

6-30-2006

## Annual Financial Report, June 30, 2006

Fort Hays State University

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**FORT HAYS STATE  
UNIVERSITY**



**ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR 2006  
ENDED JUNE 30, 2006**



**ANNUAL FINANCIAL REPORT  
JUNE 30, 2006**

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

**KANSAS BOARD OF REGENTS**

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CHRISTINE DOWNEY-SCHMIDT	JANIE PERKINS
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REGINALD L. ROBINSON, PRESIDENT AND CEO	

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

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# FORT HAYS STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2006

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, 2006 were \$86,116,314 an increase of \$8,035,437 (10.3%). Capital assets, net of depreciation, comprised 62.6 %, or \$53,874,384 of the \$86,116,314 in total assets.

Total liabilities were \$26,878,076 at June 30, 2006, an increase of \$5,849,921 (27.8%) compared to \$21,028,155 at June 30, 2005. Long-term liabilities comprised 67.3%, or \$18,076,922 of the total liabilities.

Total net assets at June 30, 2006 were \$ 59,238,239 a \$2,185,517 increase over the prior year, or a 3.8% increase in net assets. The breakout of net assets is shown below:

Capital Assets, net of related debt.....	\$35,536,044
Restricted net assets .....	15,731,705
Unrestricted net assets .....	7,970,490
<b>Total net assets.....</b>	<b>\$59,238,239</b>

## 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.

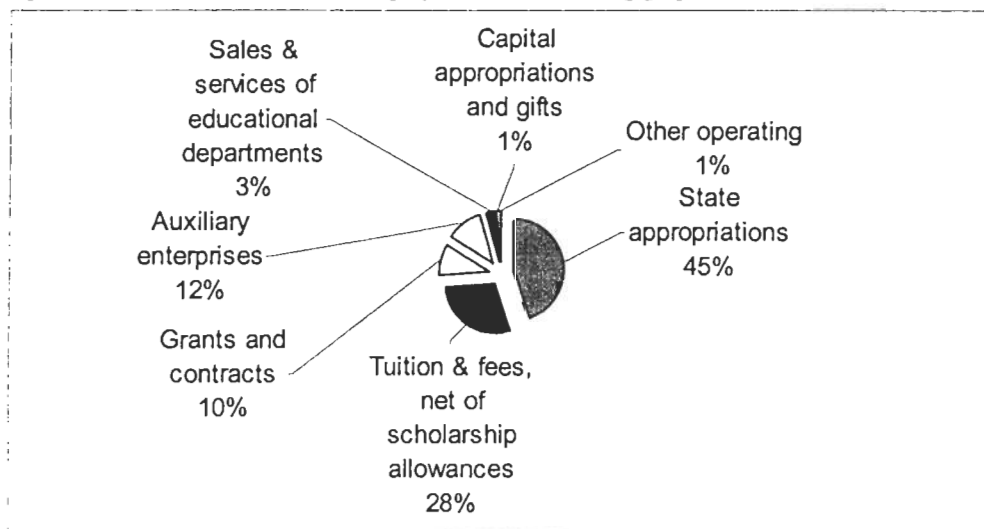
### Revenues

Operating revenues at the University as of June 30, 2006 increased by 4.8% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$21.3 million in 2006, compared to \$19.7 million in 2005. This increase is a result of a 6.5% tuition increase approved by the Kansas Board of Regents for fiscal year 2006 and a 6.1% 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. 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 18.8% increase in Virtual College headcount over the Fall of 2004
- Auxiliary enterprise revenues increased from \$8.1 million to \$8.6 million in 2006. Auxiliary enterprises include Housing, Athletics, Parking, Student Union, University Health Services, and a variety of other smaller services.

Total non-operating revenues were up 2.5% from the prior year from \$31.7 million to \$32.5 million.

In summary, total revenues increased by \$2.9 million, from \$70.3 million to \$73.2 million, an overall increase of 4.3%. The compositions of these revenues are displayed in the following graph:



## Expenses

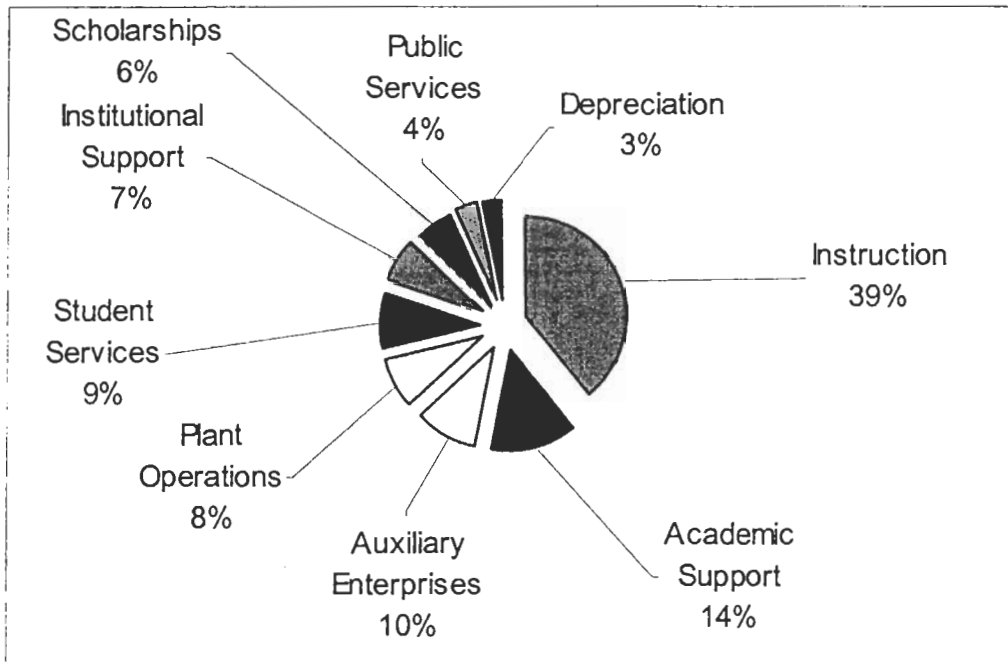
Operating expenses were \$71.0 million for the 2006 fiscal year. This was a decrease over the prior year of \$.53 million, or .74%. The following is a brief summary of the significant changes:

- Student services support increased 4.3% in 2006. Student programs continue to be enhanced maintaining a consistency between tuition increases and funding of student programs.
- Operations and maintenance of plant expenses decreased 42.67% in 2006. This decrease 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 expensed during the 2005 fiscal year.
- 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

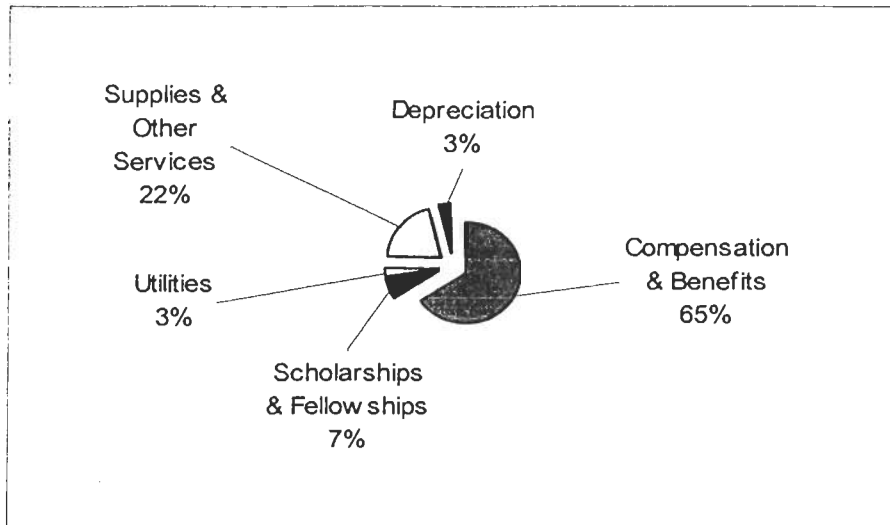
Non-operating expenses are comprised of the investment of bond reserve funds and bond interest expense.

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

### By Program:



### By Natural Classification:



### Extraordinary Items

The University did not have any special and extraordinary items in 2006.

### 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 \$49,016 and \$40,177 in 2006 and 2005, respectively.

### Net Assets

Net assets increased by \$2,185,517 over the previous fiscal year.

## 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, 2006	June 30, 2005
Net cash provided (used) by:		
Operating activities	\$(28,815,185)	\$(28,547,521)
Non-capital financing activities	33,517,204	31,899,248
Capital and related financing activities	(4,071,165)	(1,238,373)
Investing activities	(589,090)	21,268
Net increase in cash	41,764	2,134,622
Beginning cash and cash equivalent balances	19,322,388	17,187,766
<b>Ending cash and cash equivalent balances</b>	<b>\$ 19,364,152</b>	<b>\$ 19,322,388</b>

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 2006 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 were in progress during the 2006 fiscal year:

### 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 was completed in June 2006.

### Memorial Union Renovation Project:

Construction began on the \$6.87 million project in November 2005, with an anticipated completion date of June 2007: Highlights of the renovation include: a new student lounge and performance area; an expanded Student Health Services area; an expanded University Bookstore area; expanded Student Government Association and University Activities Board office areas; renovation of the existing cafeteria; a new building entrance on the west adjacent to the street and public parking; introduction of wireless connectivity throughout the building; visual connectivity between the ground level and the lower level; replacement of existing HVAC/mechanical systems; a visual screen between the west entrance and the loading dock; an enhancement of the east entrance courtyard on the Quad; a redesign of the west entrance drive and drop-off area; and replacement of segments of deteriorated mechanical piping.



## DEBT ADMINISTRATION

At June 30, 2006, the University had \$18.3 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.

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

Standard and 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.

## ECONOMIC OUTLOOK

The State of Kansas revenues appear to be increasing for the 2007 fiscal year. The State of Kansas provides approximately 45% of the total resources for the University during a fiscal year. Appropriations for fiscal year 2007 are currently set at \$34.08 million representing an approximate 3.0% increase over fiscal year 2006.

The overall financial position of the University continues to be strong. Enrollment for the academic 2006-2007 year is expected to increase due to our continued efforts to maintain affordable tuition rates which continue to be the lowest in the Kansas Regent's system. Continued 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, 2006 and 2005

<b>ASSETS</b>	<u>2006</u>	<u>2005</u>
Current assets		
Cash and cash equivalents	\$ 18,944,994	\$ 18,880,089
Investments	4,411,683	240,930
Accounts receivable, net	452,117	350,393
Loans to students, net - current portion	1,324,407	1,263,912
Inventories	244,283	259,202
Prepaid expenses	865,660	842,627
Other assets	1,203	7,165
Total current assets	<u>26,244,347</u>	<u>21,844,318</u>
Noncurrent assets		
Restricted cash and cash equivalents	419,158	442,299
Investments	1,073,552	468,289
Loans to students, net	4,504,873	5,207,579
Capital assets, net	<u>53,874,384</u>	<u>50,118,392</u>
Total noncurrent assets	<u>59,871,967</u>	<u>56,236,559</u>
Total Assets	<u>\$ 86,116,314</u>	<u>\$ 78,080,877</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 5,195,942	\$ 6,827,368
Deferred revenue	1,833,004	1,767,007
Accrued compensated absences - current portion	1,225,763	1,086,680
Capital Leases Payable	192,003	177,088
Revenue bonds payable - current portion	210,000	205,000
Deposits held in custody for others	<u>144,442</u>	<u>167,641</u>
Total current liabilities	<u>8,801,154</u>	<u>10,230,784</u>
Noncurrent liabilities		
Accrued compensated absences	140,585	249,175
Capital leases payable	4,481,337	4,673,196
Revenue bonds payable	<u>13,455,000</u>	<u>5,875,000</u>
Total noncurrent liabilities	<u>18,076,922</u>	<u>10,797,371</u>
Total Liabilities	<u>\$ 26,878,076</u>	<u>\$ 21,028,155</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	\$ 35,536,044	\$ 39,188,108
Restricted for:		
Expendable:		
Scholarships and fellowships	-	58
Loans	7,253,436	7,166,405
Debt service	1,073,552	468,289
Capital Projects	7,404,717	275,689
Unrestricted	<u>7,970,490</u>	<u>9,954,173</u>
Total Net Assets	<u>\$ 59,238,239</u>	<u>\$ 57,052,722</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, 2006 and 2005**

	<b>2006</b>	<b>2005</b>
<b>OPERATING REVENUES</b>		
Tuition and fees (net of scholarship allowances of \$3,209,052 and \$3,374,133 in 2006 and 2005, respectively)	\$ 21,265,682	\$ 19,707,361
Federal grants and contracts	7,199,322	7,813,989
State and local grants and contracts	427,621	341,476
Sales and services of educational departments	1,705,528	1,295,301
Auxiliary enterprises:		
Housing	4,444,438	4,136,853
Athletics	1,823,174	1,717,559
Parking	236,274	186,479
Student unions	1,541,064	1,517,075
University health services	530,370	553,718
Interest earned on loans to students	178,418	187,852
Other operating revenues	287,537	370,763
Total operating revenues	39,639,428	37,828,426
<b>OPERATING EXPENSES</b>		
Educational and General		
Instruction	27,461,642	27,624,595
Research	225,411	321,592
Public service	2,546,923	2,304,050
Academic support	9,809,552	8,794,232
Student services	6,257,408	4,935,733
Institutional support	5,129,451	4,351,739
Operations and maintenance of plant	5,666,688	9,871,070
Depreciation	2,274,371	2,751,253
Scholarships and fellowships	4,195,640	4,054,851
Auxiliary enterprises:		
Housing	4,052,644	3,508,094
Athletics	1,653,934	1,575,331
Parking	15,878	119,343
Student unions	1,009,778	679,736
University health services	577,202	523,789
Other operating expenses	182,028	173,770
Total operating expenses	71,058,550	71,589,178
Operating Income (Loss)	(31,419,122)	(33,760,752)
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
State appropriations	33,473,276	31,881,390
Gifts	49,016	40,177
Investment income	162,455	63,935
Other non-operating revenue (expenses)	(605,263)	-
Interest expense	(490,345)	(242,499)
Net nonoperating revenues (expenses)	32,589,139	31,743,003
Income before other revenues, expenses, gains, or losses	1,170,017	(2,017,749)
Capital appropriations	1,015,500	548,537
Increase (Decrease) In Net Assets	2,185,517	(1,469,212)
<b>NET ASSETS</b>		
Net assets - beginning of year	57,052,722	58,521,934
Net assets - end of year	\$ 59,238,239	\$ 57,052,722

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF CASH FLOWS**  
for the Years Ended June 30, 2006 and 2005

	<b>2006</b>	<b>2005</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Tuition and fees	\$ 21,265,682	\$ 19,962,081
Sales and services of educational activities	1,705,528	1,295,301
Auxiliary enterprises:		
Housing	4,444,438	4,136,853
Athletics	1,823,174	1,717,559
Parking	236,274	186,479
Student unions	1,541,064	1,517,075
University health services	530,370	553,718
Grants and contracts	7,626,943	8,155,465
Payments to suppliers	(15,389,342)	(15,753,686)
Payments to utilities	(2,121,173)	(1,959,365)
Compensation and benefits	(46,067,109)	(44,001,979)
Payments for scholarships and fellowships	(5,206,555)	(4,712,508)
Loans issued to students and employees	(1,185,501)	(1,720,945)
Collection of loans to students and employees	1,515,067	1,517,816
Other receipts (payments)	465,955	558,615
Net cash provided (used) by operating activities	(28,815,185)	(28,547,521)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
State appropriations	33,473,276	31,881,390
Gifts	49,016	40,177
Student organization agency transactions	(5,088)	(22,319)
Federal family education loan receipts	21,198,094	19,302,845
Federal family education loan disbursements	(21,198,094)	(19,302,845)
Net cash provided by noncapital financing activities	33,517,204	31,899,248
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</b>		
Capital appropriations	1,015,500	548,537
Purchases of capital assets	(4,153,998)	(1,279,926)
Principal paid on capital debt and leases	(381,831)	(263,668)
Interest paid on capital debt and leases	(550,836)	(243,316)
Net cash used by capital financing activities	(4,071,165)	(1,238,373)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from sales and maturities of investments	81,000	2,157
Interest on Investments	14,043	26,266
Purchase of investments	(684,133)	(7,155)
Net cash provided by investing activities	(589,090)	21,268
Net Increase (decrease) in cash	41,764	2,134,622
Cash - beginning of the year	19,322,388	17,187,766
Cash - end of year	\$ 19,364,152	\$ 19,322,388
<b>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</b>		
Operating income (loss)	\$ (31,419,122)	\$ (33,760,752)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,274,371	2,751,253
Other non cash expenses, Energy Program Liability Expensed	-	2,383,222
Changes in assets and liabilities:		
Accounts receivables, net	(101,724)	(116,282)
Loans to students, net	642,214	(84,111)
Inventories	16,135	(18,375)
Prepaid expenses	(23,033)	(43,039)
Other assets	5,962	(6,750)
Accounts payable and accrued liabilities	(283,279)	(51,222)
Deferred revenue	65,997	226,015
Accrued compensated absences	30,493	178,777
Deposits held in custody for others	(23,199)	(6,257)
Net cash provided (used) by operating activities:	\$ (28,815,185)	\$ (28,547,521)

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

**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 7,874 and a graduate enrollment of approximately 1,248. 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, 2006**

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, 2006**

**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, 2006 and 2005 was \$19,364,152 and \$19,322,388, respectively.

*Investments:* Of Fort Hays State University's total investments of \$5,485,235, \$4,162,847 are Union Bond Renovation Funds held by the Pooled Money Investment Board, \$248,836 is administered by the Fort Hays State University Alumni Association. The Kansas Development Finance Authority invests \$1,073,552 of the total. These monies represent bond reserve requirements.

**NOTE 3 - Accounts Receivable**

Accounts receivable net of estimated uncollectible amounts, consisted of the following at June 30, 2006:

Tuition & Fees	\$	216,650
Auxiliary		52,048
Grants & Contracts		168,605
Other		<u>14,814</u>
	\$	<u><u>452,117</u></u>

**NOTE 4 – Inventories**

Inventories consisted of the following at June 30, 2006:

Museum Store	\$	52,029
Physical Plant		32,969
Office Supplies		158,550
Other		<u>735</u>
	\$	<u><u>244,283</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, 2006. 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, 2006, the allowance for uncollectible loans was estimated to be \$313,383.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2006 was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 304,456	0	0	\$ 304,456
Bond work in process and fees	261,382	3,500,051	0	3,761,433
Infrastructure	4,842,923	181,621	0	4,842,923
Buildings	80,950,005	2,403,336	87,351	83,265,990
Equipment	8,578,501	846,697	679,869	8,745,329
Total	<u>94,937,267</u>	<u>6,750,084</u>	<u>767,220</u>	<u>100,920,131</u>
Less accumulated depreciation:				
Bond Issuance Fees	23,990	20,121	0	44,111
Infrastructure	2,248,567	143,746	0	2,392,313
Buildings	38,546,910	1,774,746	1,092	40,320,564
Equipment	4,707,304	762,988	531,747	4,938,545
Total accumulated Depreciation	<u>45,526,771</u>	<u>2,701,601</u>	<u>532,839</u>	<u>47,695,533</u>
Capital assets, net (University)	<u>\$ 49,410,496</u>	<u>4,048,483</u>	<u>234,381</u>	53,224,598
Fort Hays State University Alumni Association				7,640
Fort Hays State University Athletic Association				642,146
Capital assets, net (Total)				<u>\$ 53,874,384</u>

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

Long-term liability activity for the year ended June 30, 2006 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 4,850,284	0	176,944	\$ 4,673,340	\$ 192,003
Revenue bonds payable	6,080,000	7,790,000	205,000	13,665,000	210,000
Compensated absences	1,335,855	1,041,898	1,011,405	1,366,348	1,225,763
Total long-term liabilities	<u>\$ 12,266,139</u>	<u>8,831,898</u>	<u>1,393,349</u>	<u>\$ 19,704,688</u>	<u>\$ 1,627,766</u>

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

	Principal Outstanding at 6/30/06
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.	\$ 975,000



**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Kansas Development Finance Authority Housing System Refunding and Renovation and Revenue Bonds, Series 2003D-1. \$5,320,000 due in annual installments of \$135,000 to \$1,530,000. Issued May 1, 2003, with a final maturity date of April 1, 2028. Interest ranging from 2.00% to 4.70%, payable semi-annually.	\$	4,900,000
Kansas Development Finance Authority Memorial Union Renovation Revenue Bonds, Series 2005G. \$7,790,000 due in annual installments of \$285,000 to \$575,000. Issued November 15, 2005, with a final maturity date of October 1, 2025. Interest ranging from 3.30% to 4.60%, payable semi-annually.	\$	7,790,000

**NOTE 9 - Revenue Bonds Maturity Schedule**

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

Year Ending June 30:	Principal	Interest	Total
2007	210,000	553,267	763,267
2008	500,000	542,234	1,042,234
2009	525,000	523,548	1,048,548
2010	535,000	505,231	1,040,231
2011-2012	1,130,000	956,645	2,086,645
2013-2017	3,190,000	2,007,776	5,197,776
2018-2022	3,620,000	1,305,145	4,925,145
2023-2028	3,955,000	502,042	4,457,042
Total	\$ 13,665,000	6,895,885	\$ 20,560,885

**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 \$6,392,450 as of June 30, 2006. Payments to liquidate these obligations are scheduled as follows:

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

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 \$443,535 during fiscal year 2006 and individual employees contributed \$328,890. 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 \$1,934,234 during fiscal year 2006 and individual employees contributed \$1,248,993.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

**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, 2006.

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	\$ 24,564,709	174,726	409	2,721,799		\$ 27,461,642
Research	142,578	13,329		69,504		225,411
Public service	1,690,364		2,497	854,062		2,546,923
Academic support	5,923,550		43,078	3,842,924		9,809,552
Student services	3,811,410	281,283	944	2,163,771		6,257,408
Institutional support	3,466,312	157,338		1,505,801		5,129,451
Operations and maintenance of plant	4,546,617		1,450,771	330,700		5,666,688
Depreciation					2,274,371	2,274,371
Scholarships and fellowships	40,825	4,154,815				4,195,640
Auxiliary enterprises:						
Housing	1,004,468		484,930	2,563,246		4,052,644
Athletics		425,065		1,228,869		1,653,934
Parking	4,625			11,253		15,878
Student unions	441,581		138,545	429,652		1,009,778
University health services	430,070			147,132		577,202
Other auxiliary enterprises						
Other				182,028		182,028
<b>Total</b>	<b>\$ 46,067,109</b>	<b>5,206,555</b>	<b>2,121,173</b>	<b>15,389,342</b>	<b>2,274,371</b>	<b>\$ 71,058,550</b>



**FORT HAYS STATE  
UNIVERSITY**



**ANNUAL FINANCIAL INFORMATION  
FOR FISCAL YEAR 2006  
ENDED JUNE 30, 2006**



**FORT HAYS STATE  
UNIVERSITY**



**ANNUAL FINANCIAL INFORMATION  
FOR THE YEAR ENDED JUNE 30, 2006**

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

**KANSAS BOARD OF REGENTS**

RICHARD BOND	JAMES GRIER III
JANICE B. DEBAUGE	DAN LYKINS
CHRISTINE DOWNEY-SCHMIDT	JANIE PERKINS
FRANK GAINES	DONNA L. SHANK
NELSON GALLE	
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, 2006**  
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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, 2006

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, 2006 were \$86,116,314 an increase of \$8,035,437 (10.3%). Capital assets, net of depreciation, comprised 62.6 %, or \$53,874,384 of the \$86,116,314 in total assets.

