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Annual Financial Report, June 30, 2005

Fort Hays State University

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**FORT HAYS STATE
UNIVERSITY**



**ANNUAL FINANCIAL REPORT
FOR FISCAL YEAR 2005
ENDED JUNE 30, 2005**



**FORT HAYS STATE
UNIVERSITY**



**ANNUAL FINANCIAL REPORT
JUNE 30, 2005**

DR. EDWARD H. HAMMOND, PRESIDENT

KANSAS BOARD OF REGENTS

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

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FORT HAYS STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2005

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 Endowment Association within its unaudited financial statements. This discussion – along with the financial statements and related footnote disclosures – has been prepared by and is the responsibility of management.

USING THIS ANNUAL REPORT

This report consists of the three financial statements, the Statement of Net Assets, the Statement of Revenues, Expenses, and Changes in Net Assets, and the Statement of Cash Flows. These financial statements are prepared in accordance with Governmental Accounting Standards Board (GASB) Statement 35, Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities, as amended by GASB Statements 37 and 38. These new standards changed the focus of our financial statements to a comprehensive one-look at the University as a whole. The notes to the financial statements present additional information to further define the financial statements.

STATEMENT OF NET ASSETS

The Statement of Net Assets presents the assets, liabilities, and net assets of the University at a point in time (at the end of the fiscal year). Its purpose is to present a financial snapshot of the University. The statement of net assets includes all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector institutions. Under the accrual basis of accounting all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Within the Statement of Net Assets, assets and liabilities are further classified as current or non-current. Current classification distinguishes those assets that are highly liquid and available for immediate and unrestricted use by the University, and those liabilities likely to be settled in the next 12 months.

Net assets are divided into three categories:

1. **Invested in capital assets, net of debt**, indicates the university's equity in property, plant, and equipment owned by the University.
2. **Restricted net assets** are further divided into two subcategories, non-expendable and expendable. The corpus of non-expendable restricted resources is only available for investment purposes. Expendable restricted net assets are available for expenditure by the University but must be spent for purposes as determined by donors and/or external entities who have placed time or purposes restrictions on the use of the assets.
3. **Unrestricted net assets** are available to the University for any lawful purpose of the institution.

Total Assets at June 30, 2005 were \$78,080,877, an increase of \$3,295,434 (4.4%). Capital assets, net of depreciation, comprised 64.2 %, or \$50,118,392 of the \$78,080,877 in total assets.

Total liabilities were \$21,028,155 at June 30, 2005, an increase of \$4,764,646 (29.3%) compared to \$16,263,509 at June 30, 2004. Long-term liabilities comprised 51.3 %, or \$10,797,371 of the total liabilities.

Total net assets at June 30, 2005 were \$ 57,052,722, a \$1,469,212 decrease over the prior year, or a 2.5% decrease in net assets. The breakout of net assets is shown below:

Capital Assets, net of related debt.....	\$44,410,019
Restricted net assets	7,910,441
Unrestricted net assets	4,732,262
Total net assets.....	\$57,052,722

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.

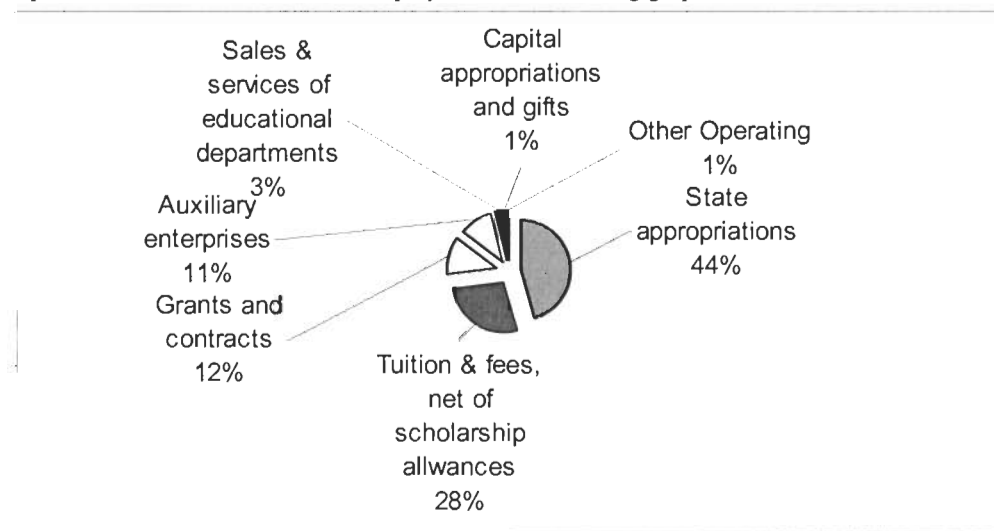
Revenues

Operating revenues at the University as of June 30, 2005 increased by 13.53% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$19.7 million in 2005, compared to \$15.9 million in 2004. This increase is a result of an 8.9% tuition increase approved by the Kansas Board of Regents for fiscal year 2005 and a 15.2% increase in total headcount. The goal of the tuition increase, which was the result of collaboration between University Administration & University students, was to provide additional funds to the University to improve or enhance student education while State appropriations decreased significantly. The increase in total headcount is attributable to reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulting in a 42.3% increase in headcount over the Fall of 2003
- Auxiliary enterprise revenues increased from \$7.6 million to \$8.1 million in 2005. Auxiliary enterprises include Housing, Athletics, Parking, Student Union, University Health Services, and a variety of other smaller services.
- Federal grants and contracts increased from \$6.6 million to \$7.8 million 2005.

Total non-operating revenues were up 4.8% from the prior year from \$30.2 million to \$31.7 million.

In summary, total revenues increased by \$5.6 million, from \$64.7 million to \$70.3 million, an overall increase of 8.6%. The compositions of these revenues are displayed in the following graph:



Expenses

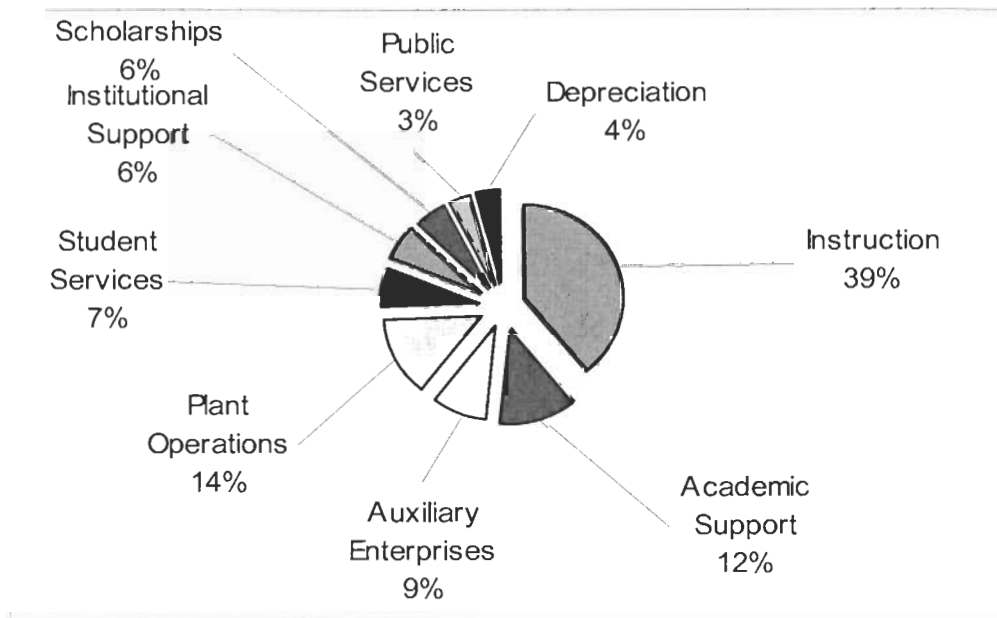
Operating expenses were \$71.6 million for the 2005 fiscal year. This was an increase over the prior year of \$8.4 million, or 13.4%. The following is a brief summary of the significant changes:

- Instructional support increased by 13.3% in 2005. Continued growth in Virtual College enrollment has necessitated the need to invest additional dollars in Instructional Support helping to maintain quality programs and initiatives.
- Student services support increased 4.3% in 2005. Student programs continue to be enhanced maintaining a consistency between tuition increases and funding of student programs.
- Operations and maintenance of plant expenses increased 50.7% in 2005. The majority of this increase in expenses is related to \$2,383,222 in non-capital energy upgrades associated with the university's participation in the \$4,887,055 energy conservation performance contract financed through the Department of Administration's Facilities Conservation Improvement Program.
- Scholarships and fellowships support increased by 2.2%. Increases in enrollment directly affect the amount of student grants and scholarships awarded based on the increased number of students showing financial need. This need is met through increased Pell grants and Stafford loans being awarded along with an increase of private and community scholarships

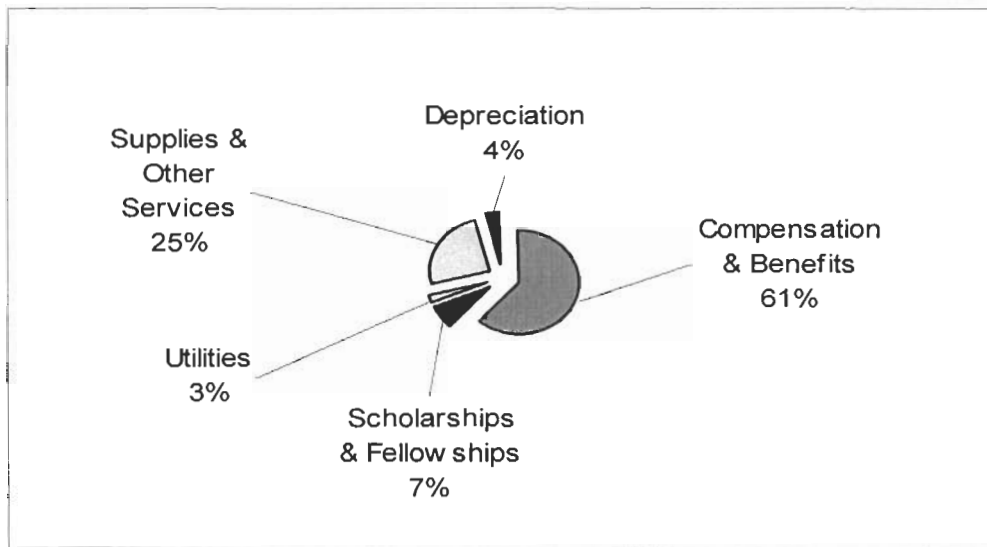
Non-operating expenses are represented primarily by bond interest expense. This amount remained constant in comparison to FY2004..

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

By Program:



By Natural Classification:



Extraordinary Items

The University did not have any special and extraordinary items in 2005.

Endowment Expenses Paid On Behalf of University

The Fort Hays State University Endowment Association (FHSUEA) 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 FHSUEA include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUEA equaled approximately \$40,177 and \$26,629 in 2005 and 2004, respectively.

Net Assets

Net assets decreased by \$1,469,212 over the previous fiscal year. This decrease in net assets can be attributed to the Energy Performance Contract financed by bonds through the Department of Administration's Facilities Conservation Improvement Program. \$2,383,222 of non-capital energy improvements were expensed during fiscal year 2005 year when accounting for the \$4,887,055 capital lease payable liability.

STATEMENT OF CASH FLOWS

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

CASH FLOWS FOR THE PERIOD

	June 30, 2005	June 30, 2004
Net cash provided (used) by:		
Operating activities	\$(28,547,521)	\$(26,411,581)
Non-capital financing activities	31,899,248	30,439,333
Capital and related financing activities	(1,238,373)	(2,412,322)
Investing activities	21,268	21,035
Net increase in cash	2,134,622	1,636,465
Beginning cash and cash equivalent balances	17,187,766	15,551,301
Ending cash and cash equivalent balances	\$ 19,322,388	\$ 17,187,766

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 2004-2005 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

The following is a brief summary of the construction projects that are in progress during the 2005 fiscal year:

McMindes Hall Dining Expansion:

In June 2005 work commenced on a \$320,200 construction project at McMindes Hall. This project provides for expansion of Residential Life's principal dining facility. 1,500 square feet will be added to the current 300 seat dining area.

Wooster Place Renovation:

In May 2003, work commenced on a \$1,604,115 construction project at Wooster Place I & II. This project provides for the complete interior renovation of the 84 unit apartment complex. This work includes new roofing, HVAC systems, plumbing improvements, interior finishes, fire alarm system, casework, doors, guardrails and appliances. This project was completed in May 2005.

McCartney Hall Second Floor Remodel:

Work began in June 2005, to renovate the second floor McCartney Hall. This project provides for renovation of second floor office space, classroom space, and main corridor improvements. This work also includes new HVAC and Electrical systems last replaced in 1970. This work is scheduled to be completed by June 2006.

DEBT ADMINISTRATION

At June 30, 2005, the University had \$10.9 million in debt outstanding. Debt was issued in fiscal year 2003 to finance the redemption of outstanding Housing System Revenue Bonds, Series E 1994, in the amount of \$1,332,071; the redemption of outstanding Lewis Field Stadium Revenue Bonds, Series C 1993, in the amount of \$582,877; and

to finance the new Housing System Revenue Bonds, Series 2003 D-1, in the amount of \$3,600,000 and to finance the new Lewis Field Revenue Bonds, Series 2003 D-1, in the amount of \$748,000.

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

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

ECONOMIC OUTLOOK

The State of Kansas revenues appear to be increasing for the 2006 fiscal year. The State of Kansas provides approximately 45% of the total resources for the University during a fiscal year. Appropriations for fiscal year 2006 are currently set at \$32.84 million representing an approximate 3.0% increase over fiscal year 2005.

The overall financial position of the University continues to be strong. Enrollment for the academic 2005-2006 year is expected to significantly increase due to our continued efforts to maintain affordable tuition rates which continue to be the lowest in the Kansas Regent’s system. Continued recruitment in the international educational market will also show significant increases in headcount in our virtual college during the next several years.

FORT HAYS STATE UNIVERSITY
STATEMENT OF NET ASSETS
as of June 30, 2005 and 2004

	<u>2005</u>	<u>2004</u>
<u>ASSETS</u>		
Current assets		
Cash and cash equivalents	\$ 18,880,089	\$ 16,123,747
Investments	240,930	223,734
Accounts receivable, net	350,393	234,111
Loans to students, net - current portion	1,263,912	1,179,801
Inventories	259,202	240,827
Prepaid expenses	842,627	799,588
Other assets	7,165	415
Total current assets	<u>21,844,318</u>	<u>18,802,223</u>
Noncurrent assets		
Restricted cash and cash equivalents	442,299	717,985
Investments	468,289	468,289
Loans to students, net	5,207,579	4,893,306
Capital assets, net	<u>50,118,392</u>	<u>49,903,640</u>
Total noncurrent assets	<u>56,236,559</u>	<u>55,983,220</u>
 Total Assets	 <u>\$ 78,080,877</u>	 <u>\$ 74,785,443</u>
<u>LIABILITIES</u>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 6,827,368	\$ 6,879,012
Deferred revenue	1,767,007	1,540,992
Accrued compensated absences - current portion	1,086,680	907,903
Capital Leases Payable	177,088	58,668
Revenue bonds payable - current portion	205,000	205,000
Deposits held in custody for others	<u>167,641</u>	<u>173,898</u>
Total current liabilities	<u>10,230,784</u>	<u>9,765,473</u>
Noncurrent liabilities		
Accrued compensated absences	249,175	176,815
Capital leases payable	4,673,196	241,221
Revenue bonds payable	<u>5,875,000</u>	<u>6,080,000</u>
Total noncurrent liabilities	<u>10,797,371</u>	<u>6,498,036</u>
 Total Liabilities	 <u>\$ 21,028,155</u>	 <u>\$ 16,263,509</u>

FORT HAYS STATE UNIVERSITY
STATEMENT OF NET ASSETS
as of June 30, 2005 and 2004

	<u>2005</u>	<u>2004</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	\$ 44,410,019	\$ 46,541,343
Restricted for:		
Expendable:		
Scholarships and fellowships	58	1,090
Loans	7,166,405	7,050,584
Debt service	468,289	468,289
Capital Projects	275,689	542,897
Unrestricted	<u>4,732,262</u>	<u>3,917,731</u>
 Total Net Assets	 <u>\$ 57,052,722</u>	 <u>\$ 58,521,934</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, 2005 and 2004

	2005	2004
<u>OPERATING REVENUES</u>		
Tuition and fees (net of scholarship allowances of \$3,374,133 and \$3,053,773 in 2005 and 2004, respectively)	\$ 19,707,361	\$ 15,920,093
Federal grants and contracts	7,813,989	6,612,842
State and local grants and contracts	341,476	1,121,170
Sales and services of educational departments	1,295,301	1,482,353
Auxiliary enterprises:		
Housing	4,136,853	4,457,151
Athletics	1,717,559	1,726,707
Parking	186,479	193,698
Student unions	1,517,075	728,907
University health services	553,718	521,970
Interest earned on loans to students	187,852	181,151
Other operating revenues	370,763	375,260
Total operating revenues	37,828,426	33,321,302
<u>OPERATING EXPENSES</u>		
Educational and General		
Instruction	27,624,595	24,387,400
Research	321,592	175,888
Public service	2,304,050	2,463,123
Academic support	8,794,232	7,873,995
Student services	4,935,733	4,731,800
Institutional support	4,351,739	3,673,753
Operations and maintenance of plant	9,871,070	6,550,382
Depreciation	2,751,253	2,688,299
Scholarships and fellowships	4,054,851	3,967,798
Auxiliary enterprises:		
Housing	3,508,094	3,447,145
Athletics	1,575,331	1,713,403
Parking	119,343	159,684
Student unions	679,736	624,187
University health services	523,789	498,293
Other operating expenses	173,770	186,527
Total operating expenses	71,589,178	63,141,677
Operating Income (Loss)	(33,760,752)	(29,820,375)

FORT HAYS STATE UNIVERSITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
for the Years Ended June 30, 2005 and 2004

	2005	2004
<u>NONOPERATING REVENUES (EXPENSES)</u>		
State appropriations	31,881,390	30,398,803
Gifts	40,177	26,629
Investment income	63,935	61,232
Interest expense	(242,499)	(234,775)
Net nonoperating revenues (expenses)	31,743,003	30,251,889
 Income before other revenues, expenses, gains, or losses	 (2,017,749)	 431,514
Capital appropriations	548,537	910,000
 Increase (Decrease) In Net Assets	 (1,469,212)	 1,341,514
 <u>NET ASSETS</u>		
Net assets - beginning of year	58,521,934	57,180,420
Net assets - end of year	\$ 57,052,722	\$ 58,521,934

FORT HAYS STATE UNIVERSITY
STATEMENT OF CASH FLOWS
for the Years Ended June 30, 2005 and 2004

	2005	2004
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Tuition and fees	\$ 19,962,081	\$ 16,049,344
Sales and services of educational activities	1,295,301	1,482,353
Auxiliary enterprises:		
Housing	4,136,853	4,462,284
Athletics	1,717,559	1,726,707
Parking	186,479	193,842
Student unions	1,517,075	728,907
University health services	553,718	522,039
Grants and contracts	8,155,465	7,654,251
Payments to suppliers	(15,753,686)	(12,893,782)
Payments to utilities	(1,959,365)	(2,127,666)
Compensation and benefits	(44,001,979)	(39,989,772)
Payments for scholarships and fellowships	(4,712,508)	(4,680,526)
Loans issued to students and employees	(1,720,945)	(1,493,990)
Collection of loans to students and employees	1,517,816	1,398,017
Other receipts (payments)	558,615	556,411
Net cash provided (used) by operating activities	(28,547,521)	(26,411,581)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>		
State appropriations	31,881,390	30,398,803
Gifts	40,177	26,629
Student organization agency transactions	(22,319)	13,898
Federal family education loan receipts	19,302,845	17,484,978
Federal family education loan disbursements	(19,302,845)	(17,484,975)
Net cash provided by noncapital financing activities	31,899,248	30,439,333
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u>		
Proceeds from capital debt	-	-
Capital appropriations	548,537	910,000
Purchases of capital assets	(1,279,926)	(2,880,321)
Principal paid on capital debt and leases	(263,668)	(215,569)
Interest paid on capital debt and leases	(243,316)	(226,432)
Net cash used by capital financing activities	(1,238,373)	(2,412,322)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Proceeds from sales and maturities of investments	2,157	165,912
Interest on Investments	26,266	16,186
Purchase of investments	(7,155)	(161,063)
Net cash provided by investing activities	21,268	21,035
Net Increase (decrease) in cash	2,134,622	1,636,465
Cash - beginning of the year	17,187,766	15,551,301
Cash - end of year	\$ 19,322,388	\$ 17,187,766

FORT HAYS STATE UNIVERSITY
STATEMENT OF CASH FLOWS
for the Years Ended June 30, 2005 and 2004

	2005	2004
<u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO</u>		
<u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Operating income (loss)	\$ (33,760,752)	\$ (29,820,375)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,751,253	2,688,299
Other non cash expenses, Energy Program Liability Expensed	2,383,222	-
Changes in assets and liabilities:		
Accounts receivables, net	(116,282)	76,756
Loans to students, net	(84,111)	(72,212)
Inventories	(18,375)	(148)
Prepaid expenses	(43,039)	112,960
Other assets	(6,750)	69,883
Accounts payable and accrued liabilities	(51,222)	340,795
Deferred revenue	226,015	74,056
Accrued compensated absences	178,777	105,813
Deposits held in custody for others	(6,257)	12,592
Net cash provided (used) by operating activities:	\$ (28,547,521)	\$ (26,411,581)

See accompanying notes to financial statements.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

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. The financial statements have not been audited.

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Organization. Fort Hays State University is a regional university principally serving western Kansas. The University's primary emphasis is undergraduate liberal education, which includes the humanities, the fine arts, the social/behavioral sciences and the natural/physical sciences. The University, located in Hays, Kansas, has an undergraduate enrollment of approximately 7,834 and a graduate enrollment of approximately 1,380. 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 Endowment Association are not included in the financial statements of the University as the Association is a legally separate entity and the University does not appoint a voting majority of the Association'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 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.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

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

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

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

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

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

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

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

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

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

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

Tax Status. As a state institution of higher education, the income of the University is generally exempt from federal and state income taxes under Section 115(a) of the Internal Revenue Code; however, income generated from activities unrelated to the University's exempt purpose is subject to income taxes under Internal Revenue Code Section 511(a)(2)(B).

Classification of Revenues. The University has classified its revenues as either operating or nonoperating revenues according to the following criteria:

Operating revenues: Operating revenues include activities that have the characteristics of exchange transactions, such as 1) student tuition and fees, net of scholarship discounts and allowances, 2) sales and services of auxiliary enterprises, 3) most federal, state and local grants and contracts, and 4) interest on institutional student loans.

Nonoperating revenues: Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB Statement No. 35, such as state appropriations and investment income.

Scholarship Discounts and Allowances. Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statement of Revenues, Expenses, and Changes in Net Assets. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the University, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal, state, or nongovernmental programs, are recorded as either 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.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

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, 2005 and 2004 was \$19,322,388 and \$17,187,766, respectively.

Investments: Of Fort Hays State University's total investments of \$709,219, \$240,930 is administered by the Fort Hays State University Alumni Association. The Kansas Development Finance Authority invests \$468,289 of the total. These monies represent bond proceeds and reserve requirements.

NOTE 3 - Accounts Receivable

Accounts receivable net of estimated uncollectible amounts, consisted of the following at June 30, 2005:

Tuition & Fees	\$	104,725
Auxiliary		40,032
Grants & Contracts		194,017
Other		<u>11,619</u>
	\$	<u><u>350,393</u></u>

NOTE 4 – Inventories

Inventories consisted of the following at June 30, 2005:

Museum Store	\$	65,358
Physical Plant		21,248
Office Supplies		169,055
Other		<u>3,541</u>
	\$	<u><u>259,202</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, 2005. 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, 2005, the allowance for uncollectible loans was estimated to be \$329,890.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

NOTE 6 - Capital Assets

Capital asset activity for the year ended June 30, 2005 was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 304,456	0	0	\$ 304,456
Bond work in process and fees	3,062,408	0	2,801,026	261,382
Infrastructure	4,661,302	181,621	0	4,842,923
Buildings	76,865,644	4,084,361	0	80,950,005
Equipment	7,152,138	1,531,325	104,962	8,578,501
Total	92,045,948	5,797,307	2,905,988	94,937,267
Less accumulated depreciation:				
Bond Issuance Fees	12,475	11,515	0	23,990
Infrastructure	2,107,509	141,058	0	2,248,567
Buildings	36,815,917	1,730,993	0	38,546,910
Equipment	4,036,422	757,418	86,536	4,707,304
Total accumulated Depreciation	42,972,323	2,640,984	86,536	45,526,771
Capital assets, net (University)	\$ 49,073,625	3,156,323	2,819,452	49,410,496
Fort Hays State University Alumni Association				12,381
Fort Hays State University Athletic Association				695,515
Capital assets, net (Total)				\$ 50,118,392

NOTE 7 - Changes In Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2005 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 299,889	4,609,063	58,668	\$ 4,850,284	\$ 177,088
Revenue bonds payable	6,285,000	00	205,000	6,080,000	205,000
Compensated absences	1,084,718	1,159,040	907,903	1,335,855	1,086,680
Total long-term liabilities	\$ 7,669,607	5,768,103	1,171,571	\$ 12,266,139	\$ 1,468,768

NOTE 8 - Revenue Bonds Outstanding

Revenue bonds payable consist of the following:

	Principal Outstanding at 6/30/05
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.	\$ 1,035,000

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

Kansas Development Finance Authority Housing System Refunding and Renovation and Revenue Bonds, Series 2003D-1. \$5,320,000 due in annual installments of \$135,000 to \$1,530,000. Issued May 1, 2003, with a final maturity date of April 1, 2028. Interest ranging from 2.00% to 4.70%, payable semi-annually. \$ 5,045,000

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>
2006	205,000	239,214	444,214
2007	210,000	235,114	445,114
2008-2012	1,145,000	1,090,016	2,235,016
2013-2017	1,350,000	878,876	2,228,876
2018-2022	1,375,000	586,582	1,961,582
2023-2028	<u>1,795,000</u>	<u>306,148</u>	<u>2,101,148</u>
Total	<u>\$ 6,080,000</u>	<u>3,335,950</u>	<u>\$ 9,415,950</u>

NOTE 10 - Lease Obligations

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of \$6,757,836 as of June 30, 2005. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2006 Total	365,385	Fiscal Year 2014 Total	403,578
Fiscal Year 2007 Total	372,395	Fiscal Year 2015 Total	411,826
Fiscal Year 2008 Total	379,549	Fiscal Year 2016 Total	420,244
Fiscal Year 2009 Total	386,849	Fiscal Year 2017 Total	428,836
Fiscal Year 2010 Total	387,055	Fiscal Year 2018 Total	437,604
Fiscal Year 2011 Total	379,816	Fiscal Year 2019 Total	446,553
Fiscal Year 2012 Total	387,576	Fiscal Year 2020 Total	455,686
Fiscal Year 2013 Total	395,495	Fiscal Year 2021 Total	465,008
		Fiscal Year 2022 Total	234,380

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

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 \$394,475 during fiscal year 2005 and individual employees contributed \$318,879. Unclassified employees participate in the "Board of Regents Retirement Program". This defined contribution program is funded through contributions by the University and the individual employees. The University contributed \$1,794,078 during fiscal year 2005 and individual employees contributed \$1,156,426. In addition, \$3,783 was contributed to KPERS by the employees for prior service benefits.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

NOTE 12 - Commitments and Contingent Liabilities

The University maintains specific insurance coverage as allowed by the State of Kansas and as required by outstanding bond issues. To a large extent, the State follows a policy of self-insurance; therefore, most claims against the University require legislative approval (and potential funding) prior to settlement. The University is not aware of any significant outstanding claims as of June 30, 2005.

