2035:</b>						
Gross Coliseum Floor	-	-	259,047	259,047	-	-
Picken Hall	-	-	1,626	1,626	-	-
10 Davis Hall Ventilation	-	-	987	987	-	-
10 Wind Energy Study	-	-	109,237	109,237	-	-
10 Sheridan/Custer Relocation	-	-	2,638	2,638	-	-
11 Sheridan Provost Remodel	-	-	91,690	91,690	-	-
11 Agnew Hall Site Backfill	-	-	82,683	82,683	-	-
12 Tiger Den Remodel	-	-	145,029	145,029	-	-
12 Ctr for Networked Lrng Building	-	-	133,433	133,433	9,057,524	(9,057,524)
12 Agnew Hall	-	-	87,647	87,647	-	-
12 Electric Improvement Project	-	-	130,505	5,695	25,414	99,396
11 Loop Road	-	-	465,805	331,393	135,215	(803)
Soccer Facility	-	-	226,062	226,062	-	-
Stadium Place	-	-	3,960,970	3,960,970	-	-
<b>Fund Subtotal</b>	-	-	5,697,358	5,438,136	9,218,153	(8,958,931)
<b>Infrastructure Maintenance Fund 2841:</b>						
12 Elec Imp PH III	103,952	-	-	-	103,952	-
10 Campus Electrical Improvement	67,715	-	-	85,096	-	(17,381)
<b>Fund Subtotal</b>	171,667	-	-	85,096	103,952	(17,381)
<b>Deferred Maintenance Fund 2483:</b>						
Controll Account	266,194	-	(251,877)	-	-	14,317
Exterior Graphics Phase 2	12,488	-	(12,488)	-	-	-
Picken Hall Improvements	-	-	-	-	-	-
Street Improvements	793	-	(793)	-	-	-
10 Campus Elec Improvements	76,887	-	303,280	90,712	289,456	-
<b>Fund Subtotal</b>	356,362	-	38,123	90,712	289,456	14,317
<b>Federal Stimulus Fund 3431:</b>						
Controll Account	(1,999,857)	1,999,857	-	-	-	-
Rarick Roof	-	-	-	-	-	-
Tunnel Improvements	-	-	-	-	-	-
Campus Electrical Upgrades	1,730,431	-	(130,505)	1,599,926	-	-
<b>Fund Subtotal</b>	(269,426)	1,999,857	(130,505)	1,599,926	-	-
<b>Total Plant Funds</b>	258,603	1,999,857	5,604,976	7,213,869	9,611,561	(8,961,995)

**FORT HAYS STATE UNIVERSITY**  
**REMODELING AND ADDITIONS SUMMARY**  
 Year Ended June 30, 2012

Account #	Account Name	Appropriations			Expenditures	Encumbrances	Balance 06-30-12
		Balance 07-01-11	Receipts Transfers	Funds Available			
008001	PRIOR YEAR UNALLOCATED BALANC	(3,954)	-	(3,954)	189	-	(4,143)
983332	PARKING LOT REPAIR	-	262,208	262,208	192,208	70,000	-
983202	F08 ELEVATOR REPAIRS	1,773	-	1,773	1,773	-	-
983512	09 CAMPUS ELEVATOR REPAIRS	5,000	-	5,000	1,535	-	3,465
983622	09 EXTERIOR LIGHTING IMPROV	5,480	-	5,480	1,993	-	3,487
983702	10 ASBESTOS ABATEMENT	-	-	-	2	-	(2)
983712	10 STEAM GEN & DIST UPGRADES	-	888	888	888	-	-
983722	10 EXTERIOR UTILITY R&M	283	-	283	283	-	-
983732	10 ROOF REPAIRS	4,211	(272)	3,939	3,939	-	-
983802	10 ALBERTSON HALL EVAP CHILLER	4,513	-	4,513	105	-	4,408
983882	10 RARICK 3RD FLOOR VAV IMPR	(24,924)	60,677	35,753	35,753	-	-
983892	10 CUSTER S WING RESTROOM PLM	(17,704)	-	(17,704)	-	-	(17,704)
983902	10 INTERIOR SIGNAGE REPLACEMEN	5,810	-	5,810	4,880	-	930
983922	10 STEAM LINE EXPANSION JT REP	5,000	-	5,000	5,000	-	-
983932	10 CAMPUS ACOUSTIC CEILING TIL	2,653	-	2,653	-	-	2,653
983972	10 CAMPUS ELEC IMPR-FUND 8001	293,122	142,962	436,084	285,552	96,345	54,186
983992	11 CAMPUS SIDEWALK RPLCMT	13,614	-	13,614	13,614	-	-
984002	11 CAMPUS HVAC RPR/RPLCMT	6,360	-	6,360	6,360	-	-
984012	11 CAMPUS ELEVATOR RPR/RPLCM	5,000	(5,000)	-	-	-	-
984022	11 CAMPUS ASBESTOS ABATEMENT	3,391	-	3,391	3,391	-	-
984032	11 CAMPUS STEAM GEN/DIST UPGRE	175	-	175	175	-	-
984042	11 CAMPUS EXTERIOR UTILITY R/R	10,000	(10,000)	-	-	-	-
984052	11 CAMPUS MISC ROOF REPAIRS	5,000	(355)	4,645	1,994	-	2,651
984062	11 CAMPUS FLOOR COVERING RPLC	1,065	13,371	14,436	13,251	1,185	-
984082	11 AKERS ENERGY CNTR BOILER	-	40,000	40,000	40,000	-	-
984112	11 CUNNINGHAM/GROSS SEWER IMPF	118,056	4,684	122,740	122,739	-	1
984122	11 BEACH HALL ROOF REPAIRS	43,731	419,030	462,761	326,047	136,714	-
984132	11 SHERIDAN 1ST FLR MECHANICAL	12,049	(12,049)	-	-	-	-
984142	DEFERRED MAINT TX CREDIT CLRNC	302,213	95,130	397,343	1,165	396,178	-
984152	11 CLASSROOM REPAIRS	5,713	-	5,713	63	-	5,650
984162	11 DAVIS VENTILATION IMPRVMENTS	(267)	-	(267)	(267)	-	-
984172	12 CAMPUS SIDEWALK REPLACEMEN	-	24,318	24,318	20,670	-	3,648
984182	12 HVAC REPAIRS	(398)	25,000	24,602	24,602	-	-
984192	12 CAMPUS ASBESTOS ABATEMENT	-	6,200	6,200	5,621	-	579
984202	12 STEAM GENERATE & DIST UPGRD	-	10,000	10,000	6,005	-	3,995
984212	12 EXTERIOR UTILITY R&M	-	30,923	30,923	6,094	-	24,829
984222	12 CAMPUS CARPET REPLACEMENT	-	110,000	110,000	70,370	22,505	17,125
984232	12 LIFE SAFETY SYSTEM R&M	-	7,000	7,000	6,627	-	373
984242	12 BEACH PANEL & WINDOW SEALAI	-	23,786	23,786	23,977	-	(191)
984252	12 RARICK VAV REPL 3RD FLOOR	-	91,910	91,910	69,300	2,600	20,009
984262	12 TOMANEK CONDENSATE PUMP RI	-	25,000	25,000	25,000	-	-
984272	12 RPL CAMPUS EMERGENCY SIREN	-	87,454	87,454	45,966	-	41,489
984282	12 CUNNINGHAM CENTRAL CORRIDC	-	278,400	278,400	210,634	47,074	20,691
984292	12 UTIL TUNNL TOP RPL-FL TO HH	-	34,682	34,682	34,682	-	-
984302	12 UTIL TUNNL TOP RPL-FL TO HH	-	10,000	10,000	-	-	10,000
984312	12 OLD POWER PLANT SAFETY IMPR	-	20,000	20,000	20,000	-	-
984322	12 MALLY CHILLER REPLACEMENT	-	60,000	60,000	60,000	-	-
984332	12 UTIL TUNNL TOP RPL-PH TO SH	-	161,877	161,877	46,173	95,703	20,000
984352	12 BEACH HALL PRECAST ROOF RPF	-	22,214	22,214	21,900	-	314
984362	12 NATATORIUM ROOF REPAIR	-	24,554	24,554	24,554	-	-
984372	12 GROSS CLSM COPPER ROOF RPR	-	23,000	23,000	-	23,000	-
984412	12 ELECTRICAL IMPRV PHASE III	-	-	-	27,600	9,200	(36,800)
984422	12/13 RARICK 2ND VAV IMPR-PH 1	-	-	-	-	70,629	(70,629)
984452	12 INTERIOR SIGNAGE	-	1,000	1,000	874	-	126
984462	12 ROOF REPAIRS	-	26,600	26,600	-	7,460	19,140
984522	13 PICKEN HALL SHINGLE RPLCMT	-	-	-	5,348	16,366	(21,714)
984552	13 PICKEN HALL SHINGLE RPLCMT	-	-	-	-	11,550	(11,550)
984572	13 AKERS ENERGY CTR MASONRY C	-	-	-	-	4,700	(4,700)
<b>Total</b>		<b>806,964</b>	<b>2,115,190</b>	<b>2,922,154</b>	<b>1,818,629</b>	<b>1,011,210</b>	<b>92,316</b>

The Appropriations, Receipts and Transfers includes:

1,137,000 From the Board of Regents  
 95,130 From Deferred Maintenance Tax Credits  
 620,852 From Prior Year Encumbrances unpaid  
 262,208 From the Parking Fund

**FORT HAYS STATE UNIVERSITY**  
**DETAIL OF FUND BALANCES**  
Year Ended June 30, 2012

Schedule V

Fund Name	Current Funds			Other Funds	Plant Funds			
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness	Investment in Plant
	General Use	Designated Use						
General Fees Fund-Tuition	13,584,504							
Imprest Fund				25,000				
Faculty of Distinction			197					
Oil and Gas Royalties Fund		30,003						
Parking Fees Fund		264,751						
Restricted Fees Fund		10,776,217	3,663,870					
Institutional Overhead Fund		45,966						
Economic Opportunity Act-Federal			10,444					
Health Fees Fund		386,324						
Student Union Fees Fund		1,577,971						
Housing System Revenue Fund		(547,580)						
Pledged Housing Suspense Fund		2,803,906						
National Direct Student Loan Fund				817,193				
Kansas Career Workstudy Fund			8,945					
Federal Grants Fund			(138,354)					
Federal Stimulus Fund-ARRA					0			
Major Repairs Fund						92,316		
Infrastructure Maintenance Fund					(17,381)			
Deferred Maintenance Fund					14,317			
Investment in Plant								126,575,654
Lewis Field Renovation								
Project Fund and T-Bills							115,000	
Revenue Fund							253,402	
Principal and Interest							11	
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							2,166	
Revenue Fund								
Capital Interest							0	
Reserve							0	
Service Clearing Fund				1,014,761				
Nine Month Payroll Clearing Fund				2,501,647				
TOTAL FUND BALANCES	13,584,504	15,337,558	3,545,102	4,358,601	(3,064)	92,316	967,188	126,575,654