Total liabilities were \$26,878,076 at June 30, 2006, an increase of \$5,849,921 (27.8%) compared to \$21,028,155 at June 30, 2005. Long-term liabilities comprised 67.3%, or \$18,076,922 of the total liabilities.

Total net assets at June 30, 2006 were \$ 59,238,239 a \$2,185,517 increase over the prior year, or a 3.8% increase in net assets. The breakout of net assets is shown below:

Capital Assets, net of related debt.....	\$35,536,044
Restricted net assets .....	15,731,705
Unrestricted net assets .....	7,970,490
<b>Total net assets.....</b>	<b>\$59,238,239</b>

## 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.

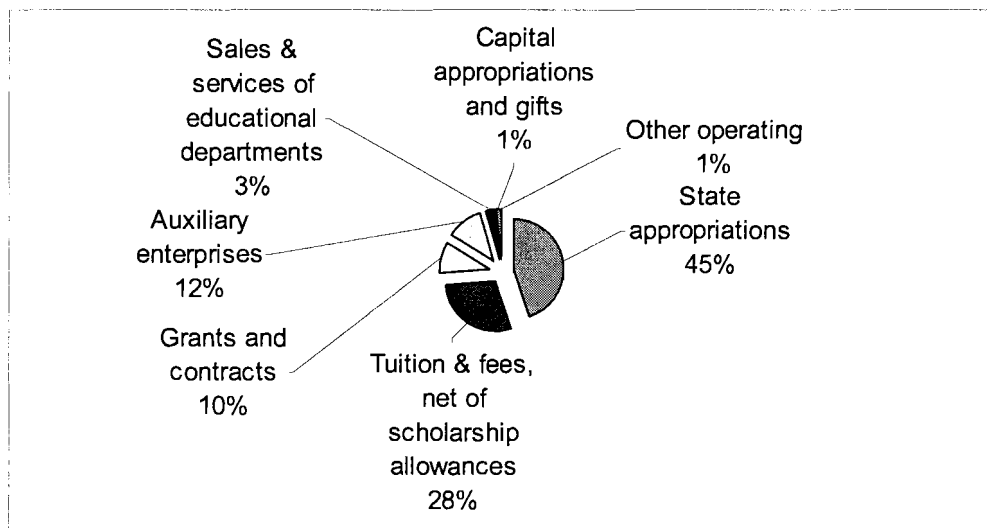
### Revenues

Operating revenues at the University as of June 30, 2006 increased by 4.8% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$21.3 million in 2006, compared to \$19.7 million in 2005. This increase is a result of a 6.5% tuition increase approved by the Kansas Board of Regents for fiscal year 2006 and a 6.1% 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. 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 18.8% increase in Virtual College headcount over the Fall of 2004
- Auxiliary enterprise revenues increased from \$8.1 million to \$8.6 million in 2006. Auxiliary enterprises include Housing, Athletics, Parking, Student Union, University Health Services, and a variety of other smaller services.

Total non-operating revenues were up 2.5% from the prior year from \$31.7 million to \$32.5 million.

In summary, total revenues increased by \$2.9 million, from \$70.3 million to \$73.2 million, an overall increase of 4.3%. The compositions of these revenues are displayed in the following graph:





## Expenses

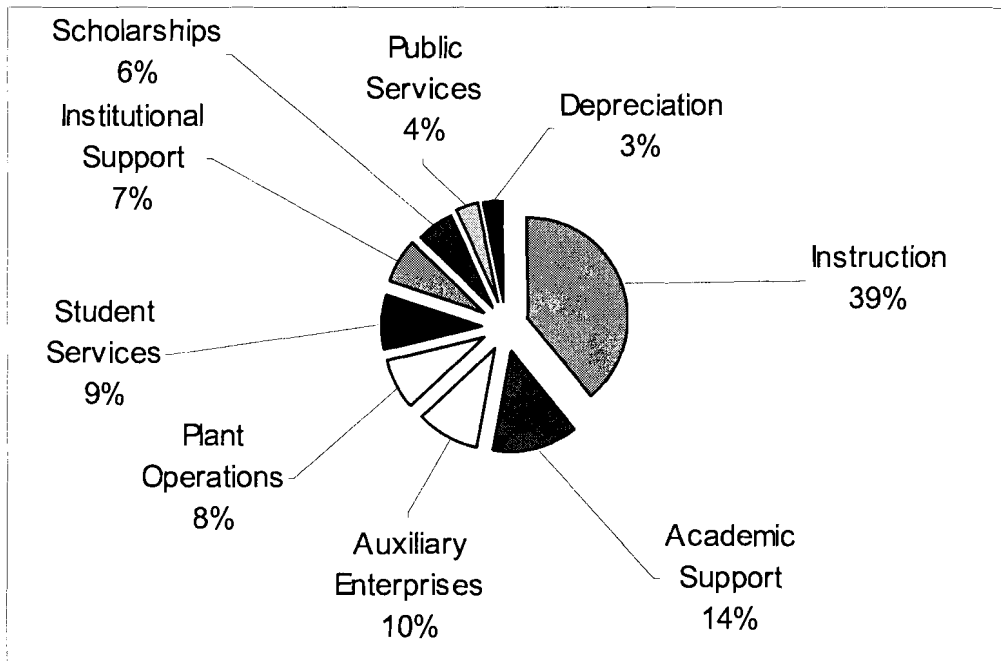
Operating expenses were \$71.0 million for the 2006 fiscal year. This was a decrease over the prior year of \$.53 million, or .74%. The following is a brief summary of the significant changes:

- Student services support increased 4.3% in 2006. Student programs continue to be enhanced maintaining a consistency between tuition increases and funding of student programs.
- Operations and maintenance of plant expenses decreased 42.67% in 2006. This decrease 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 expensed during the 2005 fiscal year.
- 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

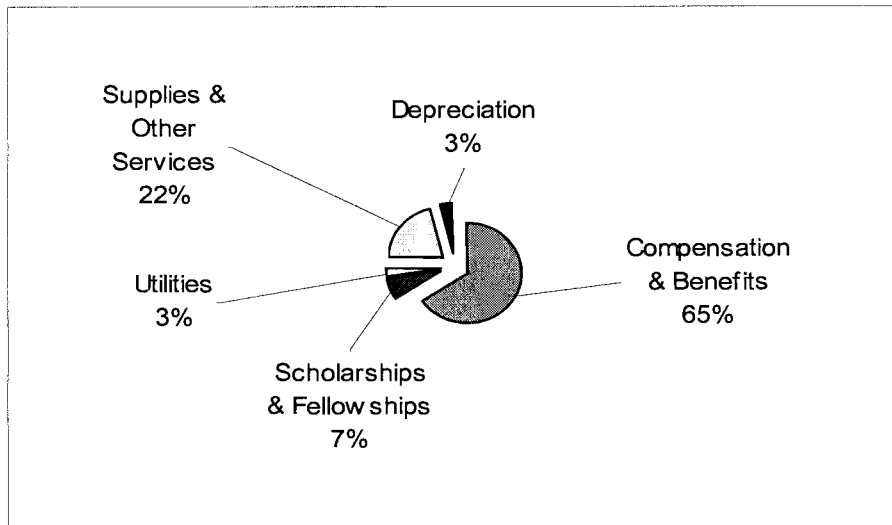
Non-operating expenses are comprised of the investment of bond reserve funds and bond interest expense.

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

### By Program:



**By Natural Classification:**



**Extraordinary Items**

The University did not have any special and extraordinary items in 2006.

**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 \$49,016 and \$40,177 in 2006 and 2005, respectively.

**Net Assets**

Net assets increased by \$2,185,517 over the previous fiscal year.

**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, 2006	June 30, 2005
Net cash provided (used) by:		
Operating activities	\$(28,815,185)	\$(28,547,521)
Non-capital financing activities	33,517,204	31,899,248
Capital and related financing activities	(4,071,165)	(1,238,373)
Investing activities	(589,090)	21,268
Net increase in cash	41,764	2,134,622
Beginning cash and cash equivalent balances	19,322,388	17,187,766
<b>Ending cash and cash equivalent balances</b>	<b>\$ 19,364,152</b>	<b>\$ 19,322,388</b>

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 2006 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 were in progress during the 2006 fiscal year:

### 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 was completed in June 2006.

### Memorial Union Renovation Project:

Construction began on the \$6.87 million project in November 2005, with an anticipated completion date of June 2007. Highlights of the renovation include: a new student lounge and performance area; an expanded Student Health Services area; an expanded University Bookstore area; expanded Student Government Association and University Activities Board office areas; renovation of the existing cafeteria; a new building entrance on the west adjacent to the street and public parking; introduction of wireless connectivity throughout the building; visual connectivity between the ground level and the lower level; replacement of existing HVAC/mechanical systems; a visual screen between the west entrance and the loading dock; an enhancement of the east entrance courtyard on the Quad; a redesign of the west entrance drive and drop-off area; and replacement of segments of deteriorated mechanical piping.

## DEBT ADMINISTRATION

At June 30, 2006, the University had \$18.3 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.

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

Standard and 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.

## ECONOMIC OUTLOOK

The State of Kansas revenues appear to be increasing for the 2007 fiscal year. The State of Kansas provides approximately 45% of the total resources for the University during a fiscal year. Appropriations for fiscal year 2007 are currently set at \$34.08 million representing an approximate 3.0% increase over fiscal year 2006.

The overall financial position of the University continues to be strong. Enrollment for the academic 2006-2007 year is expected to increase due to our continued efforts to maintain affordable tuition rates which continue to be the lowest in the Kansas Regent's system. Continued 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, 2006 and 2005**

<b>ASSETS</b>	<b>2006</b>	<b>2005</b>
Current assets		
Cash and cash equivalents	\$ 18,944,994	\$ 18,880,089
Investments	4,411,683	240,930
Accounts receivable, net	452,117	350,393
Loans to students, net - current portion	1,324,407	1,263,912
Inventories	244,283	259,202
Prepaid expenses	865,660	842,627
Other assets	1,203	7,165
Total current assets	<u>26,244,347</u>	<u>21,844,318</u>
Noncurrent assets		
Restricted cash and cash equivalents	419,158	442,299
Investments	1,073,552	468,289
Loans to students, net	4,504,873	5,207,579
Capital assets, net	53,874,384	50,118,392
Total noncurrent assets	<u>59,871,967</u>	<u>56,236,559</u>
Total Assets	<u>\$ 86,116,314</u>	<u>\$ 78,080,877</u>
<b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 5,195,942	\$ 6,827,368
Deferred revenue	1,833,004	1,767,007
Accrued compensated absences - current portion	1,225,763	1,086,680
Capital Leases Payable	192,003	177,088
Revenue bonds payable - current portion	210,000	205,000
Deposits held in custody for others	144,442	167,641
Total current liabilities	<u>8,801,154</u>	<u>10,230,784</u>
Noncurrent liabilities		
Accrued compensated absences	140,585	249,175
Capital leases payable	4,481,337	4,673,196
Revenue bonds payable	13,455,000	5,875,000
Total noncurrent liabilities	<u>18,076,922</u>	<u>10,797,371</u>
Total Liabilities	<u>\$ 26,878,076</u>	<u>\$ 21,028,155</u>
<b>NET ASSETS</b>		
Invested in capital assets, net of related debt	\$ 35,536,044	\$ 39,188,108
Restricted for:		
Expendable:		
Scholarships and fellowships	-	58
Loans	7,253,436	7,166,405
Debt service	1,073,552	468,289
Capital Projects	7,404,717	275,689
Unrestricted	<u>7,970,490</u>	<u>9,954,173</u>
Total Net Assets	<u>\$ 59,238,239</u>	<u>\$ 57,052,722</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, 2006 and 2005**

	<u>2006</u>	<u>2005</u>
<b>OPERATING REVENUES</b>		
Tuition and fees (net of scholarship allowances of \$3,209,052 and \$3,374,133 in 2006 and 2005, respectively)	\$ 21,265,682	\$ 19,707,361
Federal grants and contracts	7,199,322	7,813,989
State and local grants and contracts	427,621	341,476
Sales and services of educational departments	1,705,528	1,295,301
Auxiliary enterprises:		
Housing	4,444,438	4,136,853
Athletics	1,823,174	1,717,559
Parking	236,274	186,479
Student unions	1,541,064	1,517,075
University health services	530,370	553,718
Interest earned on loans to students	178,418	187,852
Other operating revenues	<u>287,537</u>	<u>370,763</u>
Total operating revenues	<u>39,639,428</u>	<u>37,828,426</u>
<b>OPERATING EXPENSES</b>		
Educational and General		
Instruction	27,461,642	27,624,595
Research	225,411	321,592
Public service	2,546,923	2,304,050
Academic support	9,809,552	8,794,232
Student services	6,257,408	4,935,733
Institutional support	5,129,451	4,351,739
Operations and maintenance of plant	5,666,688	9,871,070
Depreciation	2,274,371	2,751,253
Scholarships and fellowships	4,195,640	4,054,851
Auxiliary enterprises:		
Housing	4,052,644	3,508,094
Athletics	1,653,934	1,575,331
Parking	15,878	119,343
Student unions	1,009,778	679,736
University health services	577,202	523,789
Other operating expenses	<u>182,028</u>	<u>173,770</u>
Total operating expenses	<u>71,058,550</u>	<u>71,589,178</u>
Operating Income (Loss)	<u>(31,419,122)</u>	<u>(33,760,752)</u>
<b>NON-OPERATING REVENUES (EXPENSES)</b>		
State appropriations	33,473,276	31,881,390
Gifts	49,016	40,177
Investment income	162,455	63,935
Other non-operating revenue (expenses)	(605,263)	-
Interest expense	<u>(490,345)</u>	<u>(242,499)</u>
Net nonoperating revenues (expenses)	<u>32,589,139</u>	<u>31,743,003</u>
Income before other revenues, expenses, gains, or losses	1,170,017	(2,017,749)
Capital appropriations	<u>1,015,500</u>	<u>548,537</u>
Increase (Decrease) In Net Assets	2,185,517	(1,469,212)
<b>NET ASSETS</b>		
Net assets - beginning of year	57,052,722	58,521,934
Net assets - end of year	<u>\$ 59,238,239</u>	<u>\$ 57,052,722</u>

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF CASH FLOWS**  
for the Years Ended June 30, 2006 and 2005

	<u>2006</u>	<u>2005</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Tuition and fees	\$ 21,265,682	\$ 19,962,081
Sales and services of educational activities	1,705,528	1,295,301
Auxiliary enterprises:		
Housing	4,444,438	4,136,853
Athletics	1,823,174	1,717,559
Parking	236,274	186,479
Student unions	1,541,064	1,517,075
University health services	530,370	553,718
Grants and contracts	7,626,943	8,155,465
Payments to suppliers	(15,389,342)	(15,753,686)
Payments to utilities	(2,121,173)	(1,959,365)
Compensation and benefits	(46,067,109)	(44,001,979)
Payments for scholarships and fellowships	(5,206,555)	(4,712,508)
Loans issued to students and employees	(1,185,501)	(1,720,945)
Collection of loans to students and employees	1,515,067	1,517,816
Other receipts (payments)	465,955	558,615
Net cash provided (used) by operating activities	<u>(28,815,185)</u>	<u>(28,547,521)</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>		
State appropriations	33,473,276	31,881,390
Gifts	49,016	40,177
Student organization agency transactions	(5,088)	(22,319)
Federal family education loan receipts	21,198,094	19,302,845
Federal family education loan disbursements	(21,198,094)	(19,302,845)
Net cash provided by noncapital financing activities	<u>33,517,204</u>	<u>31,899,248</u>
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u></b>		
Capital appropriations	1,015,500	548,537
Purchases of capital assets	(4,153,998)	(1,279,926)
Principal paid on capital debt and leases	(381,831)	(263,668)
Interest paid on capital debt and leases	(550,836)	(243,316)
Net cash used by capital financing activities	<u>(4,071,165)</u>	<u>(1,238,373)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Proceeds from sales and maturities of investments	81,000	2,157
Interest on Investments	14,043	26,266
Purchase of investments	(684,133)	(7,155)
Net cash provided by investing activities	<u>(589,090)</u>	<u>21,268</u>
Net Increase (decrease) in cash	41,764	2,134,622
Cash - beginning of the year	19,322,388	17,187,766
Cash - end of year	<u>\$ 19,364,152</u>	<u>\$ 19,322,388</u>
<b><u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Operating income (loss)	\$ (31,419,122)	\$ (33,760,752)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	2,274,371	2,751,253
Other non cash expenses, Energy Program Liability Expensed	-	2,383,222
Changes in assets and liabilities:		
Accounts receivables, net	(101,724)	(116,282)
Loans to students, net	642,214	(84,111)
Inventories	16,135	(18,375)
Prepaid expenses	(23,033)	(43,039)
Other assets	5,962	(6,750)
Accounts payable and accrued liabilities	(283,279)	(51,222)
Deferred revenue	65,997	226,015
Accrued compensated absences	30,493	178,777
Deposits held in custody for others	(23,199)	(6,257)
Net cash provided (used) by operating activities:	<u>\$ (28,815,185)</u>	<u>\$ (28,547,521)</u>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

**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 7,874 and a graduate enrollment of approximately 1,248. 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, 2006

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, 2006**

**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, 2006 and 2005 was \$19,364,152 and \$19,322,388, respectively.

*Investments:* Of Fort Hays State University's total investments of \$5,485,235, \$4,162,847 are Union Bond Renovation Funds held by the Pooled Money Investment Board, \$248,836 is administered by the Fort Hays State University Alumni Association. The Kansas Development Finance Authority invests \$1,073,552 of the total. These monies represent bond reserve requirements.

**NOTE 3 - Accounts Receivable**

Accounts receivable net of estimated uncollectible amounts, consisted of the following at June 30, 2006:

Tuition & Fees	\$	216,650
Auxiliary		52,048
Grants & Contracts		168,605
Other		<u>14,814</u>
	\$	<u><u>452,117</u></u>

**NOTE 4 – Inventories**

Inventories consisted of the following at June 30, 2006:

Museum Store	\$	52,029
Physical Plant		32,969
Office Supplies		158,550
Other		<u>735</u>
	\$	<u><u>244,283</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, 2006. 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, 2006, the allowance for uncollectible loans was estimated to be \$313,383.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2006 was as follows:

	Beginning Balance	Additions	Retirement s	Ending Balance
Land	\$ 304,456	0	0	\$ 304,456
Bond work in process and fees	261,382	3,500,051	0	3,761,433
Infrastructure	4,842,923	181,621	0	4,842,923
Buildings	80,950,005	2,403,336	87,351	83,265,990
Equipment	8,578,501	846,697	679,869	8,745,329
Total	<u>94,937,267</u>	<u>6,750,084</u>	<u>767,220</u>	<u>100,920,131</u>
Less accumulated depreciation:				
Bond Issuance Fees	23,990	20,121	0	44,111
Infrastructure	2,248,567	143,746	0	2,392,313
Buildings	38,546,910	1,774,746	1,092	40,320,564
Equipment	4,707,304	762,988	531,747	4,938,545
Total accumulated Depreciation	<u>45,526,771</u>	<u>2,701,601</u>	<u>532,839</u>	<u>47,695,533</u>
Capital assets, net (University)	<u>\$ 49,410,496</u>	<u>4,048,483</u>	<u>234,381</u>	53,224,598
Fort Hays State University Alumni Association				7,640
Fort Hays State University Athletic Association				642,146
Capital assets, net (Total)				<u>\$ 53,874,384</u>

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

Long-term liability activity for the year ended June 30, 2006 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 4,850,284	0	176,944	\$ 4,673,340	\$ 192,003
Revenue bonds payable	6,080,000	7,790,000	205,000	13,665,000	210,000
Compensated absences	1,335,855	1,041,898	1,011,405	1,366,348	1,225,763
Total long-term liabilities	<u>\$ 12,266,139</u>	<u>8,831,898</u>	<u>1,393,349</u>	<u>\$ 19,704,688</u>	<u>\$ 1,627,766</u>

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

	Principal Outstanding at 6/30/06
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.	\$ 975,000

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

Kansas Development Finance Authority Housing System Refunding and Renovation and Revenue Bonds, Series 2003D-1. \$5,320,000 due in annual installments of \$135,000 to \$1,530,000. Issued May 1, 2003, with a final Maturity date of April 1, 2028. Interest ranging from 2.00% to 4.70%, payable semi-annually.	\$	4,900,000
Kansas Development Finance Authority Memorial Union Renovation Revenue Bonds, Series 2005G. \$7,790,000 due in annual installments of \$285,000 to \$575,000. Issued November 15, 2005, with a final maturity date of October 1, 2025. Interest ranging from 3.30% to 4.60%, payable semi-annually.	\$	7,790,000

**NOTE 9 - Revenue Bonds Maturity Schedule**

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

Year Ending June 30:	Principal	Interest	Total
2007	210,000	553,267	763,267
2008	500,000	542,234	1,042,234
2009	525,000	523,548	1,048,548
2010	535,000	505,231	1,040,231
2011-2012	1,130,000	956,645	2,086,645
2013-2017	3,190,000	2,007,776	5,197,776
2018-2022	3,620,000	1,305,145	4,925,145
2023-2028	3,955,000	502,042	4,457,042
Total	\$ 13,665,000	6,895,885	\$ 20,560,885

**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 \$6,392,450 as of June 30, 2006. Payments to liquidate these obligations are scheduled as follows:

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

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 \$443,535 during fiscal year 2006 and individual employees contributed \$328,890. 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 \$1,934,234 during fiscal year 2006 and individual employees contributed \$1,248,993.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

**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, 2006.

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:

	<u>Compensation &amp; Benefits</u>	<u>Scholarships &amp; Fellowships</u>	<u>Utilities</u>	<u>Supplies &amp; Other Services</u>	<u>Depreciation</u>	<u>Total</u>
Educational and general						
Instruction	\$ 24,564,709	174,726	409	2,721,799		\$ 27,461,642
Research	142,578	13,329		69,504		225,411
Public service	1,690,364		2,497	854,062		2,546,923
Academic support	5,923,550		43,078	3,842,924		9,809,552
Student services	3,811,410	281,283	944	2,163,771		6,257,408
Institutional support	3,466,312	157,338		1,505,801		5,129,451
Operations and maintenance of plant	4,546,617		1,450,771	330,700		5,666,688
Depreciation					2,274,371	2,274,371
Scholarships and fellowships	40,825	4,154,815				4,195,640
Auxiliary enterprises:						
Housing	1,004,468		484,930	2,563,246		4,052,644
Athletics		425,065		1,228,869		1,653,934
Parking	4,625			11,253		15,878
Student unions	441,581		138,545	429,652		1,009,778
University health services	430,070			147,132		577,202
Other auxiliary enterprises						
Other				182,028		182,028
<b>Total</b>	<b>\$ 46,067,109</b>	<b>5,206,555</b>	<b>2,121,173</b>	<b>15,389,342</b>	<b>2,274,371</b>	<b>\$ 71,058,550</b>