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

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

NOTE 13 – Natural Classifications With Functional Classifications

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

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
Educational and general						
Instruction	\$ 23,600,234	136,870		3,887,491		\$ 27,624,595
Research	220,165	13,500		87,927		321,592
Public service	1,527,802		2,922	773,326		2,304,050
Academic support	5,606,725		40,930	3,146,576		8,794,232
Student services	3,503,016		758	1,431,959		4,935,733
Institutional support	3,207,946			1,143,793		4,351,739
Operations and maintenance of plant	4,445,890		1,360,853	4,064,326		9,871,070
Depreciation					2,751,253	2,751,253
Scholarships and fellowships	33,060	4,021,791				4,054,851
Auxiliary enterprises:						
Housing	1,051,075		427,691	2,029,328		3,508,094
Athletics		540,348		1,034,983		1,575,331
Parking	2,037			117,306		119,343
Student unions	423,379		126,211	130,146		679,736
University health services	380,648			143,141		523,789
Other auxiliary enterprises						
Other				173,770		173,770
Total	\$ 44,001,979	4,712,508	1,959,365	18,164,073	2,751,253	\$ 71,589,178



FORT HAYS STATE
UNIVERSITY



**ANNUAL FINANCIAL INFORMATION
FOR FISCAL YEAR 2005
ENDED JUNE 30, 2005**



**FORT HAYS STATE
UNIVERSITY**



**ANNUAL FINANCIAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2005**

DR. EDWARD H. HAMMOND, PRESIDENT

KANSAS BOARD OF REGENTS

RICHARD BOND	JAMES GRIER III
JANICE B. DEBAUGE	DAN LYKINS
CHRISTINE DOWNEY-SCHMIDT	JANIE PERKINS
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REGINALD L. ROBINSON, PRESIDENT AND CEO	

UNIVERSITY FINANCIAL PERSONNEL REPORTING

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

**FORT HAYS STATE UNIVERSITY
ANNUAL FINANCIAL INFORMATION
For the Year Ended June 30, 2005
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FORT HAYS STATE

UNIVERSITY

**GAAP
FINANCIAL
STATEMENTS**

FORT HAYS STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2005

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 Endowment Association within its unaudited financial statements. This discussion – along with the financial statements and related footnote disclosures – has been prepared by and is the responsibility of management.

USING THIS ANNUAL REPORT

This report consists of the three financial statements, the Statement of Net Assets, the Statement of Revenues, Expenses, and Changes in Net Assets, and the Statement of Cash Flows. These financial statements are prepared in accordance with Governmental Accounting Standards Board (GASB) Statement 35, Basic Financial Statements—and Management's Discussion and Analysis—for Public Colleges and Universities, as amended by GASB Statements 37 and 38. These new standards changed the focus of our financial statements to a comprehensive one-look at the University as a whole. The notes to the financial statements present additional information to further define the financial statements.

STATEMENT OF NET ASSETS

The Statement of Net Assets presents the assets, liabilities, and net assets of the University at a point in time (at the end of the fiscal year). Its purpose is to present a financial snapshot of the University. The statement of net assets includes all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector institutions. Under the accrual basis of accounting all of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

Within the Statement of Net Assets, assets and liabilities are further classified as current or non-current. Current classification distinguishes those assets that are highly liquid and available for immediate and unrestricted use by the University, and those liabilities likely to be settled in the next 12 months.

Net assets are divided into three categories:

1. **Invested in capital assets, net of debt**, indicates the university's equity in property, plant, and equipment owned by the University.
2. **Restricted net assets** are further divided into two subcategories, non-expendable and expendable. The corpus of non-expendable restricted resources is only available for investment purposes. Expendable restricted net assets are available for expenditure by the University but must be spent for purposes as determined by donors and/or external entities who have placed time or purposes restrictions on the use of the assets.
3. **Unrestricted net assets** are available to the University for any lawful purpose of the institution.

Total Assets at June 30, 2005 were \$78,080,877, an increase of \$3,295,434 (4.4%). Capital assets, net of depreciation, comprised 64.2 %, or \$50,118,392 of the \$78,080,877 in total assets.

Total liabilities were \$21,028,155 at June 30, 2005, an increase of \$4,764,646 (29.3%) compared to \$16,263,509 at June 30, 2004. Long-term liabilities comprised 51.3 %, or \$10,797,371 of the total liabilities.

Total net assets at June 30, 2005 were \$ 57,052,722, a \$1,469,212 decrease over the prior year, or a 2.5% decrease in net assets. The breakout of net assets is shown below:

Capital Assets, net of related debt.....	\$44,410,019
Restricted net assets	7,910,441
Unrestricted net assets	4,732,262
Total net assets.....	\$57,052,722

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.

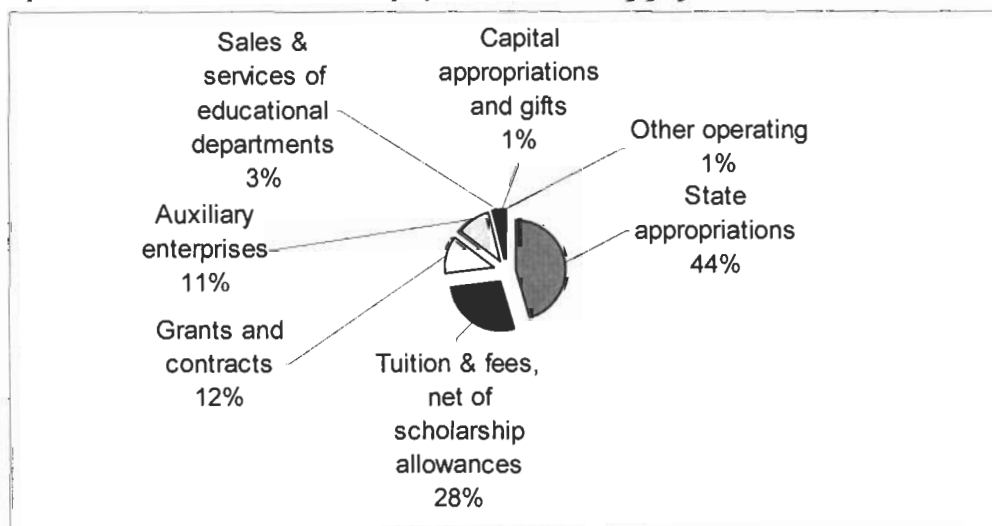
Revenues

Operating revenues at the University as of June 30, 2005 increased by 13.53% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$19.7 million in 2005, compared to \$15.9 million in 2004. This increase is a result of an 8.9% tuition increase approved by the Kansas Board of Regents for fiscal year 2005 and a 15.2% increase in total headcount. The goal of the tuition increase, which was the result of collaboration between University Administration & University students, was to provide additional funds to the University to improve or enhance student education while State appropriations decreased significantly. The increase in total headcount is attributable to reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulting in a 42.3% increase in headcount over the Fall of 2003
- Auxiliary enterprise revenues increased from \$7.6 million to \$8.1 million in 2005. Auxiliary enterprises include Housing, Athletics, Parking, Student Union, University Health Services, and a variety of other smaller services.
- Federal grants and contracts increased from \$6.6 million to \$7.8 million 2005.

Total non-operating revenues were up 4.8% from the prior year from \$30.2 million to \$31.7 million.

In summary, total revenues increased by \$5.6 million, from \$64.7 million to \$70.3 million, an overall increase of 8.6%. The compositions of these revenues are displayed in the following graph:



Expenses

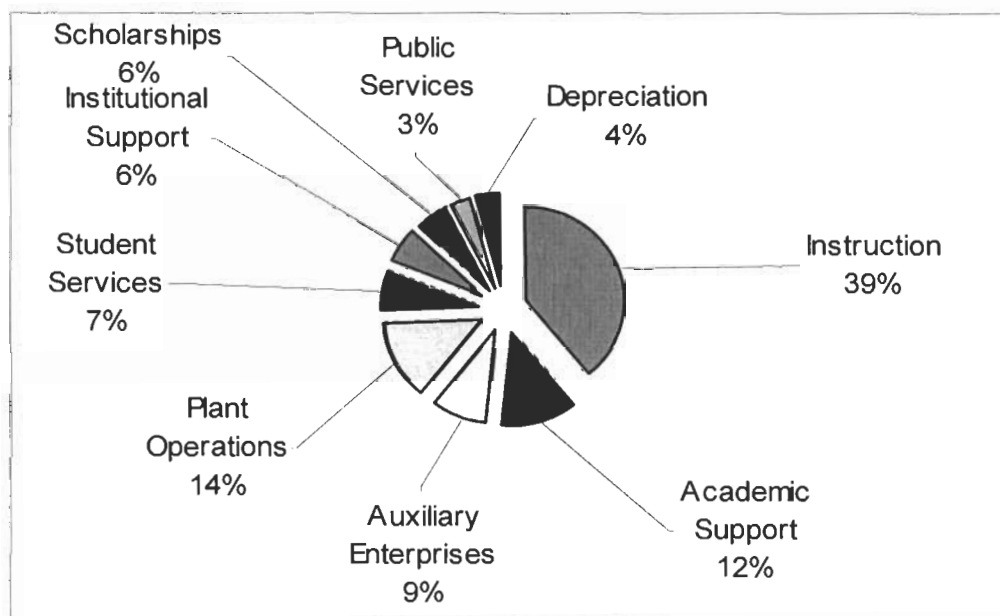
Operating expenses were \$71.6 million for the 2005 fiscal year. This was an increase over the prior year of \$8.4 million, or 13.4%. The following is a brief summary of the significant changes:

- Instructional support increased by 13.3% in 2005. Continued growth in Virtual College enrollment has necessitated the need to invest additional dollars in Instructional Support helping to maintain quality programs and initiatives.
- Student services support increased 4.3% in 2005. Student programs continue to be enhanced maintaining a consistency between tuition increases and funding of student programs.
- Operations and maintenance of plant expenses increased 50.7% in 2005. The majority of this increase in expenses is related to \$2,383,222 in non-capital energy upgrades associated with the university's participation in the \$4,887,055 energy conservation performance contract financed through the Department of Administration's Facilities Conservation Improvement Program.
- Scholarships and fellowships support increased by 2.2%. Increases in enrollment directly affect the amount of student grants and scholarships awarded based on the increased number of students showing financial need. This need is met through increased Pell grants and Stafford loans being awarded along with an increase of private and community scholarships

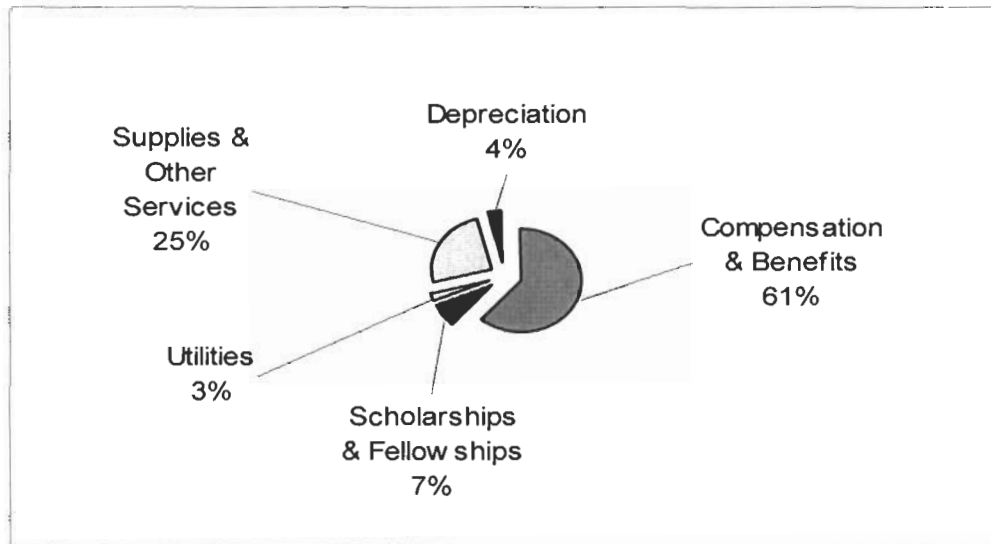
Non-operating expenses are represented primarily by bond interest expense. This amount remained constant in comparison to FY2004..

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

By Program:



By Natural Classification:



Extraordinary Items

The University did not have any special and extraordinary items in 2005.

Endowment Expenses Paid On Behalf of University

The Fort Hays State University Endowment Association (FHSUEA) 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 FHSUEA include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUEA equaled approximately \$40,177 and \$26,629 in 2005 and 2004, respectively.

Net Assets

Net assets decreased by \$1,469,212 over the previous fiscal year. This decrease in net assets can be attributed to the Energy Performance Contract financed by bonds through the Department of Administration's Facilities Conservation Improvement Program. \$2,383,222 of non-capital energy improvements were expensed during fiscal year 2005 year when accounting for the \$4,887,055 capital lease payable liability.

STATEMENT OF CASH FLOWS

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

CASH FLOWS FOR THE PERIOD

	June 30, 2005	June 30, 2004
Net cash provided (used) by:		
Operating activities	\$(28,547,521)	\$(26,411,581)
Non-capital financing activities	31,899,248	30,439,333
Capital and related financing activities	(1,238,373)	(2,412,322)
Investing activities	21,268	21,035
Net increase in cash	2,134,622	1,636,465
Beginning cash and cash equivalent balances	17,187,766	15,551,301
Ending cash and cash equivalent balances	\$ 19,322,388	\$ 17,187,766

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 2004-2005 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

The following is a brief summary of the construction projects that are in progress during the 2005 fiscal year:

McMindes Hall Dining Expansion:

In June 2005 work commenced on a \$320,200 construction project at McMIndes Hall. This project provides for expansion of Residential Life's principal dining facility. 1,500 square feet will be added to the current 300 seat dining area.

Wooster Place Renovation:

In May 2003, work commenced on a \$1,604,115 construction project at Wooster Place I & II. This project provides for the complete interior renovation of the 84 unit apartment complex. This work includes new roofing, HVAC systems, plumbing improvements, interior finishes, fire alarm system, casework, doors, guardrails and appliances. This project was completed in May 2005.

McCartney Hall Second Floor Remodel:

Work began in June 2005, to renovate the second floor McCartney Hall. This project provides for renovation of second floor office space, classroom space, and main corridor improvements. This work also includes new HVAC and Electrical systems last replaced in 1970. This work is scheduled to be completed by June 2006.

DEBT ADMINISTRATION

At June 30, 2005, the University had \$10.9 million in debt outstanding. Debt was issued in fiscal year 2003 to finance the redemption of outstanding Housing System Revenue Bonds, Series E 1994, in the amount of \$1,332,071; the redemption of outstanding Lewis Field Stadium Revenue Bonds, Series C 1993, in the amount of \$582,877; and

to finance the new Housing System Revenue Bonds, Series 2003 D-1, in the amount of \$3,600,000 and to finance the new Lewis Field Revenue Bonds, Series 2003 D-1, in the amount of \$748,000.

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

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

ECONOMIC OUTLOOK

The State of Kansas revenues appear to be increasing for the 2006 fiscal year. The State of Kansas provides approximately 45% of the total resources for the University during a fiscal year. Appropriations for fiscal year 2006 are currently set at \$32.84 million representing an approximate 3.0% increase over fiscal year 2005.

The overall financial position of the University continues to be strong. Enrollment for the academic 2005-2006 year is expected to significantly increase due to our continued efforts to maintain affordable tuition rates which continue to be the lowest in the Kansas Regent's system. Continued recruitment in the international educational market will also show significant increases in headcount in our virtual college during the next several years.

FORT HAYS STATE UNIVERSITY
STATEMENT OF NET ASSETS
as of June 30, 2005 and 2004

<u>ASSETS</u>	<u>2005</u>	<u>2004</u>
Current assets		
Cash and cash equivalents	\$ 18,880,089	\$ 16,123,747
Investments	240,930	223,734
Accounts receivable, net	350,393	234,111
Loans to students, net - current portion	1,263,912	1,179,801
Inventories	259,202	240,827
Prepaid expenses	842,627	799,588
Other assets	7,165	415
Total current assets	<u>21,844,318</u>	<u>18,802,223</u>
Noncurrent assets		
Restricted cash and cash equivalents	442,299	717,985
Investments	468,289	468,289
Loans to students, net	5,207,579	4,893,306
Capital assets, net	50,118,392	49,903,640
Total noncurrent assets	<u>56,236,559</u>	<u>55,983,220</u>
Total Assets	<u>\$ 78,080,877</u>	<u>\$ 74,785,443</u>
<u>LIABILITIES</u>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 6,827,368	\$ 6,879,012
Deferred revenue	1,767,007	1,540,992
Accrued compensated absences - current portion	1,086,680	907,903
Capital Leases Payable	177,088	58,668
Revenue bonds payable - current portion	205,000	205,000
Deposits held in custody for others	167,641	173,898
Total current liabilities	<u>10,230,784</u>	<u>9,765,473</u>
Noncurrent liabilities		
Accrued compensated absences	249,175	176,815
Capital leases payable	4,673,196	241,221
Revenue bonds payable	5,875,000	6,080,000
Total noncurrent liabilities	<u>10,797,371</u>	<u>6,498,036</u>
Total Liabilities	<u>\$ 21,028,155</u>	<u>\$ 16,263,509</u>
<u>NET ASSETS</u>		
Invested in capital assets, net of related debt	\$ 44,410,019	\$ 46,541,343
Restricted for:		
Expendable:		
Scholarships and fellowships	58	1,090
Loans	7,166,405	7,050,584
Debt service	468,289	468,289
Capital Projects	275,689	542,897
Unrestricted	<u>4,732,262</u>	<u>3,917,731</u>
Total Net Assets	<u>\$ 57,052,722</u>	<u>\$ 58,521,934</u>

FORT HAYS STATE UNIVERSITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
for the Years Ended June 30, 2005 and 2004

	2005	2004
<u>OPERATING REVENUES</u>		
Tuition and fees (net of scholarship allowances of \$3,374,133 and \$3,053,773 in 2005 and 2004, respectively)	\$ 19,707,361	\$ 15,920,093
Federal grants and contracts	7,813,989	6,612,842
State and local grants and contracts	341,476	1,121,170
Sales and services of educational departments	1,295,301	1,482,353
Auxiliary enterprises:		
Housing	4,136,853	4,457,151
Athletics	1,717,559	1,726,707
Parking	186,479	193,698
Student unions	1,517,075	728,907
University health services	553,718	521,970
Interest earned on loans to students	187,852	181,151
Other operating revenues	370,763	375,260
Total operating revenues	37,828,426	33,321,302
<u>OPERATING EXPENSES</u>		
Educational and General		
Instruction	27,624,595	24,387,400
Research	321,592	175,888
Public service	2,304,050	2,463,123
Academic support	8,794,232	7,873,995
Student services	4,935,733	4,731,800
Institutional support	4,351,739	3,673,753
Operations and maintenance of plant	9,871,070	6,550,382
Depreciation	2,751,253	2,688,299
Scholarships and fellowships	4,054,851	3,967,798
Auxiliary enterprises:		
Housing	3,508,094	3,447,145
Athletics	1,575,331	1,713,403
Parking	119,343	159,684
Student unions	679,736	624,187
University health services	523,789	498,293
Other operating expenses	173,770	186,527
Total operating expenses	71,589,178	63,141,677
Operating Income (Loss)	(33,760,752)	(29,820,375)
<u>NONOPERATING REVENUES (EXPENSES)</u>		
State appropriations	31,881,390	30,398,803
Gifts	40,177	26,629
Investment income	63,935	61,232
Interest expense	(242,499)	(234,775)
Net nonoperating revenues (expenses)	31,743,003	30,251,889
Income before other revenues, expenses, gains, or losses	(2,017,749)	431,514
Capital appropriations	548,537	910,000
Increase (Decrease) In Net Assets	(1,469,212)	1,341,514
<u>NET ASSETS</u>		
Net assets - beginning of year	58,521,934	57,180,420
Net assets - end of year	\$ 57,052,722	\$ 58,521,934

FORT HAYS STATE UNIVERSITY
STATEMENT OF CASH FLOWS
for the Years Ended June 30, 2005 and 2004

	2005	2004
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Tuition and fees	\$ 19,962,081	\$ 16,049,344
Sales and services of educational activities	1,295,301	1,482,353
Auxiliary enterprises:		
Housing	4,136,853	4,462,284
Athletics	1,717,559	1,726,707
Parking	186,479	193,842
Student unions	1,517,075	728,907
University health services	553,718	522,039
Grants and contracts	8,155,465	7,654,251
Payments to suppliers	(15,753,686)	(12,893,782)
Payments to utilities	(1,959,365)	(2,127,666)
Compensation and benefits	(44,001,979)	(39,989,772)
Payments for scholarships and fellowships	(4,712,508)	(4,680,526)
Loans issued to students and employees	(1,720,945)	(1,493,990)
Collection of loans to students and employees	1,517,816	1,398,017
Other receipts (payments)	558,615	556,411
Net cash provided (used) by operating activities	(28,547,521)	(26,411,581)
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>		
State appropriations	31,881,390	30,398,803
Gifts	40,177	26,629
Student organization agency transactions	(22,319)	13,898
Federal family education loan receipts	19,302,845	17,484,978
Federal family education loan disbursements	(19,302,845)	(17,484,975)
Net cash provided by noncapital financing activities	31,899,248	30,439,333
<u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u>		
Proceeds from capital debt	-	-
Capital appropriations	548,537	910,000
Purchases of capital assets	(1,279,926)	(2,880,321)
Principal paid on capital debt and leases	(263,668)	(215,569)
Interest paid on capital debt and leases	(243,316)	(226,432)
Net cash used by capital financing activities	(1,238,373)	(2,412,322)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Proceeds from sales and maturities of investments	2,157	165,912
Interest on Investments	26,266	16,186
Purchase of investments	(7,155)	(161,063)
Net cash provided by investing activities	21,268	21,035
Net Increase (decrease) in cash	2,134,622	1,636,465
Cash - beginning of the year	17,187,766	15,551,301
Cash - end of year	\$ 19,322,388	\$ 17,187,766
<u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>		
Operating income (loss)	\$ (33,760,752)	\$ (29,820,375)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,751,253	2,688,299
Other non cash expenses, Energy Program Liability Expensed	2,383,222	-
Changes in assets and liabilities:		
Accounts receivables, net	(116,282)	76,756
Loans to students, net	(84,111)	(72,212)
Inventories	(18,375)	(148)
Prepaid expenses	(43,039)	112,960
Other assets	(6,750)	69,883
Accounts payable and accrued liabilities	(51,222)	340,795
Deferred revenue	228,015	74,056
Accrued compensated absences	178,777	105,813
Deposits held in custody for others	(6,257)	12,592
Net cash provided (used) by operating activities:	\$ (28,547,521)	\$ (26,411,581)

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

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. The financial statements have not been audited.

In preparing financial statements in conformity with generally accepted accounting principles, management is required to make estimates and assumptions that affect the reported amount of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Organization. Fort Hays State University is a regional university principally serving western Kansas. The University's primary emphasis is undergraduate liberal education, which includes the humanities, the fine arts, the social/behavioral sciences and the natural/physical sciences. The University, located in Hays, Kansas, has an undergraduate enrollment of approximately 7,834 and a graduate enrollment of approximately 1,380. 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 Endowment Association are not included in the financial statements of the University as the Association is a legally separate entity and the University does not appoint a voting majority of the Association'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 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.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

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

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

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

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

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

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

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

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

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

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

Tax Status. As a state institution of higher education, the income of the University is generally exempt from federal and state income taxes under Section 115(a) of the Internal Revenue Code; however, income generated from activities unrelated to the University's exempt purpose is subject to income taxes under Internal Revenue Code Section 511(a)(2)(B).

Classification of Revenues. The University has classified its revenues as either operating or nonoperating revenues according to the following criteria:

Operating revenues: Operating revenues include activities that have the characteristics of exchange transactions, such as 1) student tuition and fees, net of scholarship discounts and allowances, 2) sales and services of auxiliary enterprises, 3) most federal, state and local grants and contracts, and 4) interest on institutional student loans.

Nonoperating revenues: Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, *Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting*, and GASB Statement No. 35, such as state appropriations and investment income.

Scholarship Discounts and Allowances. Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statement of Revenues, Expenses, and Changes in Net Assets. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the University, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal, state, or nongovernmental programs, are recorded as either 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.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

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, 2005 and 2004 was \$19,322,388 and \$17,187,766, respectively.

Investments: Of Fort Hays State University's total investments of \$709,219, \$240,930 is administered by the Fort Hays State University Alumni Association. The Kansas Development Finance Authority invests \$468,289 of the total. These monies represent bond proceeds and reserve requirements.

NOTE 3 - Accounts Receivable

Accounts receivable net of estimated uncollectible amounts, consisted of the following at June 30, 2005:

Tuition & Fees	\$	104,725
Auxiliary		40,032
Grants & Contracts		194,017
Other		<u>11,619</u>
	\$	<u><u>350,393</u></u>

NOTE 4 – Inventories

Inventories consisted of the following at June 30, 2005:

Museum Store	\$	65,358
Physical Plant		21,248
Office Supplies		169,055
Other		<u>3,541</u>
	\$	<u><u>259,202</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, 2005. 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, 2005, the allowance for uncollectible loans was estimated to be \$329,890.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

NOTE 6 - Capital Assets

Capital asset activity for the year ended June 30, 2005 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Land	\$ 304,456	0	0	\$ 304,456
Bond work in process and fees	3,062,408	0	2,801,026	261,382
Infrastructure	4,661,302	181,621	0	4,842,923
Buildings	76,865,644	4,084,361	0	80,950,005
Equipment	<u>7,152,138</u>	<u>1,531,325</u>	<u>104,962</u>	<u>8,578,501</u>
Total	<u>92,045,948</u>	<u>5,797,307</u>	<u>2,905,988</u>	<u>94,937,267</u>
Less accumulated depreciation:				
Bond Issuance Fees	12,475	11,515	0	23,990
Infrastructure	2,107,509	141,058	0	2,248,567
Buildings	36,815,917	1,730,993	0	38,546,910
Equipment	<u>4,036,422</u>	<u>757,418</u>	<u>86,536</u>	<u>4,707,304</u>
Total accumulated Depreciation	<u>42,972,323</u>	<u>2,640,984</u>	<u>86,536</u>	<u>45,526,771</u>
Capital assets, net (University)	<u>\$ 49,073,625</u>	<u>3,156,323</u>	<u>2,819,452</u>	49,410,496
Fort Hays State University Alumni Association				12,381
Fort Hays State University Athletic Association				695,515
Capital assets, net (Total)				<u>\$ 50,118,392</u>

NOTE 7 - Changes In Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2005 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Capital Leases Payable	\$ 299,889	4,609,063	58,668	\$ 4,850,284	\$ 177,088
Revenue bonds payable	6,285,000	00	205,000	6,080,000	205,000
Compensated absences	<u>1,084,718</u>	<u>1,159,040</u>	<u>907,903</u>	<u>1,335,855</u>	<u>1,086,680</u>
Total long-term liabilities	<u>\$ 7,669,607</u>	<u>5,768,103</u>	<u>1,171,571</u>	<u>\$ 12,266,139</u>	<u>\$ 1,468,768</u>

NOTE 8 - Revenue Bonds Outstanding

Revenue bonds payable consist of the following:

	<u>Principal Outstanding at 6/30/05</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.	\$ 1,035,000

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

Kansas Development Finance Authority Housing System Refunding and Renovation and Revenue Bonds, Series 2003D-1. \$5,320,000 due in annual installments of \$135,000 to \$1,530,000. Issued May 1, 2003, with a final Maturity date of April 1, 2028. Interest ranging from 2.00% to 4.70%, payable semi-annually. \$ 5,045,000

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>
2006	205,000	239,214	444,214
2007	210,000	235,114	445,114
2008-2012	1,145,000	1,090,016	2,235,016
2013-2017	1,350,000	878,876	2,228,876
2018-2022	1,375,000	586,582	1,961,582
2023-2028	<u>1,795,000</u>	<u>306,148</u>	<u>2,101,148</u>
Total	<u>\$ 6,080,000</u>	<u>3,335,950</u>	<u>\$ 9,415,950</u>

NOTE 10 - Lease Obligations

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of \$6,757,836 as of June 30, 2005. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2006 Total	365,385	Fiscal Year 2014 Total	403,578
Fiscal Year 2007 Total	372,395	Fiscal Year 2015 Total	411,826
Fiscal Year 2008 Total	379,549	Fiscal Year 2016 Total	420,244
Fiscal Year 2009 Total	386,849	Fiscal Year 2017 Total	428,836
Fiscal Year 2010 Total	387,055	Fiscal Year 2018 Total	437,604
Fiscal Year 2011 Total	379,816	Fiscal Year 2019 Total	446,553
Fiscal Year 2012 Total	387,576	Fiscal Year 2020 Total	455,686
Fiscal Year 2013 Total	395,495	Fiscal Year 2021 Total	465,008
		Fiscal Year 2022 Total	234,380

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

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 \$394,475 during fiscal year 2005 and individual employees contributed \$318,879. Unclassified employees participate in the "Board of Regents Retirement Program". This defined contribution program is funded through contributions by the University and the individual employees. The University contributed \$1,794,078 during fiscal year 2005 and individual employees contributed \$1,156,426. In addition, \$3,783 was contributed to KPERS by the employees for prior service benefits.

FORT HAYS STATE UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2005

NOTE 12 - Commitments and Contingent Liabilities

The University maintains specific insurance coverage as allowed by the State of Kansas and as required by outstanding bond issues. To a large extent, the State follows a policy of self-insurance; therefore, most claims against the University require legislative approval (and potential funding) prior to settlement. The University is not aware of any significant outstanding claims as of June 30, 2005.