**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED FUND DEPARTMENTS**  
Year Ended June 30, 2012

Schedule VI

Account Number	Account Name	Balance 07-01-11	Receipts	Transfers	Expenditures	Non Expense Items	Balance 06-30-12
110292	ECONOMICS-SPECIAL PROJECTS	20,626	2,340	-	202	-	22,764
110322*	INFOMATICS-CAE INFO ASSRNC GNT	-	1,931	-	1,931	-	-
110812	LUSK FAMILY ENDOWED PROF-STATE	-	-	61	-	-	61
112182*	OMER VOSS ENDOWED PROF.	(0)	-	2,409	2,381	-	27
112102	CCL-CNTR FOR CIVIC LEADRSHIP RU	(582)	34,839	(2)	31,471	-	2,785
116282	GIS-ERGO OPERATION ACCOUNT	4,268	-	-	-	-	4,268
116362	MEXICO TRIP-SCHUHL	4,456	2,400	-	6,035	-	822
116462	MATH RELAYS	1,788	2,985	-	3,632	-	1,141
116522	MUSIC-HIGH PLAINS CHLDN CMP	420	-	-	-	-	420
116682	FAMILY DEVELOPMENT SERVICES	2,780	1,205	-	29	-	3,955
116762	MUSIC-WKSA D'ADDARIO GRANT	3,921	-	-	3,921	-	-
116932	SOCIOLOGY-CE GRANT WRITING	21,611	-	6,345	1,397	-	26,559
116942	JOURNALISM-KSPA SALES&SERVICE	-	864	-	864	-	-
116972	GEOSCI-KGA PROGRAM GRANT	3,559	5,500	(1,533)	4,348	-	3,179
117082*	TEACH ED-TRANS TO TEACH-KNOTTT	27,580	-	-	3,600	-	23,980
117092*	TEACH ED-T2T GRANT	46,297	208	-	21,348	-	25,158
117562	TEACHER ED YOUNG READERS	657	200	-	-	-	857
117572*	ANSCHUTZ ENDOWD PROF-STATE	4	-	1,445	1,340	-	109
117812*	ENERGIZING MIDDLE SCHOOL SCIEN	(16,330)	-	16,330	-	-	-
117822*	NASA ROBOTICS FOR WSTRN KS SCH	(8,017)	-	11,633	3,616	-	-
117842*	TEACH ED-MODELING INSTRUCTION	(11,553)	-	154,902	143,348	-	-
117852*	SMI-UNPACKING SCIENCE GRANT	(5,111)	6,407	23,247	24,543	-	-
117882*	TECH STUDIES-RPOS GRANT	-	2,471	(221)	3,927	-	(1,677)
117892*	TEACH ED-MNET PROJECT	-	2,486	-	10,911	-	(8,425)
117902*	TEACH ED-OHIO STATE-KNOTTT	-	9,327	(669)	12,587	-	(3,929)
117912*	SMEI-PHYSICAL SCI MDLNG W/MATH	-	-	108	28,482	-	(28,374)
118062*	NURSING-TRAINEESHIPS GRANT	-	21,346	-	21,346	-	-
118072	NURSING-REGENT INTIATVE-SCHLRS	1,535	-	-	1,383	-	152
118132	THOMSON-BIOLOGICAL SCIENCE	3,665	-	11,000	6,912	-	7,753
118142	THOMSON-COMM DISORDERS	5,684	-	11,000	9,692	-	6,992
118162	HERNDON CLINIC	30,909	46,327	500	51,163	-	26,573
118172	THOMSON-ALLIED HEALTH	4,578	-	14,000	9,485	-	9,093
118202	EXERCISE PHYSIOLOGY LAB	6,983	3,950	(10,700)	175	-	58
118232	THOMSON-HLTH/LIFE	4,695	1,000	1,000	1,745	-	4,950
118292	BIOSCI-LEAF BUG	185	192	-	374	-	4
118352	BIO SCIENCE-NEOSHO RIVER	86	-	-	-	-	86
118392	FLEHARTY RESEARCH ASST-ENDOW	-	7,101	-	7,101	-	-
118542	PHYSL THRPY CLIN-NWKAAA GRNT	(5,784)	400	10,700	13,129	-	(7,813)
118562	NURSING-NIGHTINGALE GRANT	1,641	900	-	803	-	1,738
118572*	NURSING-ARRA NFLP GRANT	3,792	-	-	-	-	3,792
118582	NURSING-ARRA NFLP MATCH	359	-	-	-	-	359
118642	ALLIED HEALTH-DM SONOGRAPHY	1,706	4,052	-	2,415	-	3,343
118672	COMM DISORDERS CRS MATERIALS	4,512	11,146	-	11,812	-	3,845
118772	AGRICULTURE-WATERLINK GRANT	(110)	-	-	-	-	(110)
118792	GRADUATE ASSISTANT RPMNT-HMC	(7,100)	-	-	102	-	(7,202)
118,802	CHOATE GRAD RSRCH FELLOW-ENDOW	-	1,521	-	5,072	-	(3,551)
158222	SPECIAL PROJECTS IN HHP	(1)	-	-	-	-	(1)
223722*	KS WETLANDS-WATERLINK1 GRANT	(509)	11,707	-	11,198	-	-
226052*	GEOSCI-SUPERDARN RADAR GRANT	(954)	5,211	(1,515)	3,769	-	(1,027)
226062*	GEOSCI-NASA MIZOPEX GRANT	-	3,467	(854)	5,791	-	(3,178)
226532*	GEOSCI-NASA ICES POLYNIA STUDY	(3,729)	42,000	(4,877)	60,554	-	(27,160)
226562*	KS SPACE CONSORTIUM-CHU	(8,630)	5,315	24,224	20,909	-	-
226642*	GEOSCI-NASA SEA ICE ROUGH GRNT	(3,078)	9,938	(1,690)	5,170	-	-
228222	BIOSCI-HUMAN DIMENSIONS GRANT	(5,924)	5,924	-	-	-	-
228312*	AH-11 KINBRE GRANT	(6,541)	6,541	-	-	-	-
228362*	BIOSCI-MARICLE-K STATE GRANT	(4,774)	-	21,262	19,300	-	(2,812)
228372	BIOSCI-WALLEYE AGE/GROWTH GRNT	(5,646)	19,108	(288)	13,174	-	-
228382*	AH-KINBRE-MADDEN FSA	10,000	-	-	-	-	10,000
228392*	AH-12 KINBRE GRANT	(4,484)	30,820	(23,544)	2,792	-	-
228402*	AH-12 KINBRE-GILLOCK	(1,687)	-	8,014	6,327	-	-
228422*	AH-12 KINBRE-KOBAYASHI	-	-	8,000	8,000	-	-
228432*	AH-12 KINBRE-WIESE	(473)	-	8,477	8,004	-	-
228442	BIOSCI-PAPERSHELL MUSSEL GRANT	(1,518)	3,730	-	2,212	-	-
228452	BIOSCI-CAUDLE WSSA GRANT	1,000	-	-	1,000	-	-
228462*	AH-12 KINBRE SMSTR SCLR-GOODIN	-	4,000	-	4,000	-	-
228472*	AH-12 KINBRE SMSTR SCLR-YANG	-	4,000	-	4,000	-	-
228482*	AH-12 KINBRE SMSTR SCLR-SCHMID	(179)	4,000	-	3,821	-	-