**FORT HAYS STATE**  

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**UNIVERSITY**

**HISTORICAL  
FINANCIAL  
STATEMENTS**

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



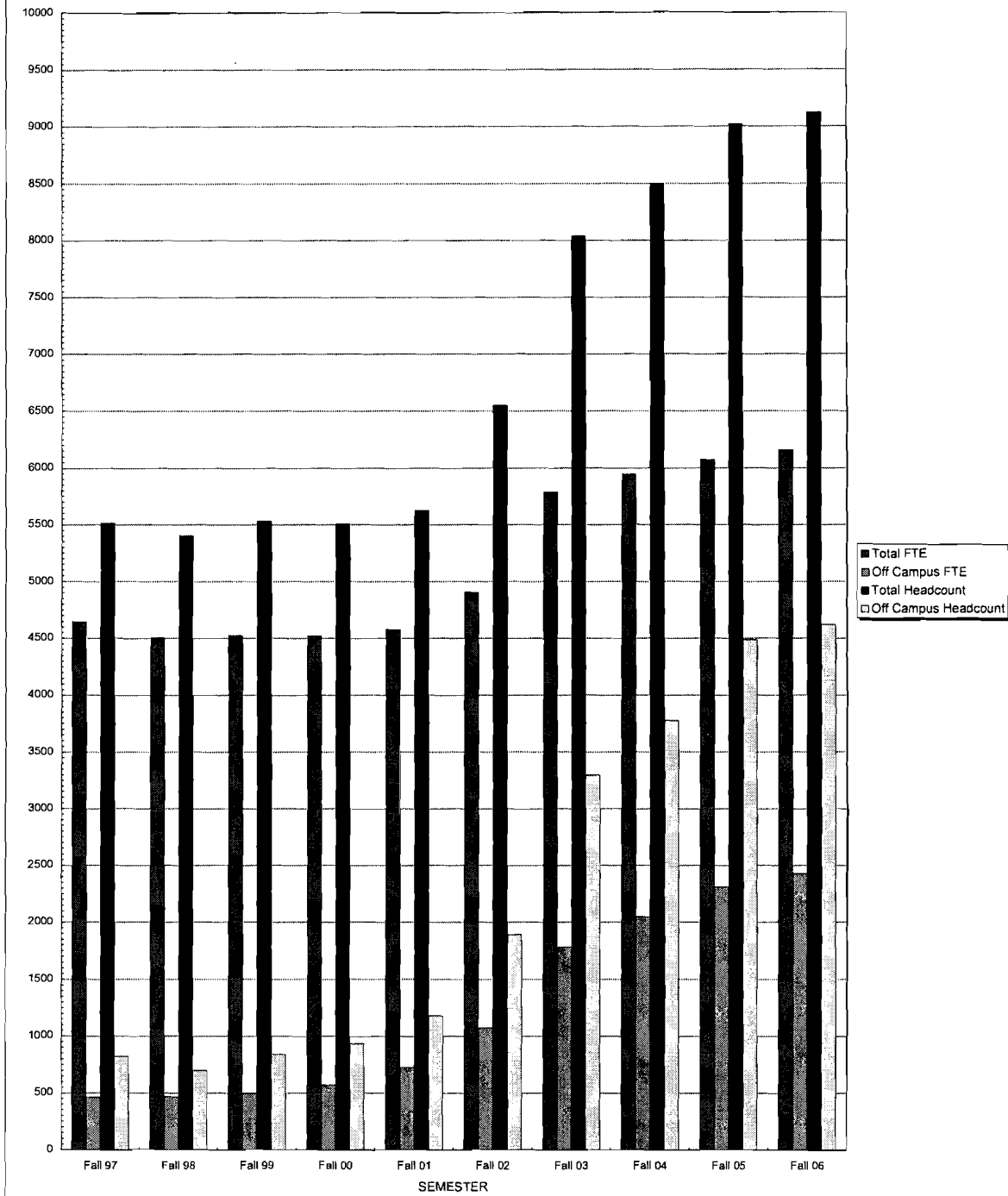
**FORT HAYS STATE**  

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**UNIVERSITY**

**GRAPHS &  
CHARTS**

## ENROLLMENT CHART



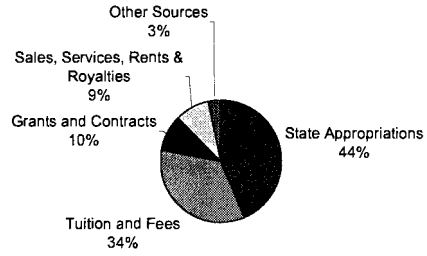
**Enrollment Table**

	Fall 97	Fall 98	Fall 99	Fall 00	Fall 01	Fall 02	Fall 03	Fall 04	Fall 05	Fall 06
<b>Total FTE</b>	4645	4503	4525	4520	4575	4906	5785	5946	6071	6155
<b>Off Campus FTE</b>	460	466	497	572	726	1072	1780	2049	2309	2430
<b>Total Headcount</b>	5516	5401	5533	5506	5626	6549	8037	8500	9019	9122
<b>Off Campus Headcount</b>	821	696	839	934	1177	1890	3294	3777	4485	4620

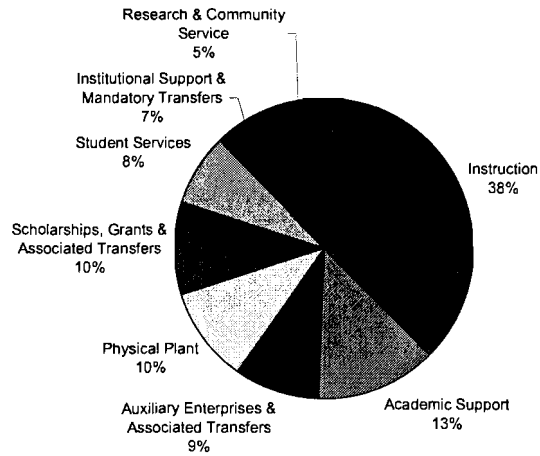
\*FTE is computed on the basis of nine credit hours for graduate students and fifteen credit hours for undergraduate students.



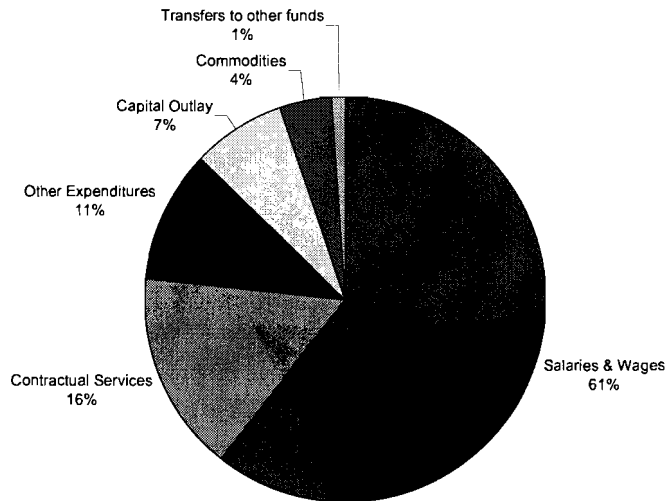
**CURRENT FUND REVENUES BY SOURCE**



**CURRENT FUND EXPENDITURES BY PROGRAM**



**CURRENT FUND EXPENDITURES BY OBJECT**





**FORT HAYS STATE**  

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**UNIVERSITY**

**EXHIBITS**

FORT HAYS STATE UNIVERSITY

EXHIBIT A

BALANCE SHEET  
JUNE 30, 2006  
ASSETS

	<u>JUNE 30, 2005</u>	<u>JUNE 30, 2006</u>
<b>CURRENT FUNDS</b>		
Unrestricted Funds:		
General Use Funds:		
Cash with State Treasurer*	5,507,003	6,936,088
Balance in State Appropriation	<u>43,402</u>	<u>17,670</u>
Total General Use Funds	5,550,405	6,953,758
Designated Funds:		
Cash with State Treasurer*	<u>7,090,843</u>	<u>7,472,061</u>
Total Designated Funds	<u>7,090,843</u>	<u>7,472,061</u>
Total Unrestricted Funds	12,641,248	14,425,819
Restricted Funds:		
Cash with State Treasurer*	1,756,328	1,421,562
Grants and Contracts Receivabl	<u>(147,427)</u>	<u>(347,428)</u>
Total Restricted Funds	<u>1,608,901</u>	<u>1,074,134</u>
<b>TOTAL CURRENT FUNDS</b>	<u><u>14,250,149</u></u>	<u><u>15,499,953</u></u>
<b>LOAN FUNDS</b>		
Cash with State Treasurer	899,075	1,299,165
Student Notes Receivable	<u>6,607,281</u>	<u>6,267,655</u>
<b>TOTAL LOAN FUNDS</b>	<u><u>7,506,356</u></u>	<u><u>7,566,820</u></u>

\*Adjusted for yearend journal entry #J1000315 posted at State in FY2007.

FORT HAYS STATE UNIVERSITY

EXHIBIT A

BALANCE SHEET  
 JUNE 30, 2006  
 LIABILITIES and FUND BALANCES

	<u>JUNE 30, 2005</u>	<u>JUNE 30, 2006</u>
<b>CURRENT FUNDS</b>		
Unrestricted Funds:		
General Use Funds:		
Unliquidated Encumbrances	472,177	926,917 *
Fund Balance--Schedule V	<u>5,078,228</u>	<u>6,026,841 *</u>
Total General Use Funds	5,550,405	6,953,758
Designated Funds:		
Unliquidated Encumbrances	914,356	1,296,877 *
Fund Balance--Schedule V	<u>6,176,487</u>	<u>6,175,184 *</u>
Total Designated Funds	<u>7,090,843</u>	<u>7,472,061</u>
Total Unrestricted Funds	12,641,248	14,425,819
Restricted Funds:		
Unliquidated Encumbrances	282,825	33,183
Reserve for Grants & Contracts	<u>1,326,076</u>	<u>1,040,951</u>
Total Restricted Funds	<u>1,608,901</u>	<u>1,074,134</u>
<b>TOTAL CURRENT FUNDS</b>	<u><u>14,250,149</u></u>	<u><u>15,499,953</u></u>
<b>LOAN FUNDS</b>		
Fund Balances--Schedule XIII	<u>7,506,356</u>	<u>7,566,820</u>
<b>TOTAL LOAN FUNDS</b>	<u><u>7,506,356</u></u>	<u><u>7,566,820</u></u>

\*Adjusted for encumbrances posted at State level after year end closing.

FORT HAYS STATE UNIVERSITY

EXHIBIT A

BALANCE SHEET  
JUNE 30, 2006  
ASSETS

	<u>JUNE 30, 2005</u>	<u>JUNE 30, 2006</u>
<b>PLANT FUNDS</b>		
Unexpended Plant Funds:		
Cash with State Treasurer	170,717	84,085
Balance in State Appropriation	<u>0</u>	<u>0</u>
Total Unexpended Plant Funds	170,717	84,085
Remodeling and Additions:		
Cash with State Treasurer	345,337	836,879
Balance in State Appropriations	<u>0</u>	<u>0</u>
Total Remodeling and Additions	345,337	836,879
Retirement of Indebtedness:		
Cash with State Treasurer	84,186	349,409
Investments at Cost	<u>468,289</u>	<u>1,073,552</u>
Total Retirement of Indebtedness	552,475	1,422,961
Investment in Plant:		
Land--Schedule VIII	304,456	304,456
Nonstructural Improvements	3,366,325	3,734,193
Buildings--Schedule IX	64,589,377	69,847,585
Equipment	<u>12,964,546</u>	<u>13,322,721</u>
Total Investment in Plant	<u>81,224,704</u>	<u>87,208,954</u>
<b>TOTAL PLANT FUNDS</b>	<u><u>82,293,233</u></u>	<u><u>89,552,879</u></u>

EXHIBIT A

**BALANCE SHEET  
JUNE 30, 2006  
LIABILITIES AND FUND BALANCE**

	<u>JUNE 30, 2005</u>	<u>JUNE 30, 2006</u>
<b>PLANT FUNDS</b>		
Unexpended Plant Funds:		
Unliquidated Encumbrances	110,352	0
Fund Balance--Schedule III	<u>60,365</u>	<u>84,085</u>
Total Unexpended Plant Funds	170,717	84,085
Remodeling and Additions:		
Unliquidated Encumbrances	68,570	423,491
Fund Balances--Schedule IV	<u>276,767</u>	<u>413,388</u>
Total Remodeling and Additions	345,337	836,879
Retirement of Indebtedness:		
Unliquidated Encumbrances	0	0
Fund Balances--Schedule V	<u>552,475</u> *	<u>1,422,961</u> **
Total Retirement of Indebtedness	552,475	1,422,961
Investment in Plant:		
Statement of Outstanding Bonds Schedule VII	6,080,000	13,665,000
Investment in Plant	<u>75,144,704</u>	<u>73,543,954</u>
Total Investment in Plant	<u>81,224,704</u>	<u>87,208,954</u>
<b>TOTAL PLANT FUNDS</b>	<u><u>82,293,233</u></u>	<u><u>89,552,879</u></u>

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

\*\* Includes T-Bills in the amount of 1,073,552 held as debt reserve with the State Treasurer.

FORT HAYS STATE UNIVERSITY

EXHIBIT A

BALANCE SHEET  
JUNE 30, 2006  
ASSETS

	<u>JUNE 30, 2005</u>	<u>JUNE 30, 2006</u>
<b>AGENCY FUNDS</b>		
Cash in Bank	12,185	2,325
Investments	<u>257,676</u>	<u>262,449</u>
<b>TOTAL AGENCY FUNDS</b>	<u>269,861</u>	<u>264,774</u>
<b>SERVICE CLEARING</b>		
Cash with State Treasurer*	967,645	863,683
Due from Other Funds	0	0
Consumable Supply Inventory	<u>190,303</u>	<u>191,519</u>
<b>TOTAL SERVICE CLEARING</b>	<u>1,157,948</u>	<u>1,055,202</u>
<b>NINE MONTH PAYROLL CLEARING</b>		
Cash with State Treasurer	<u>3,044,100</u>	<u>2,672,678</u>
<b>TOTAL NINE MONTH PAYROLL CLEARING</b>	<u>3,044,100</u>	<u>2,672,678</u>
<b>IMPREST FUND</b>		
Cash on Hand (Change Fund)	2,310	2,310
Cash in Bank	22,690	22,599
Due from Other Funds	<u>0</u>	<u>91</u>
<b>TOTAL IMPREST FUND</b>	<u>25,000</u>	<u>25,000</u>
<b>TOTAL ASSETS</b>	<u>108,546,646</u>	<u>116,637,305</u>

\*Adjusted for yearend journal entry #J1000315 posted at State in FY2007.

FORT HAYS STATE UNIVERSITY

EXHIBIT A

BALANCE SHEET  
 JUNE 30, 2006  
 LIABILITIES AND FUND BLANCES

	<u>JUNE 30, 2005</u>	<u>JUNE 30, 2006</u>
<b>AGENCY FUNDS</b>		
Fund Balances--Schedule X	<u>269,861</u>	<u>264,774</u>
<b>TOTAL AGENCY FUNDS</b>	<u><u>269,861</u></u>	<u><u>264,774</u></u>
<b>SERVICE CLEARING</b>		
Restricted Funds		191,519
Unliquidated Encumbrances	102,327	38,244
Fund Balances	<u>1,055,621</u>	<u>825,439</u>
<b>TOTAL SERVICE CLEARING</b>	<u><u>1,157,948</u></u>	<u><u>1,055,202</u></u>
<b>NINE MONTH PAYROLL CLEARING</b>		
Accrued Salaries Payable	<u>3,044,100</u>	<u>2,672,678</u>
<b>TOTAL NINE MONTH PAYROLL CLEARING</b>	<u><u>3,044,100</u></u>	<u><u>2,672,678</u></u>
<b>IMPREST FUND</b>		
Imprest Fund Balance	<u>25,000</u>	<u>25,000</u>
<b>TOTAL IMPREST FUND</b>	<u><u>25,000</u></u>	<u><u>25,000</u></u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u><u>108,546,646</u></u>	<u><u>116,637,305</u></u>



## FORT HAYS STATE UNIVERSITY

Exhibit B

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
Year Ended June 30, 2006

	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)	16,126,247	15,369,394	12,032,299				
State Appropriations	33,496,535						
University Revenue							
Bond Proceeds					6,500,000		1,290,000
Interest Collections				178,418			
Interest Earned					84,084		50,566
Principal Collections				1,323,983			
Federal Contributions				156,280			
Other Reimbursements							
Transfers from Board of Regents						1,015,500	
Retirement of Indebtedness							
Additions to Plant							
Transfers from State Bond Sales						36,147	
Add Adjustment of Restricted Receipts			332,002				
Adjust Revenues shown in the Transfer Section below			(35,296)				
<b>Total Revenues &amp; Other Additions</b>	<b>49,622,782</b>	<b>15,369,394</b>	<b>12,329,005</b>	<b>1,658,682</b>	<b>6,584,084</b>	<b>1,051,647</b>	<b>1,340,566</b>
Expenditures & Other Deductions:							
Educational & General Expenditures (Schedule I)	48,983,617	8,071,496	11,562,267				
Auxiliary Enterprises (Schedule I)		6,664,913	8,487				
Loans to Students				1,185,501			
Collection Fees				37,794			
Expended Plant Funds (Schedule III)					2,342,532		
Non-Operating Expenses		28,386	793,547				
Bond Expenses Retained at Purchase							184,952
Retirement of Indebtedness							205,000
Interest on Indebtedness							359,407
T-Bill Purchase							605,894
Cost of Bond Issuance							55,846
Expended for Remodeling and Additions (Schedule IV)						1,839,415	
<b>Total Expenditures and Other Deductions</b>	<b>48,983,617</b>	<b>14,764,795</b>	<b>12,364,301</b>	<b>1,223,295</b>	<b>2,342,532</b>	<b>1,839,415</b>	<b>1,411,099</b>

FORT HAYS STATE UNIVERSITY

Exhibit B

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
Year Ended June 30, 2006

	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		(491,310)				763,296	87,269
Transfer for Debt Retirement		(276,993)			(52,735)		329,728
Transfer for Debt Retirement							
Transfer for SEOG matching							
Transfer to Non-FHSU State Funds	(17,801)	16,500					
Transfer for Administrative Allow.			35,296	(35,296)			
Transfer to/from State Fund	(58,898)						
Transfer to Housing Fund							
Transfer from Capital Interest							-
Transfer to PMIB					(6,500,000)		
Transfer from PMIB					2,337,153		
Total Transfers	(76,699)	(751,803)	35,296	(35,296)	(4,215,582)	763,296	416,997
Lapsed appropriations							
Reappropriation	(16,466)						
Net Change for the Year	546,000	(147,204)	0	400,090	25,970	(24,472)	346,464
Fund Balance 6-30-05	5,507,003	6,176,487	-	899,075	58,115	256,543	2,945
Adjustments for Prior Year	(42,626)	145,901	-	-	-	181,315	-
Adjusted Fund Balance	5,464,376	6,322,388	-	899,075	58,115	437,858	2,945
	6,010,376	6,175,184	-	1,299,165	84,085	413,386	349,409



**FORT HAYS STATE**  
**UNIVERSITY**

**SCHEDULES**

**FORT HAYS STATE UNIVERSITY**  
**CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES**  
**Years Ended June 30, 2006 and 2005**

Schedule I

	Unrestricted		Restricted	2006	2005
	Gen. Use	Desig. Use		Total	Total
<b>Revenues:</b>					
Tuition and Fees	16,126,247	8,123,052	2,082,828	26,332,127	25,082,271
State Appropriations	33,453,505	-	-	33,453,505	31,877,287
Governor and Legislator Budget Reductions	-	-	-	-	-
Reappropriations from prior year	36,237	-	-	36,237	40,340
Federal Grants & Contracts	-	-	7,043,042	7,043,042	7,411,085
Other Grants & Contracts	-	154,662	272,959	427,621	341,476
Sales of Commodities	-	3,910,704	15,900	3,926,604	3,408,684
Agency Sales	-	135,826	-	135,826	5,119
Rents & Royalties	-	3,124,831	12,430	3,137,261	3,425,324
Interest	-	74,464	1,246	75,710	26,264
Licenses, Permits & Fines	-	78,814	928	79,742	62,399
Reimbursements	-	(507,325)	1,153,091	645,766	919,697
Reimbursements-Other State					
Agencies	-	17,676	688,165	705,841	694,427
Other Revenue & Transfers	(58,898)	256,690	761,710	959,503	95,702
<b>Total Current Revenue</b>	<b>49,557,091</b>	<b>15,369,394</b>	<b>12,032,299</b>	<b>76,958,784</b>	<b>73,390,075</b>
<b>Expenditures &amp; Mandatory Transfers</b>					
<b>Educational &amp; General:</b>					
Institutional Support	4,981,282	297,379	43,915	5,322,576	4,377,935
Instruction	23,437,407	4,272,438	914,741	28,624,586	26,874,137
Academic Support	7,707,122	1,923,688	138,081	9,768,891	8,757,221
Student Services	4,694,434	855,424	305,193	5,855,051	4,715,366
Total Educational Program Expense	40,820,245	7,348,929	1,401,930	49,571,104	44,724,659
Research	22,002	107,592	115,375	244,969	318,350
Public Service	278,061	413,445	3,103,087	3,794,593	2,890,944
Physical Plant	7,235,527	201,530	49,580	7,486,637	6,782,030
Scholarships & Grants	627,782	-	6,892,295	7,520,077	7,429,172
Educational & General Expenditures	48,983,617	8,071,496	11,562,267	68,617,380	62,145,155
Transfers	17,801	491,310	-	509,111	323,132
Reappropriation to FY 2007	16,466	-	-	16,466	36,237
Lapses	-	-	-	-	-
Non-Expense Deductions	-	28,386	793,547	821,933	713,741
<b>Total Educational &amp; General Expenditures and Transfers</b>	<b>49,017,884</b>	<b>8,591,192</b>	<b>12,355,814</b>	<b>69,964,890</b>	<b>63,218,265</b>
<b>Auxiliary Enterprises:</b>					
Expenditures	-	6,664,913	8,487	6,673,400	5,198,389
Transfers	-	293,493	-	293,493	341,497
Non-Expense Deductions	-	-	-	-	-
<b>Total Auxiliary Enterprises</b>	<b>-</b>	<b>6,958,406</b>	<b>8,487</b>	<b>6,966,893</b>	<b>5,539,886</b>
<b>Total Current Expenditures and Transfers</b>	<b>49,017,884</b>	<b>15,549,598</b>	<b>12,364,301</b>	<b>76,931,783</b>	<b>68,758,151</b>
<b>Adjust Receipts to Expenditures</b>	<b>-</b>	<b>-</b>	<b>332,002</b>	<b>332,002</b>	<b>(578,507)</b>
<b>Excess of Current Revenue over Current Expenditures</b>	<b>539,207</b>	<b>(180,204)</b>	<b>(0)</b>	<b>359,003</b>	<b>4,053,417</b>

**Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2006**

Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
INSTRUCTION										
LEADERSHIP STUDIES	349,089	6,458	1,240	-	-	356,787	353,069	-	3,718	333,166
LEADERSHIP SERVICES	-	120	-	-	-	120	-	120	-	7,383
CCL-YOUTH	1,813	-	-	-	-	1,813	-	1,813	-	549
CCL-TIGERS IN SERVICE	318	-	348	-	-	666	-	666	-	365
LEADERSHIP-YOUTH ACDMY SPEC PR	-	-	-	-	-	-	-	-	-	670
CCL-SERVICE LEARNING	-	1,020	586	-	-	1,605	-	1,605	-	2,406
E-LEADERSHIP	8,722	522	-	-	-	9,244	-	9,244	-	522
LEADERSHIP STUDIES-LDRS 310	-	43	759	-	-	802	-	802	-	-
CCL-COLORBLIND	-	1,445	255	-	-	1,700	-	1,700	-	-
MANAGEMENT AND MARKETING	745,857	7,030	6,052	1,910	-	760,848	756,923	-	3,925	731,658
MANAGEMENT DEVELOPMENT CENTER	-	7,323	1,224	-	-	8,547	-	8,547	-	821
BUS ADMIN-SALES & SERVICE	780	-	-	-	-	780	-	780	-	647
ACCOUNTING & INFORMATION SYS	1,276,710	11,867	10,355	-	-	1,298,932	1,293,187	-	5,744	1,308,729
BUSINESS - AACSB ACCREDITATION	-	26,452	129	-	-	26,581	26,581	-	-	18,276
COL/BUS-COMPUTER SALES/SERV	-	163	536	-	-	699	-	699	-	429
CIS SALES AND SERVICE	-	-	649	-	-	649	-	649	-	461
CONTENT WORKSHOP-GUYOT	-	-	-	-	-	-	-	-	-	800
ECONOMICS AND FINANCE	490,090	3,340	5,027	-	-	498,457	494,267	-	4,191	505,583
ECONOMICS-SPECIAL PROJECTS	-	181	17	-	-	199	-	-	199	98
CENTER FOR ECONOMIC EDUCATIO	-	329	32	-	-	362	362	-	-	1,033
ECONOMIC EDUCATION	2,373	2,665	779	-	-	5,818	-	5,818	-	6,273
COL OF BUS-DEAN INSTRUCTION	97,267	67	3,755	-	-	101,088	90,326	-	10,762	111,986
CCL-CNTR FOR CIVIC LEADERSHIP	-	2,039	215	-	-	2,254	2,254	-	-	2,090
CCL-CNTR FOR CIVIC LEADRSH RU	13,390	3,950	1,496	-	-	18,837	-	-	18,837	2,727
CCL- KS YOUTH LEADRSH ACADEMY	57,441	29,099	13,818	-	-	100,359	-	100,359	-	83,732
CCL-AMERICAN DEMOCRACY PROJECT	3,081	1,034	635	-	-	4,750	-	4,750	-	1,402
CCL-LEAD	3,550	249	-	-	-	3,799	-	3,799	-	-
VIRTUAL MBA	42,828	7,443	-	-	-	50,271	50,271	-	-	-
CCL-OMER VOSS PROF-SERV-ENDOW	-	7,111	355	-	-	7,466	-	7,466	-	-
SPECIAL ACADEMIC PROJECTS	-	3,000	-	-	-	3,000	3,000	-	-	3,370
ACADEMIC AFFAIRS SPECIALIST	52,342	11,769	5,044	885	-	70,040	70,040	-	-	42,697
HAYS LANGUAGE INSTITUTE	-	-	-	-	-	-	-	-	-	1,968
2000 ACTN PLNS-STATE MATCH	-	748	-	-	-	748	748	-	-	78,147
2005 ACTION PLANS	2,326	23,174	36,657	328,036	-	390,193	390,193	-	-	352,399
2006 ACTION PLANS	-	32,592	31,601	622,512	-	686,705	686,705	-	-	-
INSTRUCTIONAL SUPPORT-FEDERAL	-	6,995	1,273	46,891	-	55,159	-	-	55,159	34,703
SUPPLEMENTAL INSTR	31,316	-	-	-	-	31,316	31,316	-	-	31,481
CENTER FOR LIBERAL STUDIES	114,771	2,117	623	-	-	117,511	117,511	-	-	105,082
GRAPHICS LAB	1,817	-	1,818	-	-	3,635	3,635	-	-	4,435
ART	934,477	10,812	28,014	-	-	973,303	965,969	-	7,334	920,136
ART-GREAT PLAINS NATIONAL	-	-	-	-	-	-	-	-	-	31
MUSIC-WKSA-MOCKINGBIRD GRANT	-	2,856	592	-	-	3,448	-	-	3,448	-
ART SALES & SERVICE	-	5,899	31,213	1,166	-	38,278	-	38,278	-	41,323
ART-GRASS ROOTS GRANT	-	2,000	-	-	-	2,000	-	-	2,000	2,000
COMMUNICATION-GENERAL	-	2,757	182	395	-	3,335	3,335	-	-	3,330
CHEMISTRY-SALES AND SERVICE	-	-	5,792	-	-	5,792	-	5,792	-	7,562
CHEMISTRY	679,451	8,527	26,244	2,524	-	716,746	714,202	-	2,545	677,675

Fort Hays State University  
 Departmental Expenditures Summary  
 Year Ended June 30, 2006

Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
COMMUNICATION	777,907	3,930	2,527	3,352	-	787,716	787,716	-	-	803,734
INT-TELECOM PROJECTS	-	353	(151)	-	-	202	-	202	-	3,124
INFORMATION NETWORKING	469,534	2,431	4,922	-	-	476,888	475,268	-	1,620	446,148
COMMUNICATION-JOURNALISM	201	3,590	731	50	-	4,572	4,572	-	-	4,469
GEOSCIENCES	570,157	9,291	10,464	772	-	590,684	585,004	-	5,680	553,226
BAFFIN BAY MODELING GRANT	-	-	-	-	-	-	-	-	-	-
GIS LAB	1,386	724	1,588	-	-	3,698	3,698	-	-	3,566
GEOSCIENCES SALES & SERV	-	1,396	98	-	-	1,494	-	1,494	-	1,393
GEOSCIENCES-GIS LAB SLS/SRV	-	22	281	-	-	303	-	303	-	180
GIS-ERGO OPERATION ACCOUNT	1,860	2,958	312	-	-	5,130	-	-	5,130	9,887
ENGLISH SALES & SERVICE	-	2,765	80	-	-	2,845	-	2,845	-	5,599
ENGLISH	1,020,855	12,525	9,905	-	-	1,043,285	1,041,335	-	1,950	992,434
MUSIC-HIGH PLAINS PIANO CMP	-	-	-	-	-	-	-	-	-	904
MODERN LANGUAGES	430,701	4,125	3,905	-	-	438,730	434,846	-	3,884	385,211
HISTORY	536,913	5,845	4,047	2,124	-	548,929	548,810	-	119	587,339
ETHNIC STUDIES	-	112	531	-	-	643	643	-	-	662
HISTORY-SALES AND SERVICE	-	75	-	-	-	75	-	75	-	4,985
MATHEMATICS	688,622	8,513	5,605	771	-	703,511	696,357	-	7,154	679,787
MATH/COMP SCI SALES&SERVICE	-	116	-	-	-	116	-	116	-	678
RARICK COMPUTING SYSTEMS LAB	1,045	-	-	-	-	1,045	1,045	-	-	1,091
MATH RELAYS	-	2,365	254	-	-	2,619	-	-	2,619	3,225
COMMUNICATION SALES & SERVICE	-	282	60	-	-	342	-	342	-	141
MUSIC	898,385	40,227	13,534	-	-	952,146	945,970	-	6,176	974,765
MUSIC-SEASONAL/GA	7,106	-	-	-	-	7,106	7,106	-	-	2,810
MUSICAL ARTS COUNCIL	-	163	-	-	-	163	163	-	-	-
PHILOSOPHY	356,011	5,389	2,357	2,244	-	366,001	364,820	-	1,181	371,827
MUSIC-HIGH PLAINS CHLDN CMP	468	86	316	-	-	870	-	-	870	786
PHYSICS-SALES & SERVICE	23,527	129	584	-	15,250	39,490	-	39,490	-	60,663
PHYSICS	432,472	3,228	9,243	500	671	446,114	443,308	-	2,806	377,229
PHYSICS-AVIATION FEES	-	-	112	-	-	112	-	112	-	2,313
POLITICAL SCIENCE	409,221	4,531	2,799	-	-	416,551	410,515	-	6,036	421,389
JUSTICE STUDIES	222,047	5,992	2,574	-	-	230,614	230,614	-	-	178,690
POLITICAL SCIENCE SALE & SER	-	2,969	717	-	-	3,686	-	3,686	-	3,225
PSYCHOLOGY	671,275	10,370	5,004	-	-	686,648	678,212	-	8,436	619,980
PHILOSOPHY-04 MP CONFERENCE	-	48	141	-	-	189	-	-	189	1,430
PSYCHOLOGY-SALES & SERVICE	-	831	1,489	-	-	2,320	-	2,320	-	2,110
SOCIOLOGY AND SOCIAL WORK	609,120	2,890	3,298	-	-	615,308	612,917	-	2,391	618,153
FAMILY DEVELOPMENT SERVICES	10,433	500	11	-	-	10,943	-	-	10,943	8,356
SOCIAL WORK PROGRAM	352	4,747	2,291	-	-	7,390	7,390	-	-	7,479
SOCIAL WORK ACCREDITATION	-	537	400	-	-	937	937	-	-	-
INT-MEDIA PROJECTS	750	41	451	-	-	1,242	-	-	1,242	1,471
SOCIOLOGY-SALES AND SERVICE	562	1,747	82	-	-	2,391	-	2,391	-	2,116
POLITICAL SCIENCE-SALES&SERV	-	(748)	-	-	-	(748)	-	(748)	-	-
MUSIC-WKSA D'ADDARIO GRANT	66	844	90	-	-	1,000	-	-	1,000	-
MATH-MIDDLE LVL GRANT-GEOMETRY	4,999	-	-	-	-	4,999	-	-	4,999	-
MATH-MIDDLE LVL GRANT-CALCULUS	5,000	-	-	-	-	5,000	-	-	5,000	-
PHYSICS-SPACE SCIENCE WORKSHOP	-	424	458	-	2,900	3,781	-	-	3,781	-
NASA POLAR OCEAN GRANT	-	10,000	-	-	-	10,000	-	-	10,000	9,472
NSF GRANT-MDL SCHL TCHR	-	-	-	-	-	-	-	-	-	34,672
NSF GRANT-OPER PHYSICS MATCH	-	-	212	497	-	709	709	-	-	1,593
NSF GRANT - OPERATION PHYSICS	14,228	6,295	-	(1,137)	-	19,386	-	-	19,386	47,369

**Fort Hays State University  
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Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
MUSIC-WESTERN KS STRING ACDMY	6,899	3,543	1,257	-	-	11,699	-	11,699	-	9,606
CONTENT WORKSHOPS	-	-	-	-	-	-	-	-	-	4,386
GEOSCI-NASA POLAR OCEAN 2006	2,349	1,956	160	-	-	4,465	-	-	4,465	-
SPEC ED CONT IMPRVMT GRANT	-	-	-	-	-	-	-	-	-	42,326
SPEC ED-KLIPP GRANT	-	68	-	-	-	68	-	-	68	8,544
TECHNOLOGY STUDIES	621,571	18,067	26,176	-	-	665,814	658,065	-	7,749	638,711
TECH STUDIES-SALES & SERV	3,000	5,076	2,329	413	-	10,818	-	10,818	-	18,663
COMPUTER LAB-EDUC	18,402	248	2,265	-	-	20,914	10,287	-	10,628	73,097
TEACHER EDUCATION	770,349	11,859	10,811	3,692	-	796,712	790,200	-	6,512	872,216
COLL OF ED-PROJ ENGAGE GRANT	-	-	114	-	-	114	-	-	114	214
TEACHER ED-PRGRM ACTIVITIES	-	246	1,227	-	-	1,473	-	1,473	-	1,978
EDUCATION ADMIN & COUNSELING	660,508	14,187	8,381	-	-	683,076	678,809	-	4,267	644,052
ACES INSERVICE	-	-	410	-	-	410	-	410	-	150
TEACHER ED-GRASPS GRANT	21,482	8,727	9,890	-	13,126	53,226	-	-	53,226	62,838
SPECIAL EDUCATION	438,126	9,716	2,133	-	-	449,974	449,704	-	270	441,610
OFFICE OF STUDENT TEACHING	15,948	20,193	1,475	-	-	37,615	37,615	-	-	44,214
TEACHER ED-SWK MS SCI GRANT	22,390	6,703	2,799	-	13,885	45,778	-	-	45,778	53,248
SMOKY HILL EDUCATION SVS CTR	-	4,935	112	-	-	5,046	-	5,046	-	7,258
NCATE ACCREDITATION	-	-	-	-	-	-	-	-	-	23,446
RESTRICTED LICENSE SUPERVISION	8,437	-	-	-	-	8,437	8,437	-	-	90,826
ANSCHUTZ ENDOWD PROF-STATE	-	1,895	863	-	-	2,758	-	-	2,758	4,907
ANSCHUTZ ENDOWD PROF-ENDOWMENT	-	5,336	937	640	-	6,913	-	6,913	-	3,574
SPEC ED-HS PROJECT GRANT	33,482	13,444	8,599	-	19,005	74,529	-	-	74,529	100,222
SPEC ED-ECHO PHASE II	-	-	-	-	-	-	-	-	-	14,687
CONTENT WORKSHOPS	-	-	-	-	-	-	-	-	-	12,599
TEACHER ED-YOUNG READERS	-	-	-	-	-	-	-	-	-	10,086
TEACHER ED-FAMILY IMPRVMT GRNT	-	-	135	-	-	135	-	-	135	2,865
TEACHER ED-MODELING WRKSHP GRN	37,222	36,990	29,723	1,512	62,062	167,508	-	-	167,508	-
TEACHER ED-WSTRN KS MATH GRANT	5,066	28,241	7,224	-	28,800	69,330	-	-	69,330	-
TESCHER ED-MIDDLE LVL MATH GRN	-	-	-	-	-	-	-	-	-	3,000
NURSING	805,831	30,611	9,359	949	-	846,750	843,121	-	3,629	1,226,080
NURSING-27TH PAY PERIOD	464,047	-	-	-	-	464,047	464,047	-	-	-
RURAL HEALTH SERVICES	-	266	-	-	-	266	266	-	-	7,936
KHF SUBCONTRACTS	-	-	-	-	-	-	-	-	-	51
NURSING-WAGNER FUND	20,439	19,965	5,311	-	-	45,714	-	45,714	-	51,313
KS ASSN MED UNDERSERVED KDHE	-	97	-	-	-	97	-	-	97	2,935
NURSING-TRAINEESHIPS GRANT	-	-	-	-	18,472	18,472	-	-	18,472	27,922
AGRICULTURE	598,184	10,395	5,104	-	-	613,683	613,683	-	-	574,316
HMC-NURSING FHCC	5,103	-	-	-	-	5,103	-	-	5,103	34,067
AGRICULTURE-SALES & SERVICE	-	5,347	4,333	-	-	9,680	-	9,680	-	7,639
BIOLOGICAL SCIENCES	978,650	31,908	23,743	1,838	-	1,036,139	1,024,170	-	11,969	959,756
ALLIED HEALTH-MDI	466,495	10,602	4,898	-	-	481,995	477,643	-	4,351	430,543
THOMSON-BIOLOGICAL SCIENCE	-	1,989	4,849	-	-	6,838	-	-	6,838	7,907
COMMUNICATION DISORDERS	646,260	17,851	4,916	1,021	-	670,047	670,047	-	-	670,294
THOMSON-COMM DISORDERS	-	13,986	-	-	-	13,986	-	-	13,986	7,981
HERNDON CLINIC	14,680	4,216	7,223	-	-	26,118	-	-	26,118	29,803
THOMSON-ALLIED HEALTH	-	11,836	2,219	-	-	14,055	-	-	14,055	14,088
ALLIED HEALTH MDI-SLS/SRV	-	-	-	-	-	-	-	-	-	37
HEALTH AND HUMAN PERFORMANCE	963,448	20,671	15,478	7,205	-	1,006,802	980,586	-	26,217	989,107
EXERCISE PHYSIOLOGY LAB	4,186	965	-	-	-	5,151	-	-	5,151	883

Fort Hays State University  
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Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
H AND HP-RENTALS	3,632	1,153	8,718	2,396	-	15,899	-	15,899	-	8,276
HHP-NUTRITION	-	-	571	-	-	571	-	571	-	700
THOMSON-HLTH/LIFE	-	1,048	-	-	-	1,048	-	-	1,048	908
FIREARMS EDUCATION	-	387	-	-	-	387	-	387	-	704
COMM DISORDERS-SPEC EVENTS	-	-	-	-	-	-	-	-	-	3,076
COMM DISORDERS-MASONIC GRANT	3,275	-	-	-	-	3,275	-	-	3,275	660
BIO SCIENCE-NEOSHO RIVER	-	-	167	-	-	167	-	-	167	164
FLEHARTY RESEARCH ASST-ENDOW	3,553	-	-	-	-	3,553	-	-	3,553	2,535
BIOLOGY SALES & SERVICE	-	1,068	494	-	-	1,562	-	1,562	-	389
BIO SCI-Z BAR RANCH GRANT	-	-	-	-	-	-	-	-	-	2,888
BIO SCI-KARS-WGA GRANT	-	-	-	-	-	-	-	-	-	(432)
BIO SCI-OWB ROAD SRVY GRANT	-	-	-	-	-	-	-	-	-	(240)
BIO SCI-MUSSEL SURVEY	-	-	-	-	-	-	-	-	-	29,544
BIO SCI-KDWP KINSBURY	-	-	-	-	-	-	-	-	-	(47)
PHYSICAL CONNECTION GRNT-KHF	-	-	1,513	-	-	1,513	-	-	1,513	-
NURSING SALES & SERVICE	-	2,345	1,902	1,404	-	5,650	-	5,650	-	4,156
PHYSL THRPY CLIN-NWKAAA GRNT	11,256	-	-	-	-	11,256	-	-	11,256	11,189
ALLIED HEALTH-MDI PROGRAMS	-	900	3,633	-	-	4,533	-	4,533	-	1,849
NURSING-NIGHTINGALE GRANT	-	1,290	215	-	-	1,504	-	-	1,504	1,220
ALLIED HEALTH-SUNFLOWER GRANT	35,605	(518)	2,635	-	-	37,723	-	-	37,723	57,251
ALLIED HEALTH-DM SONOGRAPHY	-	450	1,342	-	-	1,792	-	-	1,792	1,936
ALLIED HEALTH-K-BRIN-SCHLRSHP	-	-	-	-	-	-	-	-	-	1,987
ELDERLINKS CNTR-GEC GRANT #2	29,485	97	1,603	-	-	31,184	-	-	31,184	6,398
COMM DISORDERS CRS MATERIALS	-	1,301	3,004	-	-	4,306	-	-	4,306	2,672
AGRICULTURE - NONFEDERAL GRANT	-	451	1,877	-	-	2,328	-	2,328	-	-
HHP-HMC ATHLETIC TRAINER	-	-	-	-	-	-	-	-	-	12,301
HHP - WEST POINT REIMB -CLOSED	-	2,000	-	-	-	2,000	-	2,000	-	117,971
HHP-WELLNESS CENTER	-	-	392	-	-	392	-	392	-	-
HHP-KAHPERD GRANT	-	900	-	-	-	900	-	900	-	225
BIO SCI-PLOVER CONSERVATION	16,995	2,081	-	-	-	19,076	-	19,076	-	8,166
CONTENT WORKSHOPS	-	-	-	-	-	-	-	-	-	3,000
AGRICULTURE-WATERLINK GRANT	-	1,200	2,442	-	-	3,642	-	-	3,642	-
VIRTUAL COLL SALARIES-INTL	793,630	-	-	-	-	793,630	-	793,630	-	814,688
ACADEMIC EXTENSION	160,774	464,630	71,480	16,563	19,019	732,468	-	732,468	-	830,139
VIRTUAL COLLEGE SALARIES	1,639,968	13	-	-	-	1,639,981	-	1,639,981	-	1,169,394
OFF CAMPUS CENTERS	58,740	13,980	10,861	-	-	83,581	83,581	-	-	80,476
INTERACTIVE TV	-	18,935	-	-	-	18,935	18,935	-	-	19,690
SW PLAINS REGIONAL CENTER	-	200,855	-	-	-	200,855	200,855	-	-	109,891
VIRT COLL-INTL PROG CLEARING	3,550	477,217	18,252	15,374	15,477	529,869	-	529,869	-	501,450
VIRTUAL COLL CONCURRENT PMTS	12,472	35,880	-	-	-	48,352	-	48,352	-	56,847
CENTER FOR STRATEGIC PARTNERSH	194,196	20,614	6,544	777	-	222,131	222,131	-	-	138,937
CENTER FOR STRATEGIC PTNSHP-RU	-	39,651	6,397	-	-	46,048	-	46,048	-	69,710
LEADERSHIP STUDIES VC	2,724	-	-	-	-	2,724	-	2,724	-	-
MANAGEMENT & MARKETING VC	1,384	-	412	-	-	1,796	-	1,796	-	-
ACCOUNTING & INFO SYSTEMS VC	1,638	14	-	-	-	1,652	-	1,652	-	-
ECONOMICS & FINANCE VC	-	1,217	-	-	-	1,217	-	1,217	-	-
COMMUNICATIONS VC	865	324	27	-	-	1,215	-	1,215	-	-
INT VC	-	1,008	-	-	-	1,008	-	1,008	-	-
GEOSCIENCES VC	-	1,768	-	-	-	1,768	-	1,768	-	-
ENGLISH VC	-	190	-	-	-	190	-	190	-	-