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

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

NOTE 13 – Natural Classifications With Functional Classifications

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

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
Educational and general						
Instruction	\$ 23,600,234	136,870		3,887,491		\$ 27,624,595
Research	220,165	13,500		87,927		321,592
Public service	1,527,802		2,922	773,326		2,304,050
Academic support	5,606,725		40,930	3,146,576		8,794,232
Student services	3,503,016		758	1,431,959		4,935,733
Institutional support	3,207,946			1,143,793		4,351,739
Operations and maintenance of plant	4,445,890		1,360,853	4,064,326		9,871,070
Depreciation					2,751,253	2,751,253
Scholarships and fellowships	33,060	4,021,791				4,054,851
Auxiliary enterprises:						
Housing	1,051,075		427,691	2,029,328		3,508,094
Athletics		540,348		1,034,983		1,575,331
Parking	2,037			117,306		119,343
Student unions	423,379		126,211	130,146		679,736
University health services	380,648			143,141		523,789
Other auxiliary enterprises						
Other				173,770		173,770
Total	\$ 44,001,979	4,712,508	1,959,365	18,164,073	2,751,253	\$ 71,589,178



FORT HAYS STATE

UNIVERSITY



FORT HAYS STATE

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HISTORICAL FINANCIAL STATEMENTS

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

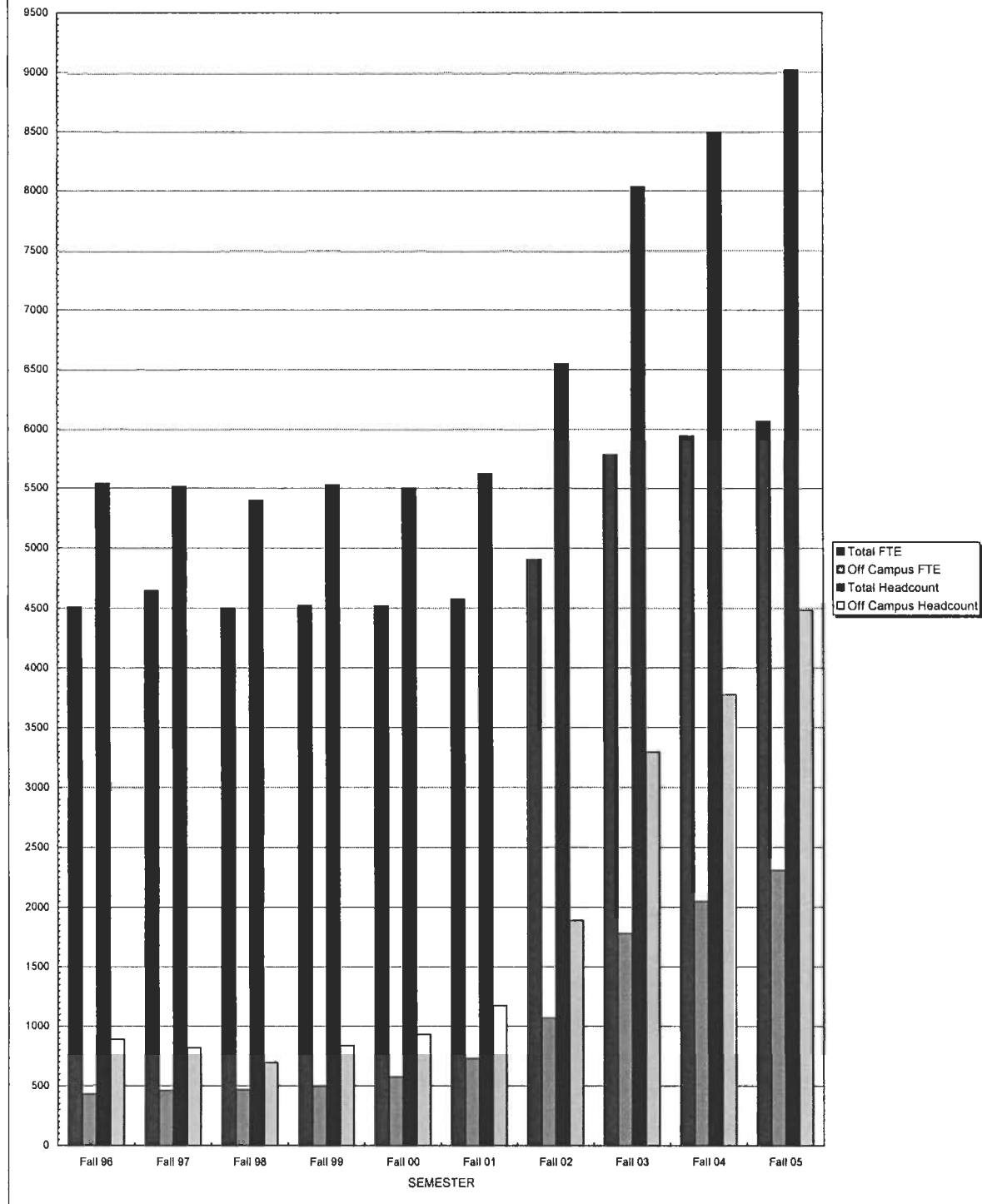


FORT HAYS STATE

UNIVERSITY

**GRAPHS &
CHARTS**

ENROLLMENT CHART

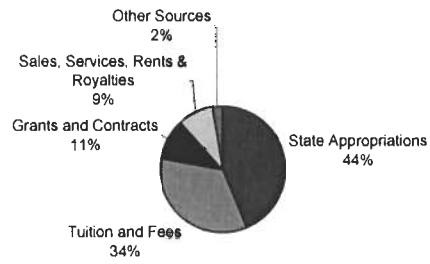


Enrollment Table

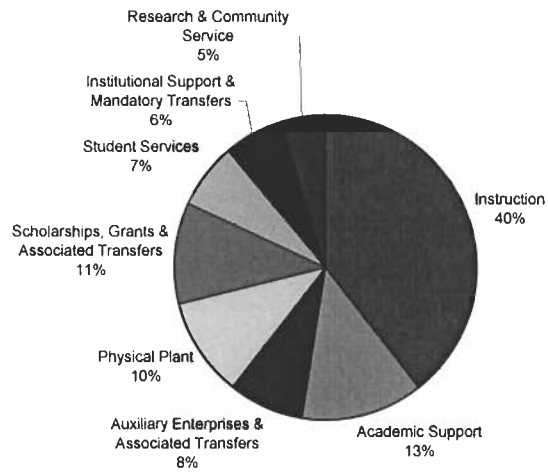
	Fall 96	Fall 97	Fall 98	Fall 99	Fall 00	Fall 01	Fall 02	Fall 03	Fall 04	Fall 05
Total FTE	4511	4645	4503	4525	4520	4575	4906	5785	5946	6071
Off Campus FTE	431	460	466	497	572	726	1072	1780	2049	2309
Total Headcount	5540	5516	5401	5533	5506	5626	6549	8037	8500	9019
Off Campus Headcount	891	821	696	839	934	1177	1890	3294	3777	4485

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

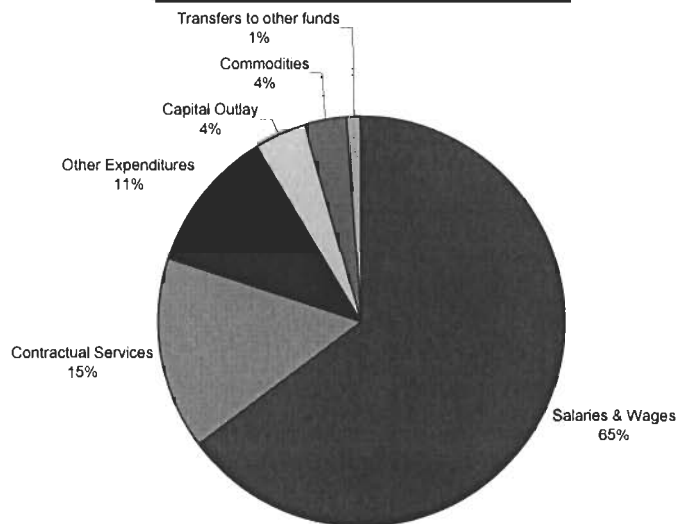
CURRENT FUND REVENUES BY SOURCE



CURRENT FUND EXPENDITURES BY PROGRAM



CURRENT FUND EXPENDITURES BY OBJECT





FORT HAYS STATE

UNIVERSITY

EXHIBITS



FORT HAYS STATE

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FORT HAYS STATE UNIVERSITY

EXHIBIT A

BALANCE SHEET
JUNE 30, 2005
ASSETS

	<u>JUNE 30, 2004</u>	<u>JUNE 30, 2005</u>
CURRENT FUNDS		
Unrestricted Funds:		
General Use Funds:		
Cash with State Treasurer	3,175,732	5,550,405
Balance in State Appropriation	<u>0</u>	<u>0</u>
Total General Use Funds	3,175,732	5,550,405
Designated Funds:		
Cash with State Treasurer	<u>6,362,101</u>	<u>7,090,843</u>
Total Designated Funds	<u>6,362,101</u>	<u>7,090,843</u>
Total Unrestricted Funds	9,537,833	12,641,248
Restricted Funds:		
Cash with State Treasurer	792,873	1,756,328
Grants and Contracts Receivable	<u>(33,412)</u>	<u>(147,427)</u>
Total Restricted Funds	<u>759,461</u>	<u>1,608,901</u>
TOTAL CURRENT FUNDS	<u><u>10,297,294</u></u>	<u><u>14,250,149</u></u>
LOAN FUNDS		
Cash with State Treasurer	977,476	899,075
Student Notes Receivable	<u>6,395,252</u>	<u>6,607,281</u>
TOTAL LOAN FUNDS	<u><u>7,372,728</u></u>	<u><u>7,506,356</u></u>

FORT HAYS STATE UNIVERSITY

EXHIBIT A

BALANCE SHEET
 JUNE 30, 2005
 LIABILITIES and FUND BALANCES

JUNE 30, 2004

JUNE 30, 2005

CURRENT FUNDS

Unrestricted Funds:		
General Use Funds:		
Unliquidated Encumbrances	343,007	472,177
Fund Balance--Schedule V	<u>2,832,725</u>	<u>5,078,228</u>
Total General Use Funds	3,175,732	5,550,405
Designated Funds:		
Unliquidated Encumbrances	829,782	914,356
Fund Balance--Schedule V	<u>5,532,319</u>	<u>6,176,487</u>
Total Designated Funds	<u>6,362,101</u>	<u>7,090,843</u>
Total Unrestricted Funds	9,537,833	12,641,248
Restricted Funds:		
Unliquidated Encumbrances	49,402	282,825
Reserve for Grants & Contracts	<u>710,059</u>	<u>1,326,076</u>
Total Restricted Funds	<u>759,461</u>	<u>1,608,901</u>
TOTAL CURRENT FUNDS	<u><u>10,297,294</u></u>	<u><u>14,250,149</u></u>
LOAN FUNDS		
Fund Balances--Schedule XIII	<u>7,372,728</u>	<u>7,506,356</u>
TOTAL LOAN FUNDS	<u><u>7,372,728</u></u>	<u><u>7,506,356</u></u>

FORT HAYS STATE UNIVERSITY

EXHIBIT A

BALANCE SHEET
JUNE 30, 2005
ASSETS

JUNE 30, 2004

JUNE 30, 2005

PLANT FUNDS

Unexpended Plant Funds:

Cash with State Treasurer 507,929
Balance in State Appropriation 0

170,717
0

Total Unexpended Plant Funds 507,929

170,717

Remodeling and Additions:

Cash with State Treasurer 448,635
Balance in State Appropriations 0

345,337
0

Total Remodeling and Additions 448,635

345,337

Retirement of Indebtedness:

Cash with State Treasurer 52,183
Investments at Cost 468,289

84,186
468,289

Total Retirement of Indebtedness 520,472

552,475

Investment in Plant:

Land--Schedule VIII 304,456
Nonstructural Improvements 3,167,616
Buildings--Schedule IX 64,413,813
Equipment 12,547,364

304,456
3,366,325
64,589,377
12,964,546

Total Investment in Plant 80,433,249

81,224,704

TOTAL PLANT FUNDS

81,910,285

82,293,233

**BALANCE SHEET
JUNE 30, 2004
LIABILITIES AND FUND BALANCE**

	JUNE 30, 2004	JUNE 30, 2005
PLANT FUNDS		
Unexpended Plant Funds:		
Unliquidated Encumbrances	213,548	110,352
Fund Balance--Schedule III	294,381	60,365
Total Unexpended Plant Funds	507,929	170,717
Remodeling and Additions:		
Unliquidated Encumbrances	186,113	68,570
Fund Balances--Schedule IV	262,523	276,767
Total Remodeling and Additions	448,635	345,337
Retirement of Indebtedness:		
Unliquidated Encumbrances	0	0
Fund Balances--Schedule V	520,472 *	552,475 *
Total Retirement of Indebtedness	520,472	552,475
Investment in Plant:		
Statement of Outstanding Bonds Schedule VII	6,285,000	6,080,000
Investment in Plant	74,148,249	75,144,704
Total Investment in Plant	80,433,249	81,224,704
TOTAL PLANT FUNDS	81,910,285	82,293,233

* Includes T-Bills in the amount of 468,289 held as debt reserve with the State Treasurer.

BALANCE SHEET
JUNE 30, 2005
ASSETS

	JUNE 30, 2004	JUNE 30, 2005
AGENCY FUNDS		
Cash in Bank	34,504	12,185
Investments	253,879	257,676
TOTAL AGENCY FUNDS	288,383	269,861
SERVICE CLEARING		
Cash with State Treasurer	893,354	967,645
Due from Other Funds	0	0
Consumable Supply Inventory	172,237	190,303
TOTAL SERVICE CLEARING	1,065,591	1,157,948
NINE MONTH PAYROLL CLEARING		
Cash with State Treasurer	2,882,167	3,044,100
TOTAL NINE MONTH PAYROLL CLEARING	2,882,167	3,044,100
IMPREST FUND		
Cash on Hand (Change Fund)	2,130	2,310
Cash in Bank	22,700	22,690
Due from Other Funds	170	0
TOTAL IMPREST FUND	25,000	25,000
TOTAL ASSETS	103,841,448	108,546,646

FORT HAYS STATE UNIVERSITY

EXHIBIT A

BALANCE SHEET
 JUNE 30, 2004
 LIABILITIES AND FUND BLANCES

	<u>JUNE 30, 2004</u>	<u>JUNE 30, 2005</u>
AGENCY FUNDS		
Fund Balances--Schedule X	<u>288,383</u>	<u>269,861</u>
TOTAL AGENCY FUNDS	<u><u>288,383</u></u>	<u><u>269,861</u></u>
SERVICE CLEARING		
Unliquidated Encumbrances- Accounts Payable	119,467	102,327
Fund Balances	<u>946,124</u>	<u>1,055,621</u>
TOTAL SERVICE CLEARING	<u><u>1,065,591</u></u>	<u><u>1,157,948</u></u>
NINE MONTH PAYROLL CLEARING		
Accrued Salaries Payable	<u>2,882,167</u>	<u>3,044,100</u>
TOTAL NINE MONTH PAYROLL CLEARING	<u><u>2,882,167</u></u>	<u><u>3,044,100</u></u>
IMPREST FUND		
Imprest Fund Balance	<u>25,000</u>	<u>25,000</u>
TOTAL IMPREST FUND	<u><u>25,000</u></u>	<u><u>25,000</u></u>
TOTAL LIABILITIES AND FUND BALANCE	<u><u>103,841,448</u></u>	<u><u>108,546,646</u></u>

FORT HAYS STATE UNIVERSITY

Exhibit B

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2005

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
Revenues and Other Additions:							
Current Funds (Schedule I)	15,021,909	13,885,882	13,025,608				
State Appropriations	31,917,627						
University Revenue							
Bond Proceeds							
Interest Collections				187,851			
Interest Earned							32,174
Principal Collections				1,262,879			
Federal Contributions				314,615			
Other Reimbursements							
Transfers from Board of Regents						474,000	
Retirement of Indebtedness							
Additions to Plant							
Transfers from State Bond Sales						75,599	
Add Adjustment of Restricted Receipts			(578,507)				
Adjust Revenues shown in the Transfer Section below			(103,500)				
Total Revenues & Other Additions	46,939,536	13,885,882	12,343,601	1,765,345	-	549,599	32,174
Expenditures & Other Deductions:							
Educational & General Expenditures (Schedule I)	43,712,118	7,021,163	11,411,876				
Auxiliary Enterprises (Schedule I)		4,864,133	334,256				
Loans to Students				1,720,945			
Collection Fees				70,181			
Expended Plant Funds (Schedule III)					250,066		
Non-Operating Expenses		12,772	700,969				
Encumbrances	465,012	914,356					
Retirement of Indebtedness							205,000
Interest on Indebtedness							243,316
Cost of Bond Issuance							
Expended for Remodeling and Additions (Schedule IV)						769,792	
Equipment Removed from Inventory							
Total Expenditures and Other Deductions	44,177,130	12,812,424	12,447,101	1,791,126	250,066	769,792	448,316

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2005

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
Transfers Among Funds:							
Additions (Deductions):							
Transfer for Project reimbursement		(214,188)				214,188	
Transfers in for Debt Retirement		(415,390)					415,390
Transfers out for Debt Retirement							
Transfer for SEOG matching							
Transfer to Non-FHSU State Funds	(17,801)	(17,250)					
Transfer for Administrative Allow.			103,500	(103,500)			
Transfer to/from State Fund	(410,068)						
Transfer to Housing Fund							
Transfer for Account Reclass.							
Transfer for Perkins matching	(50,880)			50,880			
Transfer for Equipment Reserve							
Total Transfers	(478,749)	(646,828)	103,500	(52,620)	-	214,188	415,390
Lapsed appropriations							
Reappropriation	(36,237)						
Net Change for the Year	2,247,420	426,630	-	(78,401)	(250,066)	(6,005)	(752)
Fund Balance 6-30-04	2,792,386	5,532,320	-	977,476	290,683	262,523	3,698
Adjustments for Prior Year	2,185	217,537	-	-	17,498	25	
Adjusted Fund Balance	2,794,571	5,749,857	-	977,476	308,181	262,548	3,698
	5,041,991	6,176,487	-	899,075	58,115	256,543	2,946



FORT HAYS STATE

UNIVERSITY



FORT HAYS STATE

UNIVERSITY

SCHEDULES

FORT HAYS STATE UNIVERSITY
CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES
Years Ended June 30, 2005 and 2004

Schedule I

	Unrestricted		Restricted	2005	2004
	Gen. Use	Desig. Use		Total	Total
Revenues:					
Tuition and Fees	15,021,909	7,812,253	2,248,109	25,082,271	20,027,782
State Appropriations	31,877,287	-	-	31,877,287	30,414,931
Governor and Legislator Budget Reductions	-	-	-	-	-
Reappropriations from prior year	40,340	-	-	40,340	24,212
Federal Grants & Contracts	-	-	7,411,085	7,411,085	6,483,678
Other Grants & Contracts	-	122,057	219,419	341,476	1,121,170
Sales of Commodities	-	3,404,875	3,810	3,408,684	3,475,372
Agency Sales	-	451	4,669	5,119	-
Rents & Royalties	-	2,841,602	583,722	3,425,324	3,029,351
Interest	-	24,521	1,744	26,264	10,463
Licenses, Permits & Fines	-	61,471	928	62,399	86,319
Reimbursements	-	(223,907)	1,143,604	919,697	1,607,646
Reimbursements-Other State Agencies	-	31,215	663,213	694,427	695,895
Other Revenue & Transfers	(460,948)	(188,655)	745,305	95,702	550,559
Total Current Revenue	46,478,588	13,885,882	13,025,608	73,390,077	67,527,378
Expenditures & Mandatory Transfers					
Educational & General:					
Institutional Support	4,062,513	265,953	49,469	4,377,935	3,745,932
Instruction	21,952,965	3,994,608	926,564	26,874,137	25,011,709
Academic Support	7,297,805	1,291,017	168,399	8,757,221	9,044,932
Student Services	3,480,356	864,989	370,021	4,715,366	4,473,590
Total Educational Program Expense	36,793,639	6,416,567	1,514,453	44,724,659	42,276,163
Research	36,240	45,885	236,225	318,350	156,359
Public Service	228,195	322,347	2,340,402	2,890,944	3,023,240
Physical Plant	6,490,385	236,364	55,281	6,782,030	6,259,848
Scholarships & Grants	163,658	-	7,265,515	7,429,172	7,021,383
Educational & General Expenditures	43,712,118	7,021,163	11,411,876	62,145,156	58,736,993
Transfers	17,801	305,331	-	323,132	313,188
Reappropriation to FY 2006	36,237	-	-	36,237	40,340
Lapses	-	-	-	-	-
Non-Expense Deductions	-	12,772	700,969	713,741	646,538
Total Educational & General Expenditures and Transfers	43,766,156	7,339,266	12,112,845	63,218,266	59,737,059
Auxiliary Enterprises:					
Expenditures	-	4,864,133	334,256	5,198,389	4,736,612
Transfers	-	341,497	-	341,497	282,696
Non-Expense Deductions	-	-	-	-	-
Total Auxiliary Enterprises	-	5,205,630	334,256	5,539,886	5,019,308
Total Current Expenditures and Transfers	43,766,156	12,544,896	12,447,101	68,758,152	64,756,367
Adjust Receipts to Expenditures	-	-	(578,507)	(578,507)	(378,160)
Excess of Current Revenue over Current Expenditures	2,712,432	1,340,986	0	4,053,418	3,149,171

**Fort Hays State University
Departmental Expenditures Summary
Year Ended June 30, 2005**

Schedule II

Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
INSTRUCTION										
LEADERSHIP STUDIES	321,716	9,242	2,208	-	-	333,166	331,080	-	2,086	275,416
LEADERSHIP SERVICES	-	5,800	1,583	-	-	7,383	-	7,383	-	3,503
CCL-YOUTH	-	549	-	-	-	549	-	549	-	20,500
CCL-TIGERS IN SERVICE	365	-	-	-	-	365	-	365	-	2,942
LEADERSHIP-YOUTH ACDMY SPEC PR	-	-	670	-	-	670	-	670	-	918
CCL-SERVICE LEARNING	1,186	869	350	-	-	2,406	-	2,406	-	-
E-LEADERSHIP	-	522	-	-	-	522	-	522	-	-
MANAGEMENT AND MARKETING	712,698	10,613	3,593	4,754	-	731,658	725,626	-	6,032	652,041
MANAGEMENT DEVELOPMENT CENTER	-	371	450	-	-	821	-	821	-	2,156
BUS ADMIN-SALES & SERVICE	164	257	226	-	-	647	-	647	-	-
ACCOUNTING & INFORMATION SYS	1,286,322	15,357	7,049	-	-	1,308,729	1,303,466	-	5,263	1,265,974
BUSINESS - AACSB ACCREDITATION	-	18,147	129	-	-	18,276	18,276	-	-	7,301
COL/BUS-COMPUTER SALES/SERV	-	-	429	-	-	429	-	429	-	1,042
CIS SALES AND SERVICE	-	108	353	-	-	461	-	461	-	1,822
CONTENT WORKSHOP-GUYOT	744	-	56	-	-	800	-	-	800	-
ECONOMICS AND FINANCE	497,206	4,199	4,178	-	-	505,583	501,559	-	4,024	534,658
ECONOMICS-SPECIAL PROJECTS	-	98	-	-	-	98	-	-	98	180
CENTER FOR ECONOMIC EDUCATIO	-	234	-	799	-	1,033	1,033	-	-	1,114
ECONOMIC EDUCATION	1,479	2,490	1,289	1,016	-	6,273	-	6,273	-	9,959
COL OF BUS-DEAN INSTRUCTION	106,653	349	4,985	-	-	111,986	95,539	-	16,447	97,641
CCL-CNTR FOR CIVIC LEADERSHIP	-	1,509	580	-	-	2,090	2,090	-	-	-
CCL-CNTR FOR CIVIC LEADRSHP RU	965	923	839	-	-	2,727	-	-	2,727	3,868
CCL- KS YOUTH LEADRSHP ACADEMY	41,345	31,042	11,345	-	-	83,732	-	83,732	-	3,092
CCL-AMERICAN DEMOCRACY PROJECT	-	788	615	-	-	1,402	-	1,402	-	-
SPECIAL ACADEMIC PROJECTS	806	2,064	500	-	-	3,370	3,370	-	-	8,722
ACADEMIC AFFAIRS SPECIALIST	23,917	15,215	3,564	-	-	42,697	42,697	-	-	83,735
HAYS LANGUAGE INSTITUTE	328	1,190	450	-	-	1,968	-	1,968	-	2,918
2000 ACTN PLNS-STATE MATCH	5,918	12,724	15,833	43,673	-	78,147	78,147	-	-	878,160
2005 ACTION PLANS	-	19,579	39,570	293,249	-	352,399	352,399	-	-	-
INSTRUCTIONAL SUPPORT-FEDERAL	-	-	6,356	28,347	-	34,703	-	-	34,703	-
SUPPLEMENTAL INSTR	31,481	-	-	-	-	31,481	31,481	-	-	27,002
CENTER FOR LIBERAL STUDIES	101,689	2,469	924	-	-	105,082	105,082	-	-	118,097
GRAPHICS LAB	2,615	-	1,821	-	-	4,435	3,922	-	513	5,153
ART	882,818	9,541	27,777	-	-	920,136	910,524	-	9,612	903,704
ART-GREAT PLAINS NATIONAL	-	31	-	-	-	31	-	31	-	3,653
ART SALES & SERVICE	-	6,371	34,952	-	-	41,323	-	41,323	-	38,148
ART-GRASS ROOTS GRANT	-	2,000	-	-	-	2,000	-	-	2,000	-
COMMUNICATION-GENERAL	-	3,170	161	-	-	3,330	3,330	-	-	5,251
NSF CAREER GRANT-CHEMISTRY	-	-	-	-	-	-	-	-	-	6,188
CHEMISTRY-SALES AND SERVICE	-	793	3,336	3,433	-	7,562	-	7,562	-	6,588
CHEMISTRY	643,845	10,744	22,392	695	-	677,675	674,508	-	3,168	630,991
COMMUNICATION	794,385	5,404	2,509	1,435	-	803,734	796,649	-	7,085	710,872

**Fort Hays State University
Departmental Expenditures Summary
Year Ended June 30, 2005**

Schedule II

Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
INT-TELECOM PROJECTS	-	328	2,796	-	-	3,124	-	3,124	-	-
INFORMATION NETWORKING	434,904	6,227	3,569	1,449	-	446,148	444,240	-	1,908	439,246
COMMUNICATION-JOURNALISM	201	3,112	1,155	-	-	4,469	4,469	-	-	8,048
GEOSCIENCES	533,594	10,212	7,651	1,769	-	553,226	546,520	-	6,707	532,128
GIS LAB	1,786	-	1,781	-	-	3,566	3,566	-	-	2,241
GEOSCIENCES SALES & SERV	-	1,393	-	-	-	1,393	-	1,393	-	1,677
GEOSCIENCES-GIS LAB SLS/SRV	-	-	180	-	-	180	-	180	-	4,107
GEOSCI-DICKINSON CO DGTL PRJ	-	-	-	-	-	-	-	-	-	7
GIS-ERGO OPERATION ACCOUNT	6,265	3,570	51	-	-	9,887	-	-	9,887	8,369
ENGLISH SALES & SERVICE	1,111	4,426	62	-	-	5,599	-	5,599	-	5,977
ENGLISH	973,211	12,039	4,578	2,606	-	992,434	989,868	-	2,566	941,132
MUSIC -HIGH PLAINS PIANO CMP	591	311	2	-	-	904	-	904	-	1,049
MODERN LANGUAGES	375,679	4,490	2,566	2,477	-	385,211	380,328	-	4,883	337,382
MODERN LANG-HOME ON RNG GRNT	-	-	-	-	-	-	-	-	-	1,717
MODERN LANGUAGES-FIELD DAY	-	-	-	-	-	-	-	-	-	1,838
MEXICO TRIP	-	-	-	-	-	-	-	-	-	3,726
HISTORY	572,789	9,074	5,476	-	-	587,339	587,339	-	-	488,679
ETHNIC STUDIES	-	398	264	-	-	662	662	-	-	784
HISTORY-SALES AND SERVICE	590	3,440	378	576	-	4,985	-	4,985	-	156
HISTORY-ROOK RESEARCH	-	-	-	-	-	-	-	-	-	24
MATHEMATICS	666,990	8,740	4,058	-	-	679,787	674,459	-	5,328	629,192
MATH/COMP SCI SALES&SERVICE	-	-	678	-	-	678	-	678	-	-
RARICK COMPUTING SYSTEMS LAB	803	-	288	-	-	1,091	1,091	-	-	2,875
MATH RELAYS	-	2,592	633	-	-	3,225	-	-	3,225	3,468
COMMUNICATION SALES & SERVICE	-	133	8	-	-	141	-	141	-	-
MUSIC	923,291	41,581	9,893	-	-	974,765	962,550	-	12,215	908,077
MUSIC-SEASONAL/GA	2,535	275	-	-	-	2,810	2,810	-	-	9,043
PHILOSOPHY	364,355	5,105	989	1,378	-	371,827	368,343	-	3,484	304,035
MUSIC-HIGH PLAINS CHLDN CMP	-	289	497	-	-	786	-	-	786	457
PHYSICS-SALES & SERVICE	41,084	2,290	1,789	-	15,500	60,663	-	60,663	-	26,909
PHYSICS	363,579	4,208	7,772	1,670	-	377,229	374,098	-	3,131	369,019
PHYSICS-AVIATION FEES	-	529	1,156	628	-	2,313	-	2,313	-	5,455
POLITICAL SCIENCE	413,928	4,344	3,117	-	-	421,389	414,942	-	6,447	387,796
JUSTICE STUDIES	170,812	4,796	1,846	1,237	-	178,690	178,371	-	320	151,423
POLITICAL SCIENCE SALE & SER	-	1,933	347	945	-	3,225	-	3,225	-	1,598
PSYCHOLOGY	603,431	11,333	3,372	1,844	-	619,980	610,469	-	9,511	627,555
PHILOSOPHY-04 MP CONFERENCE	-	387	1,043	-	-	1,430	-	-	1,430	-
PSYCHOLOGY-SALES & SERVICE	-	808	938	364	-	2,110	-	2,110	-	1,559
SOCIOLOGY AND SOCIAL WORK	609,873	3,884	2,886	1,511	-	618,153	615,445	-	2,708	554,184
FAMILY DEVELOPMENT SERVICES	8,130	222	4	-	-	8,356	-	-	8,356	14,467
SOCIAL WORK PROGRAM	353	4,554	2,572	-	-	7,479	7,479	-	-	10,139
SOCIAL WORK ACCREDITATION	-	-	-	-	-	-	-	-	-	1,645