**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED FUND DEPARTMENTS**  
Year Ended June 30, 2012

Schedule VI

Account Number	Account Name	Balance 07-01-11	Receipts	Transfers	Expenditures	Non Expense Items	Balance 06-30-12
228492*	AH-12 KINBRE SMSTR SCLR-TURPIN	-	4,000	-	4,000	-	-
228552*	BIOSCI-PLOVER CENSUS	(11,437)	11,437	-	-	-	-
228582*	AH-12 KINBRE STAR AWRD-WRIGHT	-	10,000	-	10,000	-	-
228632*	AH-12 KINBRE RECRUIT-KOBAYASHI	(706)	25,000	-	24,294	-	-
228642	BIOSCI-SPOTTED SKUNK DIET GRNT	(4)	17,237	(1,481)	20,629	-	(4,877)
228652*	AH-12 KINBRE OS MENTOR-MADDEN	-	12,900	(2,900)	10,000	-	-
228662*	SLATE CREEK-NICHOLSON	4,000	-	(1,768)	2,233	-	(1)
228672	BIOSCI-HERP SURVEYS SW KS GRNT	-	69,560	(5,201)	117,969	-	(53,610)
228692*	AH-12 KINBRE-KANDT EQUIP GRNT	-	10,000	-	10,000	-	-
228702	BIOSCI-PRAIRIE CHICKEN HABITAT	-	-	-	2,011	-	(2,011)
228712*	BIO SCI-KDWP- GROUSE CREEK-CLO	-	-	(26,000)	1,976	-	(27,976)
228722*	AH-13 KINBRE-GILLOCK	-	-	7,000	-	-	7,000
228742*	AH-13 KINBRE-KOBAYASHI	-	-	4,000	-	-	4,000
228752*	AH-13 KINBRE-STARK	-	-	2,000	-	-	2,000
228762*	AH-13 KINBRE-WIESE	-	-	7,000	-	-	7,000
228772*	AH-13 KINBRE-LAFANTASIE	-	-	2,000	-	-	2,000
228792*	AH-13 KINBRE-ZWENGER	-	-	2,000	-	-	2,000
228802*	AH-13 KINBRE-PACKAUSKAS	-	-	2,000	-	-	2,000
228812*	AH-13 KINBRE OS MENTOR-MADDEN	-	-	-	5	-	(5)
228862	AH-KINBRE-FSA GRANT-GILLOCK	11	-	-	11	-	-
320102	CCL-KHF GRANT-KANSAS CORPS	541	-	-	541	-	-
various*	SBDC ACCOUNTS SUMMARY-3141	(23,519)	-	84,146	77,743	-	(17,116)
various	SBDC ACCOUNTS SUMMARY-2510	35,613	33,492	77,028	108,507	-	37,626
321642	DOCKING-KHF CHANGE SOMETHING G	47,370	-	-	9,662	-	37,708
various	KSBDC-ACCOUNT SUMMARY-2510	1,598,953	920,766	(524,765)	658,591	-	1,336,362
various*	KSBDC-ACCOUNT SUMMARY-3141	(79,571)	996,414	(386,354)	578,220	-	(47,731)
322472*	KSBDC-KANSAS ARTS FUNDS	(17)	-	-	-	-	(17)
322522	ENERGYNET GRANT	254,855	263,351	(441)	374,316	-	143,449
322552	KU ASSISTANTSHIP-FUQUA	(1,045)	1,045	-	-	-	-
322612	NETWORK KANSAS FY06	83,253	606,810	-	615,391	-	74,672
322632	NETWORK KANSAS SPECIAL PROJECT	597,565	349,941	-	77,972	-	869,534
322802*	JOBS ACT OF 2010	-	50,474	(290,625)	52,002	-	(292,152)
322812*	JOBS ACT-LEAD CENTER	(1,740)	-	38,249	150	-	36,359
322822*	JOBS ACT-WSU NCK	-	-	15,134	-	-	15,134
322832*	JOBS ACT-PTAC	(300)	-	7,200	3,900	-	3,000
322842*	JOBS ACT-ECONOMIC GARDENING	-	-	138,938	24,102	-	114,836
322852*	JOBS ACT-INTERNATIONAL TRADE	-	-	11,250	-	-	11,250
322862*	JOBS ACT-PROFIT MASTERY	-	-	25,075	1,065	-	24,010
322872*	JOBS ACT-PROFIT THINK TANK	(500)	-	36,588	9,786	-	26,302
322882*	JOBS ACT-SEARCH ENGINE OPTIMIZ	-	-	41,250	-	-	41,250
322892*	JOBS ACT-MAMTC	-	-	20,000	36,256	-	(16,256)
326072	PSYCH-SKILLED PARENTS HLTHY KD	-	1,474	-	-	-	1,474
328012*	SENIOR COMPANION PROGRAM	(18)	447,487	-	479,411	-	(31,943)
328042	FGP/SCP DONATIONS	12,053	-	-	476	-	11,576
328062	SENIOR COMPANION EXCESS	(2,162)	-	-	-	-	(2,162)
328072	FOSTER GRANDPARENT EXCESS	(720)	-	-	-	-	(720)
328082	FGP/SCP MIDWEST ENERGY GRANT	-	500	-	-	-	500
328212	SCP GRANT-INFO REFERRAL	128,426	72,621	-	93,391	-	107,656
328222	FOSTER GRNDPRNT GRANT-MATCH	90,904	27,683	-	3,190	-	115,397
328232*	FOSTER GRANDPARENT PROGRAM	(360)	172,402	-	179,090	-	(7,048)
328262	SCP-NWKAAA	27,432	6,377	-	4,275	-	29,534
328302	NURSING-HMC FNP	183	-	-	-	-	183
328322	FISH ID-EBERLE	6,204	2,310	-	1,709	-	6,805
350102	ADP-KOCH SPEAKER SERIES GRANT	3,770	-	-	-	-	3,770
356342	MUSIC-WKSA ARTS COUNCIL GRANT-251	2,482	-	(4,334)	682	-	(2,535)
356342*	MUSIC-WKSA ARTS COUNCIL GRANT-314	2,535	-	-	-	-	2,535
356352	MUSIC-WKSA MIDWEST ENERGY GRNT	629	-	(86)	544	-	-
357032	TEACH ED-INCLUSIONARY CHLDCARE	-	1,680	-	41	-	1,639
358132*	BIOSCI-TRAILS TO GREENER FUTUR	(6,354)	32,495	(1,636)	24,505	-	-
412042	LIBRARY-CECIL CURREY FUND	77	-	-	-	-	77
various	STERNBERG-ADMINISTRATION	(162,474)	80,174	-	168,839	-	(251,139)
432082	CTELT-VIDEO PRODUCTION SERVICE	12,215	5,289	-	8,436	-	9,068
515072*	STUDENT AFF-SERVE2SUCCEED GRNT	-	-	-	1,768	-	(1,768)
525522*	SPEC EVENTS-ARTS COMM GRANT	4,229	-	-	4,229	-	-
525912	TIGER TOTS-CHILD CARE AWAR GNT	-	2,080	-	51	-	2,029
525972*	TIGER TOTS-FEDERAL AID	11,820	-	8,885	-	-	20,705

**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED FUND DEPARTMENTS**  
Year Ended June 30, 2012

Schedule VI

Account Number	Account Name	Balance 07-01-11	Receipts	Transfers	Expenditures	Non Expense Items	Balance 06-30-12
528022	HHP-NSSF GRANT-SHOOTING CLUB	620	5,000	-	1,704	-	3,916
528042	WELLNESS CENTER-PRIVILEGE FEES	43,849	96,622	10,904	78,273	-	73,102
535092	VETERANS ADMINISTRATION	13,663	15,830	-	11,141	-	18,352
535132	DUI EVALS/ALCOHOL ED PROG	9,233	16,255	(5,000)	7,256	-	13,232
543022	ADMIN ALLOWANCE-LOANS-GRANTS-RU	313,070	18,265	95,950	118,645	-	308,640
543022	ADMIN ALLOWANCE-LOANS-GRANTS-WS	-	-	2,165	-	-	2,165
543032	STAFFORD INTEREST	8,063	249	-	-	-	8,312
563302	ATHLETIC-BOOKSTORE CLEARING	1	-	-	-	-	1
563322	ATHLETIC-BOOKSTORE SCHOLARSHIP	21,000	-	-	-	-	21,000
621002	LICENSING REVENUE	12,156	1,511	-	2,035	-	11,632
674002	ENDOWMENT-CLEARING	(10)	23,171	1,500	24,953	-	(292)
703162	UNIV POLICE-ICAC GRANT	1,890	-	-	(9)	-	1,899
703192	BYRNE MEMORIAL GRANT	421	-	-	-	-	421
704192	UTILITIES-CAPITAL CREDITS	117,357	45,155	-	74,936	-	87,577
814112	COMMUNITY SCHOLARSHIPS FY11	13,975	136,029	354	150,358	-	-
814122	COMMUNITY SCHOLARSHIPS FY12	49,620	2,935,870	-	2,929,141	-	56,349
814132	COMMUNITY SCHOLARSHIPS FY13	-	51,528	-	-	-	51,528
814342	KS NATIONAL GUARD TA	-	28,559	-	-	28,559	-
814362	UNIVERSITY SCHOLARSHIP FUND	47,500	7,500	-	11,990	-	43,010
815012*	YOUTH EDUCATION SERVICES	3,006	-	5,124	3,837	-	4,293
815022	KS SCHOLARSHIPS	-	37,500	-	-	36,500	1,000
815032	VOC ED SCHOLARSHIPS	-	500	-	-	500	-
815042	KS NURSING SCHOLARSHIPS	-	24,500	-	-	24,500	-
815052	KS SLAIN PUBLIC SFTY OFCR WVR	-	1,566	-	-	1,566	-
815062	KS SUPPLEMENTAL GRANT	(611,098)	1,290,885	-	-	597,313	82,474
814302*	COLLEGE WORK STUDY	7,097	476,806	(36,706)	438,918	-	8,279
814502*	FED STIMULUS-STRESS KS SCHOLAR	-	-	-	-	-	-
814512*	FED STIMULUS-TUITION INCEN PRO	124,535	-	130,505	255,040	-	-
815112*	KANSAS COMPREHENSVE GRNT-LEAP	617,846	(616,982)	-	-	-	864
815122*	KANSAS CAREER WORKSTUDY	4,106	-	39,214	43,320	-	-
815132*	KCWS-ADMIN COSTS	2,668	-	2,235	251	-	4,652
815142	EDUC OPPORTUNITY FEES	4,597	44,411	(24,770)	8,080	-	16,158
815152	KANSAS TEACHER SCHOLARSHIPS	1,614	135,201	-	132,499	-	4,316
815162	KS MINORITY SCHOLARSHIPS	-	7,400	-	-	7,400	-
815,222	KANSAS ACCESSUS SCHOLARSHIP	-	8,502	-	-	8,502	-
815242	KS TEACHER ED SCHOLARSHPR PRGM	750	-	-	-	-	750
815272	KANSAS MILITARY SERVICE AWARD	-	4,128	-	4,128	-	-
815522	EOF-ATHLETICS MARKETING ASST	169	-	(169)	-	-	-
815672	EOF-STU OBSERV DIRECTORS	3	-	2,607	2,607	-	3
815682	EOF-STU RET & COMM OUTREAC	4	-	2,948	2,949	-	3
815742	EOF-MODERN LANGUAGE TUTOR	526	-	2,736	3,188	-	75
815762	EOF-DIVERSITY MENTOR ASST-ADMI	(0)	-	3,000	2,114	-	886
815772	EOF-DIVERSITY MENTOR ASST-OMA	401	-	(401)	-	-	-
815832	EOF-CHINESE ACADEMY	(272)	272	2,313	2,375	-	(63)
815872	EOF-SCIENCE CAFE COORDINATOR	(13)	-	919	906	-	-
815892	EOF-INT VICTORIA PROJECT	1,666	-	(42)	1,581	-	43
815,902	EOF-STUDENT ACCESS COORDINATOR	-	-	7,000	7,101	-	(101)
815912	EOF-CCL KANSAS CORPS	(1)	-	2,321	2,320	-	-
815922	EOF-COB STUDENT AMBASSADOR	3,581	-	(3,581)	-	-	-
815932	EOF-LEADERSHIP STUDIES GLOBAL	-	-	4,640	4,640	-	-
815942	EOF-GLOBAL AWARENESS COORD	-	-	4,930	3,662	-	1,268
815952	EOF-AAACE	-	-	508	472	-	35
834202*	ACADEMIC COMPETITIVENESS GRANT	-	187	-	187	-	-
834232*	EDUC OPPOR GRANTS-SEOG	-	203,239	(9,233)	194,006	-	-
834262*	TEACH GRANT-FEDERAL	-	219,000	-	219,000	-	-
834012*	FEDERAL PELL GRANT FY11	-	34,132	-	34,132	-	-
834022*	FEDERAL PELL GRANT FY12	-	12,635,327	-	12,635,327	-	-
913622	LLE BLOCK GRANT	674	-	(674)	-	-	-
913802	MCMINDES DINING EXPANSION	23,339	-	-	-	-	23,339
913812	UNION DINING REMODEL	250,000	-	-	-	-	250,000
<b>Total</b>		<b>3,838,383</b>	<b>22,449,975</b>	<b>(185,786)</b>	<b>21,847,678</b>	<b>704,840</b>	<b>3,550,052</b>

\* Not in Restricted Fees Fund.