Fort Hays State University  
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Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
HISTORY VC	-	378	43	-	-	421	-	421	-	-
MATHEMATICS VC	-	355	-	-	-	355	-	355	-	-
MUSIC VC	1,175	2,047	4,655	1,417	-	9,293	-	9,293	-	-
PHILOSOPHY VC	983	587	298	-	-	1,868	-	1,868	-	-
PHYSICS VC	2,254	729	384	-	-	3,366	-	3,366	-	-
JUSTICE STUDIES VC	-	1,380	-	-	-	1,380	-	1,380	-	-
SOCIOLOGY & SOCIAL WORK VC	-	2,110	3,331	-	-	5,441	-	5,441	-	-
TECHNOLOGY STUDIES VC	-	41	-	-	-	41	-	41	-	-
TEACHER EDUCATION VC	-	1,165	10	-	-	1,174	-	1,174	-	-
EDUCATION ADMIN & COUNSEL VC	-	2,051	820	-	-	2,872	-	2,872	-	-
SPECIAL EDUCATION VC	-	2,216	-	-	-	2,216	-	2,216	-	-
NURSING VC	1,860	-	-	-	-	1,860	-	1,860	-	-
BIOLOGICAL SCIENCES VC	-	21	79	-	-	100	-	100	-	-
HEALTH & HUMAN PERFORMANCE VC	-	-	704	-	-	704	-	704	-	-
NON-CREDIT COURSES - VC	1,706	-	1,080	-	-	2,786	-	2,786	-	-
GENERAL ACADEMIC INSTRUCTION SUB-TOTAL	23,689,285	2,073,515	668,975	1,068,690	208,668	27,709,133	22,568,032	4,226,359	914,741	25,966,472
HIGH PLAINS MUSIC CAMP	7,213	32,886	4,773	-	-	44,872	-	44,872	-	57,537
MUSIC FEES	-	-	-	-	-	-	-	-	-	1,371
FORT HAYS MODEL UN APPROP	-	1,164	-	-	-	1,164	1,164	-	-	1,366
FORT HAYS MODEL UN	-	1,207	-	-	-	1,207	-	1,207	-	2,342
PREP AND ADULT BASIC EDUCATION SUB-TOTAL	7,213	35,257	4,773	-	-	47,243	1,164	46,079	-	62,616
SS-REGULAR SAL	865,366	-	-	-	-	865,366	865,366	-	-	842,285
NON ACAD SUMMER SESS	2,845	-	-	-	-	2,845	2,845	-	-	2,764
SUMMER SESSION SUB-TOTAL	868,211	-	-	-	-	868,211	868,211	-	-	845,049
<b>TOTAL INSTRUCTION</b>	<b>24,564,709</b>	<b>2,108,772</b>	<b>673,748</b>	<b>1,068,690</b>	<b>208,668</b>	<b>28,624,587</b>	<b>23,437,407</b>	<b>4,272,438</b>	<b>914,741</b>	<b>26,874,137</b>
RESEARCH										
STERNBERG-SWG GRANT	20,202	12,654	64	-	-	32,920	-	-	32,920	139,683
STERNBERG-SWG T-16-1 CONTRACT	38,832	4,315	5,631	660	-	49,439	-	49,439	-	-
STERNBERG-SWG T-16-1 GRANT	-	-	-	-	-	-	-	-	-	-
COMANCHE GRANT-DINOSAUR II	2,525	-	29	-	-	2,554	-	2,554	-	10,517
GEOSCI-NASA LAGRANGIAN ICE GNT	3,908	700	601	1,000	-	6,209	-	-	6,209	-
GEOSCI-KANSASVIEW BRUSHFIRE SC	655	-	-	-	-	655	-	655	-	-
KS SPACE GRANT GU-CHU	-	587	411	-	3,250	4,248	4,248	-	-	4,243
KS SPACE CONSORTIUM-CHU	-	-	-	-	10,079	10,079	-	-	10,079	14,653
GEOSCIENCES-KDOT-I70 SINKHOLE	2,601	9	-	-	-	2,609	-	2,609	-	1,722
PSYCHOLOGY-SOCIONOMICS GRANT	6,000	-	-	-	-	6,000	-	6,000	-	-
BIOLOGY-ECOFORCASTING	-	1,162	2,160	-	-	3,323	-	-	3,323	-
BIOSCI-DETECTABILITY OF PLOVER	2,107	-	-	-	-	2,107	-	-	2,107	-
BIO SCI-SPOTTED SKUNK GRANT	15,148	6,731	2,802	-	-	24,681	-	24,681	-	2,446
SMOKY HILL WEAPONS RANGE	-	826	-	-	-	826	-	-	826	467
KANSAS GEOLOGICAL SURVEY	3,691	-	-	-	-	3,691	-	-	3,691	2,689

Fort Hays State University  
 Departmental Expenditures Summary  
 Year Ended June 30, 2006

Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
BIO SCI-KDWP NESTING GRANT	13,487	401	2,218	1,550	-	17,656	-	17,656	-	14,903
BIO SCI-GEMS GRANT	-	-	-	-	-	-	-	-	-	25,504
BIO SCI-KDWP- GROUSE CREEK-CLO	-	37	-	-	-	37	-	37	-	24,871
AH-KINBRE T&M GRANT	11,667	3,979	384	3,626	-	19,656	-	-	19,656	13,925
AH-KINBRE T&M GRNT-BERRY	-	675	783	-	-	1,458	-	-	1,458	3,943
AH-KINBRE T&M GRNT-GILLOCK	-	364	3,636	-	-	4,000	-	-	4,000	8,228
AH-KINBRE T&M GRNT-FARLEY	-	-	4,035	-	-	4,035	-	-	4,035	3,870
AH-KINBRE SU SCLR GR-BODINE	-	-	-	-	-	-	-	-	-	3,000
AH-KINBRE SU SCLR GR-FISHER	-	-	-	-	-	-	-	-	-	3,000
AH-KINBRE SU SCLR GR-SCHAEFFER	3,000	-	-	-	-	3,000	-	-	3,000	3,000
AH-KINBRE T&M GRNT-WIESE	-	-	-	-	-	-	-	-	-	4,929
AH-KINBRE SU SCLR GR-ECKHART	2,240	-	-	-	-	2,240	-	-	2,240	760
AH-KINBRE STAR GRANT-FISHER	7,500	107	1,474	914	-	9,996	-	-	9,996	-
AH-KINBRE-FSA GRANT-GILLOCK	-	-	4,193	-	-	4,193	-	-	4,193	-
AH-KINBRE SU SHLR GRNT-MICHAEL	3,000	-	-	-	-	3,000	-	-	3,000	-
AH-07 KINBRE T&M GRANT	1,061	3,471	110	-	-	4,641	-	-	4,641	-
GRC-W STARK (A)	-	-	1,260	-	-	1,260	1,260	-	-	-
GRC-OLMSTEAD	-	1	-	-	-	1	-	-	-	-
GRC-W STARK (A)	-	-	630	-	-	630	630	-	-	2,316
GRC-SCHMIERBACH	487	-	704	-	-	1,191	1,191	-	-	1,058
GRC-SHERMAN	-	-	1,743	-	-	1,743	1,743	-	-	-
GRC-BENNETT	-	-	469	-	-	469	469	-	-	-
GRC-CHANNELL	2,915	-	-	-	-	2,915	2,915	-	-	597
GRC-STARK	-	1,043	1,187	-	-	2,230	2,230	-	-	-
GRC-STRAUSS	-	833	2,419	-	-	3,252	3,252	-	-	-
GRC-WANG	365	-	-	340	-	705	705	-	-	-
GRC-CAMPBELL	-	-	787	-	-	787	787	-	-	1,512
GRC-GILLOCK	815	-	1,383	-	-	2,198	2,198	-	-	1,724
GRC-TROUT	372	-	-	-	-	372	372	-	-	-
SRC-J CONNER	-	-	674	-	-	674	-	674	-	-
SRC-C HAMMERSCHMIDT	-	-	331	-	-	331	-	331	-	-
SRC-J HULSTINE	-	-	394	-	-	394	-	394	-	-
SRC-J NOLAN	-	-	60	-	-	60	-	60	-	-
SRC-E STEARNS	-	-	336	-	-	336	-	336	-	-
SRC-B WITHINGTON	-	-	399	-	-	399	-	399	-	-
SRC-T PILGER	-	-	482	-	-	482	-	482	-	-
SRC-M SEXSON	-	161	179	-	-	340	-	340	-	-
SRC-C THOMPSON	-	-	286	-	-	286	-	286	-	-
SRC-B WHEELER	-	250	-	-	-	250	-	250	-	-
SRC-N REYNAUD	-	242	116	-	-	357	-	357	-	-
SRC-C WOLF	-	50	-	-	-	50	-	50	-	-
SRC-PRIOR YEAR ONLY	-	-	-	-	-	-	-	-	-	24,793
<b>RESEARCH TOTAL</b>	<b>142,578</b>	<b>38,598</b>	<b>42,373</b>	<b>8,090</b>	<b>13,329</b>	<b>244,968</b>	<b>22,002</b>	<b>107,592</b>	<b>115,375</b>	<b>318,353</b>

Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2006

Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
PUBLIC SERVICE										
SBDC-STATE ACCOUNT	9,487	7,589	560	2,904	-	20,540	-	-	20,540	30,295
SBDC-CO-LOCATION CLEARING	-	11,456	470	-	-	11,926	-	-	11,926	13,820
SBDC-FED ACCOUNT 05 YEAR	49,859	-	-	-	-	49,859	-	-	49,859	53,903
SBDC-FED ACCOUNT 06 YEAR	16,347	-	-	-	-	16,347	-	-	16,347	25,142
SBDC-PROGRAM INCOME	200	13,621	995	-	-	14,816	-	-	14,816	23,058
SBDC-GU-MATCH	33,456	-	-	-	-	33,456	33,456	-	-	38,941
SBDC-GU-MATCH-27TH PAY PERIOD	2,432	-	-	-	-	2,432	2,432	-	-	-
GEOSCIENCES-UNL GIS MAPPING	-	15	-	-	-	15	-	-	15	7,448
DOCKING IPA-B ZOLLINGER	159,626	107,615	9,752	965	-	277,957	-	277,957	-	247,631
DOCKING IPA-APPROP	129,223	3,797	1,445	-	-	134,465	134,465	-	-	128,771
GEOGRAPHY ED-NGSEF	15,331	10,372	2,487	-	-	28,191	-	28,191	-	38,401
TELEPOWER	-	-	-	-	-	-	-	-	-	18,986
DOCKING-F3 KHF GRANT	-	-	-	-	-	-	-	-	-	19,377
DOCKING-KHF SMOKE FREE GRANT	20,877	471	55	-	-	21,403	-	-	21,403	-
KSBDC-FED ACCOUNT CY 06	16,606	957	160	-	-	17,722	-	-	17,722	-
KSBDC-FED ACCOUNT PRIOR YEARS	92,620	3,706	388	-	-	96,713	-	-	96,713	104,887
KSBDC-STATE ACCOUNT FY05	(9,382)	-	70	-	-	(9,312)	-	-	(9,312)	40,539
KSBDC-STATE ACCOUNT FY04	-	-	-	-	-	-	-	-	-	31,694
KSBDC-KDOCH OTHER CASH MAT	24,773	24,111	735	-	-	49,619	-	-	49,619	80,408
KSBDC-PROGRAM INCOME	-	493	-	-	-	493	-	-	493	9,328
KSBDC-MATCH	9,840	-	-	-	-	9,840	9,840	-	-	-
KSBDC-STATE CLEARING	-	432,427	-	-	-	432,427	-	-	432,427	232,515
KSBDC-FEDERAL CLEARING	-	939,059	-	-	-	939,059	-	-	939,059	702,661
KSBDC-KANSAS ARTS FUNDS	-	-	-	-	-	-	-	-	-	2,984
KSBDC-STATE ACCOUNT FY06	47,673	-	-	-	-	47,673	-	-	47,673	-
KSBDC-KDOCH OTHER MATCH CY06	19,878	40,080	3,006	-	-	62,964	-	-	62,964	-
INFO ENTERPRISE INSTITUTE	23,984	10,469	917	-	-	35,369	-	-	35,369	53,376
KANSAS CT FOR ENTREPRENEURSHIP	-	23,270	-	-	-	23,270	-	-	23,270	27,067
NETWORK KANSAS FY06	179,457	198,218	6,505	16,831	-	401,011	-	-	401,011	-
CENTER FOR INNOVATIVE LEADERSHIP	-	-	-	-	-	-	-	-	-	18,070
HAYS AREA CHILDRENS CENTER	18,202	-	-	-	-	18,202	4,755	-	13,446	27,626
HEAD START	12,035	-	-	-	-	12,035	3,144	-	8,891	13,927
DOCKING PUBLIC SERVICE	2,755	-	-	-	-	2,755	720	-	2,035	-
SOCIAL SECURITY SERVICES	953	-	-	-	-	953	249	-	704	1,375
FORSYTH LIBRARY COMM SERVICE	95,824	-	-	-	-	95,824	29,875	-	65,950	49,754
HAYS PUBLIC LIBR COMM SERVICE	3,956	-	-	-	-	3,956	1,034	-	2,923	2,671
PARENTS AS TEACHER HEAD STRT	1,424	-	-	-	-	1,424	372	-	1,052	1,154
BIG BROTHERS/BIG SISTERS	3,700	-	-	-	-	3,700	967	-	2,734	2,636
HIGH TECH CRIME UNIT LAB-WIEST	-	330	-	-	-	330	-	330	-	255
COMM STUDIES (THEATRE)-COMM SE	8,415	-	-	-	-	8,415	2,198	-	6,217	7,351
COMMUNICATION DISORDERS COMM S	4,658	-	-	-	-	4,658	1,217	-	3,441	2,466
FISH ID-EBERLE	547	13	209	-	-	769	-	-	769	922
INT COMMUNITY SERVICE	5,152	-	-	-	-	5,152	1,346	-	3,806	1,760
MEMORIAL UNION MAINT COMM SERV	-	-	-	-	-	-	-	-	-	2,514
STERNBERG MUSEUM COMM SERV	13,882	-	-	-	-	13,882	3,877	-	10,004	7,497
UNIV RELATIONS COMM SERV	7,818	-	-	-	-	7,818	2,395	-	5,424	1,841
HHP WELLNESS CTR COMM SERV	1,936	-	-	-	-	1,936	506	-	1,430	2,400
SAFE RIDE-CAMPUS	-	7,748	-	-	-	7,748	-	7,748	-	-
SAFE RIDE-CITY	-	22,942	-	-	-	22,942	-	22,942	-	-

Fort Hays State University  
 Departmental Expenditures Summary  
 Year Ended June 30, 2006

Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
SAFE-RIDE PRESIDENT	-	15,770	-	-	-	15,770	15,770	-	-	-
THOMSON PROMETRIC TESTING CTR	8,003	236	3	16,751	-	24,993	-	24,993	-	-
GEOSCIENCES-KICKAPOO TRIBE GIS	5,199	4,621	1,299	-	-	11,120	-	-	11,120	4,584
MUSIC - GALA (NO DEPOSITS)	-	1,766	451	-	-	2,217	-	-	2,217	-
SENIOR COMPANION PROGRAM	385,561	41,041	3,013	-	-	429,615	-	-	429,615	429,615
SENIOR COMP PROG-CAMPUS	16,718	4,844	21	-	-	21,583	21,583	-	-	20,730
FGP/SCP DONATIONS	18,245	100	-	-	-	18,345	-	-	18,345	-
SCP GRANT-INFO REFERRAL	41,712	8,642	2,057	-	-	52,411	-	-	52,411	85,175
FOSTER GRNDPRNT GRANT-MATCH	-	40	11	-	-	51	-	-	51	15,290
FOSTER GRANDPARENT PROGRAM	164,433	21,627	1,551	-	-	187,611	-	-	187,611	186,067
FGP-KDOA GRANT	-	-	-	-	-	-	-	-	-	15,000
SCP-KS DEPT ON AGING	18,208	6,653	139	-	-	25,000	-	-	25,000	25,000
SCP-NWKAAA	4,243	459	-	-	-	4,703	-	-	4,703	3,619
NURSING-HMC FNP	-	2,553	-	-	-	2,553	-	-	2,553	-
BIOLOGY-SUNFLOWER ELECTRIC	1,686	17,994	638	-	-	20,317	-	20,317	-	-
COMMUNITY SERVICE SUB-TOTAL	1,687,554	1,985,106	36,936	37,450	-	3,747,046	270,201	382,478	3,094,366	2,860,530
ENGLISH WKSP AND SPEC EVENT	-	2,474	2,064	-	-	4,538	-	4,538	-	6,227
MUSIC-WKSA ARTS COUNCIL GRANT	1,750	-	-	-	-	1,750	-	-	1,750	-
KATM	-	60	-	-	-	60	-	60	-	-
READING SERVICE CENTER	-	184	2,924	1,834	-	4,942	-	4,942	-	4,263
MATH AND SCIENCE CENTER	-	4,748	2,635	-	-	7,382	-	7,382	-	-
CTR FOR EDUC&COMMUNITY RENEWAL	-	-	-	-	-	-	-	-	-	6,584
CENTER FOR RURAL LEADERSHIP	-	11,463	2,582	-	-	14,045	-	14,045	-	-
SPEC ED PROGRAM SUPPORT	1,060	-	-	-	-	1,060	-	-	1,060	-
CONT ED NURSING-APPROPRIATION	-	5,792	2,067	-	-	7,859	7,859	-	-	7,219
PRAIRIE NATURALIST	-	5,911	-	-	-	5,911	-	-	5,911	6,122
COMMUNITY EDUCATION SUB-TOTAL	2,810	30,630	12,272	1,834	-	47,546	7,859	30,967	8,721	30,414
<b>TOTAL PUBLIC SERVICE</b>	<b>1,690,364</b>	<b>2,015,737</b>	<b>49,208</b>	<b>39,284</b>	<b>-</b>	<b>3,794,592</b>	<b>278,061</b>	<b>413,445</b>	<b>3,103,087</b>	<b>2,890,944</b>
ACADEMIC SUPPORT										
LIBRARY	966,305	438,864	31,749	230,383	3,348	1,670,649	1,670,649	-	-	1,654,673
LIBRARY-27TH PAY PERIOD	12,995	-	-	-	-	12,995	12,995	-	-	-
LIBRARY ACTION PLANS	-	-	626	86,120	-	86,746	86,746	-	-	101,000
LIBRARY SERVICES	-	13,874	13,272	572	-	27,718	-	27,718	-	24,971
LIBRARY-ST FUNDED ENHANCE	-	102,124	-	-	-	102,124	102,124	-	-	132,124
LIBRARY-CECIL CURREY FUND	-	-	-	20	-	20	-	-	20	185
LIBRARY-SILVER TIGERS	-	-	-	-	-	-	-	-	-	6,844
LIBRARY VC	-	33,213	-	-	-	33,213	-	33,213	-	-
LIBRARY SUB-TOTAL	979,300	588,075	45,647	317,095	3,348	1,933,465	1,872,514	60,931	20	1,919,797
STERNBERG MUSEUM	371,814	4,857	2,627	-	-	379,298	379,298	-	-	394,001
STERNBERG MUSEUM-27 PAY PERIOD	5,124	-	-	-	-	5,124	5,124	-	-	-
STERNBERG-HANSEN GRANT	9,443	-	-	-	-	9,443	-	9,443	-	18,837

Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2006

Schedule II

Name of Department	Expenditures					Source of Funds			June 30, 2005 Total	
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Unrestricted		Restricted		
						General Use	Designated	Restricted		
					June 30, 2006 Total					
STERNBERG-ADMINISTRATION	92,975	5,264	5,088	-	-	103,326	-	-	103,326	57,032
STERNBERG-IMLS GRANT	-	-	-	-	-	-	-	-	-	10,942
STERNBERG-COLLECTIONS	-	688	514	-	-	1,202	-	1,202	-	37
STERNBERG-EDUCATION	-	665	675	-	-	1,340	-	1,340	-	1,809
STERNBERG-EXHIBITS	-	187	2,283	-	-	2,470	-	2,470	-	11,186
STERNBERG-KS ART COMM GRNT	-	-	-	-	-	-	-	-	-	61
<b>MUSEUMS AND GALLERIES SUB-TOTAL</b>	<b>479,356</b>	<b>11,661</b>	<b>11,186</b>	<b>-</b>	<b>-</b>	<b>502,203</b>	<b>384,422</b>	<b>14,455</b>	<b>103,326</b>	<b>493,905</b>
VISUAL ARTS CENTER	-	3,265	1,999	-	-	5,265	5,265	-	-	5,122
CTELT-VIDEO PRODUCTION SERVICE	-	1,333	2,246	2,010	-	5,589	-	-	5,589	5,657
CENTER FOR LEARNING TECH	552,137	18,973	25,438	29,059	-	625,607	621,938	-	3,669	598,108
CENTER FOR LEARNING TECH-27 PP	6,970	-	-	-	-	6,970	6,970	-	-	-
CTELT SALES & SERVICE	-	241	179	-	-	420	-	420	-	17,117
CTELT ACTION PLANS	-	80,000	-	-	-	80,000	80,000	-	-	6,000
CTELT PHOTOGRAPHY	-	425	4,677	408	-	5,509	-	5,509	-	9,523
CTELT-KAN ED GRANT	-	-	-	-	-	-	-	-	-	19,264
CTELT LAB - MULTIMEDIA	-	-	30	-	-	30	-	30	-	-
CC MEDIATED EQUIP CHECKOUT	-	-	18	-	-	18	-	18	-	485
COMPUTING CENTER	1,724,359	412,606	61,154	219,346	-	2,417,466	2,417,466	-	-	2,100,669
COMPUTING CENTER-27TH PAY PER	42,932	-	-	-	-	42,932	42,932	-	-	-
MEDIATED CLASSROOM SUPPORT	-	524	6,758	4,664	-	11,946	11,946	-	-	62,719
CC SALES & SERVICE	-	28,918	215,600	1,005,042	-	1,249,560	-	1,249,560	-	599,477
COMPUTING CENTER-SEASONAL	20,632	17	78	-	-	20,728	20,728	-	-	17,851
ADMINISTRATIVE SOFTWARE	-	-	-	-	-	-	-	-	-	186,570
CC EQUIPMENT RESERVE	-	-	-	-	-	-	-	-	-	32,634
MANAGEMENT INFORMATION	90,428	18,331	-	9,567	-	118,326	118,326	-	-	85,384
INTERNET TECHNOLOGY FEE	-	2,152	555	613	-	3,319	-	3,319	-	23,051
<b>COMPUTING SUPPORT SUB-TOTAL</b>	<b>2,437,459</b>	<b>566,786</b>	<b>318,732</b>	<b>1,270,708</b>	<b>-</b>	<b>4,593,685</b>	<b>3,325,570</b>	<b>1,258,857</b>	<b>9,258</b>	<b>3,769,631</b>
UNIVERSITY FARM-SALARIES	357,742	-	-	-	-	357,742	344,509	-	13,233	344,145
UNIVERSITY FARM	34,733	93,881	378,918	34,581	-	542,113	-	542,113	-	509,965
UNIVERSITY FARM OVERTIME	44,471	-	-	-	-	44,471	44,471	-	-	47,874
UNIVERSITY FARM OIL & GAS FE	-	637	225	-	-	862	-	862	-	5,692
<b>ANCILLIARY SUPPORT SUB-TOTAL</b>	<b>436,947</b>	<b>94,518</b>	<b>379,143</b>	<b>34,581</b>	<b>-</b>	<b>945,189</b>	<b>388,980</b>	<b>542,975</b>	<b>13,233</b>	<b>907,676</b>
ASSESSMENT-ACAD PROG	-	14,530	1,555	-	-	16,085	16,085	-	-	17,804
DEAN OF EDUCATION	259,411	17,756	3,491	995	-	281,652	281,652	-	-	302,063
DEAN OF EDUCATION-27 PAY PER	27,623	-	-	-	-	27,623	27,623	-	-	-
GRADUATE SCHOOL-THESIS BINDING	-	2,584	-	-	-	2,584	-	2,584	-	1,032
DEAN OF GRADUATE SCHOOL	229,176	5,511	5,358	1,949	-	241,994	232,380	-	9,614	226,368
DEAN OF ARTS AND SCIENCES	223,028	29,167	2,647	-	-	254,842	254,842	-	-	242,666
DOMESTIC GRADUATE APP FEE	3,135	9,596	1,037	-	-	13,768	-	13,768	-	25,185
ARTS & SCIENCES SALES & SERV	-	582	-	-	-	582	-	582	-	-
DIRECTOR OF VIRTUAL COLLEGE	176,919	13,926	2,233	1,419	-	194,497	194,497	-	-	161,450