**Fort Hays State University
Departmental Expenditures Summary
Year Ended June 30, 2005**

Schedule II

Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted			
							General Use	Designated	Restricted	
INT-MEDIA PROJECTS	-	728	743	-	-	1,471	-	-	1,471	2,631
SOCIOLOGY-SALES AND SERVICE	656	1,459	-	-	-	2,116	-	2,116	-	1,906
NSF-MST MATCHING	-	-	-	-	-	-	-	-	-	5,634
NSF GRANT-MDL SCHL TCHR-CLOSED	26,255	8,086	330	-	-	34,672	-	-	34,672	21,499
NASA POLAR OCEAN GRANT	6,395	1,034	-	2,043	-	9,472	-	-	9,472	6,487
NSF GRANT-OPER PHYSICS MATCH	-	-	1,093	500	-	1,593	1,593	-	-	1,570
NSF GRANT - OPERATION PHYSICS	31,211	11,102	1,687	3,369	-	47,369	-	-	47,369	-
MUSIC-WESTERN KS STRING ACDMY	4,045	4,345	1,217	-	-	9,606	-	9,606	-	92
CONTENT WORKSHOP-STROHKIRCH	1,325	100	61	-	-	1,486	-	-	1,486	-
CONTENT WORKSHOP-HREPIC	650	-	-	-	-	650	-	-	650	-
CONTENT WORKSHOP-ANDREWS	750	-	-	-	-	750	-	-	750	-
CONTENT WORKSHOP-JACKSON	500	-	-	-	-	500	-	-	500	-
CONTENT WORKSHOP-DUVALL	1,000	-	-	-	-	1,000	-	-	1,000	-
SPEC ED CONT IMPRVMT GRANT	5,706	24,366	2,253	-	10,000	42,326	-	-	42,326	18,039
SPEC ED-KLIPP GRANT	-	3,766	64	-	4,714	8,544	-	-	8,544	-
TECHNOLOGY STUDIES	594,640	17,591	23,375	3,106	-	638,711	631,747	-	6,964	538,458
TECH STUDIES-SALES & SERV	-	2,437	2,248	13,978	-	18,663	-	18,663	-	7,164
COMPUTER LAB-EDUC	70,586	729	990	792	-	73,097	58,254	-	14,843	67,758
TEACHER EDUCATION	848,948	15,501	7,767	-	-	872,216	866,270	-	5,946	910,490
TEACHER ED-PDS STARTUP GNT	-	-	-	-	-	-	-	-	-	6,452
COLL OF ED-PROJ ENGAGE GRANT	-	-	214	-	-	214	-	-	214	155
TEACHER ED-PRGRM ACTIVITIES	-	440	1,538	-	-	1,978	-	1,978	-	2,251
EDUCATION ADMIN & COUNSELING	622,964	12,384	4,624	4,080	-	644,052	639,667	-	4,385	668,194
ACES INSERVICE	150	-	-	-	-	150	-	150	-	-
TRANSITION TO TEACHING GRANT	-	-	-	-	-	-	-	-	-	26,757
TEACHER ED-GRASPS GRANT	22,187	12,663	3,278	-	24,709	62,838	-	-	62,838	57,485
SPECIAL EDUCATION	429,416	9,170	3,024	-	-	441,610	439,837	-	1,773	420,431
OFFICE OF STUDENT TEACHING	16,257	21,509	6,448	-	-	44,214	44,214	-	-	47,290
TEACHER ED-SWK MS SCI GRANT	27,123	3,442	9,676	-	13,007	53,248	-	-	53,248	2
SMOKY HILL EDUCATION SVS CTR	-	7,123	136	-	-	7,258	-	7,258	-	7,038
NCATE ACCREDITATION	-	23,356	45	-	46	23,446	23,446	-	-	6,083
TEACHER ED-YOUNG READERS	-	10,067	19	-	-	10,086	-	-	10,086	-
TEACHER ED-SERVICE LRNG GRNT	-	-	-	-	-	-	-	-	-	1,247
RESTRICTED LICENSE SUPERVISION	90,826	-	-	-	-	90,826	90,826	-	-	2,523
ANSCHUTZ ENDOWD PROF-STATE	3,314	599	494	500	-	4,907	-	-	4,907	4,051
ANSCHUTZ ENDOWD PROF-ENDOWMENT	-	1,365	687	1,522	-	3,574	-	3,574	-	6079
SPEC ED-HS PROJECT GRANT	59,425	10,989	6,590	1,658	21,559	100,222	-	-	100,222	46,316
CONTENT WORKSHOP-TAGGART	1,100	-	-	-	-	1,100	-	-	1,100	-
CONTENT WORKSHOP-HOWELL	800	-	-	-	-	800	-	-	800	-
CONTENT WORKSHOP-ADAMS	822	-	130	-	540	1,492	-	-	1,492	-
CONTENT WORKSHOP-SLATTERY-BLDG	-	1,500	-	-	-	1,500	-	1,500	-	-
CONTENT WORKSHOP-HYATT	750	-	-	-	-	750	-	-	750	-

**Fort Hays State University
Departmental Expenditures Summary
Year Ended June 30, 2005**

Schedule II

Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
CONTENT WORKSHOP-NIXON	1,405	-	90	-	-	1,495	-	-	1,495	-
CONTENT WORKSHOP-SCOTT	-	100	-	-	400	500	-	-	500	-
CONTENT WORKSHOP-FUQUA	1,137	43	320	-	-	1,500	-	-	1,500	-
CONTENT WORKSHOP-SLATTERY-DIST	-	1,500	-	-	-	1,500	-	1,500	-	-
CONTENT WORKSHOP-LOSEY	150	-	12	-	300	462	-	-	462	-
CONTENT WORKSHOP-HATTAN	-	1,500	-	-	-	1,500	-	1,500	-	-
SPEC ED-ECHO PHASE II	6,500	8,187	-	-	-	14,687	-	-	14,687	-
TEACHER ED-FAMILY IMPRVMT GRNT	727	1,776	362	-	-	2,865	-	-	2,865	-
TEACHER ED-MIDDLE LVL MATH GRN	2,000	1,000	-	-	-	3,000	-	-	3,000	-
NURSING	1,185,161	30,298	10,621	-	-	1,226,080	1,221,844	-	4,237	1,200,324
RURAL HEALTH SERVICES	-	7,936	-	-	-	7,936	7,936	-	-	8,636
KHF SUBCONTRACTS	-	-	51	-	-	51	-	-	51	-
NURSING-WAGNER FUND	22,428	23,773	5,112	-	-	51,313	-	51,313	-	45,068
KS ASSN MED UNDERSERVED KDHE	-	2,235	-	-	700	2,935	-	-	2,935	4,233
NURSING-TRAINEESHIPS GRANT	-	-	-	-	27,922	27,922	-	-	27,922	44,109
AGRICULTURE	559,985	12,673	1,658	-	-	574,316	574,316	-	-	524,880
HMC-NURSING FHCC	34,067	-	-	-	-	34,067	-	-	34,067	32,407
AGRICULTURE-SALES & SERVICE	-	4,064	3,575	-	-	7,639	-	7,639	-	9,643
BIOLOGICAL SCIENCES	904,458	30,930	15,560	8,808	-	959,756	946,521	-	13,235	1,054,406
ALLIED HEALTH-MDI	415,179	12,525	2,840	-	-	430,543	427,042	-	3,501	409,858
THOMSON-BIOLOGICAL SCIENCE	-	2,057	5,850	-	-	7,907	-	-	7,907	6,924
COMMUNICATION DISORDERS	647,546	18,201	3,586	960	-	670,294	667,327	-	2,967	588,733
THOMSON-COMM DISORDERS	-	7,336	645	-	-	7,981	-	-	7,981	15,056
HERNDON CLINIC	20,426	4,672	4,705	-	-	29,803	-	-	29,803	30,317
THOMSON-ALLIED HEALTH	-	11,060	2,037	990	-	14,088	-	-	14,088	27,647
ALLIED HEALTH MDI-SLS/SRV	-	37	-	-	-	37	-	37	-	292
HEALTH AND HUMAN PERFORMANCE	948,351	20,961	11,400	8,395	-	989,107	968,891	-	20,216	1,040,168
EXERCISE PHYSIOLOGY LAB	-	883	-	-	-	883	-	-	883	4,014
H AND HP-RENTALS	253	1,429	4,600	1,994	-	8,276	-	8,276	-	23,241
HHP-NUTRITION	-	-	700	-	-	700	-	700	-	639
THOMSON-HLTH/LIFE	-	850	58	-	-	908	-	-	908	400
FIREARMS EDUCATION	-	281	423	-	-	704	-	704	-	849
COMM DISORDERS-SPEC EVENTS	-	2,538	538	-	-	3,076	-	-	3,076	612
COMM DISORDERS-MASONIC GRANT	-	-	-	660	-	660	-	-	660	92,363
BIO SCIENCE-NEOSHO RIVER	-	-	164	-	-	164	-	-	164	676
FLEHARTY RESEARCH ASST-ENDOW	2,535	-	-	-	-	2,535	-	-	2,535	2,500
BIOLOGY SALES & SERVICE	-	-	389	-	-	389	-	389	-	301
BIO SCI-Z BAR RANCH GRANT	2,418	-	470	-	-	2,888	-	-	2,888	3,027
BIO SCI-WHITE PERCH GRANT	-	-	-	-	-	-	-	-	-	22,016
PHYSICAL CONNECTION GRNT-KHF	-	-	-	-	-	-	-	-	-	750
PHYSICAL THERAPY CLINIC	-	-	-	-	-	-	-	-	-	4,067
NURSING CONTINUING EDUCATION	-	-	-	-	-	-	-	-	-	390

Fort Hays State University
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Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
NURSING SALES & SERVICE	-	2,620	1,537	-	-	4,156	-	4,156	-	4,285
PHYSL THRPY CLIN-NWKAAA GRNT	11,189	-	-	-	-	11,189	-	-	11,189	7,125
ALLIED HEALTH-MDI PROGRAMS	-	256	1,593	-	-	1,849	-	1,849	-	5,862
NURSING-NIGHTINGALE GRANT	-	1,041	180	-	-	1,220	-	-	1,220	5,991
ELDERLINKS CNTR-GEC GRANT-CLOSE	-	-	-	-	-	-	-	-	-	1,480
BIO SCI-KARS-WGA GRANT	-	-	(432)	-	-	(432)	-	-	(432)	11,027
HHP-SWAT PROGRAM	-	-	-	-	-	-	-	-	-	694
ALLIED HEALTH-SUNFLOWER GRANT	54,496	1,475	275	1,006	-	57,251	-	-	57,251	49,472
HHP-HMC ATHLETIC TRAINER	12,301	-	-	-	-	12,301	-	-	12,301	12,595
ALLIED HEALTH-MDI-K-BRIN	-	-	-	-	-	-	-	-	-	36,802
ALLIED HEALTH-K-BRIN SCHLRSH	1,987	-	-	-	-	1,987	-	-	1,987	53,213
ALLIED HEALTH-DM SONOGRAPHY	-	540	896	500	-	1,936	-	-	1,936	2,501
BIO SCI-KDWP KINSBURY-CLOSED	-	-	(47)	-	-	(47)	-	-	(47)	525
ELDERLINKS CNTR-GEC GRANT #2	6,234	163	-	-	-	6,398	-	-	6,398	2,321
COMM DISORDERS CRS MATERIALS	-	1,392	1,280	-	-	2,672	-	-	2,672	2,223
BIO SCI-OWB ROAD SRVY GRANT	-	(240)	-	-	-	(240)	-	-	(240)	5,440
BIO SCI-MUSSEL SURVEY	24,019	4,902	623	-	-	29,544	-	-	29,544	20,456
AGRICULTURE-NONFEDERAL GRNTS	-	-	-	-	-	-	-	-	-	1,000
HHP - WEST POINT REIMBURSEMENT	106,404	11,567	-	-	-	117,971	-	117,971	-	-
HHP-KAHPERD GRANT	-	24	201	-	-	225	-	225	-	-
CONTENT WORKSHOP-SHEPHERD	1,500	-	-	-	-	1,500	-	-	1,500	-
BIO SCI-PLOVER CONSERVATION	5,240	1,475	749	702	-	8,166	-	8,166	-	-
CONTENT WORKSHOP-SEDBROOK	1,500	-	-	-	-	1,500	-	-	1,500	-
VIRTUAL COLL SALARIES-INTL	814,688	-	-	-	-	814,688	-	814,688	-	488,112
ACADEMIC EXTENSION	195,961	428,519	155,099	28,101	22,458	830,139	-	830,139	-	1,061,499
VIRTUAL COLLEGE SALARIES	1,169,394	-	-	-	-	1,169,394	-	1,169,394	-	840,099
STATEWIDE TELENET-CLOSED	-	-	-	-	-	-	-	-	-	193
OFF CAMPUS CENTERS	55,416	19,262	5,798	-	-	80,476	80,476	-	-	77,029
INTERACTIVE TV	-	18,818	193	679	-	19,690	19,690	-	-	45,958
SW PLAINS REGIONAL CENTER	-	109,891	-	-	-	109,891	109,891	-	-	146,615
VIRT COLL-INTL PROG CLEARING	535	496,046	4,868	-	-	501,450	-	501,450	-	71,342
VIRTUAL COLL CONCURRENT PMTS	13,657	43,190	-	-	-	56,847	-	56,847	-	-
CENTER FOR STRATEGIC PARTNERSH	120,265	11,255	4,610	2,806	-	138,937	138,937	-	-	-
CENTER FOR STRATEGIC PTNSHP-RU	-	47,041	22,669	-	-	69,710	-	69,710	-	-
GENERAL ACADEMIC INSTRUCTION SUB-TOTAL	22,745,842	1,965,714	630,054	483,006	141,856	25,966,472	21,106,550	3,933,359	926,564	24,136,979
HIGH PLAINS MUSIC CAMP	9,343	43,608	4,586	-	-	57,537	-	57,537	-	67,191
MUSIC FEES	-	956	415	-	-	1,371	-	1,371	-	1,513
FORT HAYS MODEL UN APPROP	-	1,341	25	-	-	1,366	1,366	-	-	2,177
FORT HAYS MODEL UN	-	2,342	-	-	-	2,342	-	2,342	-	1,516
PREP AND ADULT BASIC EDUCATION SUB-TOTAL	9,343	48,247	5,026	-	-	62,616	1,366	61,250	-	72,397

Fort Hays State University
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Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Source of Funds			
							General Use	Designated	Restricted	
SS-REGULAR SAL	842,285	-	-	-	-	842,285	842,285	-	-	799,609
SPECIAL PROJECTS IN HHP	-	-	-	-	-	-	-	-	-	43
NON ACAD SUMMER SESS	2,764	-	-	-	-	2,764	2,764	-	-	2,680
SUMMER SESSION SUB-TOTAL	845,049	-	-	-	-	845,049	845,049	-	-	802,332
TOTAL INSTRUCTION	23,600,234	2,013,961	635,080	483,006	141,856	26,874,137	21,952,965	3,994,608	926,564	25,011,708
RESEARCH										
GRC- FY2004	-	-	-	-	-	-	-	-	-	16,732
STERNBERG-SWG GRANT	122,040	12,758	4,885	-	-	139,683	-	-	139,683	92,292
COMANCHE GRANT-DINOSAUR-CLOSED	4,958	2,167	1,451	-	-	8,575	-	-	8,575	-
COMANCHE GRANT-DINOSAUR II	1,808	3	131	-	-	1,942	-	1,942	-	4,190
KS SPACE GRANT GU-CHU	-	551	2,002	1,690	-	4,243	4,243	-	-	4,250
KS SPACE CONSORTIUM-CHU	-	151	-	1,002	13,500	14,653	-	-	14,653	14,516
GEOSCIENCES-KDOT-I70 SINKHOLE	-	-	455	1,267	-	1,722	-	1,722	-	-
BIO SCI-SPOTTED SKUNK GRANT	-	586	1,861	-	-	2,446	-	2,446	-	-
SMOKY HILL WEAPONS RANGE	-	467	-	-	-	467	-	-	467	288
ALLIED HEALTH-KBRINRSRCH GRNT	-	-	-	-	-	-	-	-	-	12,353
KANSAS GEOLOGICAL SURVEY	2,689	-	-	-	-	2,689	-	-	2,689	2,311
BIO SCI-KDWP NESTING GRANT	13,265	1,317	321	-	-	14,903	-	14,903	-	5,415
BIO SCI - GEMS GRANT-CLOSED	22,801	2,605	98	-	-	25,504	-	-	25,504	4,014
BIO SCI-KDWP- GROUSE CREEK	24,081	790	-	-	-	24,871	-	24,871	-	-
AH-KINBRE T&M GRANT	11,667	2,062	196	-	-	13,925	-	-	13,925	-
AH-KINBRE T&M GRNT-BERRY	-	194	3,191	558	-	3,943	-	-	3,943	-
AH-KINBRE T&M GRNT-GILLOCK	-	681	6,756	791	-	8,228	-	-	8,228	-
AH-KINBRE T&M GRNT-FARLEY	-	-	3,870	-	-	3,870	-	-	3,870	-
AH-KINBRE SU SCLR GR-BODINE	3,000	-	-	-	-	3,000	-	-	3,000	-
AH-KINBRE SU SCLR GR-FISHER	3,000	-	-	-	-	3,000	-	-	3,000	-
AH-KINBRE SU SCLR GR-SCHAEFFER	3,000	-	-	-	-	3,000	-	-	3,000	-
AH-KINBRE T&M GRNT-WIESE	-	-	4,929	-	-	4,929	-	-	4,929	-
AH-KINBRE SU SCLR GR-ECKHART	760	-	-	-	-	760	-	-	760	-
GRC-ROBERT CHANNELL	-	-	597	-	-	597	597	-	-	-
GRC-G FARLEY	-	-	6,537	702	-	7,240	7,240	-	-	-
GRC-E FINCK	-	-	1,153	-	-	1,153	1,153	-	-	-
GRC-G KANDT	-	-	220	1,045	-	1,265	1,265	-	-	-
GRC-K NEUHAUSER	-	1,500	-	-	-	1,500	1,500	-	-	-
GRC-W STARK (A)	-	-	2,316	-	-	2,316	2,316	-	-	-
GRC-W STARK (B)	-	-	2,209	-	-	2,209	2,209	-	-	-
GRC-J TAYLOR	-	-	1,525	-	-	1,525	1,525	-	-	-
GRC-OLMSTEAD	-	-	1,269	-	-	1,269	1,269	-	-	-

Fort Hays State University
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Schedule II

Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
GRC-GILLOCK	-	-	1,183	541	-	1,724	1,724	-	-	-
GRC-SCHMIERBACH	-	-	1,058	-	-	1,058	1,058	-	-	-
GRC-FARLEY	2,221	616	919	-	-	3,755	3,755	-	-	-
GRC-CAMPBELL	-	-	1,512	-	-	1,512	1,512	-	-	-
GRC-TUREK	2,443	-	-	-	-	2,443	2,443	-	-	-
GRC-W STARK (B)	2,434	-	-	-	-	2,434	2,434	-	-	-
RESEARCH TOTAL	220,165	26,446	50,642	7,596	13,500	318,350	36,240	45,885	236,225	156,361
PUBLIC SERVICE										
SBDC-STATE ACCOUNT	19,448	9,779	1,068	-	-	30,295	-	-	30,295	33,938
SBDC-FED ACCOUNT	53,903	-	-	-	-	53,903	-	-	53,903	75,005
SBDC-CO-LOCATION CLEARING	-	13,001	819	-	-	13,820	-	-	13,820	-
SBDC-FED 98 YEAR-CLOSED	-	-	-	-	-	-	-	-	-	26219
SBDC-FED ACCOUNT 05 YEAR	25,142	-	-	-	-	25,142	-	-	25,142	-
SBDC-PROGRAM INCOME	534	20,612	1,912	-	-	23,058	-	-	23,058	-
SBDC-GU-MATCH	38,941	-	-	-	-	38,941	38,941	-	-	38,851
GEOSCIENCES-UNL GIS MAPPING	6,278	1,170	-	-	-	7,448	-	-	7,448	3,628
DOCKING IPA-B ZOLLINGER	160,891	74,901	8,714	3,124	-	247,631	-	247,631	-	184,386
DOCKING IPA-APPROP	123,673	439	896	3,763	-	128,771	128,771	-	-	119,148
TELEPOWER - CLOSED	14,841	2,053	2,092	-	-	18,986	-	18,986	-	29,795
DOCKING-FINCIAL FITNS-CLOSED	-	-	-	-	-	-	-	-	-	9,903
GEOGRAPHY ED-NGSEF	15,864	18,228	3,616	-	693	38,401	-	38,401	-	32,188
DOCKING-F3 KHf GRANT - CLOSED	8,745	9,115	1,516	-	-	19,377	-	-	19,377	38,779
DOCKING-USD489 RURL PRJ-CLOS	-	-	-	-	-	-	-	-	-	20,811
KSBDC-FED ACCOUNT 05 YEAR	19,269	582	40	-	-	19,890	-	-	19,890	-
KSBDC-STATE ACCOUNT FY05	40,609	-	(70)	-	-	40,539	-	-	40,539	-
KSBDC-STATE ACCOUNT FY04	31,694	-	-	-	-	31,694	-	-	31,694	34,830
KSBDC-FED ACCOUNT 04 YEAR	61,561	23,436	-	-	-	84,997	-	-	84,997	26,974
KSBDC-KDOCH OTHER CASH MAT	32,148	40,781	6,837	642	-	80,408	-	-	80,408	83,432
KSBDC-STATE ACCOUNT FY 03	-	-	-	-	-	-	-	-	-	32,382
KSBDC-FED ACCOUNT 03 YEAR	-	-	-	-	-	-	-	-	-	77,094
KSBDC-PROGRAM INCOME	-	8,535	793	-	-	9,328	-	-	9,328	-
KSBDC-STATE CLEARING	-	232,515	-	-	-	232,515	-	-	232,515	296,470
KSBDC-FEDERAL CLEARING	-	702,661	-	-	-	702,661	-	-	702,661	889,410
KSBDC-KANSAS ARTS FUNDS	-	2,984	-	-	-	2,984	-	-	2,984	-
INFO ENTERPRISE INSTITUTE	41,184	10,022	200	1,970	-	53,376	-	-	53,376	79,529
KANSAS CT FOR ENTREPRENEURSHIP	9,523	6,766	1,988	8,790	-	27,067	-	-	27,067	-
CENTER FOR INNOVATIVE LEADRSHp	18,070	-	-	-	-	18,070	-	-	18,070	-
HAYS AREA CHILDRENS CENTER	27,626	-	-	-	-	27,626	7,192	-	20,434	17,356
HEAD START	13,927	-	-	-	-	13,927	3,626	-	10,302	12,701
SOCIAL SECURITY SERVICES	1,375	-	-	-	-	1,375	358	-	1,017	2,350

**Fort Hays State University
Departmental Expenditures Summary
Year Ended June 30, 2005**

Schedule II

Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
FORSYTH LIBRARY COMM SERVICE	49,754	-	-	-	-	49,754	12,953	-	36,801	28,921
HAYS PUBLIC LIBR COMM SERVIC	2,671	-	-	-	-	2,671	695	-	1,975	4,245
PARENTS AS TEACHER HEAD STRT	1,154	-	-	-	-	1,154	301	-	854	2,178
BIG BROTHERS/BIG SISTERS	2,636	-	-	-	-	2,636	686	-	1,950	1,813
HIGH TECH CRIME UNIT LAB-WIEST	-	255	-	-	-	255	-	255	-	-
COMM STUDIES (THEATRE)-COMM SE	7,351	-	-	-	-	7,351	1,914	-	5,437	-
WILDLIFE ART-GU	-	-	-	-	-	-	-	-	-	381
COMMUNICATION DISORDERS COMM S	2,466	-	-	-	-	2,466	642	-	1,824	-
FISH ID-EBERLE	432	-	490	-	-	922	-	-	922	962
INT COMMUNITY SERVICE	1,760	-	-	-	-	1,760	458	-	1,302	-
MEMORIAL UNION MAINT COMM SERV	2,514	-	-	-	-	2,514	654	-	1,860	-
STERNBERG MUSEUM COMM SERV	7,366	-	-	-	-	7,366	1,918	-	5,449	-
STERNBERG OPERATIONS COMM SERV	131	-	-	-	-	131	34	-	97	-
UNIV RELATIONS COMM SERV	1,841	-	-	-	-	1,841	479	-	1,362	-
HHP WELLNESS CTR COMM SERV	2,400	-	-	-	-	2,400	625	-	1,775	-
AMERICORPS-CLOSED	-	-	-	-	-	-	-	-	-	40,446
GEOSCIENCES-KICKAPOO TRIBE GIS	1,314	3,199	71	-	-	4,584	-	-	4,584	-
SENIOR COMPANION PROGRAM	383,403	43,661	2,551	-	-	429,615	-	-	429,615	429,615
SENIOR COMP PROG-CAMPUS	15,865	4,865	-	-	-	20,730	20,730	-	-	16,864
FOSTER GRANPARENT-CAMPUS	-	-	-	-	-	-	-	-	-	5,741
SCP GRANT-INFO REFERRAL	68,722	12,838	3,615	-	-	85,175	-	-	85,175	96,411
FOSTER GRNDPRNT GRANT-MATCH	-	13,368	1,922	-	-	15,290	-	-	15,290	1,169
FOSTER GRANDPARENT PROGRAM	177,012	6,918	2,137	-	-	186,067	-	-	186,067	175,730
FGP-KDOA GRANT	8,447	5,027	1,526	-	-	15,000	-	-	15,000	-
SCP-KS DEPT ON AGING	22,038	2,840	121	-	-	25,000	-	-	25,000	25,000
SCP-NWKAAA	3,278	341	-	-	-	3,619	-	-	3,619	6,293
COMMUNITY SERVICE SUB-TOTAL	1,527,802	1,270,891	42,854	18,290	693	2,860,530	220,976	305,273	2,334,280	3,000,948
MATH ACCOUNTS	-	-	-	-	-	-	-	-	-	25
ENGLISH WKSP AND SPEC EVENT	-	2,994	3,233	-	-	6,227	-	6,227	-	1,498
READING SERVICE CENTER	-	1,260	3,003	-	-	4,263	-	4,263	-	149
CTR FOR EDUC&COMMUNITY RENEWAL	-	4,836	1,749	-	-	6,584	-	6,584	-	-
SPEC ED PROGRAM SUPPORT	-	-	-	-	-	-	-	-	-	2,356
CONT ED NURSING-APPROPRIATION	-	4,483	2,736	-	-	7,219	7,219	-	-	9,360
PRAIRIE NATURALIST	-	6,122	-	-	-	6,122	-	-	6,122	8,904
COMMUNITY EDUCATION SUB-TOTAL	-	19,694	10,720	-	-	30,414	7,219	17,073	6,122	22,292
TOTAL PUBLIC SERVICE	1,527,802	1,290,585	53,574	18,290	693	2,890,944	228,195	322,347	2,340,402	3,023,240