FORT HAYS STATE UNIVERSITY  
Statement of Outstanding Obligations  
June 30, 2012

Schedule VII

Description	Date Of Issue	Years to Maturity	Amount Of Original Issue	Retired Principal as of 6-30-2012	Outstanding Principal as of 6-30-2012	Interest Outstanding as of 6-30-2012	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	565,000.00	585,000.00	96,394.00	681,394.00
KDFA Memorial Union Renovation Project Series 2005G-1	11-15-2005	20	7,205,000.00	960,000.00	6,245,000.00	2,043,356.25	8,288,356.25
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	2,110,000.00	6,830,000.00	2,139,750.25	8,969,750.25
<b>Capital Leases Payable</b>							
Energy Performance Contract	04-01-2004	16.5	4,887,055.87	1,539,006.23	3,348,049.64	751,161.16	4,099,210.80
<b>Total Capital Leases Payable</b>			4,887,055.87	1,539,006.23	3,348,049.64	751,161.16	4,099,210.80
<b>Total Outstanding Obligations</b>			13,827,055.87	3,649,006.23	10,178,049.64	2,890,911.41	13,068,961.05

**FORT HAYS STATE UNIVERSITY  
DESCRIPTION OF OUTSTANDING BONDS  
YEAR ENDED JUNE 30, 2012**

**Schedule VIIa**

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

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

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

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

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

B. 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, 2012**

Schedule VIIb

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

Date of Issue: November 15, 2005 Series 2005G

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>6,245,000.00</u>	<u>2,043,356.25</u>	<u>8,288,356.25</u>

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

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

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>585,000</u>	<u>96,394</u>	<u>681,394</u>

Fort Hays State University  
Kansas Development Finance Authority Bond Activity  
Changes in fund balance for the year ending 6-30-2012

Schedule VIII

Memorial Union Renovation Revenue Bonds, Series 2005 G-1

	985222 5406-5401 Project	943292 5406-5402 Princ. & Int.	943302 5406-5403 Cost of Issue	943312 5406-5404 Capital Interest	943282 5406-5405 Reserve	Total Bond Fund
<b>Balance 7-1-11</b>	-	449	-	-	596,608	597,057
<b>Income:</b>						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	-	476	-	-	-	476
Discount on T-Bill Purchase**	-	-	-	-	-	-
PMIB Interest on Investments	-	-	-	-	-	-
Return of PMIB Investment	-	-	-	-	-	-
Income Retained at Purchase	-	0	-	-	-	-
<b>Total Income</b>	-	476	-	-	-	476
<b>Expenditures:</b>						
Expenses Retained at Purchase	-	-	-	-	-	-
Project Expenses	-	-	-	-	-	-
Interest on Debt	-	265,045	-	-	-	265,045
Debt Principal	-	330,000	-	-	-	330,000
<b>Total Expenditures</b>	-	595,045	-	-	-	595,045
Transfers from 943322	-	-	-	-	-	-
Transfer from Revenue Fund 5102	-	594,305	-	-	-	594,305
Transfers to P & I	-	-	-	-	-	-
<b>Total Transfers</b>	-	594,305	-	-	-	594,305
Adjustment for Prior Year	-	-	-	-	-	-
<b>Balance 6-30-12</b>	-	185	-	-	596,608	596,793

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

Memorial Union Renovation Revenue Bonds, Series 2005 G-2

	985222 5601-5601 Project	943332 5601-5602 Princ. & Int.	943342 5601-5603 Cost of Issue	943352 5601-5604 Capital Interest	943322 5601-5605 Reserve	Total Bond Fund
<b>Balance 7-1-11</b>	-	1,979	-	-	-	1,979
<b>Income:</b>						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	-	2	-	-	-	2
Discount on T-Bill Purchase**	-	-	-	-	-	-
PMIB Interest on Investments	-	-	-	-	-	-
Return of PMIB Investment	-	-	-	-	-	-
Income Retained at Purchase	-	-	-	-	-	-
<b>Total Income</b>	-	2	-	-	-	2
<b>Expenditures:</b>						
Expenses Retained at Purchase	-	-	-	-	-	-
Project Expenses	-	-	-	-	-	-
Interest on Debt	-	-	-	-	-	-
Debt Principal	-	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-	-
T-Bill Purchase**	-	-	-	-	-	-
Transfer to 943322	-	-	-	-	-	-
Transfers to P & I	-	-	-	-	-	-
<b>Total Transfers</b>	-	-	-	-	-	-
Adjustment for Prior Year	-	-	-	-	-	-
<b>Balance 6-30-12</b>	-	1,981	-	-	-	1,981

\*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 6-30-2012

Schedule VIII

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

	5813-5230 Surplus	5150-5180 Revenue	Total Lewis Field Revenue Fund	5012-5252 Princ. & Int.	5012-5254 Bond Revenue	Total Bond Fund
<b>Balance 7-1-11</b>	-	223,664	223,664	190	-	190
<b>Income:</b>						
Student Fees	-	123,714	123,714	-	-	-
Accrued Interest	-	76	76	4,748	-	4,748
T-Bill Interest	-	-	-	-	-	-
Gain on Investment	-	-	-	-	-	-
<b>Total Income</b>	-	123,790	123,790	4,748	-	4,748
<b>Expenditures:</b>						
Project Expenses	-	3,379	3,379	-	-	-
Interest on Debt	-	-	-	25,600	-	25,600
Debt Principal	-	-	-	70,000	-	70,000
<b>Total Expenditures</b>	-	3,379	3,379	95,600	-	95,600
<b>Transfers:</b>						
Between Funds	-	-	-	-	-	-
To KDFA for Bond Redemp.	-	-	-	-	-	-
From Revenue to Debt	-	(90,674)	(90,674)	90,674	-	90,674
<b>Total Transfer</b>	-	(90,674)	(90,674)	90,674	-	90,674
Adjustment for Prior Year	-	-	-	-	-	-
<b>Balance 6-30-12</b>	-	253,401	253,401	12	-	12

\*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, 2012**

**Schedule IX**

<b>Legal Description</b>	<b>Date of Acquisition</b>	<b>Acreage</b>	<b>Value</b>
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
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>274,200</b>

**FORT HAYS STATE UNIVERSITY**  
**BUILDING VALUES**  
Year Ended June 30, 2012

<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	8,719,611
Malloy Hall	1965	1,275,147
Forsyth Library	1966	1,649,917
Power Plant-Akers Energy Center	1967	832,632
R.U. Brooks Service Building	1968	402,587
Cunningham Hall & Gross Memorial Coliseum	1974	9,789,758
New Rarick Hall	1979	6,211,849
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	2,500,560
Energy Performance Contract	2005	1,232,784
Stadium Place	2007	3,969,158
Switchgear Building	2012	760,586
Total Value of Buildings		<u>99,514,955</u>

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
**Year Ended June 30, 2012**

ORGANIZATION	BALANCE 07-01-11	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-12
AGNEW HALL COUNCIL	2,284	-	-	2,284
ALPHA KAPPA PSI	954	19,513	18,122	2,345
ALPHA LAMBDA DELTA	158	694	31	821
ECONOMICS CLUB	-	1,317	121	1,196
ALPHA PSI OMEGA	196	-	-	196
ASTRONOMY CLUB	976	-	65	911
BLACK STUDENT UNION	67	1,254	1,577	(256)
CHRISTIAN CHALLENGE	-	2,450	2,358	92
NATIONAL RESIDENCE HALL HONORARY	55	-	31	24
UNION FOR HMNS,ANMLS \$ ENVIRONMENT	-	-	312	(312)
CHEMISTRY CLUB	10,535	6,607	9,685	7,457
COMMUNICATIONS CLUB	1,101	-	(572)	1,672
YOUNG DEMOCRATS	209	-	58	151
CHINESE STUDENTS ASSN.	381	1,040	740	680
COLLEGIATE REPUBLICANS	130	-	-	130
CREATIVE ARTS SOCIETY	5,179	9,366	6,433	8,112
CUSTER HALL COUNCIL	207	2,775	2,086	895
DAWN CARE	171	120	145	146
DELTA TAU ALPHA	6,690	3,377	2,439	7,628
ADVANCE TECHNOLOGY STUDENT ORG	1,528	-	736	792
EPSILON PI TAU	1,416	-	-	1,416
ENGLISH CLUB	2,806	-	2,248	558
FINANCIAL MNGMNT. ASSOC.	1,559	6,682	3,976	4,265
FORT HAYS RODEO CLUB	2,039	3,374	4,070	1,343
FHANS CLUB	1,959	857	255	2,561
FRENCH CLUB	75	(75)	-	-
LEADERSHIP STUDIES ASSN	566	60	472	154
HALO	263	2,218	2,126	355
KARA- KANSAS ASSN RES ASST	631	-	-	631
TECA	3,968	1,401	1,107	4,262
RESIDENCE HALL ASSOCIATION	32,180	16,473	16,904	31,750
INTER-FRATERNITY COUNCIL	696	4,414	3,978	1,132
BLOCK & BRIDLE	2,063	3,301	4,216	1,149
KAPPA MU EPSILON	339	529	679	189
MARKETING/MANAGEMENT CLUB	1,019	1,990	2,184	825
MCMINDES HALL COUNCIL	6,664	9,752	7,964	8,451
NON-TRADITIONAL STUDENTS	1,418	-	-	1,418
AGRIBUSUNESS CLUB	1,527	1,580	533	2,574
PANHELLANIC COUNCIL	1,044	3,633	4,198	479
INTERNATIONAL STUDENT EXCHANGE	201	3,538	-	3,739
INTERNATIONAL STUDENT UNION	1,346	1,619	1,724	1,241
PHI ALPHA THETA	3,355	-	947	2,408
PHI ETA SIGMA	589	-	-	589
PHI KAPPA PHI	4,813	1,040	151	5,702
PI OMEGA PI	192	-	-	192
FHSU MATH CLUB	168	165	142	190
PI SIGMA ALPHA	866	756	950	672
FHSU SOCIAL WORK CLUB	254	2,052	1,669	637
MODERN LANGUAGES-Paris	2	(2)	-	-
NATIONAL STUDENTS' SPEECH & HEARING ASSN	5,363	5,991	6,267	5,087
SIGMA PI SIGMA	42	-	-	42