Fort Hays State University  
 Departmental Expenditures Summary  
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Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
GRANTS FACILITATOR	31,424	2,800	56	-	-	34,280	34,280	-	-	29,247
COL OF ED-SALES & SERVICE	-	-	537	-	-	537	-	537	-	5,523
INT STUDENT APPL FEE	2,879	70	400	-	-	3,349	-	3,349	-	2,005
DEAN-COLLEGE OF BUSINESS	185,288	17,910	5,720	-	-	208,918	208,918	-	-	197,062
GRANTS FACILITATOR SUPPORT	-	2,725	-	228	-	2,953	-	2,953	-	2,181
DEAN OF HEALTH & LIFE SCIENC	166,595	7,363	4,307	3,193	-	181,458	181,458	-	-	167,293
ASSISTANT PROVOST	39,919	3,191	2,112	-	-	45,222	45,222	-	-	138,255
INSTITUTIONAL ASSESSMENT	99,286	9,330	-	-	-	108,615	108,615	-	-	-
DEAN OF BUSINESS VC	457	4,300	2,290	-	-	7,047	-	7,047	-	-
DEAN OF ARTS AND SCIENCES VC	-	5,820	-	-	-	5,820	-	5,820	-	-
DEAN OF EDUATION VC	-	3,984	3,406	-	-	7,390	-	7,390	-	-
ACADEMIC ADVISING CENTER	145,350	5,540	1,802	-	-	152,692	150,062	-	2,630	145,341
ACADEMIC ADVISING CTR-RU	-	-	49	-	-	49	-	49	-	307
FORT HAYS STUDIES	-	-	-	-	-	-	-	-	-	2,432
KS CTR FOR PERFORMANCE EXLNCE	-	2,391	-	-	-	2,391	-	2,391	-	-
<b>ACADEMIC ADMINISTRATION SUB-TOTAL</b>	<b>1,590,488</b>	<b>159,076</b>	<b>37,000</b>	<b>7,784</b>	<b>-</b>	<b>1,794,349</b>	<b>1,735,634</b>	<b>46,471</b>	<b>12,244</b>	<b>1,666,213</b>
<b>TOTAL ACADEMIC SUPPORT</b>	<b>5,923,550</b>	<b>1,420,116</b>	<b>791,708</b>	<b>1,630,168</b>	<b>3,348</b>	<b>9,768,891</b>	<b>7,707,122</b>	<b>1,923,688</b>	<b>138,081</b>	<b>8,757,221</b>
<b>STUDENT SERVICES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
STUDENT DEVELOPMENT	269,083	9,403	7,317	-	-	285,803	277,854	-	7,949	283,160
STUDENT DEVELOPMENT-27 PAY P	5,405	-	-	-	-	5,405	5,405	-	-	-
STUDENT ADA ACCOMODATIONS	-	350	-	-	-	350	350	-	-	84
STUDENT INFORMATION PROCESS	15,572	23,604	1,802	-	-	40,979	33,761	-	7,218	39,152
NATIONAL STUDENT EXCHANGE	-	-	-	-	-	-	-	-	-	65
<b>STUDENT SERVICES ADMINISTRATION SUB-TOTAL</b>	<b>290,061</b>	<b>33,357</b>	<b>9,119</b>	<b>-</b>	<b>-</b>	<b>332,537</b>	<b>317,370</b>	<b>-</b>	<b>15,167</b>	<b>322,461</b>
SGA-TIGER WILD	-	1,282	-	-	-	1,282	-	1,282	-	2,385
ACTIVITY-SALARY CLEARING	1,396	-	-	-	-	1,396	-	1,396	-	85
SGA-BLACK STUDENT UNION	-	176	-	-	-	176	-	176	-	999
SGA-CAMPUS REC & INTRAMURALS	14,985	6,268	8,220	-	-	29,473	-	29,473	-	30,846
SGA-BLOCK & BRIDLE CLUB	-	7,137	1,843	-	-	8,980	-	8,980	-	9,671
SGA CONTINGENCY FUND	-	-	15	-	-	15	-	15	-	1,481
SGA-CHINESE STUDENT ASSOC	-	345	-	-	-	345	-	345	-	-
SGA-IFC/PANHELLENIC	-	1,242	484	-	-	1,726	-	1,726	-	5,222
SGA-AGRONOMY CLUB	-	2,451	-	-	-	2,451	-	2,451	-	2,824
STUDENT INTRODUCTION	11,503	3,702	3,753	-	-	18,958	-	18,958	-	18,701
SGA-INTL STUDENT UNION	-	1,316	64	-	-	1,380	-	1,380	-	844
MULTICULTURAL AFFAIRS OFFICE	-	-	-	-	-	-	-	-	-	4,457
LEADER CLEARING	49,245	4,191	-	-	-	53,436	-	53,436	-	56,738
SGA-CREATIVE ARTS SOCIETY	-	3,225	272	-	-	3,497	-	3,497	-	2,626
UAB	-	1,489	1,028	-	-	2,517	-	2,517	-	4,529
SGA-FHSU HOMECOMING PARADE	-	260	74	-	-	334	-	334	-	628
ENCORE SERIES	-	20,000	-	-	-	20,000	20,000	-	-	-
SGA-ENCORE SPECIAL EVENTS	-	5,200	-	-	-	5,200	-	5,200	-	72,926
SGA-UAB	3,534	51,896	9,791	1,689	-	66,910	-	66,910	-	72,966

Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2006

Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
SGA-CCL-TIGERS IN SERVICE	-	7,688	3,758	-	-	11,447	-	11,447	-	6,150
SGA-HISP AMER LEADER ORG	-	-	-	-	-	-	-	-	-	170
SGA-CHRISTIAN CHALLENGE	-	3,715	-	501	-	4,216	-	4,216	-	1,000
SGA-RODEO CLUB	-	22,921	13,369	-	-	36,290	-	36,290	-	44,285
THE TIGERS TALE CLEARING	14,227	8,636	-	-	-	22,863	-	22,863	-	16,718
SPECIAL EVENTS COMM	4,017	132,649	1,740	271	-	138,677	-	138,677	-	64,197
SPEC EVENTS-ARTS COMM GRANT	-	2,180	-	-	-	2,180	-	-	2,180	1,586
SGA-STUDENT ALLOC-EQUIPMENT	-	-	4,638	7,360	-	11,998	-	11,998	-	12,066
SGA-STUDENT GOVERNMENT	21,117	5,834	422	-	-	27,373	-	27,373	-	31,623
SGA-FHS PLAYERS	-	3,122	1,851	-	880	5,853	-	5,853	-	5,500
SGA-NONTRADITIONAL STUDENTS	-	-	8	-	-	8	-	8	-	-
SGA-DEFENSIVE TACTICS CLUB	-	-	-	-	-	-	-	-	-	45
SGA-ENGLISH CLUB	-	-	-	-	-	-	-	-	-	1,923
CHOICES GRANT-NCAA	-	-	1,801	-	-	1,801	-	1,801	-	-
SGA APPROPRIATIONS	-	14,766	366	-	-	15,132	-	15,132	-	13,076
KHF GRANT-BINGE DRINKING	-	14,833	(6)	-	-	14,827	-	14,827	-	32,949
SGA-KFHS BROADCASTING COUNC	11,970	361	1,193	7,111	-	20,635	-	20,635	-	14,009
SGA-NATL SPEECH-HEARING ASSN	-	4,384	-	-	-	4,384	-	4,384	-	4,006
SGA-ALPHA KAPPA PSI	-	7,281	-	-	-	7,281	-	7,281	-	1,156
SGA-AGRIBUSINESS CLUB	-	694	-	-	-	694	-	694	-	880
SGA-MORTAR BOARD	-	-	-	-	-	-	-	-	-	540
SGA-CCL-COLLEGIATE LEADERSHIP	-	3,475	1,530	-	-	5,005	-	5,005	-	2,828
SPEC EVENTS-ARTS COMM OP GRANT	-	4,521	-	-	-	4,521	-	-	4,521	-
INTERNTNL ED WEEK 2004 GRANT	-	-	-	-	-	-	-	-	-	1,402
FELTEN START THEATRE RENTAL	-	-	11	-	-	11	-	11	-	-
LITTLE THEATRE	1,188	374	11,630	-	-	13,192	-	13,192	-	19,600
DRAMA-GU	-	808	3,197	388	2,070	6,462	6,462	-	-	6,461
SGA-MIDWEST MODEL UN	-	1,206	-	-	-	1,206	-	1,206	-	1,662
MUSIC CHOIR TOURS	-	-	-	-	-	-	-	-	-	94
ATHLETIC BANDS	6,579	10,168	-	-	-	16,747	16,747	-	-	6,128
SGA-ATHLETIC BANDS	44,989	649	6,035	1,901	-	53,574	-	53,574	-	49,880
MUSIC ACTIVITIES	5,700	13,371	2,890	-	-	21,961	-	21,961	-	32,783
SPEECH-DEBATE GENERAL	-	18,264	2,826	3,637	-	24,728	24,728	-	-	25,480
SGA-TALKING TIGERS	-	9,736	263	-	-	9,998	-	9,998	-	9,998
SGA-TIGER TOTS	-	-	-	-	-	-	-	-	-	13,000
HHP INTRAMURAL SERVICES	-	75	48	-	-	123	-	123	-	163
HHP-TRAP AND SKEET CLUB	-	2,394	3,465	-	-	5,859	-	5,859	-	-
<b>SOCIAL AND CULTURAL DEVELOPMENT SUB-TOTAL</b>	<b>190,449</b>	<b>404,288</b>	<b>86,575</b>	<b>22,859</b>	<b>2,950</b>	<b>707,121</b>	<b>67,936</b>	<b>632,483</b>	<b>6,701</b>	<b>709,287</b>
TESTING SERVICES	18,099	2,288	2,589	-	-	22,975	-	22,975	-	7,503
CAREER SERVICES-GU	205,916	27,438	5,809	-	-	239,163	232,577	-	6,586	240,203
CAREER SERVICES-GU- 27TH PP	7,336	-	-	-	-	7,336	7,336	-	-	-
CAREER SERVICES	-	3,816	1,995	-	-	5,812	-	5,812	-	29,149
VETERANS ADMINISTRATION	-	-	1,308	1,943	-	3,251	-	-	3,251	4,973
KELLY CENTER	247,099	10,417	13,160	8,141	-	278,817	268,713	-	10,104	261,489
DUI EVALS/ALCOHOL ED PROG	5,812	2,672	196	-	-	8,680	-	-	8,680	18,825
<b>COUNSELING AND GUIDANCE SUB-TOTAL</b>	<b>484,261</b>	<b>46,631</b>	<b>25,057</b>	<b>10,084</b>	<b>-</b>	<b>566,033</b>	<b>508,626</b>	<b>28,787</b>	<b>28,620</b>	<b>562,142</b>

Fort Hays State University  
 Departmental Expenditures Summary  
 Year Ended June 30, 2006

Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted			
							General Use	Designated	Restricted	
ADMIN ALLOWANCE-LOANS-GRANTS	39,451	118,519	1,316	23,502	-	182,787	-	-	182,787	183,146
STAFFORD INTEREST	-	1	-	-	-	1	-	-	1	-
FINANCIAL AID ADMIN -27TH PP	5,911	-	-	-	-	5,911	5,911	-	-	-
FINANCIAL AID ADMINISTRATION	476,894	24,154	5,314	7,027	-	513,388	490,154	-	23,234	461,519
FINANCIAL AID SUPPORT	10,288	-	-	-	-	10,288	-	10,288	-	4,112
<b>FINANCIAL AID ADMINISTRATION SUB-TOTAL</b>	<b>532,544</b>	<b>142,673</b>	<b>6,629</b>	<b>30,528</b>	<b>-</b>	<b>712,375</b>	<b>496,065</b>	<b>10,288</b>	<b>206,022</b>	<b>648,776</b>
MENS ATHLETIC SAL - 27TH PAY P	4,304	-	-	-	-	4,304	4,304	-	-	-
MENS ATHLETIC SALARIES	919,459	-	-	-	-	919,459	919,459	-	-	820,322
HMC ATHLETIC TRAINING	-	-	-	-	-	-	-	-	-	27,352
WOMENS ATHLETIC SALARIES	198,875	-	-	-	-	198,875	198,875	-	-	172,424
MENS BASKETBALL	-	14,415	345	-	40,151	54,910	54,910	-	-	17,350
ATHLETICS CLEARING	46,487	330	-	-	-	46,817	-	46,817	-	35,988
ATHLETIC ADMINISTRATION	15,344	48,568	2,829	10,454	561	77,755	77,755	-	-	49,771
FOOTBALL	7,258	41,777	3,138	-	67,697	119,870	119,870	-	-	33,416
WOMENS BASKETBALL	-	11,949	609	-	25,030	37,587	37,587	-	-	14,029
WRESTLING	9,289	4,286	264	-	18,357	32,197	32,197	-	-	8,630
MENS BASEBALL	10,832	5,085	832	-	12,984	29,734	29,734	-	-	21,141
MENS TRACK	3,626	8,659	878	-	12,010	25,173	25,173	-	-	8,788
WOMENS TRACK	7,897	6,819	102	-	14,864	29,682	29,682	-	-	15,166
TRAINING ROOM	9,206	263	280	-	438	10,188	10,188	-	-	11,789
WOMENS VOLLEYBALL	3,588	3,970	302	-	13,017	20,877	20,877	-	-	12,483
ATHLETIC FACILITIES	-	70	783	-	-	854	854	-	-	2,107
WOMENS TENNIS	6,041	530	58	-	17,442	24,071	24,071	-	-	10,175
SPORTS INFORMATION	4,821	16,944	1,548	805	-	24,118	24,118	-	-	19,410
MENS GOLF	-	337	-	-	1,750	2,087	2,087	-	-	153
WOMENS GOLF	-	94	-	-	2,300	2,394	2,394	-	-	-
WOMENS SOFTBALL	-	24	-	-	-	24	-	24	-	-
WOMENS SOFTBALL-OOE	4,174	6,437	673	-	13,400	24,684	24,684	-	-	13,507
NCAA DIVERSITY MATCH	35,250	-	-	-	-	35,250	35,250	-	-	24,596
NCAA DIVERSITY GRANT	-	-	-	-	-	-	-	-	-	6,594
ATHLETIC-BOOKSTORE CLEARING	-	-	-	-	41,283	41,283	-	-	41,283	42,686
<b>INTERCOLLEGIATE ATHLETICS SUB-TOTAL</b>	<b>1,286,452</b>	<b>170,556</b>	<b>12,641</b>	<b>11,259</b>	<b>281,283</b>	<b>1,762,191</b>	<b>1,674,067</b>	<b>46,841</b>	<b>41,283</b>	<b>1,367,878</b>
REGISTRARS OFFICE	488,251	47,198	10,931	7,954	-	554,335	554,335	-	-	497,291
REGISTRARS OFFICE-27TH PP	8,620	-	-	-	-	8,620	8,620	-	-	-
STUDENT SUPPORT 800 NUMBER	-	369	-	-	-	369	369	-	-	60
ADMISSIONS OFFICE	398,140	115,539	8,267	2,604	-	524,550	517,150	-	7,400	487,526
ADMISSIONS-SALES & SERVICE	-	-	922	-	-	922	-	922	-	-
INTEGRATED MARKETING COMMITTEE	-	549,408	487	-	-	549,896	549,896	-	-	-
APPLICATION FEE	48,373	59,867	15,291	4,006	-	127,537	-	127,537	-	113,817
REGISTRAR-SALES & SERVICE	3,319	4,039	1,208	-	-	8,566	-	8,566	-	6,127
<b>REGISTRAR AND ADMISSIONS SUB-TOTAL</b>	<b>946,702</b>	<b>776,421</b>	<b>37,107</b>	<b>14,564</b>	<b>-</b>	<b>1,774,795</b>	<b>1,630,369</b>	<b>137,026</b>	<b>7,400</b>	<b>1,104,822</b>
<b>TOTAL STUDENT SERVICES</b>	<b>3,730,470</b>	<b>1,573,926</b>	<b>177,129</b>	<b>89,294</b>	<b>284,233</b>	<b>5,855,051</b>	<b>4,694,434</b>	<b>855,424</b>	<b>305,193</b>	<b>4,715,366</b>



**Fort Hays State University**  
**Departmental Expenditures Summary**  
**Year Ended June 30, 2006**

Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
INSTITUTIONAL SUPPORT	-	-	-	-	-	-	-	-	-	-
PRESIDENTS OFFICE	487,806	98,904	34,470	3,646	-	624,825	624,825	-	-	588,870
PRESIDENTS OFFICE-27TH PP	27,077	-	-	-	-	27,077	27,077	-	-	-
PRES OFFICE-SALES & SERVICE	-	-	474	-	-	474	-	474	-	2,381
PRESIDENT-SPECIAL PROJECTS	7,106	-	-	-	-	7,106	-	7,106	-	-
PERSIDENT OFFICIAL HOSPITALITY	-	-	-	-	-	-	-	-	-	822
PROVOST	317,905	23,993	5,124	24,441	-	371,464	371,464	-	-	348,971
PROVOST SALES AND SERVICE	-	1,558	1,970	-	-	3,528	-	3,528	-	11,239
VP FOR ADMIN & FINANCE	264,522	11,140	3,025	1,558	-	280,245	280,245	-	-	270,289
FACULTY SENATE	2,513	3,523	91	-	-	6,127	6,127	-	-	7,726
VP FOR STUDENT DEVELOPMENT	194,483	5,760	1,281	3,550	-	205,074	205,074	-	-	190,833
CLASSIFIED SENATE	-	259	30	-	-	289	289	-	-	663
EXECUTIVE MANAGEMENT SUB-TOTAL	1,301,411	145,138	46,465	33,195	-	1,526,209	1,515,100	11,109	-	1,421,794
TEST ACCOUNT	-	-	(10)	-	-	(10)	-	(10)	-	10
BUSINESS OFFICE	481,178	14,034	9,233	-	-	504,445	504,369	-	76	479,274
BUSINESS OFFICE-27TH PP	11,991	-	-	-	-	11,991	11,991	-	-	-
COMMERCE BANK CLEARING	-	674	-	-	-	674	-	674	-	669
BUSINESS OFFICE OVERTIME	3,019	-	-	-	-	3,019	3,019	-	-	10,282
DEPT OF ADMINISTRATION CHRGS	-	100,639	-	-	-	100,639	100,639	-	-	25,844
BUSINESS OFFICE SERV	-	70	50	15,000	-	15,120	-	15,120	-	9,746
OVERHEAD COST RECOVERY	8,411	32,089	8,788	4,082	-	53,370	-	53,370	-	59,064
STUDENT FISCAL SERVICES	324,532	413	1,657	-	-	326,602	326,602	-	-	309,951
LICENSING REVENUE	-	-	-	-	-	-	-	-	-	7,872
INTERNATIONAL TAX CLEARING	-	-	-	-	2,676	2,676	-	2,676	-	1,711
BUDGET & PLANNING	175,058	1,936	655	3,126	-	180,775	180,775	-	-	168,695
SW KANSAS ACCESS PROJECT -KBOR	-	170	-	-	-	170	-	170	-	-
MISCELLANEOUS COLLECTIONS	-	23,753	-	-	-	23,753	-	23,753	-	25,368
UMB VISA CLEARING	-	-	(2,800)	-	-	(2,800)	-	(2,800)	-	1,601
VPAF VENDING	-	955	4,174	10,006	-	15,135	-	15,135	-	6,000
TRAVEL VISA CLEARING	-	-	-	-	-	-	-	-	-	(468)
FISCAL OPERATIONS SUB-TOTAL	1,004,189	174,733	21,748	32,214	2,676	1,235,559	1,127,394	108,088	76	1,105,620
FACULTY DEVELOPMENT	2,680	48,455	1,562	-	-	52,697	52,697	-	-	45,053
STAFF DEVELOPMENT	-	-	-	-	-	-	-	-	-	2,778
STAFF DEVELOPMENT-DU	-	2,878	82	-	-	2,960	-	2,960	-	-
EMPLOYEE RELATIONS OFFICE	23,397	6	1,926	-	-	25,329	25,329	-	-	26,536
EMPLOYEE RELATIONS-27TH PP	3,119	-	-	-	-	3,119	3,119	-	-	-
PERSONNEL OFFICE	186,088	2,251	455	-	-	188,793	186,858	-	1,935	172,213
ADMIN STAFF DEVEL	-	80	982	1,438	-	2,500	2,500	-	-	5,727
ADMINISTRATIVE PAYMENT CHARGES	-	73,694	7,857	-	-	81,551	-	81,551	-	79,585
SICK LEAVE-RETIREEES	565	-	-	-	-	565	565	-	-	320
AFFIRMATIVE ACTION OFFICE	20,408	2,022	189	936	-	23,555	23,555	-	-	20,449
JV ADJUSTMENTS	189	-	-	-	-	189	189	-	-	71