Fort Hays State University
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Schedule II

Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
ACADEMIC SUPPORT										
LIBRARY	977,615	414,503	24,021	236,527	2,006	1,654,673	1,624,992	-	29,681	1,642,458
LIBRARY ACTION PLANS	-	-	-	101,000	-	101,000	101,000	-	-	75,000
LIBRARY SERVICES	-	15,426	9,545	-	-	24,971	-	24,971	-	40,082
LIBRARY-ST FUNDED ENHANCE	-	131,791	-	333	-	132,124	132,124	-	-	127,883
LIBRARY-CECIL CURREY FUND	-	-	185	-	-	185	-	-	185	982
LIBRARY-SILVER TIGERS	4,924	956	964	-	-	6,844	-	-	6,844	779
LIBRARY SUB-TOTAL	982,539	562,677	34,716	337,860	2,006	1,919,797	1,858,116	24,971	36,710	1,887,184
STERNBERG MUSEUM	382,167	10,365	1,469	-	-	394,001	387,864	-	6,137	376,285
STERNBERG-HANSEN GRANT	18,837	-	-	-	-	18,837	-	18,837	-	-
STERNBERG-ADMINISTRATION	49,696	6,891	445	-	-	57,032	-	-	57,032	141,200
STERNBERG-IMLS GRANT-CLOSED	8,261	17,473	(14,792)	-	-	10,942	-	-	10,942	84,087
STERNBERG-COLLECTIONS	-	30	7	-	-	37	-	37	-	(28)
STERNBERG-EDUCATION	-	382	1,426	-	-	1,809	-	1,809	-	1,416
STERNBERG-EXHIBITS	-	2,047	8,088	1,052	-	11,186	-	11,186	-	3,214
STERNBERG-KS ART COMM GRNT	-	61	-	-	-	61	-	-	61	6,761
MUSEUMS AND GALLERIES SUB-TOTAL	458,961	37,250	(3,358)	1,052	-	493,905	387,864	31,869	74,172	612,935
CC MEDIATED EQUIP CHECKOUT	-	-	485	-	-	485	-	485	-	1,432
COMPUTING CENTER	1,651,939	334,949	61,223	52,559	-	2,100,669	2,100,669	-	-	1,883,004
MEDIATED CLASSROOM SUPPORT	-	1,487	14,748	46,484	-	62,719	62,719	-	-	10,650
CC SALES & SERVICE	-	19,454	159,197	420,826	-	599,477	-	599,477	-	832,783
COMPUTING CENTER-SEASONAL	17,820	7	24	-	-	17,851	17,851	-	-	32,355
ADMINISTRATIVE SOFTWARE	-	105,068	48	81,454	-	186,570	186,570	-	-	524,585
MANAGEMENT INFORMATION	67,534	17,795	55	-	-	85,384	85,384	-	-	81,801
CC EQUIPMENT RESERVE	-	32,634	-	-	-	32,634	-	32,634	-	56,119
INTERNET TECHNOLOGY FEE	-	2,374	17,823	2,854	-	23,051	-	23,051	-	17,867
COMPUTING SUPPORT SUB-TOTAL	1,737,293	513,768	253,602	604,176	-	3,108,840	2,453,193	655,647	-	3,440,596
VISUAL ARTS CENTER	-	1,850	2,689	583	-	5,122	5,122	-	-	6,143
CTELT-VIDEO PRODUCTION SERVICE	-	2,550	2,800	308	-	5,657	-	-	5,657	5,419
CENTER FOR LEARNING TECH	524,856	19,464	9,385	44,402	-	598,108	596,158	-	1,950	572,772
CTELT SALES & SERVICE	6,231	2,000	4,114	4,772	-	17,117	-	17,117	-	8,292
CTELT ACTION PLANS	-	4,320	-	1,680	-	6,000	6,000	-	-	91,840
CTELT PHOTOGRAPHY	-	574	1,508	7,441	-	9,523	-	9,523	-	5,027
CTELT - KAN-ED GRANT	-	3,863	949	14,451	-	19,264	-	-	19,264	10,458

Fort Hays State University
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Year Ended June 30, 2005

Schedule II

Name of Department	Expenditures					Source of Funds				June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Unrestricted		Restricted	June 30, 2005 Total	
						General Use	Designated	Restricted		
UNIVERSITY FARM-SALARIES	339,145	-	5,000	-	-	344,145	326,097	-	18,048	331,066
UNIVERSITY FARM	29,735	99,430	334,993	45,639	168	509,965	-	509,965	-	590,035
UNIVERSITY FARM OVERTIME	47,874	-	-	-	-	47,874	47,874	-	-	42,003
UNIVERSITY FARM OIL & GAS	2,558	273	2,861	-	-	5,692	-	5,692	-	3,475
ANCILLIARY SUPPORT SUB-TOTAL	950,399	134,325	364,299	119,275	168	1,568,467	981,250	542,297	44,919	1,666,530
ASSESSMENT-ACAD PROG	354	16,870	580	-	-	17,804	17,804	-	-	31,553
DEAN OF EDUCATION	276,178	11,542	14,343	-	-	302,063	302,063	-	-	153,929
GRADUATE SCHOOL-THESIS BINDING	-	1,032	-	-	-	1,032	-	1,032	-	-
DEAN OF GRADUATE SCHOOL	213,430	7,742	2,385	2,811	-	226,368	218,995	-	7,373	219,627
DEAN OF ARTS AND SCIENCES	210,024	28,549	3,293	800	-	242,666	242,666	-	-	227,400
DOMESTIC GRADUATE APP FEE	7,106	15,310	724	2,045	-	25,185	-	25,185	-	19,578
FACULTY RECRUITING	-	-	-	-	-	-	-	-	-	103
DIRECTOR OF VIRTUAL COLLEGE	144,096	11,464	2,623	3,267	-	161,450	161,450	-	-	272,164
GRANTS FACILITATOR	29,247	-	-	-	-	29,247	29,247	-	-	23,078
COL OF ED-SALES & SERVICE	-	-	2,220	3,303	-	5,523	-	5,523	-	3,215
INT STUDENT APPL FEE	1,691	95	219	-	-	2,005	-	2,005	-	276
DEAN-COLLEGE OF BUSINESS	174,169	16,424	6,252	218	-	197,062	197,062	-	-	64,420
GRANTS FACILITATOR SUPPORT	-	1,254	189	738	-	2,181	-	2,181	-	1,803
DEAN OF HEALTH & LIFE SCIENC	151,753	5,811	2,783	6,945	-	167,293	167,293	-	-	164,559
ASSISTANT PROVOST	131,916	4,493	1,337	509	-	138,255	135,655	-	2,600	116,243
INSTITUTIONAL ASSESSMENT	-	-	-	-	-	-	-	-	-	4,605
ACADEMIC ADVISING CENTER	137,570	6,345	1,426	-	-	145,341	142,717	-	2,625	134,417
ACADEMIC ADVISING CTR-RU	-	10	298	-	-	307	-	307	-	717
FORT HAYS STUDIES	-	2,432	-	-	-	2,432	2,432	-	-	-
ACADEMIC ADMINISTRATION SUB-TOTAL	1,477,533	129,373	38,671	20,636	-	1,666,213	1,617,383	36,233	12,598	1,437,687
TOTAL ACADEMIC SUPPORT	5,606,725	1,377,392	687,930	1,083,000	2,174	8,757,221	7,297,805	1,291,017	168,399	9,044,932
STUDENT SERVICES										
STUDENT DEVELOPMENT	245,257	13,232	6,752	17,920	-	283,160	274,688	-	8,472	255,047
NATIONAL STUDENT EXCHANGE	-	65	-	-	-	65	-	65	-	420
STUDENT ADA ACCOMODATIONS	-	-	84	-	-	84	84	-	-	2,120
STUDENT INFORMATION PROCESS	20,580	15,575	2,997	-	-	39,152	28,303	-	10,849	36,249
STUDENT SERCICES ADMINISTRATION SUB-TOTAL	265,836	28,872	9,833	17,920	-	322,461	303,074	65	19,321	293,836

Fort Hays State University
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Year Ended June 30, 2005

Schedule II

Name of Department	Expenditures					Source of Funds			June 30, 2004 Total	
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Unrestricted		Restricted		
						General Use	Designated	Restricted		
					June 30, 2005 Total					
SGA-TIGER WILD	-	225	2,160	-	-	2,385	-	2,385	-	2,999
ACTIVITY-SALARY CLEARING	85	-	-	-	-	85	-	85	-	275
SGA-BLACK STUDENT UNION	-	999	-	-	-	999	-	999	-	1,884
SGA-CAMPUS REC & INTRAMURALS	19,373	6,436	5,038	-	-	30,846	-	30,846	-	34,228
SGA-BLOCK & BRIDLE CLUB	-	8,185	1,485	-	-	9,671	-	9,671	-	10,520
SGA CONTINGENCY FUND	-	-	1,481	-	-	1,481	-	1,481	-	1,920
SGA-IFC/PANHELLENIC	-	5,085	137	-	-	5,222	-	5,222	-	1,881
SGA-AGRONOMY CLUB	-	2,824	-	-	-	2,824	-	2,824	-	2,695
STUDENT INTRODUCTION	11,322	4,074	3,305	-	-	18,701	-	18,701	-	18,179
SGA-INTL STUDENT UNION	-	763	81	-	-	844	-	844	-	2,742
MULTICULTURAL AFFAIRS OFFICE	572	1,048	2,837	-	-	4,457	-	4,457	-	-
LEADER CLEARING	55,331	1,407	-	-	-	56,738	-	56,738	-	69,157
SGA-CREATIVE ARTS SOCIETY	-	2,587	40	-	-	2,626	-	2,626	-	1,960
UAB	-	916	3,613	-	-	4,529	-	4,529	-	5,016
SGA-FHSU HOMECOMING PARADE	-	572	56	-	-	628	-	628	-	888
SGA-ENCORE SPECIAL EVENTS	-	72,905	21	-	-	72,926	-	72,926	-	42,500
SGA-UAB	4,485	66,283	2,198	-	-	72,966	-	72,966	-	73,699
SGA-CCL-TIGERS IN SERVICE	-	4,530	1,620	-	-	6,150	-	6,150	-	800
SGA-HISP AMER LEADER ORG	-	170	-	-	-	170	-	170	-	2,244
SGA-CHRISTIAN CHALLENGE	-	1,000	-	-	-	1,000	-	1,000	-	-
SGA-RODEO CLUB	-	29,934	12,448	1,902	-	44,285	-	44,285	-	38,815
THE TIGERS TALE CLEARING	15,608	1,110	-	-	-	16,718	-	16,718	-	36,650
SPECIAL EVENTS COMM	2,324	60,729	1,145	-	-	64,197	-	64,197	-	103,049
SPEC EVENTS-ARTS COMM GRANT	-	1,586	-	-	-	1,586	-	-	1,586	10,381
SGA-STUDENT ALLOC-EQUIPMENT	-	-	3,767	8,300	-	12,066	-	12,066	-	7,682
SGA-STUDENT GOVERNMENT	19,823	9,757	2,044	-	-	31,623	-	31,623	-	30,742
SGA-FHS PLAYERS	-	3,764	1,016	-	720	5,500	-	5,500	-	5,500
SGA-DEFENSIVE TACTICS CLUB	-	-	45	-	-	45	-	45	-	-
SGA-ENGLISH CLUB	-	1,923	-	-	-	1,923	-	1,923	-	-
SGA APPROPRIATIONS	-	13,076	-	-	-	13,076	-	13,076	-	10,448
KHF GRANT-BINGE DRINKING	14,519	18,430	-	-	-	32,949	-	32,949	-	20,380
SGA-KFHS BROADCASTING COUNC	5,919	447	3,791	3,851	-	14,009	-	14,009	-	12,292
SGA-NATL SPEECH-HEARING ASSN	-	4,006	-	-	-	4,006	-	4,006	-	4,325
SGA-ALPHA KAPPA PSI	-	1,156	-	-	-	1,156	-	1,156	-	2,811
SGA-AGRIBUSINESS CLUB	-	880	-	-	-	880	-	880	-	2,773
SGA-MORTAR BOARD	-	540	-	-	-	540	-	540	-	568
SGA-CCL-COLLEGIATE LEADERSHIP	-	2,330	498	-	-	2,828	-	2,828	-	-
INTERNTNL ED WEEK 2004 GRANT	-	1,105	297	-	-	1,402	-	-	1,402	-
LITTLE THEATRE	5,568	3,062	10,370	-	600	19,600	-	19,600	-	16,758
DRAMA-GU	-	822	3,533	-	2,106	6,461	6,461	-	-	8,111
SGA-MIDWEST MODEL UN	-	1,512	150	-	-	1,662	-	1,662	-	1,600
MUSIC-CHOIR TOURS	-	-	94	-	-	94	-	94	-	-

**Fort Hays State University
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Year Ended June 30, 2005**

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Name of Department	Expenditures					Source of Funds			June 30, 2004 Total	
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Unrestricted		Restricted		
						General Use	Designated	Restricted		
					June 30, 2005 Total					
ATHLETIC BANDS-GU SALARIES	6,128	-	-	-	-	6,128	6,128	-	-	6,114
SGA-ATHLETIC BANDS	36,538	1,808	5,709	5,826	-	49,880	-	49,880	-	60,926
MUSIC ACTIVITIES	8,817	13,754	10,212	-	-	32,783	-	32,783	-	31,376
MUSIC-COTTONWOOD PROJ GRNT	-	-	-	-	-	-	-	-	-	3,165
SPEECH-DEBATE GENERAL	-	25,250	230	-	-	25,480	25,480	-	-	26,057
SGA-TALKING TIGERS	-	9,987	11	-	-	9,998	-	9,998	-	8,999
SGA-TIGER TOTS	13,000	-	-	-	-	13,000	-	13,000	-	13,000
NOT ALLOCATED IN FY2005	-	-	-	-	-	-	-	-	-	6,137
HHP INTRAMURAL SERVICES	-	-	163	-	-	163	-	163	-	-
SOCIAL AND CULTURAL DEVELOPMENT										
SUB-TOTAL	219,411	386,976	79,594	19,879	3,426	709,287	38,069	668,229	2,988	742,246
TESTING SERVICES	5,370	1,711	422	-	-	7,503	-	7,503	-	9,117
CAREER SERVICES-GU	206,956	24,897	8,350	-	-	240,203	230,560	-	9,644	232,478
CAREER SERVICES	-	5,261	23,888	-	-	29,149	-	29,149	-	11,620
VETERANS ADMINISTRATION	-	-	4,973	-	-	4,973	-	-	4,973	7,714
STUDENT PRINCIPAL CONFERENCE	-	-	-	-	-	-	-	-	-	1,356
KELLY CENTER	233,189	9,934	12,372	5,994	-	261,489	250,816	-	10,673	272,298
DUI EVALS/ALCOHOL ED PROG	10,546	5,206	3,073	-	-	18,825	-	-	18,825	11,427
COUNSELING AND GUIDANCE										
SUB-TOTAL	456,062	47,009	53,078	5,994	-	562,142	481,376	36,652	44,115	546,010
ADMIN ALLOWANCE-LOANS-GRANTS	35,055	128,015	1,625	18,449	1	183,146	-	-	183,146	149,666
FINANCIAL AID ADMINISTRATION	423,226	23,931	4,824	9,538	-	461,519	430,934	-	30,585	423,828
FINANCIAL AID SUPPORT	3,645	-	467	-	-	4,112	-	4,112	-	-
FINANCIAL AID ADMINISTRATION										
SUB-TOTAL	461,926	151,946	6,916	27,987	1	648,776	430,934	4,112	213,731	573,494
MENS ATHLETIC SALARIES	820,322	-	-	-	-	820,322	820,322	-	-	683,975
HMC ATHLETIC TRAINING	27,352	-	-	-	-	27,352	-	-	27,352	22,854
WOMENS ATHLETIC SALARIES	172,424	-	-	-	-	172,424	172,424	-	-	162,164
MENS BASKETBALL	-	17,024	326	-	-	17,350	17,350	-	-	21,046
ATHLETICS CLEARING	35,658	330	-	-	-	35,988	-	35,988	-	55,346
ATHLETIC ADMINISTRATION	18,559	24,083	3,879	3,250	-	49,771	49,771	-	-	46,368
FOOTBALL	3,624	27,134	2,658	-	-	33,416	33,416	-	-	43,789
WOMENS BASKETBALL	-	13,756	273	-	-	14,029	14,029	-	-	16,615
WRESTLING	7,482	1,017	131	-	-	8,630	8,630	-	-	14,635
MENS BASEBALL	16,200	4,875	66	-	-	21,141	21,141	-	-	16,563
MENS TRACK	611	7,362	815	-	-	8,788	8,788	-	-	20,112

Fort Hays State University
Departmental Expenditures Summary
Year Ended June 30, 2005

Schedule II

Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
WOMENS TRACK	8,516	6,353	297	-	-	15,166	15,166	-	-	13,193
TRAINING ROOM	11,166	268	356	-	-	11,789	11,789	-	-	16,881
WOMENS VOLLEYBALL	4,026	8,270	187	-	-	12,483	12,483	-	-	14,042
ATHLETIC FACILITIES	-	394	1,714	-	-	2,107	2,107	-	-	3,835
WOMENS TENNIS	9,786	346	43	-	-	10,175	10,175	-	-	8,957
SPORTS INFORMATION	-	18,102	1,308	-	-	19,410	19,410	-	-	20,738
MENS GOLF	-	153	-	-	-	153	153	-	-	477
WOMENS SOFTBALL-OOE	8,303	5,204	-	-	-	13,507	13,507	-	-	9,916
NCAA DIVERSITY MATCH	24,596	-	-	-	-	24,596	24,596	-	-	10,737
ATHLETICS-SEASONAL	-	-	-	-	-	-	-	-	-	5,110
ATHLETICS-SBC GRANT	-	-	-	-	-	-	-	-	-	5,000
NCAA DIVERSITY GRANT	6,594	-	-	-	-	6,594	-	-	6,594	17,102
ATHLETIC-BOOKSTORE CLEARING	-	-	-	-	42,686	42,686	-	-	42,686	43,049
INTERCOLLEGIATE ATHLETICS										
SUB-TOTAL	1,175,219	134,671	12,053	3,250	42,686	1,367,878	1,255,258	35,988	76,632	1,272,504
REGISTRARS OFFICE										
REGISTRARS OFFICE	448,271	31,100	13,191	4,729	-	497,291	491,957	-	5,334	535,712
STUDENT SUPPORT 800 NUMBER	-	-	60	-	-	60	60	-	-	-
ADMISSIONS OFFICE	370,911	105,264	11,351	-	-	487,526	479,626	-	7,900	439,033
APPLICATION FEE	37,943	55,565	11,271	9,038	-	113,817	-	113,817	-	60,607
REGISTRAR-SALES & SERVICE	1,553	3,194	86	1,295	-	6,127	-	6,127	-	7,658
REGISTRAR-FAMILY DAY	-	-	-	-	-	-	-	-	-	2,487
REGISTRAR AND ADMISSIONS										
SUB-TOTAL	858,678	195,123	35,959	15,062	-	1,104,822	971,643	119,944	13,234	1,045,497
TOTAL STUDENT SERVICES										
	3,437,131	944,597	197,432	90,092	46,113	4,715,366	3,480,356	864,989	370,021	4,473,587
INSTITUTIONAL SUPPORT										
PRESIDENTS OFFICE	462,428	113,248	10,738	2,456	-	588,870	588,870	-	-	567,886
PRES OFFICE-SALES & SERVICE	-	-	2,381	-	-	2,381	-	2,381	-	-
PRESIDENT OFFICIAL HOSPITALITY	-	822	-	-	-	822	822	-	-	-
PROVOST	316,262	25,599	7,109	-	-	348,971	348,971	-	-	324,493
PROVOST SALES AND SERVICE	-	7,726	3,514	-	-	11,239	-	11,239	-	15,690
VP FOR ADMIN & FINANCE	251,664	13,594	5,030	-	-	270,289	268,723	-	1,566	181,885
FACULTY SENATE	2,211	5,462	53	-	-	7,726	7,726	-	-	7,243
VP FOR STUDENT DEVELOPMENT	180,262	9,443	1,128	-	-	190,833	190,833	-	-	182,867
CLASSIFIED SENATE	-	470	193	-	-	663	663	-	-	1,181
EXECUTIVE MANAGEMENT										
SUB-TOTAL	1,212,828	176,364	30,145	2,456	-	1,421,794	1,406,607	13,620	1,566	1,281,245

Fort Hays State University
Departmental Expenditures Summary
Year Ended June 30, 2005

Schedule II

Name of Department	Expenditures					Source of Funds			June 30, 2004 Total	
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Unrestricted		Restricted		
						General Use	Designated	Restricted		
					June 30, 2005 Total					
TEST ACCOUNT	-	-	10	-	-	10	-	10	-	-
BUSINESS OFFICE	456,882	7,442	7,277	7,673	-	479,274	479,049	-	225	418,520
COMMERCE BANK CLEARING	-	669	-	-	-	669	-	669	-	675
BUSINESS OFFICE OVERTIME	10,282	-	-	-	-	10,282	10,282	-	-	1,703
LICENSING REVENUE	-	3,877	3,994	-	-	7,872	-	-	7,872	-
DEPT OF ADMINISTRATION CHRGS	-	25,844	-	-	-	25,844	25,844	-	-	27,909
BUSINESS OFFICE SERV	-	(5,260)	6	15,000	-	9,746	-	9,746	-	5,040
OVERHEAD COST RECOVERY	12,333	40,068	3,039	3,624	-	59,064	-	59,064	-	63,307
STUDENT FISCAL SERVICES	304,924	1,613	3,414	-	-	309,951	309,951	-	-	289,499
STATE RETAIL SALES TAX	-	-	-	-	-	-	-	-	-	1,500
INTERNATIONAL TAX CLEARING	-	-	-	-	1,711	1,711	-	1,711	-	3,310
BUDGET & PLANNING	162,518	3,614	849	1,713	-	168,695	168,695	-	-	163,374
MISCELLANEOUS COLLECTIONS	-	25,368	-	-	-	25,368	-	25,368	-	28,028
UMB VISA CLEARING	-	-	1,601	-	-	1,601	-	1,601	-	1,199
VPAF VENDING	-	6,000	-	-	-	6,000	-	6,000	-	-
TRAVEL VISA CLEARING	-	(165)	(303)	-	-	(468)	-	(468)	-	468
FISCAL OPERATIONS SUB-TOTAL	946,939	109,071	19,888	28,010	1,711	1,105,620	993,821	103,703	8,097	1,004,532
FACULTY DEVELOPMENT	4,148	40,076	330	500	-	45,053	45,053	-	-	22,559
STAFF DEVELOPMENT	-	2,778	-	-	-	2,778	2,778	-	-	-
EMPLOYEE RELATIONS OFFICE	24,602	50	1,602	281	-	26,536	26,536	-	-	30,659
PERSONNEL OFFICE	167,367	2,903	989	955	-	172,213	170,457	-	1,756	158,889
ADMIN STAFF DEVEL	-	3,311	956	1,460	-	5,727	5,727	-	-	6,455
ADMINISTRATIVE PAYMENT CHARGES	-	72,949	6,636	-	-	79,585	-	79,585	-	72,327
SICK LEAVE-RETIRES	320	-	-	-	-	320	320	-	-	710
AFFIRMATIVE ACTION OFFICE	19,697	650	102	-	-	20,449	20,449	-	-	20,347
JV ADJUSTMENTS	71	-	-	-	-	71	71	-	-	120
FHSU BILLBOARD COSTS	-	50,710	-	-	-	50,710	50,710	-	-	-
GENERAL INSTITUTIONAL EXP	-	75,372	1,180	607	-	77,159	77,159	-	-	68,924
BANK COLLECTION COSTS	-	3,883	-	-	-	3,883	3,883	-	-	3,216
UNIV MATCH-SEOG-PERKINS-ETC	-	-	-	-	68,646	68,646	68,646	-	-	-
CATALOGS	-	18,275	-	-	-	18,275	18,275	-	-	-
TELEPHONE SERVICES	261,706	14,220	-	-	-	275,926	272,027	-	3,899	252,659
COMMUNICATION CONTROL	-	256,456	-	-	-	256,456	256,456	-	-	38,197
GENERAL ADMINISTRATION SUB-TOTAL	477,909	541,633	11,794	3,803	68,646	1,103,785	1,018,545	79,585	5,655	675,062

Fort Hays State University
Departmental Expenditures Summary
Year Ended June 30, 2005

Schedule II

Name of Department	Expenditures					Source of Funds				June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2005			Restricted	
						Total	General Use	Designated		
ALUMNI AND LEG RELATIONS	185,545	22,828	3,114	-	-	211,487	203,648	-	7,839	238,015
ALUMNI SALES AND SERVICE	-	6,741	590	-	-	7,331	-	7,331	-	16,135
UNIVERSITY RELATIONS	298,106	22,183	12,036	5,912	-	338,237	336,765	-	1,472	344,724
UNIVERSITY RELATIONS SALES	-	210	104	-	-	314	-	314	-	486
ENDOWMENT	17,230	9,483	517	-	-	27,230	21,083	-	6,148	27,741
COMMENCEMENT	1,666	18,428	14,859	-	-	34,953	-	34,953	-	40,705
PARENTS DAY COMMITTEE	-	2,186	380	-	-	2,566	2,566	-	-	1,939
PERFORMING ARTS CENTER	54,774	81	-	24,624	-	79,479	79,479	-	-	52,741
PERF ARTS CENTER SALES & SERV	-	2,597	6,114	7,307	-	16,018	-	16,018	-	10,849
ENDOWMENT-CLEARING	2,518	10,076	3,521	2,578	-	18,692	-	-	18,692	45,680
ENDOWMENT-PAYROLL CLEARING	10,430	-	-	-	-	10,430	-	10,430	-	6,079
PUBLIC RELATIONS AND DEVELOPMENT										
SUB-TOTAL	570,269	94,812	41,234	40,421	-	746,737	643,540	69,046	34,151	785,094
TOTAL INSTITUTIONAL SUPPORT	3,207,946	921,880	103,062	74,690	70,357	4,377,936	4,062,514	265,953	49,469	3,745,933
PHYSICAL PLANT										
BUILDINGS MAINTENANCE	1,267,515	30,311	79,471	-	-	1,377,297	1,377,297	-	-	1,279,309
BUILDINGS MAINT OVERTIME	540	-	-	-	-	540	540	-	-	592
CUSTODIAL SALES & SERVICE	-	47	1,843	1,090	-	2,979	-	2,979	-	9,677
CUSTODIAL SERVICES	1,001,950	16,880	35,067	772	-	1,054,669	1,047,238	-	7,431	981,368
CUSTODIAL SERVICES OVERTIME	16,990	-	-	-	-	16,990	16,990	-	-	15,287
CUSTODIAL SERVICES-HHP	394,313	639	11,819	-	-	406,771	404,397	-	2,374	368,582
CUSTODIAL SERVICES-HHP OVERTIM	16,056	-	-	-	-	16,056	16,056	-	-	16,610
MOTOR POOL	77,933	-	-	-	-	77,933	77,933	-	-	73,272
GROSS COLISEUM RENT SERVICE	-	90	3,585	2,267	-	5,941	-	5,941	-	1,040
GROUNDS	448,210	7,071	27,741	16,658	-	499,680	499,680	-	-	463,556
GROUNDS-OVERTIME	4,552	-	-	-	-	4,552	4,552	-	-	5,215
PHYSICAL PLANT ADMIN	175,641	21,494	39,636	3,611	-	240,381	240,381	-	-	212,254
POWER PLANT	205,379	815	9,732	695	-	216,620	216,620	-	-	214,609
POWER PLANT-OVERTIME	3,661	-	-	-	-	3,661	3,661	-	-	4,207
UNIVERSITY POLICE	500,406	5,418	10,532	-	-	516,356	516,356	-	-	500,366
TRAFFIC & SECURITY OVERTIME	37,654	-	-	-	-	37,654	37,654	-	-	39,342
BYRNE MEMORIAL GRANT	-	6,000	-	-	-	6,000	-	-	6,000	6,420
LOCKSMITH	-	477	3,214	-	-	3,691	3,691	-	-	4,997
ENVIRONMENTAL SAFETY	-	7,335	2,738	3,489	-	13,561	13,561	-	-	4,574
PHYSICAL PLANT SALES&SERV	-	11,572	113,654	18,634	-	143,860	-	143,860	-	60,549
SOLID WASTE DISPOSAL CLRG	-	34,300	8,956	9,453	-	52,709	-	52,709	-	43,604
FUEL OIL CLEARING	-	-	29,190	-	-	29,190	-	29,190	-	-
GREENHOUSE	-	96	1,788	-	-	1,884	1,884	-	-	2,265
STERNBERG OPERATIONS	115,056	9,921	13,412	-	-	138,390	138,390	-	-	149,303