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
**Year Ended June 30, 2012**

ORGANIZATION	BALANCE 07-01-11	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-12
RADIOLOGY-SENIOR ARTS	2,144	-	1,864	280
SOCIOLOGY CLUB	40	-	-	40
DELTA TAU OMEGA	268	772	1,002	38
SPURS	1,781	211	499	1,493
STERNBERG GEOSCIENCE CLUB	3,290	2,131	3,373	2,048
STUDENT EDUCATION ASSOCIATION	343	700	-	1,043
10% CLUB	705	717	1,261	161
STUDENT ACCOUNTING ORG.	2,713	3,672	3,619	2,766
NBS/AERHO	591	70	-	661
PRE-LAW SOCIETY	86	-	-	86
WUEST HALL COUNCIL	2,184	6,815	6,415	2,584
MORTAR BOARD	730	5,335	5,866	200
FOREIGN STUDENT AFFAIRS	2,122	-	58	2,064
SIGMA ALPHA EPSILON	-	-	431	(431)
INSURANCE CLEARING FUND	(153)	16,935	17,140	(357)
INVESTMENT INCOME	111,039	1,627	9,663	103,004
VENDING CLEARING	7,454	-	-	7,454
SOCIETY OF PHYSICS STUDENTS	1,859	599	1,053	1,405
AMER SOCIETY OF INTERIOR DESIGNERS	799	2,340	2,134	1,005
SCEC	151	-	53	98
CMENC	2,054	463	635	1,881
TIGER WILD	1,021	1,178	758	1,441
FHSU AGRONOMY CLUB	3,485	179	335	3,329
UNIVERSITY ACITIVITIES BOARD	249	-	-	249
FORT HAYS INTRAMURALS	2,642	23,877	18,598	7,920
RADIOLOGY-JUNIOR ARTS	459	1,292	775	977
NURSES CHRISTIAN FELLOWSHIP	232	79	-	311
AMSU FHSU PRE-MED CLUB	2,128	451	481	2,098
NATIONAL SOCIETY FOR COLLEGIATE	1,073	-	600	473
BIOLOGY CLUB	3,271	1,276	228	4,319
UNIVERSITY RESEARCH ASSN.	1,270	-	-	1,270
GERMAN CLUB	857	-	-	857
OMICRON DELTA KAPPA	459	1,888	1,993	354
MODERN LANGUAGES-BORDEAUX TRIP	288	77	-	365
GRADUATE ASSOCIATION OF PSYCHOLOGY	549	1,750	893	1,405
PSYCHOLOGY CLUB	2,595	1,760	1,719	2,636
PSI CHI HONOR SOCIETY	231	766	842	155
SIGMA TAU DELTA	1,462	1,216	1,068	1,610
KAPPA DELTA PI	954	1,392	1,589	756
FRINGE THEATRE	966	128	466	628
STUDENT ALUMNI ASSN.	936	6,264	5,027	2,174
PHI EPSILON KAPPA	1,695	-	855	840
ORDER OF OMEGA	349	1,140	975	514
COLLEGIATE ASSOC. OF TOP GAMEER	269	-	85	184
MOVIE TICKET CLEARING	(2,139)	18,260	18,030	(1,909)
LIVESTOCK JUDGING TEAM	13,051	3,489	15,441	1,099
CAMPUS CRUSADE FOR CHRIST	34	-	-	34
GERMAN STUDY ABROAD	442	-	-	442

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
**Year Ended June 30, 2012**

ORGANIZATION	BALANCE 07-01-11	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-12
SOCIETY OF STUDENT SONOGRAPHERS-I	40	4,357	2,315	2,082
SOCIETY OF STUDENT SONOGRAPHERS-II	576	1,712	2,285	3
DEFENSIVE TACTICS CLUB	103	257	919	(559)
ALPHA GAMMA RHO	1,243	-	1,170	73
SPANISH CLUB	456	-	-	456
SIGMA CHI FRATERNITY	-	-	(1,000)	1,000
AIKIDO CLUB	2	1,069	639	432
KFHS BROADCAST COUNCIL	3,472	659	2,803	1,327
PUBLIC RELATIONS STUDENT SOC	1,052	-	572	480
FHSU ATHLETIC TRAINING CLUB	1,671	326	571	1,426
STUDENT ENVIRONMENTAL ORG.	177	-	73	104
STUDENT FEMINIST ORGANIZATION	(82)	-	-	(82)
COLLEGIATE FARM BUREAU	635	-	305	330
FORT HAYS HONOR SOCIETY	23	1,448	1,412	59
ACTION FOR ANIMALS	589	-	351	238
TURKISH ASSOCIATION	86	-	-	86
KOTATSU	162	-	-	162
FOLKLORICO DANCE CLUB	43	570	337	276
MORTAR BOARD ACADEMICS	2,867	2,036	2,047	2,856
GREEK WEEK-IFC & PANHELLENIC	-	2,396	2,396	-
AMERICAN INST GRAPHIC ARTIST	506	5,754	4,045	2,214
SIGMA ALPHA	(305)	2,133	1,425	403
HUMAN RIGHTS ORGANIZATION	86	-	-	86
UP TIL DAWN	3,238	12,577	5,388	10,427
CHINESE ACADEMY	189	232	81	339
STDT CHPTR CERT FRAUD EXAMINERS	-	6,522	5,885	637
CIRCLE K	-	1,030	492	538
STUDENT VETERANS ASSOCIATION	-	1,164	1,245	(81)
WOOSTER PLACE ASSOCIATION	4,158	1,469	1,007	4,620
STADIUM PLACE COUNCIL	4,793	1,947	2,742	3,998
RETAIL SALES TAX	119	9,888	9,884	123
UMB VISA CLEARING	1,866	-	1,866	-
ACTIVITY SUSPENSE ACCOUNT	514	1,119	-	1,633
KANSAS CAVALRY	780	1,250	4,265	(2,236)
PRESIDENT'S FOREIGN TRAVEL	77,896	88,445	103,095	63,246
SA INACTIVE ACCOUNT BALANCES	7,809	-	-	7,809
	<u>404,037</u>	<u>377,068</u>	<u>395,567</u>	<u>385,538</u>

The 385,537 is held in the following asset accounts:

ACCOUNTS RECEIVABLE	4,618
REGULAR CHECKING ACCOUNT	127,257
INVESTMENTS	<u>253,663</u>
TOTALS	<u><u>385,538</u></u>

**FORT HAYS STATE UNIVERSITY**  
**FEDERAL GRANTS**  
**Year Ended June 30, 2012**

<b>Granting Agency</b>	<b>CDFA #</b>	<b>Decsription</b>	<b>Expenditures</b>
Department of Agriculture	10.206	Ag Research Ccompetitive Grants	19,937
Department of Defense	12.902	Infomatics-CAE Info Assrnc Grant	1,931
NASA	43	GEOSCI NASA Ices Polynya Study	65,431
NASA	43.002	Aeronautics	13,505
NASA	43.001	Ks Space Consortium-Chu	3,616
National Endowment for the Humanities	45.025	Arts Commission Grant	4,229
National Science Foundation	47.05	Teacher Ed-Earth Systems Sci Grant	5,284
Small Business Administration	59.037	Small Business Development Centers	1,103,505
Environmental Protection Agency	66.46	Nonpoint Source Implementation Grants	11,198
Environmental Protection Agency	66.951	Environmental Education Grants	26,141
Department of Education	84.007	Supplemental Ed. Grants	194,006
Department of Education	84.032	Fed. Family Education Loan Program	41,214,195
Department of Education	84.033	College Work Study Program	440,591
Department of Education	84.051	Tech Studies RPOS Grant	4,427
Department of Education	84.063	Pell Grant	12,669,459
Department of Education	84.35	Transition to Teaching	49,115
Department of Education	84.367B	Improving Teacher Quality State Grants	227,079
Department of Education	84.375	Academic Competitiveness Grant	187
Department of Education	84.379	Teach Grant-Federal	219,000
Department of Education	84.394	State Fiscal Stabilization Fund	1,854,966
Department of Health and Human Service	93.358	FNP Traineeship	21,346
Department of Health and Human Service	93.389	Allied Health K-BRIN Research Grant	91,192
Department of Health and Human Service	93.369	Bio Sci-KDWP Nesting Grant	10,000
Department of Health and Human Service	93.859	Bio Sci-KDWP Grouse Creek Grant	1,981
Corporation for National Service	94.006	Serve To Succeed Grant	1,768
Corporation for National Service	94.016	Senior Companion Program	479,411
Corporation for National Service	94.011	Foster Grandparent Program	179,090
<b>TOTAL GRANTS</b>			<b>58,912,590</b>

\*Funded thru local banks \$41,214,195

**FORT HAYS STATE UNIVERSITY**  
**ANALYSIS OF CHANGES IN LOAN FUND BALANCE**  
**Year Ended June 30, 2012**

<b>Perkins Loans</b>	<b>FY2012</b>
Beginning Balance July 1, 2011	7,833,478
Additions:	
Advances by Federal Government	-
Advances by State of Kansas--Matching	-
Interest Income	124,106
Other Income	101,917
Reimbursement for Teacher cancellations	<u>                    </u>
Total Additions	<u>226,022</u>
 Total Balances and Additions	 8,059,500
Deductions:	
Cancellation of Student Loans	245,102
Administrative Expenses	142,666
Repayments to Federal Government	-
Repayment to Institution Matching	<u>                    </u>
Total Deductions	<u>387,768</u>
 Ending Fund Balances June 30, 2012	 <u><u>7,671,732</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	3,771,697
Unallocated Cancellations and Expenses	<u>(5,942,240)</u>
Total Loan Fund Balance June 30, 2012	<u><u>7,671,732</u></u>



# FORT HAYS STATE UNIVERSITY

*Forward thinking. World ready.*

## STATEMENTS



**FORT HAYS STATE UNIVERSITY**  
**COMMENCEMENT ACTIVITIES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2011 & 2012**