Fort Hays State University  
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Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
FHSU BILLBOARD COSTS	-	53,845	-	-	-	53,845	53,845	-	-	50,710
GENERAL INSTITUTIONAL EXP	-	85,671	(40)	6,240	-	91,870	91,870	-	-	77,159
BANK COLLECTION COSTS	-	9,799	-	-	-	9,799	9,799	-	-	3,883
UNIV MATCH-SEOG-PERKINS-ETC	-	-	-	-	71,090	71,090	71,090	-	-	68,646
CATALOGS	-	-	-	-	-	-	-	-	-	18,275
TELEPHONE SERVICES	294,498	14,230	-	-	-	308,727	302,896	-	5,831	275,926
SMART PHONE PROJECT	-	9,274	10,500	63,100	-	82,874	82,874	-	-	-
WIRELESS BUILDOUT	10,785	4,970	22,492	293,560	-	331,807	331,807	-	-	-
COMMUNICATION CONTROL	-	262,958	-	-	-	262,958	262,958	-	-	256,456
EMPLOYEE TUITION ASSISTANCE	-	24,542	-	-	-	24,542	24,542	-	-	-
SPOUSE TUITION ASSISTANCE	-	-	-	-	17,861	17,861	17,861	-	-	-
DEPENDENT TUITION ASSISTANCE	-	-	-	-	68,387	68,387	68,387	-	-	-
<b>GENERAL ADMINISTRATION</b>										
SUB-TOTAL	541,729	594,673	46,004	365,274	157,338	1,705,019	1,612,741	84,512	7,766	1,103,785
<b>ALUMNI - 27TH PAY PERIOD</b>	11,115	-	-	-	-	11,115	11,115	-	-	-
ALUMNI AND LEG RELATIONS	206,933	24,878	2,484	1,566	-	235,861	228,505	-	7,356	211,487
PASTURE & RANGE PLANTS HANDBOOK	-	5,000	-	-	-	5,000	-	5,000	-	-
ALUMNI SALES AND SERVICE	1,185	13,891	1,945	-	-	17,020	-	17,020	-	7,331
UNIVERSITY RELATIONS	319,653	31,783	12,219	2,402	-	366,056	365,523	-	533	338,237
UNIVERSITY RELATIONS SALES	-	-	2,511	-	-	2,511	-	2,511	-	314
ENDOWMENT	11,074	9,923	77	-	-	21,074	16,312	-	4,762	27,230
COMMENCEMENT	3,243	28,568	12,211	-	-	44,022	-	44,022	-	34,953
PARENTS DAY COMMITTEE	-	2,166	-	-	-	2,166	2,166	-	-	2,566
PERFORMING ARTS CENTER	53,097	29	19,428	29,873	-	102,426	102,426	-	-	79,479
PERF ARTS CENTER SALES & SERV	-	1,747	15,882	1,009	-	18,638	-	18,638	-	16,018
ENDOWMENT SCHOLARSHIPS REC	-	-	-	-	-	-	-	-	-	-
ENDOWMENT-CLEARING	6,205	8,690	4,263	4,262	-	23,421	-	-	23,421	18,692
ENDOWMENT-PAYROLL CLEARING	6,479	-	-	-	-	6,479	-	6,479	-	10,430
<b>PUBLIC RELATIONS AND DEVELOPMENT</b>										
SUB-TOTAL	618,983	126,675	71,019	39,112	-	855,789	726,047	93,670	36,072	746,737
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>3,466,312</b>	<b>1,041,219</b>	<b>185,236</b>	<b>469,795</b>	<b>160,013</b>	<b>5,322,575</b>	<b>4,981,282</b>	<b>297,379</b>	<b>43,915</b>	<b>4,377,936</b>
<b>PHYSICAL PLANT</b>										
BUILDINGS MAINTENANCE	1,367,117	33,757	72,444	32,153	-	1,505,470	1,505,470	-	-	1,377,297
BUILDINGS MAINT OVERTIME	2,252	-	-	-	-	2,252	2,252	-	-	540
CUSTODIAL SALES & SERVICE	-	70	6,240	258	-	6,569	-	6,569	-	2,979
CUSTODIAL SERVICES	1,049,751	20,559	36,810	4,132	-	1,111,252	1,110,636	-	617	1,054,669
CUSTODIAL SERVICES OVERTIME	17,290	-	-	-	-	17,290	17,290	-	-	16,990
CUSTODIAL SERVICES-HHP	376,484	469	16,499	23,300	-	416,753	416,753	-	-	406,771
CUSTODIAL SERVICES-HHP OVERTIM	17,323	-	-	-	-	17,323	17,323	-	-	16,056
MOTOR POOL	82,350	-	-	-	-	82,350	82,350	-	-	77,933
MOTOR POOL-OVERTIME	399	-	-	-	-	399	399	-	-	-
GROSS COLISEUM RENT SERVICE	-	205	2,659	-	-	2,865	-	2,865	-	5,941
GROUNDS	471,553	5,272	31,962	19,118	-	527,906	527,906	-	-	499,680
GROUNDS-OVERTIME	7,711	-	-	-	-	7,711	7,711	-	-	4,552
PHYSICAL PLANT ADMIN	97,222	6,911	23,849	8,397	-	136,378	136,378	-	-	240,381

**Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2006**

Schedule II

Name of Department	Expenditures					Source of Funds				June 30, 2005 Total	
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2006		Unrestricted			Restricted
						Total	General Use	Designated	Restricted		
PHYSICAL PLANT ADMIN-27 PP	2,803	-	-	-	-	2,803	2,803	-	-	-	
POWER PLANT	217,540	843	10,807	-	-	229,190	229,190	-	-	216,620	
POWER PLANT-OVERTIME	3,892	-	-	-	-	3,892	3,892	-	-	3,661	
UNIVERSITY POLICE	479,881	8,418	20,433	21,048	-	529,781	529,781	-	-	516,356	
TRAFFIC & SECURITY OVERTIME	42,992	-	-	-	-	42,992	42,992	-	-	37,654	
BYRNE MEMORIAL GRANT	-	4,560	-	-	-	4,560	-	-	4,560	6,000	
LOCKSMITH	-	722	2,835	-	-	3,557	3,557	-	-	3,691	
ENVIRONMENTAL SAFETY	-	4,166	723	-	-	4,889	4,889	-	-	13,561	
PHYSICAL PLANT SALES&SERV	-	3,006	118,834	25,999	-	147,840	-	147,840	-	143,860	
SOLID WASTE DISPOSAL CLRG	-	36,213	6,860	1,185	-	44,257	-	44,257	-	52,709	
FUEL OIL CLEARING	-	-	-	-	-	-	-	-	-	29,190	
GREENHOUSE	-	160	1,603	-	-	1,763	1,763	-	-	1,884	
STERNBERG OPERATIONS	117,927	4,138	16,919	2,621	-	141,604	141,604	-	-	138,390	
ARCHITECTURAL SERVICES	192,131	6,303	1,069	1,057	-	200,561	200,561	-	-	188,245	
FACILITIES PLANNING SALES & SERVICE	-	-	-	-	-	-	-	-	-	1,685	
UNIV POLICE-S/T FEDERAL GRANTS	-	488	2,200	1,535	-	4,223	-	-	4,223	-	
WIEST RENTAL	-	29,485	-	-	-	29,485	29,485	-	-	29,485	
UTILITIES	-	1,498,100	3,650	365,385	-	1,867,135	1,867,135	-	-	1,586,849	
UTILITIES-CAPITAL CREDITS	-	5,478	14,396	20,306	-	40,181	-	-	40,181	39,476	
UNION RENTAL	-	16,469	-	-	-	16,469	16,469	-	-	16,469	
GU CAPITAL IMPROVEMENTS	-	21	2,915	16,338	-	19,274	19,274	-	-	26,469	
CINNINGHAM POOL REPAIR	-	-	421	15,509	-	15,930	15,930	-	-	25,988	
MCCARTNEY HALL 2ND FLOOR	-	275	8,529	292,931	-	307,736	301,736	-	-	-	
<b>TOTAL PHYSICAL PLANT</b>	<b>4,546,617</b>	<b>1,686,089</b>	<b>402,658</b>	<b>851,272</b>	<b>-</b>	<b>7,492,637</b>	<b>7,235,527</b>	<b>201,530</b>	<b>49,580</b>	<b>6,782,029</b>	
<b>AIDS AND AWARDS</b>											
GRAD TEACH ASST	-	-	-	-	113,633	113,633	113,633	-	-	120,217	
UNIVERSITY SCHOLARSHIP	-	-	-	-	512,149	512,149	512,149	-	-	43,441	
ACCESS ACADEMIC OPP GRANT	-	-	-	-	2,000	2,000	2,000	-	-	-	
YOUTH EDUCATION SERVICES	1,730	-	-	-	-	1,730	-	-	1,730	4,777	
KANSAS COMPREHENSVE GRNT-LEAP	-	-	-	-	30,800	30,800	-	-	30,800	50,600	
KANSAS CAREER WORKSTUDY	-	-	-	-	37,588	37,588	-	-	37,588	41,201	
KCWS-ADMIN COSTS	631	-	80	-	-	710	-	-	710	316	
EDUC OPPORTUNITY FEES	-	-	-	-	7,586	7,586	-	-	7,586	6,520	
COMMUNITY SCHOLARSHIPS FY04	-	-	-	-	-	-	-	-	-	112,535	
COMMUNITY SCHOLARSHIP FY05	-	-	-	-	144,595	144,595	-	-	144,595	1,737,986	
COMMUNITY SCHOLARSHIP FY06	-	-	-	-	1,631,551	1,631,551	-	-	1,631,551	-	
EOF-ACE SERVICE STIPEND	-	-	-	-	-	-	-	-	-	1,485	
EOF-BLACK LEADERS TOMORROW	1,163	-	-	-	-	1,163	-	-	1,163	2,023	
EOF-SGA BOOK EXCHANGE	2,071	-	-	-	-	2,071	-	-	2,071	1,916	
EOF-CULTURAL AFFAIRS COORD	3,509	-	-	-	-	3,509	-	-	3,509	3,802	
EOF-DISABLTY SVS GRAD ASST	4,974	-	-	-	-	4,974	-	-	4,974	1,926	
EOF-GVRNMTL RELAT LIAISON	2,266	-	-	-	-	2,266	-	-	2,266	1,875	
EOF-RES LIFE PEER TUTORING	-	-	-	-	-	-	-	-	-	2,200	
EOF-HISPANIC LDRS TOMMORROW	1,046	-	-	-	-	1,046	-	-	1,046	-	
EOF-STU AFFAIRS GRAD ASST	5,076	-	-	-	-	5,076	-	-	5,076	1,475	
EOF-STU OBSERV DIRECTORS	2,153	-	-	-	-	2,153	-	-	2,153	2,023	
EOF-STU RET & COMM OUTREAC	2,394	-	-	-	-	2,394	-	-	2,394	2,155	
EOF-CCL-COLLEGIATE LDRSHP DVLP	4,000	-	-	-	-	4,000	-	-	4,000	3,249	
EOF-CCL-TIGERS IN SERVICE DIR	4,234	-	-	-	-	4,234	-	-	4,234	4,152	
EOF-ENDOWMENT ASSOCIATION	2,421	-	-	-	-	2,421	-	-	2,421	-	

**Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2006**

Schedule II

Name of Department	Expenditures					June 30, 2006 Total	Source of Funds			June 30, 2005 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Designated	Restricted	
EOF-MODERN LANGUAGE TUTOR	3,155	-	-	-	-	3,155	-	-	3,155	-
EDUC OPPOR GRANTS-SEOG	-	-	-	-	275,800	275,800	-	-	275,800	171,244
FEDERAL PELL GRANTS FY04	-	-	-	-	-	-	-	-	-	17,484
FEDERAL PELL GRANT FY05	-	-	-	-	17,242	17,242	-	-	17,242	5,094,568
FEDERAL PELL GRANT FY06	-	-	-	-	4,706,228	4,706,228	-	-	4,706,228	-
<b>TOTAL AIDS AND AWARDS</b>	<b>40,825</b>	<b>-</b>	<b>80</b>	<b>-</b>	<b>7,479,173</b>	<b>7,520,077</b>	<b>627,782</b>	<b>-</b>	<b>6,892,295</b>	<b>7,429,172</b>
<b>GRAND TOTAL EDUCATION AND GENERAL EXPENDITURES</b>	<b>44,105,425</b>	<b>9,884,457</b>	<b>2,322,140</b>	<b>4,156,594</b>	<b>8,148,763</b>	<b>68,623,378</b>	<b>48,983,616</b>	<b>8,071,496</b>	<b>11,562,266</b>	<b>62,145,155</b>
<b>AUXILLIARY ENTERPRISES</b>										
AGNEW MAINTENANCE	-	1,338	5,342	4	-	6,684	-	6,684	-	-
CUSTER MAINTENANCE	-	-	1,742	757	-	2,498	-	2,498	-	-
RES LIFE ADMIN MAINTENANCE	-	7,625	7,689	14,348	-	29,662	-	29,662	-	-
MCMINDES MAINTENANCE	-	3,517	21,388	7,809	-	32,713	-	32,713	-	-
MCMINDES DINING MAINTENANCE	-	607	2,291	13,122	-	16,020	-	16,020	-	-
WIEST MAINTENANCE	-	2,140	7,803	541	-	10,484	-	10,484	-	-
WOOSTER MAINTENANCE	-	3,430	2,517	45,000	-	50,946	-	50,946	-	-
PARKING FEES	4,625	2,082	9,171	-	-	15,878	-	15,878	-	18,562
LLE BLOCK GRANT-2003	-	-	-	-	-	-	-	-	-	246
MCMINDES DINING EXPANSION	-	-	-	(100)	-	(100)	-	-	(100)	301,761
AGNEW HALL	91,440	238,830	26,373	3,629	-	360,273	-	360,273	-	353,379
CUSTER HALL	58,951	86,738	33,902	5,221	-	184,812	-	184,812	-	133,166
RESIDENTIAL LIFE ADMIN	390,648	126,711	122,780	67,291	-	707,430	-	703,655	3,775	357,964
COMMUTER MEAL SALES	-	16,009	-	-	-	16,009	-	16,009	-	16,195
STADIUM PLACE	-	1,345	18,617	2,115	-	22,077	-	22,077	-	29,552
MCMINDES HALL	283,186	1,106,432	275,539	164,385	-	1,829,541	-	1,829,541	-	1,269,629
MCMINDES HALL KITCHEN	-	2,624	13,122	100,558	-	116,304	-	116,304	-	41,110
LAUNDROMAT OPERATIONS	-	-	70	1	-	71	-	71	-	-
WIEST HALL	171,645	334,495	15,286	6,157	-	527,583	-	527,583	-	1,002,183
WIEST HALL KITCHEN	-	672	1,174	-	-	1,846	-	1,846	-	1,086
WOOSTER PLACE	8,598	105,622	4,809	1,592	-	120,621	-	120,621	-	117,938
STUDENT HEALTH CENTER	430,070	37,345	116,059	1,830	100	585,404	-	585,404	-	519,949
SU ADMINISTRATION	239,984	23,000	9,919	4,456	-	277,359	-	277,359	-	276,617
UNION BUILDING MAINTENANCE	183,213	160,374	7,815	507	-	351,910	-	351,910	-	350,898
UNION BOOKSTORE	-	(3,167)	5	-	-	(3,161)	-	(3,161)	-	(66)
UNION FOOD SERVICE	-	15,217	1,803	-	-	17,020	-	17,020	-	23,966
UNION RESERVE-ADM	-	3,580	135,774	34,890	-	174,245	-	174,245	-	-
UNION-CARD CENTER	17,810	2,807	1,734	-	-	22,350	-	22,350	-	45,346
UNION-TICKET CLEARING	-	1,820	(193)	-	-	1,627	-	1,627	-	2,030
MEMORIAL UNION RENOVATION	-	14,841	7,673	1,065,991	-	1,088,505	-	1,088,505	-	258,480
STADIUM PLACE-HOUSING	574	12,106	1,639	-	-	14,319	-	14,319	-	-
WOOSTER PLACE DEPOSITS	-	816	-	-	-	816	-	816	-	-
TIGER TOTS	80,940	270	5,634	-	-	86,844	-	86,844	-	73,737
TIGER TOTS-FEDERAL AID	-	979	3,832	-	-	4,812	-	-	4,812	4,661
<b>TOTAL AUXILLIARY ENTERPRISES</b>	<b>1,961,683</b>	<b>2,310,202</b>	<b>861,309</b>	<b>1,540,105</b>	<b>100</b>	<b>6,673,400</b>	<b>-</b>	<b>6,664,913</b>	<b>8,487</b>	<b>5,198,390</b>
<b>GRAND TOTALS</b>	<b>46,067,108</b>	<b>12,194,659</b>	<b>3,183,449</b>	<b>5,696,698</b>	<b>8,148,863</b>	<b>75,296,778</b>	<b>48,983,616</b>	<b>14,736,409</b>	<b>11,570,753</b>	<b>67,343,545</b>

**FORT HAYS STATE UNIVERSITY  
UNEXPENDED PLANT FUNDS SUMMARY  
Year Ended June 30, 2006**

<b>Department Name</b>	<b>Balance 07-01-05</b>	<b>Receipts</b>	<b>Transfers*</b>	<b>Current Year Encumbrances</b>	<b>Current Year Payments</b>	<b>Balance 6-30-06</b>
<b>Projects:</b>						
Res Life Project-McMindes	(11,610)	-	36	-	-	(11,574)
Res Life Project-Wooster	69,726	-	-	-	58,152	11,574
Project Sub Total	58,116	-	36	-	58,152	0
Memorial Union NonTaxable Bonds	-	6,090,279	(3,850,634)	-	2,161,866	77,779
Memorial Union Taxable Bonds	-	493,805	(312,213)	-	175,286	6,306
Project Sub Total	-	6,584,084	(4,162,847)	-	2,337,152	84,085
<b>Total Plant Funds</b>	58,116	6,584,084	(4,162,811)	-	2,395,305	84,085

\*Transfers are idle bond funds invested with the Pooled Money Investment Board.

**FORT HAYS STATE UNIVERSITY  
REMODELING AND ADDITIONS SUMMARY  
Year Ended June 30, 2006**

Department Name	Appropriations			Expenditures	Encumbrances	Balance 06-30-06
	Balance 07-01-05	Receipts Transfers	Funds Available			
Parking Lot Repair	-	385,485	385,485	366,929	18,556	-
Campus Exterior Imprvmnts.	22,588	2,100	24,688	2,400	-	22,288
F99 Exterior Lighting	2,730	-	2,730	1,622	-	1,108
F03 Steam Upgrades	519	-	519	-	519	-
F03 Custer Electrical	5,977	-	5,977	-	-	5,977
F04 Campus Elec Sys Upgrade	73,413	6,150	79,563	58,600	-	20,963
F04 McCartney Remode	267	31,254	31,521	31,521	-	0
F04 Gross Coliseum Roof Rpi	7,278	-	7,278	5,386	-	1,892
F04 Environmental Remediator	(8,386)	9,922	1,536	(3,425)	-	4,961
Forsyth Masonery	26,162	(26,162)	-	-	-	-
FORSYTH SOUTH MASONERY	3,129	(3,129)	-	-	-	-
F05 CUSTER FLOOR REMODEL	3,271	(1,668)	1,603	1,603	-	0
F05 BEACH HALL FIRE SAFETY	9,549	(9,549)	-	-	-	-
F05 MALLOY CORRIDOF	23,386	(23,310)	76	76	-	0
F05 CAMPUS ELEC SYSTEM UPGR	46,000	-	46,000	-	-	46,000
F05 PALMER SEAT/LIGHT IMPROV	41,536	(41,518)	18	18	-	0
F05 MISC. ROOF REPAIRS	3,672	-	3,672	3,672	-	-
F05 CAMPUS CARPET REPLACEMEN	4,208	-	4,208	4,208	-	-
CAMPUS ELEVATOR REPAIRS	(1,760)	1,760	-	-	-	-
F05 CAMPUS ASBESTOS ABATEMEN	2,945	-	2,945	2,945	-	-
F05 STEAM GENERATOR UPGRADE	5,000	-	5,000	2,495	2,505	-
F05 MCCARTNEY AIR HANDLER RPF	2,488	23,099	25,587	25,587	-	0
F06 CUNNINGHAM ROOF RPR-PH	-	200,000	200,000	156,204	43,796	-
F06 STROUP MASONERY CLEANING	-	25,000	25,000	25,000	-	-
F06 BEACH HALL FIRE SPRINKLEF	-	18,192	18,192	17,032	1,160	-
F06 CUSTER ROOF RPF	-	18,000	18,000	18,000	-	-
F06 CAMPUS CARPET REPLACEMEN	-	70,000	70,000	57,128	8,421	4,451
F06 CAMPUS ACOUSTICAL TILE REPI	-	40,000	40,000	21,340	-	18,660
F06 CUNNINGHAM NATORIUM IMPRC	-	30,000	30,000	15,446	-	14,554
F06 FORSYTH ELEVATOR UPGRADE	-	71,808	71,808	3,123	48,968	19,717
F06 LEWIS FLD FIRE SAFETY IMPRV	-	90,000	90,000	278	-	89,722
F06 CUNNINGHAM INTRAMURAL GYM	-	16,000	16,000	-	-	16,000
FO6 FORSYTH MECHANICAL EQUIF	-	20,000	20,000	-	-	20,000
F06 MISC ROOF REPAIRS	-	11,549	11,549	6,839	-	4,709
F06 CAMPUS SIODEWALK REPLACEM	-	47,561	47,561	500	-	47,061
F06 HVAC REPAIR/REPLACEMENT	-	50,000	50,000	41,943	3,440	4,617
F06 CAMPUS ELEVATOR REPAIRS	-	5,000	5,000	4,137	-	863
F06 CAMPUS ASBESTOS ABATEMEN	-	5,000	5,000	3,750	-	1,250
F06 STEAM GENERATION & DIST UP	-	5,000	5,000	4,884	-	116
F06 EXT UTIL REPAIRS/MAINTENANC	-	34,258	34,258	26,504	-	7,754
F06 CH ROOF RPRS-PHI	-	235,580	235,580	30,819	199,080	5,681
F06 RARICK EXT CLEANING/SEAL	-	120,000	120,000	2,739	84,161	33,100
F06 DAVIS WATER PIPE REPLACEMN	-	8,000	8,000	-	-	8,000
F06 CAMPUS LIGHTING IMPROVEMEN	-	2,221	2,221	-	-	2,221
CUNNINGHAM POOL REPAIRF	-	36,147	36,147	36,147	-	-
LEWIS FIELD EAST PHASE II	(17,429)	482,509	465,080	440,472	12,885	11,723
<b>Total</b>	<b>256,543</b>	<b>1,996,259</b>	<b>2,252,803</b>	<b>1,415,924</b>	<b>423,491</b>	<b>413,388</b>

The Appropriations, Receipts and Transfers consists of:

1,015,500	From the Board of Regents
385,485	From Parking Fund.
36,147	From K DFA Repair Func
465,080	From University Funds
94,047	From Encumbrance Carryovers
<u>1,996,259</u>	

## FORT HAYS STATE UNIVERSITY

Schedule V

**DETAIL OF FUND BALANCES**  
**Year Ended June 30, 2006**

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	6,010,376							
Imprest Fund				25,000				
Faculty of Distinction			14,206					
Oil and Gas Royalties Func		13,746						
Parking Fees Fund		22,802						
Restricted Fees Fund		3,224,906	1,384,899					
Commencement Fees Func		40,324						
Institutional Overhead Func		93,059						
Economic Opportunity Act-Federa			6,598					
Health Fees Fund		53,831						
Student Union Fees Func		811,277						
Housing System Revenue Func		23,862						
Pledged Housing Suspense Func		1,777,803						
Health Professions Student Assistance Program Fund				0				
National Direct Student Loan Fund				1,299,165				
Kansas Career Workstudy Func			6,800					
Federal Grants Fund			(371,553)					
Major Repairs Fund						413,386		
Investment in Plant								73,543,954
Lewis Field Renovator								
Project Fund and T-Bills					0		115,000	
Revenue Fund		113,574						
Principal and Interest							1,527	
Housing System Renovation & Refunc								
Project Fund and T-Bills							353,289	
Principal and Interest							409	
Memorial Union Renovation Projec								
Project Fund and T-Bills					84,084		605,263	
Principal and Interest							14,868	
Revenue Fund								
Capital Interest							329,628	
Reserve							2,977	
Service Clearing Fund				825,439				
Nine Month Payroll Clearing Func				2,672,678				
<b>TOTAL FUND BALANCES</b>	<b>6,010,376</b>	<b>6,175,184</b>	<b>1,040,951</b>	<b>4,822,282</b>	<b>84,084</b>	<b>413,386</b>	<b>1,422,961</b>	<b>73,543,954</b>