Fort Hays State University
 Departmental Expenditures Summary
 Year Ended June 30, 2005

Schedule II

Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
ARCHITECTURAL SERVICES	180,037	4,253	2,494	1,460	-	188,245	188,245	-	-	178,418
FACILITIES PLANNING SLS & SVS	-	-	-	1,685	-	1,685	-	1,685	-	-
WIEST RENTAL	-	29,485	-	-	-	29,485	29,485	-	-	27,933
GU CAPITAL IMPROVEMENTS	-	213	1,957	24,299	-	26,469	26,469	-	-	59,501
CUNNINGHAM POOL REPAIR	-	-	980	25,008	-	25,988	25,988	-	-	-
UTILITIES	-	1,390,158	4,689	192,002	-	1,586,849	1,586,849	-	-	1,518,677
UTILITIES-CAPITAL CREDITS	-	6,212	23,345	9,920	-	39,476	-	-	39,476	2,718
UNION RENTAL	-	16,469	-	-	-	16,469	16,469	-	-	15,602
TOTAL PHYSICAL PLANT	4,445,890	1,599,255	425,841	311,042	-	6,782,029	6,490,385	236,364	55,281	6,259,847
AIDS AND AWARDS										
GRAD TEACH ASST	-	-	-	-	120,217	120,217	120,217	-	-	104,438
UNIVERSITY SCHOLARSHIP	-	-	-	-	43,441	43,441	43,441	-	-	-
YOUTH EDUCATION SERVICES	4,777	-	-	-	-	4,777	-	-	4,777	1,350
KANSAS COMPREHENSVE GRNT-LEAP	-	-	-	-	50,600	50,600	-	-	50,600	39,490
KANSAS CAREER WORKSTUDY	-	-	-	-	41,201	41,201	-	-	41,201	33,190
KCWS-ADMIN COSTS	-	-	316	-	-	316	-	-	316	211
EDUC OPPORTUNITY FEES	-	-	-	-	6,520	6,520	-	-	6,520	5,825
COMMUNITY SCHOLARSHIP FY03	-	-	-	-	-	-	-	-	-	79,211
COMMUNITY SCHOLARSHIP FY04	-	-	-	-	112,535	112,535	-	-	112,535	1,465,978
COMMUNITY SCHOLARSHIP FY05	-	-	-	-	1,737,986	1,737,986	-	-	1,737,986	-
EOF-ACE SERVICE STIPEND	1,485	-	-	-	-	1,485	-	-	1,485	452
EOF-BLACK LEADERS TOMORROW	2,023	-	-	-	-	2,023	-	-	2,023	500
EOF-SGA BOOK EXCHANGE	1,916	-	-	-	-	1,916	-	-	1,916	1,969
EOF-CULTURAL AFFAIRS COORD	3,802	-	-	-	-	3,802	-	-	3,802	3,039
EOF-DISABLTY SVS GRAD ASST	1,926	-	-	-	-	1,926	-	-	1,926	-
EOF-GVRNMTL RELAT LIAISON	1,875	-	-	-	-	1,875	-	-	1,875	1,381
EOF-RES LIFE PEER TUTORING	2,200	-	-	-	-	2,200	-	-	2,200	4,700
EOF-STU AFFAIRS GRAD ASST	1,475	-	-	-	-	1,475	-	-	1,475	401
EOF-STU OBSERV DIRECTORS	2,023	-	-	-	-	2,023	-	-	2,023	1,980
EOF-STU RET & COMM OUTREAC	2,155	-	-	-	-	2,155	-	-	2,155	1,600
EOF-EYE OF THE TIGER	-	-	-	-	-	-	-	-	-	2,026
EOF-CCL-COLLEGIATE LDRSHP DVLP	3,249	-	-	-	-	3,249	-	-	3,249	2,712
EOF-CCL-TIGERS IN SERVICE DIR	4,152	-	-	-	-	4,152	-	-	4,152	3,157
EDUC OPPOR GRANTS-SEOG	-	-	-	-	171,244	171,244	-	-	171,244	251,860
PELL GRANTS-FY03	-	-	-	-	-	-	-	-	-	9,263
PELL GRANTS-FY04	-	-	-	-	17,484	17,484	-	-	17,484	5,006,649
FEDERAL PELL GRANT FY05	-	-	-	-	5,094,568	5,094,568	-	-	5,094,568	-
TOTAL AIDS AND AWARDS	33,060	-	316	-	7,395,796	7,429,172	163,658	-	7,265,515	7,021,382
GRAND TOTAL EDUCATION and GENERAL EXPENDITURES	42,078,956	8,174,116	2,153,878	2,067,717	7,670,489	62,145,155	43,712,118	7,021,163	11,411,875	58,736,990

Fort Hays State University
Departmental Expenditures Summary
Year Ended June 30, 2005

Schedule II

Name of Department	Expenditures					June 30, 2005 Total	Source of Funds			June 30, 2004 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
AUXILIARY ENTERPRISES										
PARKING FEES	2,037	6,144	8,633	1,749	-	18,562	-	18,562	-	16,938
LLE BLOCK GRANT-2003	-	-	246	-	-	246	-	-	246	1,907
MCMINDES DINING EXPANSION	-	7	-	301,755	-	301,761	-	-	301,761	-
AGNEW HALL	122,488	213,305	16,731	856	-	353,379	-	351,973	1,406	298,183
CUSTER HALL	51,770	77,614	3,753	29	-	133,166	-	129,266	3,900	119,701
RESIDENTIAL LIFE ADMIN	251,332	79,178	25,877	1,577	-	357,964	-	354,313	3,651	450,602
COMMUTER MEAL SALES	-	16,195	-	-	-	16,195	-	16,195	-	20,558
STADIUM PLACE	-	1,561	2,391	25,600	-	29,552	-	29,552	-	-
MCMINDES HALL	304,544	811,023	29,841	124,222	-	1,269,629	-	1,262,329	7,300	1,262,919
MCMINDES HALL KITCHEN	19,083	8,123	13,903	-	-	41,110	-	41,110	-	52,623
WIEST HALL	291,416	677,298	32,414	1,054	-	1,002,183	-	992,710	9,473	1,217,189
WIEST HALL KITCHEN	-	1,086	-	-	-	1,086	-	1,086	-	6,962
WOOSTER PLACE	10,442	96,429	11,066	1	-	117,938	-	117,938	-	110,943
STUDENT HEALTH CENTER	380,648	46,696	86,378	6,227	-	519,949	-	519,949	-	493,274
SU ADMINISTRATION	230,411	31,920	12,021	2,265	-	276,617	-	276,617	-	264,575
UNION BUILDING MAINTENANCE	175,998	148,720	23,309	2,872	-	350,898	-	349,040	1,858	305,639
UNION BOOKSTORE	-	1	-	(68)	-	(66)	-	(66)	-	3,255
UNION FOOD SERVICE	-	5,512	13,457	4,997	-	23,966	-	23,966	-	17,181
UNION-CARD CENTER	16,970	2,787	1,164	24,425	-	45,346	-	45,346	-	21,512
UNION-TICKET CLEARING	-	-	2,030	-	-	2,030	-	2,030	-	2,726
MEMORIAL UNION RENOVATION	-	1,378	-	257,103	-	258,480	-	258,480	-	-
TIGER TOTS	65,884	349	7,504	-	-	73,737	-	73,737	-	65,337
TIGER TOTS-FEDERAL AID	-	-	4,661	-	-	4,661	-	-	4,661	4,591
TOTAL AUXILIARY ENTERPRISES	1,923,023	2,225,324	295,379	754,663	-	5,198,390	-	4,864,133	334,256	4,736,615
GRAND TOTALS	44,001,979	10,399,440	2,449,257	2,822,380	7,670,489	67,343,545	43,712,118	11,885,296	11,746,131	63,473,605

FORT HAYS STATE UNIVERSITY
UNEXPENDED PLANT FUNDS SUMMARY
Year Ended June 30, 2005

Department Name	Balance 07-01-04	Prior Year Adjustments	Receipts and Transfers	Current Year Encumbrances	Current Year Payments	Balance 6-30-05
Projects:						
Res Life Project-McMindes	(5,000)	17,500	-	(5,642)	(18,468)	(11,610)
Res Life Project-Wooster	(115,152)	410,834	-	(68,563)	(157,394)	69,726
Project Sub Total	(120,152)	428,334	-	(74,205)	(175,862)	58,115
Total Plant Funds*	(120,152)	428,334	-	(74,205)	(175,862)	58,115

FORT HAYS STATE UNIVERSITY
REMODELING AND ADDITIONS SUMMARY
Year Ended June 30, 2005

Department Name	Appropriations			Expenditures	Encumbrances	Balance 06-30-05
	Balance 07-01-04	Receipts Transfers	Funds Available			
Parking Lot Repair	-	214,188	214,188	34,584	179,604	-
Campus Exterior Imprvmnts.	24,959	-	24,959	271	2,100	22,588
F99 Exterior Lighting	4,242	-	4,242	1,512	-	2,730
F03 Steam Upgrades	519	-	519	-	-	519
F03 Campus Elevators	173	-	173	173	-	-
F03 Roof Repairs	2,945	-	2,945	2,945	-	-
F03 Campus Asbestos	6,333	-	6,333	6,333	-	-
F03 Custer Electrical	6,723	-	6,723	746	-	5,977
F03 CH Filter Pit Repairs	25,000	-	25,000	25,000	-	-
F03 MALLOY ELEVATOR	-	13,655	13,655	13,655	-	-
F03 Custer Stone Replacement	15,459	-	15,459	15,459	-	-
F04 Campus Carpet Replacemt	2,266	-	2,266	2,266	-	-
F04 Campus Elevator Repairs	5,000	-	5,000	5,000	-	-
F04 HVAC Repairs/Replacemnt	786	-	786	786	-	-
F04 Campus Sidewalk Replacmt	20,000	-	20,000	20,000	-	-
F04 Campus Elec Sys Upgrade	112,694	-	112,694	33,132	6,150	73,413
F04 McCartney Remodel	30,673	-	30,673	(847)	31,254	267
F04 Gross Coliseum Roof Rpr	8,200	-	8,200	922	-	7,278
F04 Environmental Remediation	(3,425)	-	(3,425)	-	4,961	(8,386)
F05 FORSYTH MASONERY	-	55,000	55,000	28,838	-	26,162
F05 CUSTER SOUTH MASONERY	-	25,000	25,000	21,871	-	3,129
F05 CUSTER FLOOR REMODEL	-	20,000	20,000	15,126	1,603	3,271
F05 HEATHER ROOF REPAIRS	-	30,000	30,000	30,000	-	-
F05 BEACH HALL FIRE SAFETY	-	15,000	15,000	5,451	-	9,549
F05 MALLOY CORRIDOR	-	55,000	55,000	31,344	270	23,386
F05 CAMPUS ELEC SYSTEM UPGRD	-	46,000	46,000	-	-	46,000
F05 PALMER SEAT/LIGHT IMPROV	-	96,345	96,345	54,539	270	41,536
F05 MISC. ROOF REPAIRS	-	8,000	8,000	4,328	-	3,672
F05 CAMPUS SIDEWALK REPLAC	-	15,000	15,000	15,000	-	-
F05 HVAC REPAIR/REPLACEMENT	-	30,000	30,000	30,000	-	-
F05 CAMPUS CARPET REPLACEMENT	-	12,000	12,000	7,792	-	4,208
F05 CAMPUS ELEVATOR REPAIRS	-	5,000	5,000	6,760	-	(1,760)
F05 CAMPUS ASBESTOS ABATEMENT	-	5,000	5,000	2,055	-	2,945
F05 STEAM GENERATOR UPGRADE	-	5,000	5,000	-	-	5,000
F05 EXTERIOR UTILITY REPAIRS	-	10,000	10,000	10,000	-	-
F05 MCCARTNEY AIR HANDLER RPR	-	28,000	28,000	462	25,050	2,488
CUNNINGHAM POOL REPAIR	-	75,599	75,599	39,452	36,147	-
LEWIS FIELD EAST PHASE III	-	-	-	12,369	5,060	(17,429)
Total	262,548	763,787	1,026,334	477,323	292,469	256,542

The Appropriations, Receipts and Transfers consists of: 474,000 from the Board of Regents.

214,188 From Parking Fund.

75,599 From K DFA Repair Fund

FORT HAYS STATE UNIVERSITY

Schedule V

DETAIL OF FUND BALANCES
Year Ended June 30, 2005

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	5,041,991							
Imprest Fund				25,000				
Faculty of Distinction			4,184					
Oil and Gas Royalties Fund		5,012						
Parking Fees Fund		8,447						
Restricted Fees Fund		3,560,432	1,466,851					
Commencement Fees Fund		8,285						
Institutional Overhead Fund		108,267						
Economic Opportunity Act-Federal			0					
Health Fees Fund		108,742						
Student Union Fees Fund		987,285						
Housing System Revenue Fund		89,789						
Pledged Housing Suspense Fund		1,216,737						
Health Professions Student Assistance Program Fund				0				
National Direct Student Loan Fund				899,075				
Kansas Career Workstudy Fund			3,397					
Federal Grants Fund			(148,356)					
Major Repairs Fund						276,767		
Investment in Plant								75,144,704
Lewis Field Renovation								
Project Fund and T-Bills					0		115,000	
Revenue Fund							83,489	
Principal and Interest							697	
Housing System Renovation & Refund								
Project Fund and T-Bills					60,365		353,289	
Service Clearing Fund				865,319				
Nine Month Payroll Clearing Fund				3,044,100				
TOTAL FUND BALANCES	5,041,991	6,092,997	1,326,076	4,833,493	60,365	276,767	552,475	75,144,704

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPARTMENTS
Year Ended June 30, 2005

Schedule VI

Account Number	Account Name	Balance 07-01-04	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-05
110272	Content Workshop-Guyot	-	800	800	-	-	-
110512	Omer Voss Endowed Prof	-	2,564	-	-	-	2,564
110292	Economics, Special Project	15,276	2,410	98	-	-	17,588
110402	Center for Civic Leadership	(1,653)	5,755	2,727	-	-	1,375
114222	Instructional Support-Federal	-	34,703	34,703	-	-	-
114922*	Faculty of Distinction	34	-	-	-	-	34
116122	Art-Grass Roots Grant	-	2,000	2,000	-	-	-
116182	NSF Career Grant-Chem.	(0)	-	-	-	-	(0)
116282	GIS- Ergo Operation Acct.	54,536	8,154	9,887	-	-	52,803
116292	NASA Ice Penetrating Grant	71	(71)	-	-	-	0
116302	Geosci-Dickenson Co Proj.	702	-	-	-	-	702
116332	Mod Lang-Home on Range	442	-	-	-	-	442
116362	Mexico Trip-Schuhl	0	-	-	-	-	0
116432	Honors Academy	2,998	-	-	-	-	2,998
116462	Math Relays	1,719	2,970	3,225	-	-	1,463
116522	Music High Plains Child Cmp	612	950	786	-	-	776
116642	Philosophy-04 MP Conference	-	2,244	1,430	-	-	814
116682	Family Development Serv.	2,941	6,599	8,356	-	-	1,184
116722	Int-Media Projects	485	2,196	1,471	-	-	1,210
116802	Eisenhower Grant-Proj. Iris	-	-	-	-	-	-
116812*	NSF Grant-Middle Schl Tchr	38,210	(3,538)	34,672	-	-	0
116822	Eisenhower Grnt-ABC's Sci	0	-	-	-	-	0
116832	NASA Polar Ocean Grant	(6,794)	8,587	9,472	-	-	(7,679)
116842	Music Cottonwood Project	(178)	-	-	-	-	(178)
116852	NSF Grant-Operation Physics	-	89,293	47,369	-	6,313	35,611
116872	Content Wlshp-Strohkirch	-	1,500	1,486	-	-	14
116882	Content Wkshop-Hrepic	-	650	650	-	-	-
116892	Content Wkshop-Andrews	-	750	750	-	-	-
116902	Content Wkshop-Jackson	-	500	500	-	-	-
116912	Content Wkshop-Duvall	-	1,000	1,000	-	-	-
117042*	Spec Ed Cont Imprvmnt Grt	40,892	3,982	42,326	-	2,549	(0)
117052	Spec Ed-Klipp Grant	-	-	8,544	-	-	(8,544)
117402*	Teacher Ed-POS Start Gnt	14	-	-	-	-	14
117422	Proj. Engage Grant- Edu.	365	5	214	-	-	156
117432*	Eisenhower Grant-Finds	5,284	-	-	-	-	5,284
117472*	Transition to Teaching Grant	(6,639)	7,279	-	-	640	0
117492*	Teacher Ed- Grasps Grant	847	53,940	62,838	-	1,819	(9,870)
117452*	Eisenhower Gnt-Classie	0	-	-	-	-	0
117512*	Teacher Ed-SWK MS SCI Grt	-	45,859	53,248	-	1,716	(9,104)
117562	Teacher Ed Young Readers	2,170	9,069	10,086	-	-	1,152
117572*	Anshutz Endowed Prof.	3,046	3,447	4,907	-	-	1,586
117592*	Spec Ed HS Project Grant	(14,498)	124,297	100,222	-	23,084	(13,507)
117602	Teach Ed Serv Lrng Grant	(1,247)	1,250	-	-	-	3
117612	Content Wkshop-Taggart	-	1,100	1,100	-	-	-
117622	Content Wkshop-Howell	-	800	800	-	-	-
117632	Content Wkshop-Adams	-	1,500	1,492	-	-	8
117652	Content Wkshop-Hyatt	-	750	750	-	-	-
117662	Content Wkshop-Nixon	-	1,500	1,495	-	-	5
117672	Content Wkshop-Scott	-	500	500	-	-	-
117682	Content Wkshop-Fuqua	-	1,500	1,500	-	-	-
117702	Content Wkshop-Losey	-	500	462	-	-	38
117722	Spec Ed-Echo Phase II	-	15,222	14,687	-	535	0
117732	Teacher Ed-Family Imp Grant	-	-	2,865	-	-	(2,865)
117742	Teacher Ed-Modeling Wrksp G	-	-	-	-	-	-
117752	Teacher Ed-Middle LVL Math G	-	-	3,000	-	-	(3,000)
118022	Nursing-KHF-Supp.	9,668	-	51	-	-	9,617
118052	Nursing-KDHE Grant	16,963	-	2,935	-	-	14,029
118062*	Nursing Traineeship Grant	(3,125)	21,047	27,922	-	-	(10,000)
118092	Nursing-HMC	(32,405)	50,566	34,067	-	-	(15,906)

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPARTMENTS
Year Ended June 30, 2005

Schedule VI

Account Number	Account Name	Balance 07-01-04	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-05
118132	Thomson-Bio Sci	4,706	10,000	7,907	-	-	6,799
118142	Thomson-Comm Disorders	(36)	14,000	7,981	-	-	5,983
118162	Herndon Clinic	26,718	31,028	29,803	-	-	27,942
118172	Thomson-Allied Health	207	14,000	14,088	-	-	119
118202	Exercise Physiology Lab	5,935	0	883	-	-	5,052
118232	Thomson-Hlth/Life	3,717	-	908	-	-	2,809
118292*	Allied Health-MDI-K Brin	(7,667)	16,165	-	-	8,498	(0)
118312	Healthcare Reform Grant	324	-	-	-	-	324
118322	Comm Disorders-Spec Evnt	(364)	3,381	3,076	-	-	(59)
118332	Comm Disorders-Masonic	(8,348)	8,348	660	-	-	(660)
118352	Bio Sci-Neosho River	1,352	-	164	-	-	1,188
118392	Fleharty Research Asst-End	-	2,408	2,535	-	-	(127)
118422	Physical Connection Grant	5,593	-	-	-	-	5,593
118432	Physical Therapy Clinic	(4,067)	4,067	-	-	-	0
118452	Bio Sci-Z Bar Ranch Grant	2,888	-	2,888	-	-	0
118492	Bio Sci-White Perch Grant	(15,284)	15,284	-	-	-	-
118542	Physl Thrpy Clinic NWKAAA	-	11,189	11,189	-	-	-
118562	Nursing-Nightingale Grant	2,480	-	1,220	-	-	1,260
118582*	Elderlinks Center-GEC Grt.	-	-	-	-	-	-
118592	Bio Sci KARS_WGA Grant	(432)	-	(432)	-	-	-
118602	HHP SWAT Program	730	733	-	-	-	1,463
118612	Allied Health Sunflower Grant	40,420	54,563	57,251	-	-	37,731
118622	HHP HMC Athletic Trainer	1,648	10,653	12,301	-	-	-
118632	Allied Health K-Brin Scholar	(12,220)	14,207	1,987	-	-	0
118642	Allied Health Sonography	2,285	2,037	1,936	-	-	2,386
118652	Bio Sci KDWP Kinsbury	(47)	-	(47)	-	-	-
118662*	Elderlinks Center-GEC Grt.#2	16,674	-	6,398	-	2,595	7,680
118672	Comm Disorders CRS Mat.	2,756	5,781	2,672	-	-	5,865
118682	Bio Sci OWB Road Srvy Grnt	(240)	-	(240)	-	-	-
118692	Bio Sci Mussel Survey	(7,406)	36,950	29,544	-	-	0
118742	Content Wkshop-Shepherd	-	1,500	1,500	-	-	-
118762	Content Wkshop-Sedbrook	-	1,500	1,500	-	-	-
156222	Math Project-Veed	2,914	-	-	-	-	2,914
157032	Tech-Studies Workshop	3,024	-	-	-	-	3,024
158222	Special Projects in HHP	1,356	-	-	-	-	1,356
223602	Swift Foxes - Choate	0	-	-	-	-	0
223612*	Sternberg SWG Grant	188,932	64,051	139,683	-	-	113,301
223702	Comanche Grant-Dinosaur	17,767	(9,192)	8,575	-	-	(0)
226562	Space Consortium	(14,433)	14,433	14,653	-	-	(14,653)
228632	Land Rental - Spaulding	(71)	-	-	-	-	(71)
228642	Smoky Hills Weapon Range	3,624	-	467	-	-	3,157
228672*	Allied Health Kbrin Rsrch	(12,353)	12,353	-	-	-	-
228682	Kansas Geological Survey	189	5,000	2,689	-	-	2,500
228692*	Bio Sci KWP Nesting Grant	(5,415)	5,415	-	-	-	-
228702*	Bio Sci Gems Grant	(4,014)	32,751	25,504	-	3,234	-
228722	AH-Kinbre T&M Grant	-	(21,202)	13,925	-	-	(35,126)
228732	AH-Kinbre T&M Grant-Berry	-	4,000	3,943	-	-	57
228742	AH_Kinbre T&M Grnt-Gillock	-	8,202	8,228	-	-	(26)
228752	AH_Kinbre T&M Grnt-Farley	-	4,000	3,870	-	-	130
228762	AH_Kinbre SU SCLR-Bodine	-	-	3,000	-	-	(3,000)
228772	AH_Kinbre SU SCLR-Fisher	-	-	3,000	-	-	(3,000)
228782	AH_Kinbre SU SCLR-Schaffer	-	-	3,000	-	-	(3,000)
228792	AH_Kinbre T&M Grnt-Wiese	-	5,000	4,929	-	-	71
228802	AH_Kinbre SU SCLR Eckhart	-	-	760	-	-	(760)
228822	AH_Kinbre Star Grant-Fisher	-	-	-	-	-	-
228862	AH_Kinbre FSA Grt-Gillock	-	10,000	-	-	-	10,000
228872	AH_Kinbre Su SCLR-Michael	-	-	-	-	-	-
320742	SBD Center	2,690	128,930	146,217	-	-	(14,598)

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPARTMENTS
Year Ended June 30, 2005

Schedule VI

Account Number	Account Name	Balance 07-01-04	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-05
321472	Geosciences-UNL GIS Map	(10,125)	-	7,448	-	-	(17,573)
321482	Geography-UNB GIS Map	3,513	-	-	-	-	3,513
321492	Geography-NGS Streamshot	6,986	-	-	-	-	6,986
321582	Docking F3 KFH Grant	9,109	10,268	19,377	-	-	-
322422*	KSBDC	357,378	1,234,468	1,205,015	-	-	386,830
322602	Ks Center Entrepreneurship	-	225,000	27,067	-	-	197,933
322652	Center for Innovative Ldrship	-	19,410	18,070	-	-	1,340
322502	Info Enterprise Institute	19,674	60,063	53,376	-	-	26,361
323742	Wildlife Art Fund	6,690	62	-	-	-	6,752
323752	Fish ID-Eberle	785	1,320	922	-	-	1,183
325552	Americorps Grant	(6)	-	-	-	-	(6)
326012	Geosciences-Kickapoo Tribe	-	10,000	4,584	-	-	5,416
326222	Ethnic Heritage Students	183	-	-	-	-	183
328012*	Senior Companion Program	(6,315)	435,930	429,615	-	-	0
329212	SCP-Information Referral	117,193	45,680	85,175	-	-	77,698
329222	Foster Grandparents Match	6,094	14,196	15,290	-	-	5,000
328232*	Foster Grandparent Program	(15,751)	201,817	186,067	-	-	(0)
328242	FGP-KDOA grant	-	11,180	15,000	-	-	(3,820)
328252	SCP-Kns. Dept on Aging	-	25,000	25,000	-	-	-
328262	SCP- NWKAAA	8,268	5,170	3,619	-	-	9,819
357342	Grant for Gifted-K. Smith	1,129	-	-	-	-	1,129
357452	Multicultural Education	754	-	-	-	-	754
357472	Title IV	0	-	-	-	-	0
358302	Prairie Naturalist	399	4,288	6,122	-	-	(1,436)
412042	Library-Cecil Curry Fund	186	-	185	-	-	0
412052	Library Workshops Account	3,088	8,245	6,845	-	-	4,488
423042	Museum Sales & Service	(223,489)	190,750	57,032	-	-	(89,771)
423062*	IMS	10,942	-	10,942	-	-	(0)
423112	Sternberg-Ks Art Grant	1,662	-	61	-	-	1,601
426032	Bird Range	550	-	-	-	-	550
432082	CTELT-Video Prod Services	10,790	5,218	5,657	-	-	10,350
432122	CTELT Grants	15,762	-	-	-	-	15,762
452132	CTELT Kan Ed Grant	-	24,750	19,264	-	-	5,486
526372*	Miusic-Cottonwood Project	(165)	-	-	-	-	(165)
525522	Spec Events-Arts Comm Grnt	-	2,000	1,586	-	-	414
525982	Internat'l Ed Week 2004 Grant	-	904	1,402	-	-	(499)
535092	Veterans Administration	3,363	6,402	4,973	-	-	4,792
535132	DUI Evals/Alcohol Ed Prog	13,264	10,832	18,825	-	-	5,271
543022	Admin. Allow. Loan & Grant	226,753	159,284	183,146	-	-	202,892
543032	Financial Aid Miscellaneous	(11,471)	5	-	-	-	(11,465)
563022	HMC Athletic Training	3,005	24,347	27,352	-	-	0
563282	NCAA Diversity	19,860	10,707	6,594	-	-	23,973
563292	Athletics-SBC Grant	-	-	-	-	-	-
563302	Athletics-Bookstore Clearing	-	42,686	42,686	-	-	-
623022	Licensing Revenue	22,085	850	7,872	-	-	15,064
623142	Misc. Grants Receivable	(20,000)	9,192	-	-	-	(10,809)
623152*	Misc Grants Rec-Federal	(255,312)	110,262	-	-	-	(145,049)
623182	Misc. Grants Receivable	0	-	-	-	-	0
623242*	NSF Grants Receivable	(44,237)	(6,670)	-	-	12,475	(63,382)
675162	Endowment -Clearing	(540)	18,689	18,692	-	-	(543)
703192	Byrne Memorial Grant	(511)	6,511	6,000	-	-	-
704192	Utilities-Capital Credits	22,321	70,793	39,476	-	-	53,638
815012*	Youth Ed. Services	502	4,275	4,777	-	-	0
815022	Ks. Scholarships	-	56,295	-	-	56,295	-
815032	Voc Ed. Scholarships	-	2,000	-	-	2,000	-
815042	Ks. Nursing Scholarships	-	17,500	-	-	17,500	-
815062	Ks. Supplemental Grant	61	467,302	-	-	466,250	1,113
815072 *	College Work Study	19,304	476,806	496,110	-	-	0

FORT HAYS STATE UNIVERSITY
RESTRICTED-CURRENT FUND DEPARTMENTS
Year Ended June 30, 2005

Schedule VI

Account Number	Account Name	Balance 07-01-04	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-05
815082	Ks National Guard	-	18,638	-	-	18,638	-
815092	Ks Foster Child	-	3,868	-	-	3,868	-
815102	DFAS Cash Control	-	(12,653)	-	-	-	(12,653)
815112*	KCG-Federal Leap Grant	(41,100)	91,700	50,600	-	-	-
815122 *	Kansas Career Work Study	2,459	38,742	41,201	-	-	-
815132 *	KCWS-Administrative Costs	3,296	416	316	-	-	3,396
815142	Ed. Opportunity Fees	37,034	43,328	34,803	-	-	45,559
815152	Ks. Teaching Scholarships	-	17,500	-	-	17,500	-
815162	Ks. Minority Scholarships	-	8,325	-	-	8,325	-
815192	Outside Scholarship FY01	0	-	-	-	-	0
815302	Outside Scholarship FY02	(0)	-	-	-	-	(0)
815312	Outside Scholarship FY03	0	-	-	-	-	0
815322	Outside Scholarship FY04	10,600	101,936	112,535	-	-	0
815332	Outside Scholarship FY 05	21,300	1,735,309	1,737,986	-	-	18,622
815342	Outside Scholarship FY 06	-	21,180	-	-	-	21,180
835042 *	SEOG Grants	-	206,338	171,244	-	35,094	-
835112*	Pell Grants FY03	-	-	-	-	-	-
835122*	Pell Grants FY04	-	17,484	17,484	-	-	-
835132	Pell Grants FY05	-	5,094,568	5,094,568	-	-	-
917612	Tiger Tots-Federal Aid	398	4,480	4,661	-	-	217
913662*	LLE Block Grant-2002	-	-	-	-	-	-
913672*	LLE Block Grant-2003	(127)	-	246	-	-	(373)
913622*	LLE Block Grant	674	-	-	-	-	674
913802	McMindes Dining Expansion	-	325,000	301,761	-	-	23,239
913812	Union Dining Remodel	-	250,000	-	-	-	250,000
Total		735,529	13,025,608	11,746,133	-	688,928	1,326,076

* Not in Restricted Fees Fund.