**Statement I**

	<b>Period Ending 06-30-11</b>	<b>Period Ending 06-30-12</b>
<b>OPERATING INCOME</b>		
Student Fees	140,789	160,955
Other Reimbursements	-	1,564
<b>Total Operating Income</b>	<b>140,789</b>	<b>162,519</b>
 <b>OPERATING EXPENDITURES</b>		
5110 Classified Employees	1,000	1,605
5120 Student Employees (Hourly)	8,118	12,139
5176 Sick Leave Reserve Payment	52	74
5181 Retirement	82	141
5191 Social Security and Related Taxes	160	111
5197 Worker's Compensation	87	129
5200 Communication	14,822	11,421
5220 Printing and Advertising	12,101	12,712
5230 Rents	700	100
5260 Other Fees	4,615	16,354
5270 Other Professional Fees	500	-
5290 Cleaning Service	93	-
5297 Official Hospitality	4,990	-
5300 Clothing	77,908	53,970
5340 Other Maintenance Materials	-	287
5360 Professional Supplies	9,203	20,306
5370 Office Supplies	1,060	-
<b>Total Operating Expenditures</b>	<b>135,490</b>	<b>129,350</b>
 <b>OPERATING INCOME</b>	<b>5,299</b>	<b>33,168</b>
 <b>OTHER EXPENDITURES</b>		
5400 Capital Outlay	-	-
 <b>Excess (Deficit) Income over Expenditures</b>	<b>5,299</b>	<b>33,168</b>
 <b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	128,994	134,293
Add: Receipts	140,789	162,519
Deduct: Expenditures	135,490	129,350
 <b>Balance Remaining End of Fiscal Year</b>	<b>134,293</b>	<b>167,461</b>

**FORT HAYS STATE UNIVERSITY  
RESIDENCE HALLS  
Comparison of Income to Expenditures  
For Fiscal Years 2011 & 2012**

**Statement II**

	<b>Period Ending 06-30-11</b>	<b>Period Ending 06-30-12</b>
<b>OPERATING INCOME</b>		
Sales of Meals	2,590,499	3,206,015
Rent of Halls	3,342,783	4,194,956
Other Rents	58,910	87,444
Work Study Program	7,326	277
Other Service Charges	73,352	75,090
Transfers to Residence Hall Associations	(29,425)	(34,100)
Transfers from Other Funds-Stadium Place Rent	0	10,623
Other Income	37,119	20,711
<b>Total Operating Income</b>	<b>6,080,566</b>	<b>7,561,017</b>
<b>OPERATING EXPENDITURES</b>		
5100 Classified Salaries	668,342	694,958
5110 Unclassified Salaries	173,181	220,627
5120 Student Salaries	243,578	305,601
5121 Work Study Salaries	9,769	370
5176 Sick Leave Reserve Payment	6,247	6,667
5180 Basic Retirement Programs	70,039	93,862
5191 OASDHI	63,886	70,495
5195 Health Insurance	179,672	202,466
5197 Worker's Compensation	9,433	11,001
5198 Unemployment Compensation	3,705	3,562
5200 Communication	48,746	48,876
5210 Freight and Express	146	64
5220 Printing and Advertising	6,539	7,919
5230 Rents	63,013	59,237
5240 Repairing and Servicing	135,820	100,082
5250 Travel and Subsistence	14,523	51,052
5260 Other Fees	1,777,167	2,264,662
5270 Other Professional Fees	4,602	71,251
5280 Utilities	535,359	459,246
5290 Contractual Services	27,891	32,289
5300 Clothing	1,601	3,546
5320 Food	0	-
5340 Maintenance Materials	147,223	110,227
5350 Motor Vehicle Parts and Repairs	4,738	13,565
5360 Professional Supplies	1,271	1,190
5370 Office Supplies	7,324	7,571
5390 Other Supplies	8,107	6,421
5392 Household Supplies	72,859	95,593
5395 Small Tools	12,630	8,979
5399 Other Supplies, Materials, and Parts	4,608	1,222
5400 Equipment-Non Inventory	30,640	87,034
<b>Total Operating Expenditures</b>	<b>4,332,658</b>	<b>5,039,635</b>
<b>OPERATING INCOME</b>	<b>1,747,908</b>	<b>2,521,382</b>
<b>OTHER EXPENDITURES</b>		
5400 Capital Outlay	-	28,125
5410 Computer Software & Equipment	-	48,721
5420 Building and Improvements	1,616,470	1,179,973
5421 Debt Service	-	-
<b>Total Other Expenditures</b>	<b>1,616,470</b>	<b>1,256,819</b>
<b>Excess (Deficit) Income over Expenditures</b>	<b>131,438</b>	<b>1,264,563</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	1,597,488	1,728,926
Add: Receipts	6,080,566	7,561,017
Deduct: Expenditures	5,949,127	6,296,454
<b>Balance Remaining End of Fiscal Year</b>	<b>1,728,926</b>	<b>2,993,489</b>

**FORT HAYS STATE UNIVERSITY  
MEMORIAL UNION  
Comparison of Income to Expenditures  
For Fiscal Years 2011 & 2012**

Statement III

	Period Ending 06-30-11	Period Ending 06-30-12
<b>OPERATING INCOME</b>		
Student Union Fees	1,193,969	1,313,447
Income From Sales & Service	450,370	580,190
<b>Total Operating Income</b>	<b>1,644,339</b>	<b>1,893,636</b>
<b>OPERATING EXPENDITURES</b>		
5100 Classified Salaries	212,786	207,814
5110 Unclassified Salaries	188,463	164,134
5120 Student Salaries	141,479	145,347
5121 Work Study Salaries	533	-
5176 Sick Leave Reserve Payment	3,108	2,796
5180 Basic Retirement Programs	33,924	33,871
5191 OASDHI	30,566	28,338
5195 Health Insurance	66,299	70,369
5197 Worker's Compensation	4,694	4,613
5198 Unemployment Compensation	1,716	1,313
5200 Communication	9,964	9,915
5210 Freight and Express	40	31
5220 Printing and Advertising	5,424	4,247
5230 Rents	5,861	5,079
5240 Repairing and Servicing	18,417	21,549
5250 Travel and Subsistence	14,058	12,709
5260 Other Fees	7,143	6,261
5270 Other Professional Fees	1,000	-
5280 Utilities	117,403	124,603
5290 Contractual Services	1,365	1,816
5292 Laundry	1,220	1,423
5299 Miscellaneous Expenses	421	-
5296 Insurance	6,302	6,442
5300 Clothing	809	907
5320 Food	12,302	1,866
5340 Maintenance Materials	15,729	12,125
5350 Motor Vehicle Parts and Repairs	20	(3)
5360 Professional Supplies	766	2,609
5370 Office Supplies	9,420	9,359
5390 Other Supplies	6,176	4,675
5392 Household Supplies	12,516	25,997
5400 Equipment- Non Inventory	15,257	18,260
<b>Total Operating Expenditures</b>	<b>945,185</b>	<b>928,464</b>
<b>OPERATING INCOME</b>	<b>699,154</b>	<b>965,172</b>
<b>OTHER EXPENDITURES</b>		
5400 Equipment	-	12,107
5420 Building Improvements	29,250	7,061
5421 Debt Service	554,002	594,305
<b>Total Other Expenditures</b>	<b>583,252</b>	<b>613,473</b>
<b>Excess (Deficit) Income over Expenditures</b>	<b>115,902</b>	<b>351,699</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	1,132,539	1,248,441
Add: Receipts	1,644,339	1,893,636
Deduct: Expenditures	1,528,437	1,541,937
<b>Balance Remaining End of Fiscal Year</b>	<b>1,248,441</b>	<b>1,600,140</b>

**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
Year Ended June 30, 2012

**Statement IV**

	Central Purchasing	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
<b>OPERATING INCOME</b>						
Income from Sales & Service	118,560	490,847	241,223	321,213	508,951	1,680,794
Other Income	1,190	3,731	-	25,905	2,793	33,620
Total Gross Income	119,751	494,578	241,223	347,118	511,745	1,714,413
Cost of Goods Sold:						
Inventory 07-01-11	14,268	58,278	14,672	11,513	-	98,731
Purchases	123,546	178,676	195,000	170,099	171,298	838,619
Mds. Available for Resale	137,814	236,954	209,672	181,612	171,298	937,350
Less: Inventory 6-30-12	16,229	44,901	15,191	11,794	-	88,116
Cost of Goods Sold	121,585	192,053	194,481	169,818	171,298	849,234
Gross Profit on Operations	(1,835)	302,525	46,742	177,300	340,447	865,180
Income from Work Study	-	-	-	-	-	-
<b>Operating Income</b>	<b>(1,835)</b>	<b>302,525</b>	<b>46,742</b>	<b>177,300</b>	<b>340,447</b>	<b>865,180</b>
<b>OPERATING EXPENDITURES</b>						
5100 Classified Salaries	-	179,034	-	69,035	-	248,068
5101 Overtime & Shift Dif.	-	12,134	-	118	-	12,252
5110 Unclassified Salaries	-	-	-	-	162,211	162,211
5120 Student Salaries	-	11,045	-	-	-	11,045
5121 Work Study Salaries	-	-	-	-	-	-
5175 Dependent's Health Insurance	-	-	-	-	-	-
5176 Sick Leave Assessment	-	1,092	-	374	876	2,341
5181 Public Employees Retirement	-	18,129	-	6,600	15,036	39,764
5191 OASDHI	-	13,615	-	5,144	11,655	30,414
5195 Health Insurance	-	41,157	-	13,014	25,461	79,631
5197 Worker's Compensation	-	1,802	-	616	1,445	3,863
5198 Unemployment Compensation	-	622	-	270	502	1,394
5205 Intergovernmental Local Comm.	-	-	-	330	-	330
5206 Postage	-	-	-	36	19	54
5207 Intergovernmental Telephone	990	1,980	330	15	-	3,315
5209 Other Communication Charges	14	71	2	313	-	399
5219 Other Freight & Express	-	484	89	-	-	572
5221 Printing and Binding	-	-	-	-	-	-
5224 Advertising	-	360	-	-	-	360
5229 Other Vendor Printing/Binding	-	-	-	-	-	-
5237 Rent of Equipment	-	962	-	-	-	962
5239 Other Rent and Utilities	-	-	-	-	-	-
5241 Repair, Passenger Cars	82	-	-	3,526	-	3,609
5243 Repair, Machinery and Equip.	-	1,526	-	165	-	1,691
5244 Repair, Building and Grounds	-	-	-	(190)	-	(190)
5246 Repair, Computer Equipment	-	3,657	-	-	-	3,657
5247 Info Processing Equip R/S	-	-	-	-	-	-
5248 Info Processing Equip Software	-	-	-	-	-	-
5249 Other R/S	-	186	-	-	-	186