The 07-01-04 Balance was adjusted for changes and/or revisions from the prior year.

FORT HAYS STATE UNIVERSITY
Statement of Outstanding Bonds
June 30, 2005

Description of Bonds	Date Of Issue	Years to Maturity	Amount Of Original Issue	Bonds Retired and Redeemed to 6-30-2005	Bonds Outstanding as of 6-30-2005	Bonds Maturing 2004-2005	Revenues Pledged
KDFA Student Housing Refunding and Renovation Project: Series 2003D-1	05-01-2003	25	5,320,000	275,000	5,045,000	145,000	See Footnote #1
KDFA Lewis Field Stadium Refunding and Renovation Project: Series 2003D-2	05-01-2003	15	1,150,000	115,000	1,035,000	60,000	See Footnote #2
			<u>6,470,000</u>	<u>390,000</u>	<u>6,080,000</u>	<u>205,000</u>	

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

Footnote #2: A fee of \$1.00 per credit hour (on campus) is currently being assessed each student as a Lewis Field Renovation Bond Fee.

**FORT HAYS STATE UNIVERSITY
DESCRIPTION OF OUTSTANDING BONDS
YEAR ENDED JUNE 30, 2005**

Schedule VIIa

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

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

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

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

Schedule VIIa (continued)

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

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

B. The K DFA 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%

Schedule VIIa (continued)

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: 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.

FORT HAYS STATE UNIVERSITY
Summary of Bond Indebtedness
Current Payment Schedule as of June 30, 2005

Schedule VIIIb

Year Ended 06-30-	-----Housing Renovation & Refund-----		
	Principal	Interest	Annual Debt Service
Date of Issue: May 1, 2003, Series 2003D-1			
2006	145,000	202,268	347,268
2007	150,000	198,800	348,800
2008	155,000	194,894	349,894
2009	160,000	190,350	350,350
2010	160,000	185,022	345,022
2011	165,000	179,076	344,076
2012	175,000	172,320	347,320
2013	180,000	165,070	345,070
2014	185,000	157,408	342,408
2015	190,000	149,164	339,164
2016	200,000	140,480	340,480
2017	210,000	131,010	341,010
2018	215,000	120,908	335,908
2019	225,000	125,876	350,876
2020	235,000	116,312	351,312
2021	245,000	106,090	351,090
2022	255,000	95,310	350,310
2023	265,000	83,836	348,836
2024	-	71,910	71,910
2025	-	58,750	58,750
2026	-	45,120	45,120
2027	-	30,786	30,786
2028	1,530,000	15,746	1,545,746
	5,045,000	2,936,506	7,981,506

Year Ended 06-30-	-----Lewis Field Renovation-----		
	Principal	Interest	Annual Debt Service
Date of Issue: May 1, 2003, Series 2003D-2			
2006	60,000	36,946	96,946
2007	60,000	36,314	96,314
2008	60,000	35,600	95,600
2009	65,000	34,770	99,770
2010	65,000	33,796	98,796
2011	70,000	32,710	102,710
2012	70,000	31,476	101,476
2013	70,000	30,152	100,152
2014	75,000	28,752	103,752
2015	75,000	27,246	102,246
2016	80,000	25,660	105,660
2017	85,000	23,930	108,930
2018	200,000	22,086	222,086
	1,035,000	399,438	1,434,438

Fort Hays State University
Kansas Development Finance Authority Bond Activity
Changes in fund balance for the year ending 6-30-2005

Schedule VIII

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

	5707-5090 Surplus	5103-5020 Revenue	Total Housing Revenue Fund	5050-5310 Princ. & Int.	5011-5242 Princ. & Int.	5011-5244 Bond Revenue	Total Bond Fund
Balance 7-1-04	877,215	317,248	1,194,463	-	3,504	290,681	294,185
Income:							
Statement (II)	-	4,149,443	4,149,443	-	-	-	-
Accrued Interest (II)	24,522	-	24,522	-	11,596	-	11,596
T-Bill Interest	-	-	-	-	14,167	-	14,167
Gain on Investment	-	-	-	-	-	-	-
Total Income	24,522	4,149,443	4,173,965	-	25,763	-	25,763
Expenditures:							
Statement (II) Less Debt Xfer	-	3,542,767	3,542,767	-	-	-	-
Project Expenses	-	-	-	-	-	250,066	250,066
Interest on Debt	-	-	-	-	206,265	-	206,265
Debt Principal	-	-	-	-	145,000	-	145,000
Total Expenditures	-	3,542,767	3,542,767	-	351,265	250,066	601,331
Transfers:							
Between Funds	315,000	(315,000)	-	-	-	-	-
To K DFA for Bond Redemp.	-	-	-	-	-	-	-
From Revenue to Debt	-	(324,247)	(324,247)	-	324,247	-	324,247
Total Transfer	315,000	(639,247)	(324,247)	-	324,247	-	324,247
Adjustment for Prior Year	-	42,208	42,208	-	-	17,500	17,500
Balance 6-30-05	1,216,737	326,885	1,543,622	-	2,249	58,115	60,364

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

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

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

	5813-5230 Surplus	5150-5180 Revenue	Total Lewis Field Revenue Fund	5448-5190 Princ. & Int.	5012-5252 Princ. & Int.	5012-5254 Bond Revenue	Total Bond Fund
Balance 7-1-04	-	52,182	52,182	0	195	-	195
Income:							
Statement (II)	-	124,074	124,074	-	-	-	-
Accrued Interest (II)	-	-	-	0	1,799	-	1,799
T-Bill Interest	-	-	-	-	4,612	-	4,612
Gain on Investment	-	-	-	-	-	-	-
Total Income	-	124,074	124,074	-	6,411	-	6,411
Expenditures:							
Statement (II) Less Debt Xfer	-	-	-	-	-	-	-
Project Expenses	-	1,624	1,624	-	-	-	-
Interest on Debt	-	-	-	-	37,051	-	37,051
Debt Principal	-	-	-	-	60,000	-	60,000
Total Expenditures	-	1,624	1,624	-	97,051	-	97,051
Transfers:							
Between Funds	-	-	-	-	-	-	-
To K DFA for Bond Redemp.	-	-	-	-	-	-	-
From Revenue to Debt	-	(91,143)	(91,143)	0	91,143	-	91,143
Total Transfer	-	(91,143)	(91,143)	-	91,143	-	91,143
Adjustment for Prior Year	-	-	-	-	-	-	-
Balance 6-30-05	-	83,489	83,489	-	697	-	697

*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, 2005

Schedule IX

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

**FORT HAYS STATE UNIVERSITY
BUILDING VALUES
Year Ended June 30, 2005**

Building	Date of Acquisition	Value
Picken Hall	1904	1,733,210.89
Martin Allen Hall	1905	551,749.90
Sheridan Hall	1916	8,681,172.12
Custer Hall	1922	1,294,127.11
Memorial Union	1923	2,458,917.35
McCartney Hall	1926	1,342,342.50
Albertson Hall	1928	1,547,876.00
Power Plant	1932	58,786.14
Lewis Field Stadium	1937	2,016,126.86
University Farm Building	1938	539,190.55
Davis Hall	1952	889,318.90
President's Residence	1954	133,626.98
Agnew Hall	1955	1,101,961.28
Witt Building	1960	428,281.72
Wiest Hall	1961	3,242,919.78
Wooster Place	1961	2,426,401.32
McMindes Hall	1963	4,061,931.62
Malloy Hall	1965	1,263,088.72
Forsyth Library	1966	1,626,980.44
Power Plant (New)	1967	832,632.34
R.U. Brooks Service Building	1968	283,245.20
Cunningham Hall & Gross Memorial Coliseum	1974	7,471,198.11
New Rarick Hall	1979	5,175,997.64
Stroup Hall	1980	1,606,325.96
Heather Hall	1981	378,057.76
Metrodome	1991	3,081,547.73
Utility Building Lot 5	1991	8,660.00
Utility Building Lot 6	1991	10,230.00
Tomanek Hall	1993	10,167,907.96
Energy Performance Contract	2005	169,913.94
Total Value of Buildings		<u>64,583,726.82</u>

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2005

ORGANIZATION	BALANCE 06-30-04	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-05
ADVANCE TECHNOLOGY STUDENT ORG	1,105.14	469.05	243.54	1,330.65
AGNEW HALL	38.49	1,774.63	866.99	946.13
AGNEW HALL STAFF	18.95	140.00	-	158.95
AGRIBUSINESS CLUB	1,810.20	4,033.94	4,886.81	957.33
ALLIED HEALTH-RAD TECH/MDI	7,770.94	6,715.12	720.00	13,766.06
ALPHA GAMMA RHO	-	12.00	-	12.00
ALPHA KAPPA PSI	2,419.99	10,484.03	11,637.99	1,266.03
ALPHA LAMBDA DELTA	142.29	997.50	1,020.44	119.35
ALPHA PSI OMEGA	195.93	-	-	195.93
AMSU FHSU PRE-MED CLUB	338.10	1,014.17	662.54	689.73
AMER SOCIETY OF INTERIOR DESIGNERS	752.97	1,141.11	1,327.74	566.34
ASTRONOMY CLUB	206.56	60.00	17.00	249.56
BACCHUS	65.76	-	-	65.76
BIOLOGY CLUB	232.91	782.03	428.35	586.59
BLACK STUDENT UNION	51.76	18.17	246.36	(176.43)
AMPUS CRUSADE FOR CHRIST	-	216.18	-	216.18
CHEMISTRY CLUB	2,692.90	6,449.48	8,169.48	972.90
CHINESE STUDENTS ASSN.	24.54	210.56	69.14	165.96
CMENC	1,053.73	450.00	361.00	1,142.73
COLLEGIATE ASSOC. OF TOP GAMEER	25.00	1,874.37	1,760.95	138.42
COLLEGIATE REPUBLICANS	130.29	-	-	130.29
COMMUNICATIONS CLUB	826.39	5,631.18	4,759.93	1,697.64
COUNSELORS/FUTURE	139.06	-	50.21	88.85
CREATIVE ARTS SOCIETY	946.25	4,455.00	4,134.81	1,266.44
CUSTER HALL	2,647.10	945.00	2,173.48	1,418.62
CUSTER & MCGRATH HALL STAFF	154.40	80.00	191.54	42.86
DAWN CARE	2,000.92	-	-	2,000.92
DEFENSIVE TACTICS CLUB	-	345.00	-	345.00
DELTA TAU ALPHA	1,415.54	414.00	330.47	1,499.07
DELTA TAU OMEGA	-	10,127.29	10,312.38	(185.09)
ENGLISH CLUB	1,538.73	2,067.74	1,294.49	2,311.98
EPSILON PI TAU	1,105.06	1,172.80	985.11	1,292.75
FACULTY REVOLVING FUND	245.97	-	-	245.97
FHANS CLUB	636.50	8,364.33	7,365.93	1,634.90
FINANCIAL MNGMNT. ASSOC.	3,455.89	1,441.20	3,019.61	1,877.48
FOREIGN STUDENT AFFAIRS	141.25	27,727.38	27,145.14	723.49
FORT HAYS INTRAMURALS	1,920.28	23,402.35	21,909.17	3,413.46
FORT HAYS RODEO CLUB	356.40	16,784.91	17,883.34	(742.03)
FHSU AGRONOMY CLUB	2,714.09	3,601.43	1,704.85	4,610.67
FHSU AMATEUR RADIO CLUB	1,247.25	-	-	1,247.25
FHSU MATH CLUB	301.00	85.00	130.10	255.90
FHSU SOCIAL WORK CLUB	1,121.64	-	-	1,121.64
FRENCH CLUB	282.50	816.74	636.48	462.76
GAMMA	2,963.37	-	-	2,963.37
GERMAN CLUB	68.29	1,817.03	1,227.22	658.10
GERMAN STUDY ABROAD	-	13,558.56	13,398.60	159.96
GEOLOGY FIELD CAMP	1,088.73	2,630.00	3,477.00	241.73

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2005

ORGANIZATION	BALANCE 06-30-04	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-05
GRADUATE ASSOCIATION OF PSYCHOLOGY	116.16	-	-	116.16
HALO	257.09	-	51.00	206.09
HISTORY CLUB	198.28	-	-	198.28
INSURANCE CLEARING FUND	1,703.11	11,328.69	13,130.71	(98.91)
INTER-FRATERNITY COUNCIL	1,573.03	784.00	1,704.63	652.40
INTERNATIONAL AFFAIRS SOCIETY	95.75	-	-	95.75
INTERNATIONAL STUDENT EXCHANGE	5,681.44	2,740.50	5,278.00	3,143.94
INTERNATIONAL STUDENT UNION	1,580.12	600.94	578.09	1,602.97
INVESTMENT INCOME	107,444.89	(395.47)	20,536.97	86,512.45
KARA- KANSAS ASSN RES ASST	-	3,825.00	3,193.76	631.24
KAPPA DELTA PI	964.91	1,544.62	1,313.34	1,196.19
KAPPA MU EPSILON	459.04	271.06	325.57	404.53
KFHS	641.34	-	-	641.34
LAMBDA ALPHA EPSILON/DELTA TAU OMEGA	1,534.06	-	-	1,534.06
LAMBDA PI ETA	9.08	-	-	9.08
LEADER	12,969.50	29,065.76	24,573.23	17,462.03
LEADERSHIP STUDIES ASSN	670.62	-	-	670.62
LIVESTOCK JUDGING TEAM	-	24,040.00	22,013.90	2,026.10
MARKETING CLUB	6.03	1,118.33	342.98	781.38
MBA ASSOCIATION	149.18	-	-	149.18
MCMINDES HALL	1,970.63	8,315.72	7,489.45	2,796.90
MCMINDES HALL STAFF	97.16	600.00	64.00	633.16
MCMINDES JUDICIAL BOARD	21.81	-	-	21.81
MEDIA PROS	25.37	-	-	25.37
MEXICO TRIP-SCHUHL	3,878.73	-	-	3,878.73
MEMORIAL UNION SERV CENTER	2,893.88	-	-	2,893.88
MODERN LANGUAGES-BORDEAUX TRIP	9.55	3,819.83	3,465.89	363.49
MODERN LANGUAGES-Paris	144.59	46,045.50	46,118.28	71.81
MORTAR BOARD	743.86	2,542.69	2,941.67	344.88
MOVIE TICKET CLEARING	-	4,400.00	4,420.00	(20.00)
NATIONAL FRENCH CONTEST	198.62	1,762.10	1,961.72	(1.00)
NATIONAL SOCIETY FOR COLLEGIATE	452.39	857.50	961.10	348.79
NATIONAL STUDENTS' SPEECH AND HEARING ASSOCIATION	2,667.43	5,625.91	6,427.53	1,865.81
NBS/AERHO	1,279.57	871.28	1,494.12	656.73
NEW PROFESSIONAL INSTITUTE	310.72	-	-	310.72
NON-TRADITIONAL STUDENTS	1,418.02	-	-	1,418.02
OMICRON DELTA KAPPA	539.19	1,926.30	1,898.82	566.67
ORDER OF OMEGA	438.95	180.00	160.00	458.95
PANHELLANIC COUNCIL	1,339.00	1,705.39	2,356.58	687.81
PHI ALPHA THETA	662.64	496.04	280.00	878.68
PHI EPSILON KAPPA	1,625.84	254.00	-	1,879.84
PHI ETA SIGMA	474.59	1,080.02	1,032.57	522.04
PHI KAPPA PHI	2,558.37	3,716.02	3,609.26	2,665.13
PHI SIGMA IOTA	810.37	-	-	810.37
PHYSICAL THERAPY CLUB	239.24	207.44	300.00	146.68
PI OMEGA PI	191.77	-	-	191.77

FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2005

ORGANIZATION	BALANCE 06-30-04	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-05
PI SIGMA ALPHA	156.38	252.00	322.45	85.93
PLAYERS	429.38	-	199.05	230.33
PRE-LAW SOCIETY	85.86	-	-	85.86
PRE-VET CLUB	450.00	-	-	450.00
PRESIDENT'S FOREIGN TRAVEL	-	41,500.00	43,220.00	(1,720.00)
PROS	117.05	-	-	117.05
PROTESTANT CAMPUS MINISTRIES	209.13	-	-	209.13
PSI CHI HONOR SOCIETY	85.91	1,023.07	945.00	163.98
PSYCHOLOGY CLUB	2,293.39	3,023.39	4,634.00	682.78
RADIOLOGY-JUNIOR ARTS	1,461.05	-	1,278.67	182.38
RADIOLOGY-SENIOR ARTS	785.16	5,520.13	5,727.01	578.28
RESIDENCE HALL ASSOCIATION	4,589.59	7,867.30	7,274.79	5,182.10
R.H.A. INVESTMENTS	11,175.30	47.24	47.24	11,175.30
RESIDENCE HALL HONORARY	54.61	-	-	54.61
RETAIL SALES TAX	47.05	4,436.25	4,462.83	20.47
REVEILLE (Tiger's Tale)	27,400.09	1,300.12	13,135.95	15,564.26
SCEC	151.46	-	-	151.46
SEVENTH CALVARY	1,538.01	6,500.00	5,521.99	2,516.02
SIAS CLEARING	785.50	-	-	785.50
SIGMA ALPHA EPSILON	4.43	-	19.90	(15.47)
SIGMA PI SIGMA	42.26	-	-	42.26
SIGMA XI	865.65	472.05	611.73	725.97
SOCCER CLUB	871.11	-	-	871.11
SOCIAL WORK CLUB	-	2,347.95	2,130.24	217.71
SOCIETY OF PHYSICS STUDENTS	550.90	340.37	117.35	773.92
SOCIETY OF STUDENT RAD. TECH.	718.98	-	-	718.98
SOCIETY OF STUDENT SONOGRAPHERS-I	-	621.99	431.24	190.75
SOCIETY OF STUDENT SONOGRAPHERS-II	-	4,080.58	3,015.48	1,065.10
SOCIOLOGY CLUB	88.19	1,813.21	1,709.72	191.68
SPANISH CLUB	380.00	-	-	380.00
SPURS	3,131.00	669.88	1,934.24	1,866.64
STERNBERG GEOSCIENCE CLUB	1,204.48	127.47	310.82	1,021.13
STUDENT ACCOUNTING ORG.	2,360.63	3,958.01	3,514.88	2,803.76
STUDENT ALUMNI ASSN.	961.30	12,806.17	9,067.88	4,699.59
STUDENT EDUCATION ASSOCIATION	726.86	975.39	1,124.78	577.47
TECA	4,122.80	1,895.00	509.96	5,507.84
TIGER BY THE TALE	1,235.65	-	-	1,235.65
TIGER WILD	1,496.34	1,599.00	3,002.97	92.37
UMB VISA CLEARING	2,004.67	-	-	2,004.67
UNIVERSITY ACITIVITIES BOARD	49.89	120.00	146.90	22.99
UNIVERSITY ASSOCIATION	3,400.33	1,977.96	1,056.02	4,322.27
UNIVERSITY RESEARCH ASSN.	825.00	125.00	-	950.00
UNIVERSITY WOMEN'S ASSOCIATION	537.38	-	-	537.38
VENDING CLEARING	3,278.74	3,870.00	2,410.23	4,738.51
WKGLS (10% CLUB)	80.40	25.00	-	105.40
WIEST HALL	29.28	7,868.82	7,009.70	888.40
WIEST HALL JUDICIAL BOARD	66.16	85.00	60.00	91.16

**FORT HAYS STATE UNIVERSITY
AGENCY FUND BALANCES
Year Ended June 30, 2005**

ORGANIZATION	BALANCE 06-30-04	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-05
WIEST HALL STAFF	27.98	560.00	443.74	144.24
WOOSTER COMMUNITY ASSN.	40.59	-	-	40.59
WORLD'S TOGETHER	27.82	-	-	27.82
TOTALS	288,382.73	439,446.80	457,968.12	269,861.41

The 288,382.73 is held in the following asset accounts:

REGULAR CHECKING ACCOUNT	12,185.10
CERTIFICATES OF DEPOSIT	257,676.31
TOTALS	269,861.41

FORT HAYS STATE UNIVERSITY
Schedule of Insurance Coverages
June 30, 2005

Schedule XII

Description and Location of Insured Property	Tuition and Business Interruption (100%)	Building '(100%)	Contents (100%)	Total Coverage
Student Union	1,183,100	11,016,540	1,630,159	13,829,799
Agnew Hall (Women's Dorm)	405,500	4,763,473	287,124	5,456,097
Wiest Hall (Men's Dorm)	1,415,750	12,935,580	1,236,377	15,587,707
McMindes Hall (Women's Dorm)	1,575,250	12,979,373	1,236,377	15,791,000
Wooster Place (Student Apartments)	652,300	6,220,163	308,940	7,181,403
Lewis Field Stadium Turf System	175,000	1,861,797	0	2,036,797
Totals	<u>5,406,900</u>	<u>49,776,926</u>	<u>4,698,977</u>	<u>59,882,803</u>

This is a blanket policy on Tuition Fees and Business Interruption, Buildings, and Contents. The statement is on file with Affiliated FM Insurance Company, Johnston, Rhode Island. The policy (No. EG124) is effective 9-15-03 and expires 9-15-2006. A \$10,000 deductible applies separately to each loss.

FORT HAYS STATE UNIVERSITY
FEDERAL GRANTS
Year Ended June 30, 2005

Granting Agency	CDFA #	Description	Expenditures
Department of Education	10.558	Child and Adult Care Food Program	4,661
Department of Education	84.063	Pell Grant	5,087,418
Department of Education	84.038	Perkins Loan	152,635
Department of Education	84.007	Supplemental Ed. Grants	205,938
Department of Education	84.033	College Work Study Program	476,806
Department of Education	84.069A	KCG-FEDERAL LEAP GRANT	50,600
Department of Education	84.032	Fed. Family Education Loan Program	*
Department of Education	84.323	Special Education Improvement Grants	60,097
Department of Education	84.116	Improve Post Secondary Education	34,703
Department of Education	84.35	Transition to Teaching Grant	640
Department of Education	84.376B	Teacher Ed, GRASPS Grant	64,657
Department of Education	84.376B	Teacher Ed. SWK MS SCI Grant	56,884
Department of Education	93.6	Spec Ed - HS Project Grant	123,306
Department of Education	84.325A	Special Education	8,544
Department of Education	84.367	Improving Teacher Quality	3,000
Small Business Administration	59.037	Small Business Development Centers	702,661
Corporation for National Service	94.016	Senior Companion Program	429,615
Corporation for National Service	94.011	Foster Grandparent Program	186,067
Department of Health and Human Service	93.358	FNP Traineeship	27,922
Department of Health and Human Service	93.389	Allied Health-MDI- KBRIN Grant	8,498
Department of Health and Human Service	93.389	Allied Health K-BRIN Scholarship	1,987
Department of Health and Human Service	93.969	Elderlinks Center GEC Grant	8,993
Department of Health and Human Service	93.389	Allied Health K-BRIN Research Grant	49,437
National Science Foundation	47.076	Education and Human Resources	118,077
NASFA	19.42	International Educators	1,402
Department of Interior	15.634	Sternberg SWG Grant	139,683
Department of Agriculture	10.45	BIO SCI - GEMS GRANT	28,738
Institute of Museum Services	45.301	Sternberg IMLS Grant	10,942
Arts Commission	45.025	Promotion of the Arts	6,570
TOTAL GRANTS			8,050,479

*Funded thru local banks 19,302,845

FORT HAYS STATE UNIVERSITY
ANALYSIS OF CHANGES IN LOAN FUND BALANCE
Year Ended June 30, 2005

Perkins Loans

Beginning Balance July 1, 2004	7,372,728
Additions:	
Advances by Federal Government	152,635
Advances by State of Kansas--Matching	50,880
Interest Income	105,691
Other Income	10,267
Reimbursement for Teacher cancellations	161,980
Total Additions	<u>481,453</u>
 Total Balances and Additions	 7,854,181
Deductions:	
Cancellation of Student Loans	253,904
Administrative Expenses	93,920
Repayments to Federal Government	-
Repayment to Institution Matching	-
Total Deductions	<u>347,824</u>
 Ending Fund Balances June 30, 2005	 <u><u>7,506,357</u></u>
Ending Fund Balance Detail:	
Advances by Federal Government	6,635,360
Institutional Matching	1,213,755
Unallocated Reimbursements	1,389,815
Unallocated Income	2,372,378
Unallocated Cancellations and Expenses	<u>(4,104,952)</u>
Total Loan Fund Balance June 30, 2005	<u><u>7,506,356</u></u>



FORT HAYS STATE
UNIVERSITY

STATEMENTS

**FORT HAYS STATE UNIVERSITY
COMMENCEMENT ACTIVITIES
Comparison of Income to Expenditures
For Fiscal Years 2004 & 2005**

Statement I

	Period Ending 06-30-04	Period Ending 06-30-05
OPERATING INCOME		
Student Fees	26,740	38,231
Other Reimbursements	5,846	5,007
Total Operating Income	32,586	43,238
OPERATING EXPENDITURES		
1011 Temporary Classified	-	-
114 Other Students - Monthly	-	-
120 Student Employees (Hourly)	4,583	1,640
176 Sick Leave Reserve Payment	18	7
191 Social Security and Related Taxes	-	3
197 Worker's Compensation	42	16
200 Communication	5,828	5,840
220 Printing and Advertising	10,193	9,810
230 Rents	-	-
250 Travel	-	-
260 Other Fees	1,199	873
270 Other Professional Fees	-	1,900
290 Cleaning Service	12	5
300 Clothing	-	-
320 Food	2,995	3,056
340 Other Maintenance Materials	-	-
360 Professional Supplies	9,700	11,566
370 Office Supplies	-	37
390 Other Supplies	-	200
404 Equipment, Non-Inventory	5,997	-
Total Operating Expenditures	40,705	34,953
OPERATING INCOME	(8,120)	8,285
OTHER EXPENDITURES		
400 Capital Outlay	-	-
Excess (Deficit) Income over Expenditures	(8,120)	8,285
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	8,119	-
Add: Receipts	32,586	43,238
Deduct: Expenditures	40,705	34,953
Balance Remaining End of Fiscal Year	(0)	8,285

* Adjusted for changes in previous year encumbrances.