**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
Year Ended June 30, 2012

Statement IV

	Central Purchasing	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
52511 Private Car In-State	-	532	-	277	-	809
52512 Private Car Out-of-State	-	-	-	285	-	285
52521 Hire Car, Plane, Bus In-State	-	-	-	-	-	-
52531 State Car In-State	-	-	-	-	-	-
52532 State Car Out-of-State	-	-	-	-	-	-
52572 Transportation Out-of-State	-	-	-	168	-	168
52581 Subsistence In-State	-	-	-	78	-	78
52582 Subsistence Out-of-State	-	-	-	140	-	140
52591 NonSubsistence In-State	-	-	-	-	-	-
52592 Nonsubsistence Out-of-State	-	-	-	-	-	-
5263 Data Processing Services	-	-	-	-	-	-
5269 Other Fees	-	-	-	219	-	219
5279 Other Professional Fees	-	-	-	-	-	-
5286 Solid Waste Removal Fees	-	-	-	-	-	-
5291 Memberships & Subscriptions	-	-	-	-	1,342	1,342
5292 Laundry	-	-	-	-	-	-
5296 Surety Bond and Ins. Premiums	-	-	-	2,490	115	2,605
5299 Other Contractual Services	-	816	-	750	74	1,640
5300 Clothing	-	-	-	-	-	-
5341 Building Materials and Supplies	-	-	-	28	-	28
5343 Computer Systems Parts	-	-	-	-	-	-
5349 Other Maint. Materials-Supplies	-	2,169	-	2	2	2,173
53508 Motor Veh Parts	-	91	-	5,426	-	5,518
5351 Gas and Diesel Fuel	-	-	-	-	493	493
5359 Other Parts and Supplies	-	-	-	-	422	422
5369 Scientific Supplies	-	391	-	-	-	391
5371 Office Supplies	-	-	1	3	1,659	1,663
5372 Data Processing Supplies	112	428	168	-	434	1,142
5373 Telecommunications Lines	-	-	-	-	-	-
5392 Laundry Supplies	-	-	-	3	-	3
5395 Small Tools	-	13	-	22	494	528
5399 Other Supplies and Parts	-	1,461	-	12	46	1,518
5592 Royalty Payments	-	1,231	-	-	-	1,231
5490 Equipment not Depreciated	-	678	-	-	-	678
<b>Total Operating Expenditures</b>	<b>1,198</b>	<b>295,666</b>	<b>590</b>	<b>109,266</b>	<b>222,285</b>	<b>629,005</b>
Operating Income	(3,033)	6,859	46,152	68,034	118,162	236,174
<b>Other Expenditures</b>						
5400 Capital Outlay	-	41,856	-	86,140	23,911	151,908
<b>Excess (Deficit) Income/Expenses</b>	<b>(3,033)</b>	<b>(34,997)</b>	<b>46,152</b>	<b>(18,106)</b>	<b>94,251</b>	<b>84,267</b>
Balance from previous year	21,155	58,190	(71,855)	260,342	669,209	937,041
Current Year Encumbrances	-	-	-	(22,597)	-	(22,597)
Adjustments to fund balance	1	(1)	-	1	5,435	5,436
Net Change in inventory	(1,961)	13,377	(519)	(281)	-	10,615
<b>Fund Balance 6/30/2012</b>	<b>16,162</b>	<b>36,569</b>	<b>(26,222)</b>	<b>219,358</b>	<b>768,894</b>	<b>1,014,761</b>

**FORT HAYS STATE UNIVERSITY**  
**STUDENT HEALTH**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2011 & 2012**

**Statement V**

	<b>Period Ending 06-30-11</b>	<b>Period Ending 06-30-12</b>
<b>OPERATING INCOME</b>		
Charges for Office Fees	174,383	189,191
Student Health Fees	463,696	517,681
Other Income	71	279
<b>Total Operating Income</b>	<b>638,150</b>	<b>707,151</b>
<b>OPERATING EXPENDITURES</b>		
5100 Classified Salaries	54,315	54,367
5110 Unclassified Salaries	251,421	296,542
5120 Student Salaries	17,362	22,812
5121 Work Study Salaries	-	372
5176 Sick Leave Assessment	1,842	2,015
5180 Basic Retirement Programs	17,122	30,988
5191 OASDHI	22,400	24,763
5195 Health Insurance	34,518	45,866
5197 Worker's Compensation	2,782	3,338
5198 Unemployment Compensation	1,251	1,135
5200 Communication	5,226	5,673
5220 Printing and Advertising	1,762	6,186
5230 Rents	4,216	3,812
5240 Repairing and Servicing	6,405	6,192
5250 Travel and Subsistence	4,866	8,548
5260 Other Fees	3,915	19,380
5270 Other Professional Fees	-	3,625
5290 Contractual Services	2,844	10,543
5300 Clothing	249	233
5320 Food for Human Consumption	118	441
5340 Maintenance Materials	29	20
5360 Professional Supplies	45,220	60,034
5370 Office Supplies	2,121	3,103
5390 Other Supplies	4,353	9,107
<b>Total Operating Expenditures</b>	<b>484,336</b>	<b>619,095</b>
<b>OPERATING INCOME</b>	<b>153,815</b>	<b>88,056</b>
<b>OTHER EXPENDITURES</b>		
5400 Capital Outlay-computers	6,284	-
<b>Excess (Deficit) Income over Expenditures</b>	<b>147,531</b>	<b>88,056</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	150,993	298,524
Add: Receipts	638,150	707,151
Deduct: Expenditures	490,619	619,095
<b>Balance Remaining End of Fiscal Year</b>	<b>298,524</b>	<b>386,580</b>

**FORT HAYS STATE UNIVERSITY**  
**DAY CARE CENTER**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2011 & 2012**

Statement VI

	Period Ending 06-30-11	Period Ending 06-30-12
<b>OPERATING INCOME</b>		
Student Government Allocation	15,000	30,671
Child Care Grant	-	2,080
Charges for Day Care Services	72,992	84,633
Work Study Matching Funds	1,093	1,117
Federal Aid	7,707	8,885
Other Income	220	10
<b>Total Operating Income</b>	<u>97,012</u>	<u>127,397</u>
<b>OPERATING EXPENDITURES</b>		
5110 Unclassified Salaries	52,805	62,067
5120 Student Salaries	12,139	15,767
5121 Work Study	1,457	1,490
5176 Leave Assessment	399	428
5180 Basic Retirement Programs	3,874	5,768
5191 OASDHI	4,173	4,402
5195 Health Insurance	16,554	19,037
5197 Worker's Compensation	602	707
5198 Unemployment Compensation	237	269
5200 Communication	-	
5230 Photocopying	123	125
5240 Repairing & Servicing	-	
5250 Travel and Subsistence	342	193
5260 Other Fees	293	1,189
5320 Food for Consumption	11,252	13,550
5340 Maintenance Materials	-	
5360 Professional Supplies	405	
5370 Office Supplies	117	216
5390 Other Supplies	1,190	868
<b>Total Operating Expenditures</b>	<u>105,963</u>	<u>126,076</u>
<b>OPERATING INCOME</b>	(8,951)	1,321
<b>OTHER EXPENDITURES</b>		
5400 Capital Outlay	-	-
<b>Excess (Deficit) Income over Expenditures</b>	<u>(8,951)</u>	<u>1,321</u>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year*	3,488	(5,463)
Add: Receipts	97,012	127,397
Adjustment for change in receivables	-	-
Deduct: Expenditures	<u>105,963</u>	<u>126,076</u>
<b>Balance Remaining End of Fiscal Year</b>	<u>(5,463)</u>	<u>(4,142)</u>

\* Adjusted for changes in previous year encumbrances

**FORT HAYS STATE UNIVERSITY**  
**PARKING AND TRAFFIC FEES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2011 & 2012**

**Statement VII**

	Period Ending 06-30-11	Period Ending 06-30-12
<b>OPERATING INCOME</b>		
Parking Fees	94,570	105,120
Parking Permits	100,966	108,690
Parking Fines	60,101	55,388
Other Income	60	68
<b>Total Operating Income</b>	<u>255,697</u>	<u>269,267</u>
 <b>OPERATING EXPENDITURES</b>		
5100 Classified Salaries	-	-
5120 Student Salaries	11,098	13,617
5190 Payroll Taxes	188	392
5200 Communication	941	954
5220 Printing and Duplicating	5,497	1,899
5230 Rent of Equipment	1,555	703
5240 Car repairs and Services	527	-
5250 Travel and Subsistence	-	1,009
5260 Other Fees	1,040	761
5270 Professional Services	107	7,996
5290 Dues & Memberships	-	15
5300 Clothing	-	-
5340 Maintenance Supplies and Parts	3,059	3,530
5350 Other Parts Supplies and Accessories	1,241	107
5360 Professional Supplies	1,981	47
5370 Office Supplies	1,120	2,258
5390 Parking Permits, Small Tools, Etc.	3,384	5,308
<b>Total Operating Expenditures</b>	<u>31,736</u>	<u>38,596</u>
 OPERATING INCOME	223,961	230,671
 <b>OTHER EXPENDITURES</b>		
5400 Capital Outlay	-	-
5440 Nonstructural Improvements	260,179	181,840
 <b>Excess (Deficit) Income over Expenditures</b>	<u>(36,218)</u>	<u>48,830</u>
 <b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	322,139	285,921
Add: Receipts	255,697	269,267
Deduct: Expenditures	<u>291,915</u>	<u>220,436</u>
 <b>Balance Remaining End of Fiscal Year</b>	<u>285,921</u>	<u>334,751</u>



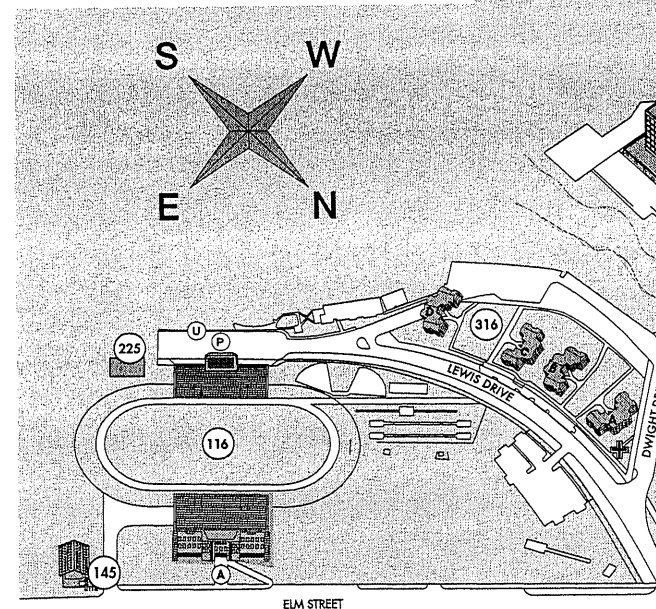
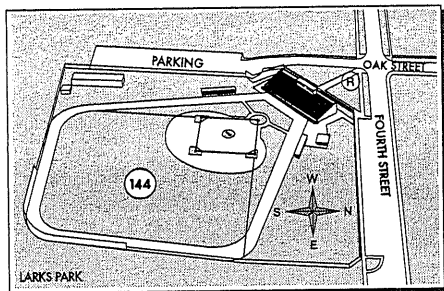
**FORT HAYS STATE UNIVERSITY**  
**ATHLETIC ASSOCIATION**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2011 & 2012**

Statement VIII

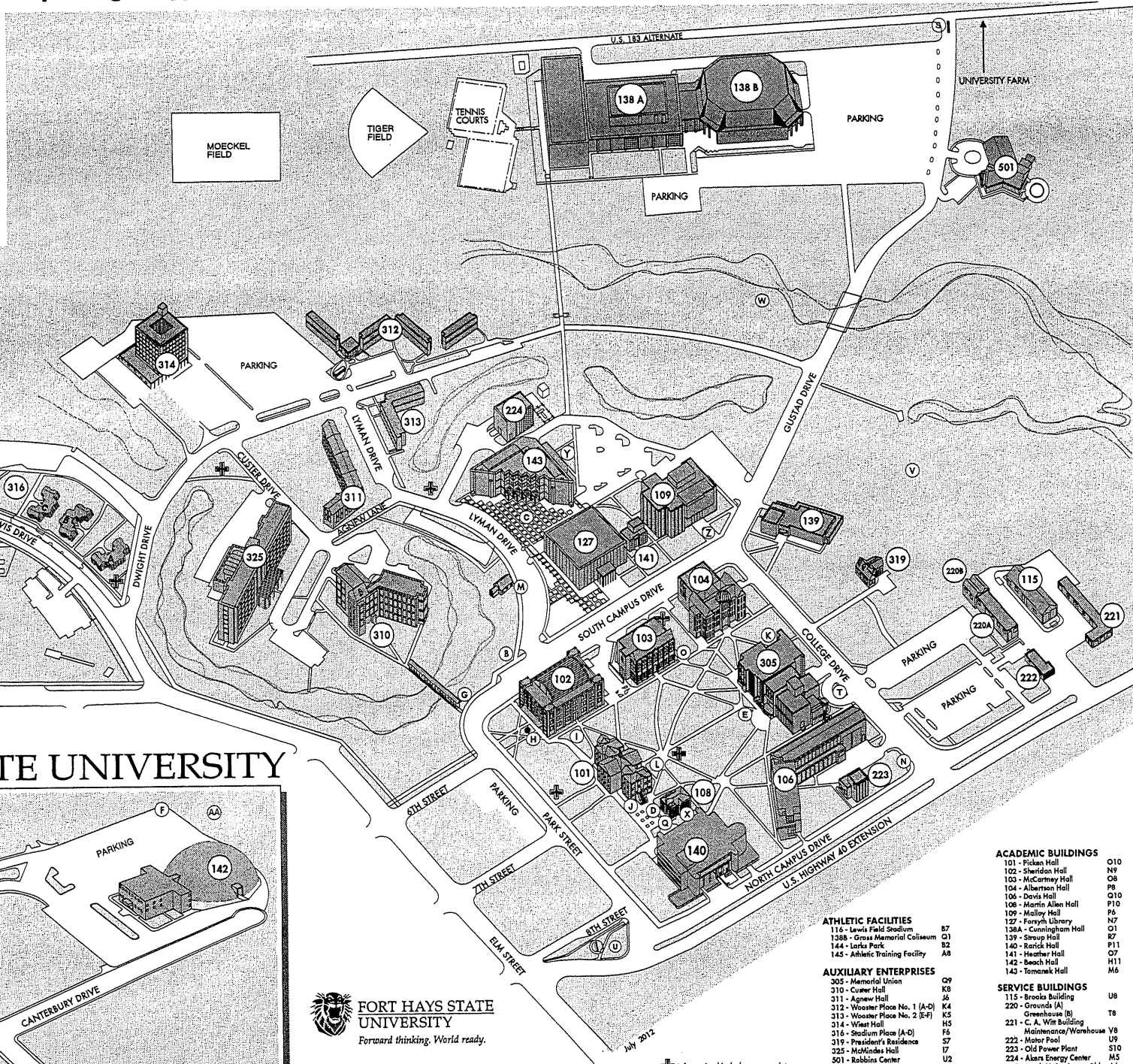
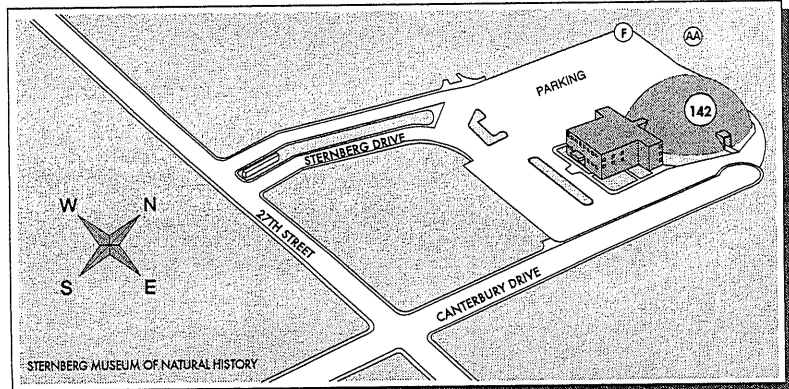
	Period Ending 06/30/11	Period Ending 06/30/12
<b>OPERATING INCOME</b>		
Student Fees	856,400	959,987
Virtual College Fees	75,000	75,000
Concessions	226,256	216,405
Entry Fees	11,118	12,535
Facility Rental	57,382	55,100
Fund Raising/Donations	314,461	435,994
Camp Overhead Fees	15,769	15,483
Ticket Sales		
Basketball	99,727	108,402
Football	75,852	54,184
Volleyball; Post-Season; Women's B-Ball;		
Wrestling; Track; Baseball	7,877	5,990
Special Events	140,620	132,542
Lark's Park	27,355	14,421
Program/Media Guide Ads	23,250	31,400
Sign Advertising (Lewis Field & GMC)	68,838	77,401
Message Center	14,810	15,842
Other Income	161,717	98,017
Sports Network	20,304	18,830
Sponsorships (Event Promotions)	11,250	11,750
State Appropriations-OOE	370,180	419,268
State Appropriations - Student Labor	101,051	134,898
State Appropriations- Salaries & Fringes	1,664,835	1,713,628
Non Budgeted receipts	283,496	314,638
Gross Coliseum Floor Replacement	278,900	-
Track Runways Repair & Surface	40,000	-
<b>Total Operating Income</b>	4,946,448	4,921,715
<b>OPERATING EXPENDITURES</b>		
Athletic Administration	609,303	586,126
Baseball	191,613	195,733
Cheerleaders	9,760	15,413
Concessions	93,172	99,558
Facilities	76,436	47,653
Football	1,107,288	1,114,937
Golf	32,419	38,380
Lark's Park	20,204	19,721
Medical Injury Insurance	35,851	74,523
Men's Basketball	382,557	423,845
Men's Soccer	30,414	136,371
Men's Track	133,687	122,810
Post-Season Competition	22,184	9,228
Promotions	31,541	31,067
Sports Information	71,498	73,801
Tennis	58,084	69,420
Training Room	98,079	112,810
Volleyball	185,819	191,391
Women's Basketball	299,416	343,868
Women's Track	114,585	107,120
Wrestling	125,592	130,157
Women's Softball	129,288	134,648
Women's Golf	35,795	36,590
Women's Soccer	53,410	127,104
Game Day Management-Student Labor	88,031	88,795
Special Events	122,350	111,806
Vehicle Operations	128,627	158,503
Non-Budgeted Expenditures	216,104	245,606
Gross Coliseum Floor Replacement	278,900	-
Track Runways Repair & Surface	40,000	-
<b>Total Operating Expenditures</b>	4,822,007	4,846,984
<b>Excess (Deficit) Income over Expenditures</b>	124,441	74,731

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# FORT HAYS STATE UNIVERSITY



**FORT HAYS STATE UNIVERSITY**  
Forward thinking. World ready.

July 2012

Information kiosks/emergency intercoms

## ATHLETIC FACILITIES

116 - Lewis Field Stadium  
138B - Grass Memorial Coliseum  
144 - Larks Park  
145 - Athletic Training Facility

## AUXILIARY ENTERPRISES

305 - Memorial Union  
310 - Custer Hall  
311 - Agnew Hall  
312 - Wooster Place No. 1 (A-D)  
313 - Wooster Place No. 2 (E-F)  
314 - West Hall  
316 - Stadium Place (A-D)  
319 - President's Residence  
325 - McKinder Hall  
501 - Bulbina Center  
601 - Tiger Place

## ACADEMIC BUILDINGS

101 - Picken Hall  
102 - Sheridan Hall  
103 - McCortney Hall  
104 - Albertson Hall  
106 - Davis Hall  
108 - Martin Allen Hall  
109 - Malloy Hall  
127 - Forsyth Library  
138A - Cunningham Hall  
139 - Stroup Hall  
140 - Ranick Hall  
141 - Heather Hall  
142 - Beach Hall  
143 - Tomaneck Hall

## SERVICE BUILDINGS

115 - Brooks Building  
220 - Grounds (A)  
221 - C. A. Witt Building  
222 - Motor Pool  
223 - Old Power Plant  
224 - Akers Energy Center  
225 - South Maintenance Bldg.