**FORT HAYS STATE UNIVERSITY
RESIDENCE HALLS
Comparison of Income to Expenditures
For Fiscal Years 2004 & 2005**

Statement II

	Period Ending 06-30-04	Period Ending 06-30-05
OPERATING INCOME		
Sales of Meals	1,872,072	1,705,280
Rent of Halls	2,537,440	2,376,988
Other Rents	42,760	40,281
Housing System Bond Fee	34	-
Work Study Program	6,739	25,731
Other Service Charges	40,906	41,618
Transfers to Residence Hall Associations	(17,250)	(17,250)
Other Income	9,668	27,047
Total Operating Income	4,492,368	4,199,696
OPERATING EXPENDITURES		
100 Classified Salaries	298,833	282,858
110 Unclassified Salaries	121,863	129,143
120 Student Salaries	450,951	402,751
121 Work Study Salaries	8,986	34,308
175 Dependent Health Insurance	17,737	13,242
176 Sick Leave Reserve Payment	4,458	4,615
180 Basic Retirement Programs	30,704	32,978
191 OASDHI	49,337	45,773
195 Health Insurance	106,827	92,642
197 Worker's Compensation	10,213	10,359
198 Unemployment Compensation	1,466	2,406
200 Communication	132,805	145,484
210 Freight and Express	54	18
220 Printing and Advertising	12,724	15,233
230 Rents	51,328	48,418
240 Repairing and Servicing	107,618	87,832
250 & 950 Travel and Subsistence	34,175	4,855
260 Other Fees	1,223,150	1,215,591
270 Other Professional Fees	1,707	891
280 Utilities	467,311	433,297
290 Contractual Services	37,245	39,965
300 Clothing	1,906	381
320 Food	337	2,460
340 Maintenance Materials	135,185	74,101
350 Motor Vehicle Parts and Repairs	4,707	4,072
360 Professional Supplies	1,467	1,970
370 Office Supplies	17,656	6,252
390 Other Supplies	28,917	2,730
392 Household Supplies	63,919	42,556
395 Small Tools	7,984	3,145
399 Other Supplies, Materials, and Parts	4,040	4,722
Total Operating Expenditures	3,435,610	3,185,048
OPERATING INCOME	1,056,758	1,014,648
OTHER EXPENDITURES		
400 Capital Outlay	16,324	-
410 Computer Software & Equipment	1,679	1,425
420 Building and Improvements	77,697	381,838
460 TeleCommunications/Data Facilities	8,369	-
490 Other Books and Equipment	-	187
735 Debt Service	265,446	324,247
Excess (Deficit) Income over Expenditures	687,244	306,951
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	507,219	1,236,671
Add: Receipts	4,492,368	4,199,696
Deduct: Expenditures	3,805,124	3,892,745
Balance Remaining End of Fiscal Year	1,194,463	1,543,622

**FORT HAYS STATE UNIVERSITY
MEMORIAL UNION
Comparison of Income to Expenditures
For Fiscal Years 2004 & 2005**

Statement III

	Period Ending 06-30-04	Period Ending 06-30-05
OPERATING INCOME		
Work Study Program	2,819	1,859
Student Union Fees	403,908	1,141,956
Income From Sales & Service	291,754	375,120
Miscellaneous Income	-	-
Total Operating Income	698,482	1,518,934
OPERATING EXPENDITURES		
100 Classified Salaries	151,095	164,974
110 Unclassified Salaries	108,104	99,341
120 Student Salaries	57,178	73,280
121 Work Study Salaries	3,759	2,478
175 Dependent Health Insurance	1,450	1,761
176 Sick Leave Reserve Payment	1,281	1,462
180 Basic Retirement Programs	15,515	17,984
191 OASDHI	18,977	19,395
195 Health Insurance	32,204	38,325
197 Worker's Compensation	2,932	3,282
198 Unemployment Compensation	746	1,097
200 Communication	14,247	15,218
210 Freight and Express	29	76
220 Printing and Advertising	1,179	4,310
230 Rents	1,788	2,090
240 Repairing and Servicing	24,732	19,191
250 & Travel and Subsistence	5,455	9,320
260 Other Fees	32	103
270 Other Professional Fees	-	1,159
280 Utilities	116,121	127,211
290 Contractual Services	700	941
292 Laundry	779	925
296 Insurance	10,741	11,074
300 Clothing	-	319
320 Food	1,800	1,888
340 Maintenance Materials	8,988	7,329
350 Motor Vehicle Parts and Repairs	3	-
360 Professional Supplies	1,061	482
370 Office Supplies	3,504	7,047
390 Other Supplies	16,530	17,081
392 Household Supplies	4,679	17,836
400 Equipment- Non Inventory	9,280	12,560
Total Operating Expenditures	614,889	679,538
OPERATING INCOME	83,593	839,396
OTHER EXPENDITURES		
400 Equipment-Inventory	-	21,999
420 Building Improvements	-	543,783
735 Debt Service	-	-
Excess (Deficit) Income over Expenditures	83,593	273,614
ACCOUNT SUMMARY:		
Balance Forward from Previous Year	630,077	713,670
Add: Receipts	698,482	1,518,934
Deduct: Expenditures	614,889	1,245,320
Balance Remaining End of Fiscal Year	713,670	987,284

FORT HAYS STATE UNIVERSITY
SERVICE CLEARING
Year Ended June 30, 2005

Statement IV

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
OPERATING INCOME						
Income from Sales & Service	489,955	578,819	345,446	219,668	512,473	2,146,362
Other Income	1,919	-	-	4,930	-	6,849
Total Gross Income	491,874	578,819	345,446	224,598	512,473	2,153,211
Cost of Goods Sold:						
Inventory 07-01-04	115,588	33,194	18,281	5,174	-	172,237
Purchases	393,638	174,447	304,604	107,186	194,898	1,174,773
Mds. Available for Resale	509,226	207,641	322,885	112,360	194,898	1,347,010
Less: Inventory 6-30-05	114,449	54,606	15,573	5,675	-	190,303
Cost of Goods Sold	394,776	153,035	307,312	106,685	194,898	1,156,707
Gross Profit on Operations	97,098	425,783	38,134	117,913	317,575	996,503
Income from Work Study	-	-	-	-	-	-
Operating Income	97,098	425,783	38,134	117,913	317,575	996,503
OPERATING EXPENDITURES						
100 Classified Salaries	54,026	183,280	20,943	-	-	258,249
101 Overtime & Shift Dif.	-	5,572	-	-	-	5,572
110 Unclassified Salaries	-	-	-	-	-	-
120 Student Salaries	10,919	6,942	4,266	-	-	22,126
121 Work Study Salaries	-	-	-	-	-	-
175 Dependent's Health Insurance	2,227	10,642	2,227	-	-	15,097
176 Sick Leave Assessment	279	842	108	-	-	1,230
181 Public Employees Retirement	2,955	10,221	1,146	-	-	14,322
191 OASDHI	3,796	12,561	1,413	-	-	17,770
195 Health Insurance	9,625	30,882	4,813	-	-	45,320
197 Worker's Compensation	627	1,889	243	-	-	2,759
198 Unemployment Compensation	222	672	70	-	-	964
205 Intergovernmental Local Comr	990	1,980	330	330	285	3,915
206 Postage	1	28,113	-	1	-	28,116
207 Intergovernmental Telephone	17	61	-	14	36	128
209 Other Communication Charges	-	-	-	1,783	-	1,783
219 Other Freight & Express	-	1,014	37	-	24	1,075
221 Printing and Binding	-	-	1,586	1,090	76	2,752
224 Advertising	-	84	-	-	552	636
229 Other Vendor Printing/Binding	-	-	-	-	-	-
237 Rent of Equipment	-	345	-	-	100	445
239 Other Rent and Utilities	-	-	-	-	-	-
241 Repair, Passenger Cars	-	-	-	2,448	-	2,448
243 Repair, Machinery and Equip.	-	34,248	2,897	11	-	37,156
244 Repair, Building and Grounds	-	-	-	350	-	350
246 Repair, Computer Equipment	-	-	-	-	-	-
247 Info Processing Equip R/S	-	-	-	-	92,195	92,195
248 Info Processing Equip Softwar	-	-	-	-	23,127	23,127
249 Other R/S	-	-	-	-	-	-
2511 Private Car In-State	206	108	-	-	270	584

FORT HAYS STATE UNIVERSITY
SERVICE CLEARING
Year Ended June 30, 2005

Statement IV

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
2512 Private Car Out-of-State	-	-	-	-	332	332
2521 Hire Car, Plane, Bus In-State	-	-	-	-	70	70
2531 State Car In-State	40	232	104	888	696	1,960
2532 State Car Out-of State	-	-	-	-	4	4
2572 Transportation Out-of-State	-	-	-	-	140	140
2581 Subsistence In-State	-	60	-	-	500	560
2582 Subsistence Out-of-State	-	-	-	-	3,386	3,386
2591 NonSubsistence In-State	-	-	-	-	560	560
2592 Nonsubsistence Out-of-State	-	-	-	-	1,319	1,319
263 Data Processing Services	-	401	957	-	81,209	82,567
269 Other Fees	-	-	-	-	-	-
279 Other Professional Fees	-	1,500	-	-	-	1,500
286 Solid Waste Removal Fees	-	-	-	-	-	-
291 Memberships & Subscriptions	-	190	-	-	38,143	38,333
292 Laundry	-	350	-	-	-	350
296 Surety Bond and Ins. Premium	-	-	-	4,348	138	4,486
299 Other Contractual Services	-	-	-	-	-	-
341 Building Materials and Supplies	-	153	-	130	60,478	60,761
343 Computer Systems Parts	-	11	-	-	184	195
349 Other Maint. Materials-Supplies	-	2,479	-	236	2,380	5,094
3508 Motor Veh Parts	-	-	-	-	89	89
351 Gas and Diesel Fuel	811	-	-	-	176	987
359 Other Parts and Supplies	867	-	-	-	-	867
369 Scientific Supplies	-	6	-	-	8,916	8,922
371 Office Supplies	596	4,436	38	71	368	5,509
372 Data Processing Supplies	-	199	94	78	417	787
373 Telecommunications Lines	-	-	-	18	8,924	8,942
392 Laundry Supplies	-	134	23	212	304	673
395 Small Tools	-	20	-	295	1,201	1,516
399 Other Supplies and Parts	-	-	-	9	100	108
520 Property Damage	-	-	-	-	-	-
490 Equipment not Depreciated	-	3,979	2,057	1,787	31,850	39,673
Total Operating Expenditures	88,203	343,607	43,353	14,100	358,546	847,809
Operating Income	8,895	82,177	(5,218)	103,813	(40,972)	148,695
Other Expenditures						
400 Capital Outlay	-	59,500	-	-	31,636	91,136
Excess (Deficit) Income/Expenses	8,895	22,677	(5,218)	103,813	(72,608)	57,559
Balance from previous year	30,998	152,121	73,771	180,276	336,721	773,887
Adjustments to fund balance	2,289	5,200	-	(7)	57,883	65,364
Net Change in inventory	1,139	(21,412)	2,708	(501)	-	(18,066)
Fund Balance 6/30/2005	43,321	158,586	71,261	283,581	321,996	878,744

FORT HAYS STATE UNIVERSITY
STUDENT HEALTH
Comparison of Income to Expenditures
For Fiscal Years 2004 & 2005

Statement V

	Period Ending 06-30-04	Period Ending 06-30-05
OPERATING INCOME		
Charges for Doctor's Fees	171,436	169,111
Miscellaneous Services	1,155	260
Student Health Fees	385,534	384,654
Work Study Program	-	-
Other Income	-	-
Total Operating Income	558,125	554,025
OPERATING EXPENDITURES		
100 Classified Salaries	42,880	44,242
110 Unclassified Salaries	221,442	246,039
114 Graduate Assistants	1,195	-
120 Student Salaries	13,127	14,560
121 Work Study Salaries	-	-
175 Dependent Health Insurance	5,269	7,097
176 Sick Leave Assessment	1,115	1,311
180 Basic Retirement Programs	19,403	21,699
191 OASDHI	19,706	21,465
195 Health Insurance	16,517	20,177
197 Worker's Compensation	2,552	2,942
198 Unemployment Compensation	584	1,117
200 Communication	3,203	3,301
220 Printing and Advertising	1,787	2,069
230 Rents	3,028	3,049
240 Repairing and Servicing	4,443	4,713
250 Travel and Subsistence	2,243	1,931
260 Other Fees	22,767	25,448
270 Other Professional Fees	2,825	2,333
290 Contractual Services	6,245	3,852
300 Clothing	1,176	2,845
320 Food for Human Consumption	474	813
340 Maintenance Materials	789	199
360 Professional Supplies	96,244	80,404
370 Office Supplies	1,782	1,197
390 Other Supplies	3,794	994
Total Operating Expenditures	494,587	513,796
OPERATING INCOME	63,538	40,229
OTHER EXPENDITURES		
400 Capital Outlay	-	6,227
Excess (Deficit) Income over Expenditures	63,538	34,002
ACCOUNT SUMMARY:		
Balance Forward from Previous Year	11,202	74,740
Add: Receipts	558,125	554,025
Deduct: Expenditures	494,587	520,023
Balance Remaining End of Fiscal Year	74,740	108,742

**FORT HAYS STATE UNIVERSITY
DAY CARE CENTER
Comparison of Income to Expenditures
For Fiscal Years 2004 & 2005**

Statement VI

	Period Ending 06-30-04	Period Ending 06-30-05
OPERATING INCOME		
Student Government Allocation	13,000	13,000
Charges for Day Care Services	68,738	75,993
Educational and Library Sales	2,115	290
Other Income	5,044	4,480
Total Operating Income	88,898	93,763
OPERATING EXPENDITURES		
110 Unclassified Salaries	44,885	47,605
120 Student Salaries	8,166	10,847
176 Leave Assessment	212	251
180 Basic Retirement Programs	3,815	4,332
191 OASDHI	3,106	3,269
195 Health Insurance	9,756	11,853
197 Worker's Compensation	486	564
198 Unemployment Compensation	89	162
200 Communication	-	8
230 Photocopying	126	126
240 Repairing & Servicing	-	-
250 & 950 Travel and Subsistence	2	214
260 Other Fees	-	-
320 Food for Consumption	8,245	8,646
340 Maintenance Materials	143	25
360 Professional Supplies	2,440	1,765
370 Office Supplies	377	161
390 Other Supplies	1,079	1,568
Total Operating Expenditures	82,928	91,398
OPERATING INCOME	5,970	2,365
OTHER EXPENDITURES		
400 Capital Outlay	-	-
Excess (Deficit) Income over Expenditures	5,970	2,365
ACCOUNT SUMMARY:		
Balance Forward from Previous Year*	(19,631)	(13,661)
Add: Receipts	88,898	93,763
Adjustment for change in receivables	-	-
Deduct: Expenditures	82,928	91,398
Balance Remaining End of Fiscal Year	(13,661)	(11,296)

* Adjusted for changes in previous year encumbrances

FORT HAYS STATE UNIVERSITY
PARKING AND TRAFFIC FEES
Comparison of Income to Expenditures
For Fiscal Years 2004 & 2005

Statement VII

	Period Ending 06-30-04	Period Ending 06-30-05
OPERATING INCOME		
Parking Fees	159,817	161,509
Parking Fines	33,052	25,639
Parking Meters	2,030	640
Transfers to Other Funds	(2,364)	(1,235)
Other Income	1,064	-
Total Operating Income	193,599	186,554
OPERATING EXPENDITURES		
100 Classified Salaries	-	-
120 Student Salaries	2,349	2,009
190 Payroll Taxes	31	28
200 Communication	1,238	1,118
220 Printing and Duplicating	3,515	3,670
230 Rent of Equipment	-	-
240 Car repairs and Services	1,150	1,325
250 & 950 Travel and Subsistence	-	-
260 Other Fees	3	36
270 Professional Services	-	488
290 Dues & Memberships	-	-
300 Clothing	-	115
340 Maintenance Supplies and Parts	4,638	5,564
350 Other Parts Supplies and Accessories	100	-
360 Professional Supplies	119	59
370 Office Supplies	312	305
390 Parking Permits, Small Tools, Etc.	3,422	3,466
590 Losses from Monetary Transactions	61	-
Total Operating Expenditures	16,938	18,182
OPERATING INCOME	176,661	168,372
OTHER EXPENDITURES		
400 Capital Outlay	-	1,749
440 Nonstructural Improvements	208,914	212,819
700 Transfers	-	-
Excess (Deficit) Income over Expenditures	(32,253)	(46,196)
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	86,867	54,639
Add: Receipts	193,599	186,554
Deduct: Expenditures	225,852	232,750
Balance Remaining End of Fiscal Year	54,614	8,443

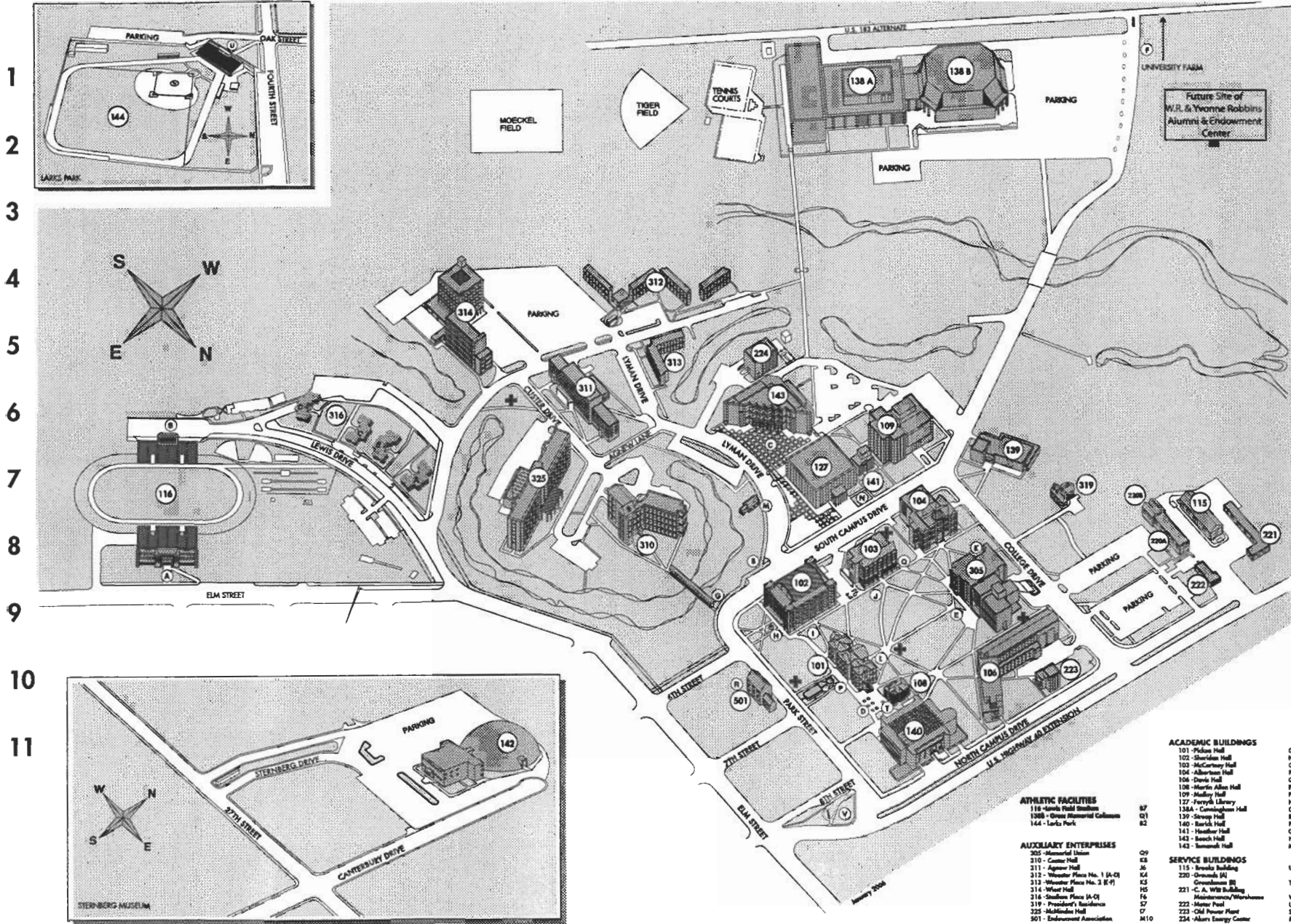
* Adjusted for changes in previous year encumbrances.

**FORT HAYS STATE UNIVERSITY
ATHLETIC ASSOCIATION
Comparison of Income to Expenditures
For Fiscal Years 2004 & 2005**

Statement VIII

	Period Ending 06/30/04	Period Ending 06/30/05
OPERATING INCOME		
Student Fees	617,320	616,735
Concessions	129,320	142,257
Entry Fees	3,720	8,034
Facility Rental	42,300	46,100
Fund Raising/Donations	178,841	162,481
Overhead Fees	21,602	8,673
Ticket Sales		
Basketball	49,182	54,588
Football	39,480	33,560
Volleyball; Post-Season; Women's B-Ball; Wrestling; Track; Baseball	5,396	6,152
Special Events	139,137	142,173
Lark's Park	88,555	18,807
Program/Media Guide Ads	6,350	16,350
Sign Advertising (Lewis Field & GMC)	51,514	63,584
Message Center	-	6,600
Other Income	7,993	14,331
Program/Media Guide Sales		
Basketball/Football	1,254	1,168
Special Events	7,494	6,413
Commission (State T-shirt sales)	3,422	3,491
Sports Network	17,320	24,560
Lewis Field Stadium Boxes	-	-
Scholarship Carryover	70,000	-
State Appropriations	190,472	149,643
State Appropriations - Student Labor	75,517	88,273
State Appropriations- Salaries & Fringes	938,681	1,017,342
Non Budgeted receipts	317,818	248,244
Total Operating Income	3,002,688	2,879,558
OPERATING EXPENDITURES		
Athletic Administration	79,536	89,525
Baseball	69,958	77,575
Cheerleaders	22,528	11,105
Concessions	58,596	58,767
Facilities	8,753	4,391
Football	348,342	289,531
Golf	16,763	25,918
Lark's Park	77,445	36,101
Medical Injury Insurance	118,267	150,099
Men's Basketball	167,165	163,110
Men's Track	54,311	54,736
Post-Season Competition	5,309	24,225
Promotions	28,073	15,757
Sports Information	50,025	29,361
Tennis	44,424	42,450
Training Room	22,358	14,983
Volleyball	94,321	89,429
Women's Basketball	125,832	115,714
Women's Track	49,844	46,588
Wrestling	48,387	47,625
Women's Softball	47,127	43,431
Women's Golf	8,397	14,266
Special Events	119,340	120,602
Student Labor thru June 5, 2003	75,517	88,273
State Appropriations - Salaries & Fringes	938,681	1,017,342
Non-Budgeted Expenditures	285,767	236,726
Total Operating Expenditures	2,965,066	2,907,630
Excess (Deficit) Income over Expenditures	37,622	(28,072)

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



DEPARTMENTS

Accounting & Information Systems	103	OE
Agriculture	104	PE
Alumni Health	138A	O1
Art	140	P11
Athletics, Men's & Women's	138A	O1
Biological Sciences	104	PE
Chemistry	143	M6
Communication Disorders	104	PE
Communication Studies	109	PE
Economics & Finance	103	OE
Educational Administration & Counseling	140	P11
English	140	P11
Geography	142	M6
Health & Human Performance	138A	O1
History	140	P11
Information Management & Information Systems	141	O7
Leadership Studies	103	OE
Management & Marketing	103	OE
Mathematics & Computer Science	140	P11
Modern Languages	140	P11
Music	109	PE
Nursing	139	E7
Philosophy	140	P11
Physical Education	143	M6
Political Science & Justice Studies	140	P11
Psychology	108	D10
Sociology & Social Work	140	P11
Special Education	140	P11
Teacher Education	140	P11
Technology Studies	106	O10

OFFICES

Administration	310	K8
Alumni Relations	101	O10
Alumni Association	310	K8
Budget & Planning	102	N9
Business Office	102	N9
Career Services	102	N9
Deans' Offices	102	N9
Arts & Sciences	140	P11
Business & Leadership	103	OE
Education & Technology	103	OE
Graduate School	101	O10
Health & Life Sciences	104	PE
Medical Center	127	N7
Financial Assistance	310	K8
Grants	225A	TE
Information	109	PE
Maintenance	221	VE
Human Resources	222	UP
Physical Plant Office, University Police	221	UP
Printing Services	115	UE
Registrar	102	N9
Registrar Services	102	N9
Student Health	305	O9
Student Government	109	PE
Student Leadership Life	311	M
Vice President:		
Administration & Finance	102	N9
Student Affairs	102	N9
Workshops	221	VE

SPECIAL SERVICES

Band/School Performing Arts Center	102	N9
Center for Teaching Excellence A	102	N9
Learning Technology	127	N7
Computing & Information Center	143	M6
Enrollment Association	501	M10
Film-Short Theatre	109	PE
Horizon Club	109	PE
Kelly Center	101	O10
Printing Services	115	UE
Reading Service Center	140	P11
Student Government	305	O9
Student Health	305	O9
Student Leadership Life	311	M
Tidings, Athletic	138B	O1
Tidings, Other	305	O9
Tiger Inn	140	P11
University Police	115	UE
University Initiatives	102	N9
Writing Center	127	N7

MARKERS

A - Louis Field Fenwick Memorial	88
B - Constitution Garden Sculpture	M6
C - "Peace of Our World" Sculpture	M6
D - Dabson/Kalifornia Fountain	OE
E - "Sculpture" Sculpture	O11
F - "Sculpture" Sculpture	OE
G - "Sculpture" Sculpture	OE
H - "Sculpture" Sculpture	OE
I - "Sculpture" Sculpture	OE
J - "Sculpture" Sculpture	OE
K - "Sculpture" Sculpture	OE
L - "Sculpture" Sculpture	OE
M - "Sculpture" Sculpture	OE
N - "Sculpture" Sculpture	OE
O - "Sculpture" Sculpture	OE
P - "Sculpture" Sculpture	OE
Q - "Sculpture" Sculpture	OE
R - "Sculpture" Sculpture	OE
S - "Sculpture" Sculpture	OE
T - "Sculpture" Sculpture	OE
U - "Sculpture" Sculpture	OE
V - "Sculpture" Sculpture	OE

ACADEMIC BUILDINGS

101 - Paine Hall	O10
102 - Sheridan Hall	N9
103 - McCarty Hall	OE
104 - Alberman Hall	PE
106 - Davis Hall	O10
108 - Martin Allen Hall	PE
109 - Hendry Hall	PE
127 - Forsyth Library	N7
138A - Convocation Hall	O1
139 - Strong Hall	OE
140 - Burck Hall	P11
141 - Hendry Hall	OE
142 - Beach Hall	OE
143 - Tomask Hall	M6

ATHLETIC FACILITIES

118 - Lewis Field Stadium	E7
138B - Gross Memorial Coliseum	O1
144 - Lark Park	E2

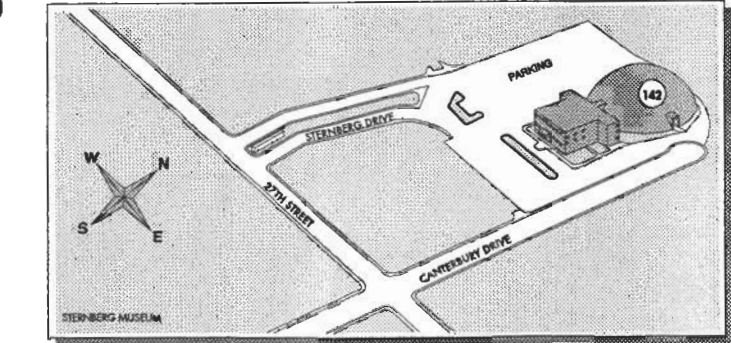
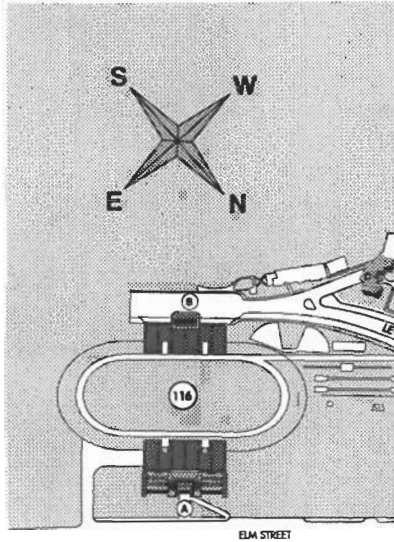
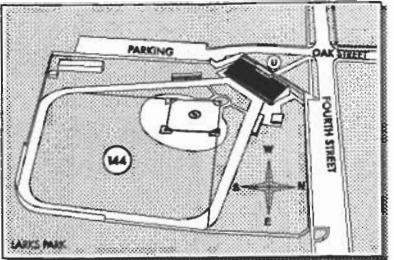
AUXILIARY ENTERPRISES

305 - Memorial Union	O9
310 - Center Hall	OE
311 - Agnew Hall	JE
312 - Wheeler Place No. 1 (A-D)	JE
313 - Wheeler Place No. 2 (E-F)	JE
314 - West Hall	OE
314 - Sheldon Place (A-C)	F6
319 - President's Residence	E7
325 - Mulvihill Hall	E7
501 - Endowment Association	M10

SERVICE BUILDINGS

115 - Brooks Building	UE
205 - DeWitt Hall	OE
205 - DeWitt Hall	OE
221 - C. A. Webb Building	TE
Maintenance/Workshops	VE
222 - Miller Pool	UP
223 - Old Power Plant	S10
234 - Alamy Energy Center	M5

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Information Signs/emergency Intercoms