**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED-CURRENT FUND DEPARTMENTS**  
**Year Ended June 30, 2006**

Schedule VI

Account Number	Account Name	Balance 07-01-05	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-06
110292	ECONOMICS-SPECIAL PROJECTS	17,588	608	199	-	-	17,997
110402	CCL-CNTR FOR CIVIC LEADRSHP RL	1,375	14,559	18,837	-	-	(2,903)
110512*	Omer Voss Endowed Prof	2,564	6,390	-	-	-	8,954
114222*	INSTRUCTIONAL SUPPORT-FEDERAL	-	57,242	55,159	-	-	2,083
114922*	FACULTY OF DISTINCTION	34	(34)	-	-	-	-
116082	MUSIC-WKSA-MOCKINGBIRD GRANT	-	5,000	3,448	-	-	1,552
116122*	ART-GRASS ROOTS GRANT	-	2,000	2,000	-	-	0
116282	GIS-ERGO OPERATION ACCOUNT	52,803	-	5,130	-	-	47,672
116302	GEOSCI-DICKENSON CO PROJ	702	-	-	-	-	702
116332	MOD LANG-HOME ON RANGE	442	-	-	-	-	442
116362	MEXICO TRIP-SCHUHL	0	3,879	-	-	-	3,879
116432	HONORS ACADEMY	2,998	-	-	-	-	2,998
116462	MATH RELAYS	1,463	1,306	2,619	-	-	151
116522	MUSIC-HIGH PLAINS CHLDN CMF	776	750	870	-	-	656
116642	PHILOSOPHY-04 MP CONFERENCE	814	-	189	-	-	625
116682	FAMILY DEVELOPMENT SERVICES	1,184	12,709	10,823	120	-	2,949
116722	INT-MEDIA PROJECTS	1,210	500	1,242	-	-	468
116762	MUSIC-WKSA D'ADDARIO GRANT	-	1,000	1,000	-	-	-
116772*	MATH-MIDDLE LVL GRANT-GEOMETRY	-	4,999	4,999	-	-	-
116782*	MATH-MIDDLE LVL GRANT-CALCULUS	-	5,000	5,000	-	-	-
116792*	PHYSICS-SPACE SCIENCE WORKSHOP	-	3,881	3,781	-	-	100
116832	NASA POLAR OCEAN GRANT	(7,679)	-	10,000	-	-	(17,679)
116842	MUSIC COTTONWOOD PROJECT	(178)	-	-	-	-	(178)
116852	NSF GRANT - OPERATION PHYSICS	35,611	-	19,386	-	11,392	4,833
116872	CONTENT WKSHP-STROHKIRCH	14	-	-	-	-	14
116922	GEOSCI-NASA POLAR OCEAN 2006	-	-	4,465	-	-	(4,465)
117052*	SPEC ED-KLIPP GRANT	(8,544)	8,544	68	-	-	(68)
117402*	TEACHER ED-POS START GNT	14	-	-	-	-	14
117422	COLL OF ED-PROJ ENGAGE GRANT	156	-	114	-	-	42
117432*	EISENHOWER GRANT-FINDS	5,284	-	-	-	-	5,284
117472*	TRANSITION TO TEACHING GRANT	0	-	-	-	-	0
117492*	TEACHER ED-GRASPS GRANT	(9,870)	64,815	53,226	-	1,719	0
117512*	TEACHER ED-SWK MS SCI GRANT	(9,104)	58,932	45,778	-	4,056	(6)
117562	TEACHER ED YOUNG READERS	1,152	160	-	-	-	1,312
117572*	ANSCHUTZ ENDOWD PROF-STATE	1,586	6,424	2,758	-	-	5,252
117592*	SPEC ED-HS PROJECT GRANT	(13,507)	17,095	74,529	-	-	(70,941)
117602	TEACH ED SERV LRNG GRANT	3	-	-	-	-	3
117632	CONTENT WKSHOP-ADAMS	8	-	-	-	-	8
117662	CONTENT WKSHOP-NIXON	5	-	-	-	-	5
117702	CONTENT WKSHOP-LOSEY	38	-	-	-	-	38
117732	TEACHER ED-FAMILY IMPRVMT GRNT	(2,865)	3,000	135	-	-	0
117742*	TEACHER ED-MODELING WRKSHP GRN	-	156,148	167,508	-	8,055	(19,415)
117752*	TEACHER ED-MIDDLE LVL MATH G	(3,000)	3,000	-	-	-	-
117772	TEACHER ED-WSTRN KS MATH GRANT	-	-	69,330	-	-	(69,330)
118022	NURSING-KHF-SUPP	9,617	-	-	-	-	9,617
118052	KS ASSN MED UNDERSERVED KDHE	14,029	-	97	-	-	13,931
118062*	NURSING-TRAINEESHIPS GRANT	(10,000)	10,000	18,472	-	-	(18,472)
118092	HMC-NURSING FHCC	(15,906)	21,011	5,103	-	-	1
118132	THOMSON-BIOLOGICAL SCIENCE	6,799	9,000	6,838	-	-	8,961
118142	THOMSON-COMM DISORDERS	5,983	13,000	13,986	-	-	4,997
118162	HERNDON CLINIC	27,942	35,050	26,118	-	-	36,874
118172	THOMSON-ALLIED HEALTH	119	14,000	14,055	-	-	65
118202	EXERCISE PHYSIOLOGY LAB	5,052	3,590	5,151	-	-	3,491
118232	THOMSON-HLTH/LIFE	2,809	3,000	1,048	-	-	4,761
118312	HEALTHCARE REFORM GRANT	324	-	-	-	-	324



**FORT HAYS STATE UNIVERSITY**  
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Schedule VI

Account Number	Account Name	Balance 07-01-05	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-06
118322	COMM DISORDERS-SPEC EVENT	(59)	-	-	-	-	(59)
118332	COMM DISORDERS-MASONIC GRANT	(660)	3,935	3,275	-	-	(0)
118352	BIO SCIENCE-NEOSHO RIVER	1,188	-	167	-	-	1,021
118392	FLEHARTY RESEARCH ASST-ENDOW	(127)	3,680	3,553	-	-	-
118422	PHYSICAL CONNECTION GRNT-KHF	5,593	-	1,513	-	-	4,079
118542	PHYSL THRPY CLIN-NWKAAA GRNT	-	11,421	11,256	-	-	165
118562	NURSING-NIGHTINGALE GRANT	1,260	3,500	1,504	-	-	3,255
118602	HHP SWAT PROGRAM	1,463	-	-	-	-	1,463
118612	ALLIED HEALTH-SUNFLOWER GRANT	37,731	-	37,723	-	-	8
118642	ALLIED HEALTH-DM SONOGRAPHY	2,386	2,314	1,792	-	-	2,907
118662*	ELDERLINKS CNTR-GEC GRANT #2	7,680	11,980	31,184	-	-	(11,524)
118672	COMM DISORDERS CRS MATERIALS	5,865	4,463	2,906	1,400	-	6,022
118772*	AGRICULTURE-WATERLINK GRANT	-	2,786	3,642	-	-	(856)
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
223612*	STERNBERG-SWG GRANT	113,301	(80,290)	32,920	-	-	91
226002	GEOSCI-NASA LAGRANGIAN ICE GNT	-	-	6,209	-	-	(6,209)
226562	KS SPACE CONSORTIUM-CHU	(14,653)	24,732	10,079	-	-	-
228502	BIOLOGY-ECOFORCASTING	-	-	3,323	-	-	(3,323)
228512	BIOSCI-DETECTABILITY OF PLOVER	-	-	2,107	-	-	(2,107)
228632	LAND RENTAL-SPAULDING	(71)	-	-	-	-	(71)
228642	SMOKY HILL WEAPONS RANGE	3,157	-	826	-	-	2,331
228682	KANSAS GEOLOGICAL SURVEY	2,500	2,500	3,691	-	-	1,309
228722*	AH-KINBRE T&M GRANT	(35,126)	30,416	19,656	-	4,783	(29,150)
228732*	AH-KINBRE T&M GRNT-BERRY	57	1,401	1,458	-	-	(0)
228742*	AH-KINBRE T&M GRNT-GILLOCK	(26)	4,026	4,000	-	-	(0)
228752*	AH-KINBRE T&M GRNT-FARLEY	130	3,905	4,035	-	-	-
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 GR-SCHAEFFER	(3,000)	6,000	3,000	-	-	-
228792*	AH-KINBRE T&M GRNT-WIESE	71	(71)	-	-	-	-
228802*	AH-KINBRE SU SCLR GR-ECKHART	(760)	3,000	2,240	-	-	(0)
228812*	AH-KINBRE SUMMER SCHOLAR GRANT	-	(6,000)	-	-	-	(6,000)
228822	AH-KINBRE STAR GRANT-FISHER	-	-	9,996	-	-	(9,996)
228862	AH-KINBRE-FSA GRANT-GILLOCK	10,000	-	4,193	-	-	5,807
228872*	AH-KINBRE SU SHLR GRNT-MICHAEL	-	3,000	3,000	-	-	-
228902*	AH-07 KINBRE T&M GRANT	-	(8,000)	4,641	-	-	(12,641)
228912*	AH-07 KINBRE T&M-GILLOCK	-	8,000	-	-	-	8,000
320562	SBDC RECEIVABLES	-	(60,025)	-	-	-	(60,025)
320572	SBDC-STATE ACCOUNT	-	27,052	20,540	-	-	6,512
320632	SBDC-IND COSTS	-	5,998	-	-	6,011	(13)
320732	SBDC-CO-LOCATION CLEARING	-	12,789	11,926	-	-	863
320742	SBD CENTER	(14,598)	-	-	-	-	(14,598)
320842	SBDC-FED ACCOUNT 05 YEAR	-	75,001	49,859	-	-	25,142
320852	SBDC-FED ACCOUNT 06 YEAR	-	75,001	16,347	-	-	58,654
320992	SBDC-PROGRAM INCOME	-	22,645	14,816	-	-	7,829
321472	GEOSCIENCES-UNL GIS MAPPING	(17,573)	18,330	15	-	-	742
321482	GEOGRAPHY-UNB GIS MAP	3,513	-	-	-	-	3,513
321492	GEOGRAPHY-NGS STREAMSHOT	6,986	-	-	-	-	6,986
321632	DOCKING-KHF SMOKE FREE GRANT	-	100,000	21,403	-	-	78,597
322132	KSBDC-FED ACCOUNT CY 06	-	47,967	17,722	-	-	30,245
322142	KSBDC-FED ACCOUNT PRIOR YEARS	-	116,603	96,713	-	-	19,890
322152	KSBDC-STATE ACCOUNT FY05	-	(64,497)	(9,312)	-	-	(55,185)
322172	KSBDC-FED ACCOUNT 04 YEAR	-	23,887	-	-	-	23,887

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Account Number	Account Name	Balance 07-01-05	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-06
322182	KSBDC-KDOCH OTHER CASH MAT	-	6,457	49,619	-	-	(43,162)
322192	KSBDC-STATE ACCOUNT FY03	-	1	-	-	-	1
322302	KSBDC-CO-LOCATION FUND	-	(69,122)	-	-	-	(69,122)
322312	KSBDC-KDOCH CARRYOVER	-	147,366	-	-	-	147,366
322342	KSBDC-PROGRAM INCOME	-	8,037	493	-	-	7,544
322352	KSBDC-STATE CLEARING	-	386,516	432,427	-	-	(45,911)
322362*	KSBDC-FEDERAL CLEARING	-	939,059	939,059	-	-	-
322372	KSBDC-ST & FED OFFICE REC	-	(177,007)	-	-	-	(177,007)
322382	KSBDC-INDIRECT COSTS	-	14,311	-	-	18,057	(3,746)
322422*	KSBDC	386,830	-	-	-	-	386,830
322482	KSBDC-STATE ACCOUNT FY06	-	47,673	47,673	-	-	-
322492	KSBDC-KDOCH OTHER MATCH CY06	-	74,444	62,844	120	-	11,480
322502	INFO ENTERPRISE INSTITUTE	26,361	26,137	34,372	997	-	17,129
322602	KANSAS CT FOR ENTREPRENEURSHIP	197,933	-	23,270	-	-	174,663
322612	NETWORK KANSAS FY06	-	460,000	394,826	6,185	-	58,989
322652	CENTER FOR INNOVATIVE LDRSHIP	1,340	-	-	-	-	1,340
323742	WILDLIFE ART FUND	6,752	-	-	-	-	6,752
323752	FISH ID-EBERLE	1,183	1,815	769	-	-	2,229
325552	AMERICORPS GRANT	(6)	-	-	-	-	(6)
326012	GEOSCIENCES-KICKAPOO TRIBE GIS	5,416	20,000	11,120	-	-	14,296
326022	MUSIC - GALA (NO DEPOSITS)	-	-	2,217	-	-	(2,217)
326222	ETHNIC HERITAGE STUDENTS	183	-	-	-	-	183
328012*	SENIOR COMPANION PROGRAM	0	392,692	429,615	-	-	(36,923)
328042	FGP/SCP DONATIONS	-	21,970	18,345	-	-	3,624
328212	SCP GRANT-INFO REFERRAL	-	38,679	52,411	-	-	(13,732)
328222	FOSTER GRNDPRNT GRANT-MATCH	-	1,056	51	-	-	1,005
328232*	FOSTER GRANDPARENT PROGRAM	-	186,303	187,611	-	-	(1,308)
328242	FGP-KDOA GRANT	-	3,820	-	-	-	3,820
328252	SCP-KS DEPT ON AGING	-	25,000	25,000	-	-	-
328262	SCP-NWKAAA	-	7,165	4,703	-	-	2,463
328302	NURSING-HMC FNP	-	-	2,553	-	-	(2,553)
329212	SCP-INFORMATION REFERRAL	77,698	-	-	-	-	77,698
329222	FOSTER GRANDPARENTS MATCH	5,000	-	-	-	-	5,000
328232*	FOSTER GRANDPARENT PROGRAM	(0)	-	-	-	0	(0)
328242	FGP-KDOA GRANT	(3,820)	-	-	-	-	(3,820)
328262	SCP- NWKAAA	9,819	-	-	-	-	9,819
356342	MUSIC-WKSA ARTS COUNCIL GRANT	-	1,750	1,750	-	-	-
357342	SPEC ED PROGRAM SUPPORT	1,129	-	1,060	-	-	69
357452	MULTICULTURAL EDUCATION	754	-	-	-	-	754
358302	PRAIRIE NATURALIST	(1,436)	3,463	5,911	-	-	(3,883)
412042	LIBRARY-CECIL CURREY FUND	0	1,000	20	-	-	980
412052	LIBRARY WORKSHOPS ACCOUNT	4,488	-	-	-	-	4,488
423042	STERNBERG-ADMINISTRATION	(89,771)	11,480	103,090	236	-	(181,617)
423082	STERNBERG-EDUCATION	-	4,725	-	-	-	4,725
423112	STERNBERG-KS ART GRANT	1,601	-	-	-	-	1,601
426032	BIRD RANGE	550	-	-	-	-	550
432082	CTELTV-VIDEO PRODUCTION SERVICE	10,350	-	5,589	-	-	4,762
432122	CTELTV GRANTS	15,762	-	-	-	-	15,762
452132	CTELTV KAN ED GRANT	5,486	-	-	-	-	5,486
525522*	SPEC EVENTS-ARTS COMM GRANT	-	2,000	2,180	-	-	(180)
525982*	INTERNTNL ED WEEK2004 GRANT	-	438	-	-	-	438
525992*	SPEC EVENTS-ARTS COMM OP GRANT	-	4,521	4,521	-	-	-
526372*	MUSIC-COTTONWOOD PROJECT	(165)	165	-	-	-	-
525522	SPEC EVENTS-ARTS COMM GRNT	414	-	-	-	-	414
525982	Internat'l Ed Week 2004 Grant	(499)	-	-	-	-	(499)
535092	VETERANS ADMINISTRATION	4,792	2,417	3,251	-	-	3,957

**FORT HAYS STATE UNIVERSITY**  
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Schedule VI

Account Number	Account Name	Balance 07-01-05	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-06
535132	DUI EVALS/ALCOHOL ED PROG	5,271	8,929	8,680	-	-	5,520
543022	ADMIN ALLOWANCE-LOANS-GRANTS	202,892	117,420	182,787	-	-	137,525
543032	STAFFORD INTEREST	(11,465)	46	1	-	-	(11,420)
563282	NCAA DIVERSITY	23,973	(9,131)	-	-	-	14,842
563302	ATHLETIC-BOOKSTORE CLEARING	-	41,283	41,283	-	-	1
623022	LICENSING REVENUE	15,064	450	-	-	-	15,514
623142	MISC GRANTS RECEIVABLE	(10,809)	10,808	-	-	-	(0)
623152*	MISC GRANTS REC-FEDERAL	(145,049)	111,832	-	-	-	(33,218)
623242*	NSF GRANTS RECEIVABLE	(63,382)	55,740	-	-	-	(7,642)
675162	ENDOWMENT-CLEARING	(543)	19,054	23,421	-	-	(4,910)
703192	BYRNE MEMORIAL GRANT	-	4,981	4,560	-	-	421
703322*	UNIV POLICE-S/T FEDERAL GRANTS	-	4,223	4,223	-	-	-
704192	UTILITIES-CAPITAL CREDITS	53,638	53,901	40,181	-	-	67,358
815012*	YOUTH EDUCATION SERVICES	0	4,343	1,730	-	-	2,613
815022	KS SCHOLARSHIPS	-	56,154	-	-	56,154	-
815042	KS NURSING SCHOLARSHIPS	-	12,250	-	-	12,250	-
815062	KS SUPPLEMENTAL GRANT	1,113	526,745	-	-	527,799	59
815072*	COLLEGE WORK STUDY	0	476,806	407,546	-	62,661	6,599
815082	KS NATIONAL GUARD	-	31,871	-	-	31,871	-
815092	KS FOSTER CHILD	-	2,442	-	-	2,442	-
815102	DFAS CASH CONTROL	(12,653)	12,653	-	-	-	-
815112*	KANSAS COMPREHENSVE GRNT-LEAP	-	31,429	30,800	-	-	629
815122*	KANSAS CAREER WORKSTUDY	-	39,089	37,588	-	-	1,500
815132*	KCWS-ADMIN COSTS	3,396	-	710	-	-	2,686
815142	EDUC OPPORTUNITY FEES	45,559	2,359	7,586	-	-	40,332
815152	COMMUNITY SCHOLARSHIP FY05	-	15,000	-	-	15,000	-
815162	KS MINORITY SCHOLARSHIPS	-	3,700	-	-	3,700	-
815222	KANSAS ACCESSUS SCHOLARSHIP	-	-	-	-	18,001	(18,001)
815332	OUTSIDE SCHOLARSHIP FY 05	18,622	125,972	144,595	-	-	-
815342	COMMUNITY SCHOLARSHIP FY05	21,180	1,631,276	1,631,551	-	-	20,904
815352	COMMUNITY SCHOLARSHIP FY07	-	2,773	-	-	-	2,773
815512	EOF-ACE SERVICE STIPEND	-	1,485	-	-	-	1,485
815532	EOF-BLACK LEADERS TOMORROW	-	3,023	1,163	-	-	1,859
815542	EOF-SGA BOOK EXCHANGE	-	2,035	2,071	-	-	(36)
815552	EOF-CULTURAL AFFAIRS COORD	-	4,092	3,509	-	-	583
815562	EOF-DISABLY SVS GRAD ASST	-	4,926	4,974	-	-	(48)
815582	EOF-GVRNMTL RELAT LIAISON	-	2,170	2,266	-	-	(96)
815602	EOF-HISPANIC LDRS TOMMORROW	-	1,000	1,046	-	-	(46)
815662	EOF-STU AFFAIRS GRAD ASST	-	1,675	5,076	-	-	(3,401)
815672	EOF-STU OBSERV DIRECTORS	-	2,149	2,153	-	-	(5)
815682	EOF-STU RET & COMM OUTREAC	-	2,155	2,394	-	-	(239)
815702	EOF-CCL-COLLEGIATE LDRSHP DVLF	-	3,998	4,000	-	-	(2)
815712	EOF-CCL-TIGERS IN SERVICE DIR	-	4,234	4,234	-	-	-
815722	EOF-PEP BAND GRAD ASSISTANT	-	(1,250)	-	-	-	(1,250)
815732	EOF-ENDOWMENT ASSOCIATION	-	3,800	2,421	-	-	1,379
815742	EOF-MODERN LANGUAGE TUTOR	-	3,892	3,155	-	-	737
835042*	EDUC OPPOR GRANTS-SEOG	-	285,398	275,800	-	9,598	-
835132*	FEDERAL PELL GRANT FY05	-	17,242	17,242	-	-	-
835142*	FEDERAL PELL GRANT FY06	-	4,706,228	4,706,228	-	-	-
913622*	LLE BLOCK GRANT	674	-	-	-	-	674
913672*	LLE BLOCK GRANT-2003	(373)	373	-	-	-	(0)
913802	MCMINDES DINING EXPANSION	23,239	-	(100)	-	-	23,339
913812	UNION DINING REMODEL	250,000	-	-	-	-	250,000
917612*	TIGER TOTS-FEDERAL AID	217	4,939	4,812	-	-	344
<b>Total</b>		<b>1,326,075</b>	<b>12,032,298</b>	<b>11,563,420</b>	<b>9,058</b>	<b>793,547</b>	<b>992,347</b>

\* Not in Restricted Fees Fund.

**FORT HAYS STATE UNIVERSITY**  
**Statement of Outstanding Bonds**  
**June 30, 2006**

Description of Bonds	Date Of Issue	Years to Maturity	Amount Of Original Issue	Bonds Retired and Redeemed to 6-30-2006	Bonds Outstanding as of 6-30-2006	Bonds Maturing 2005-2006	Revenues Pledged
KDFA Student Housing Refunding and Renovation Project: Series 2003D-1	05-01-2003	25	5,320,000	420,000	4,900,000	145,000	See Footnote #1
KDFA Lewis Field Stadium Refunding and Renovation Project: Series 2003D-2	05-01-2003	15	1,150,000	175,000	975,000	60,000	See Footnote #2
KDFA Memorial Union Renovation Project Series 2005G-1	11-15-2005	20	7,205,000	-	7,205,000	-	See Footnote #3
KDFA Memorial Union Renovation Project Series 2005G-1	11-15-2005	20	585,000	-	585,000	-	See Footnote #3
			<u>14,260,000</u>	<u>595,000</u>	<u>13,665,000</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 principal and interest on these bonds.

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

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

**FORT HAYS STATE UNIVERSITY  
DESCRIPTION OF OUTSTANDING BONDS  
YEAR ENDED JUNE 30, 2006**

**Schedule VIIa**

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

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

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

Term Bonds:	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
	April 1, 2028	\$1,530,000	4.70%

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

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

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

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

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

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

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

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

C. The KDFA Series 2005G, bonds are described as follows:

- (1) Designation: Kansas Development Finance Authority Revenue Bonds, Series 2005G (Kansas Board of Regents- Fort Hays State University Memorial Union Project).
- (2) Date: November 15, 2005
- (3) Principal Amount: \$7,790,000.
- (4) Description, Maturity Dates and Interest Rates of Bonds: The bonds shall consist of fully registered certificated bonds in denominations of \$5,000 or integral multiples thereof not exceeding the principal amount of the bonds maturing on any principal payment date, and shall be numbered in such manner as the Bond Registrar shall determine. The bonds shall be dated November 15, 2005, shall become due on the principal payment dates in the years and in the respective principal amounts (subject to prior redemption as hereinafter provided), and shall bear interest at the rates per annum, as follows:

<u>Serial Bonds:</u>	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
	October 1, 2007	\$285,000	4.50%
	October 1, 2008	\$300,000	4.60%
	October 1, 2009	\$310,000	3.30%
	October 1, 2010	\$320,000	3.30%
	October 1, 2011	\$330,000	3.45%
	October 1, 2012	\$340,000	3.70%
	October 1, 2013	\$355,000	3.70%
	October 1, 2014	\$370,000	3.80%
	October 1, 2015	\$380,000	3.90%
	October 1, 2016	\$395,000	4.00%
	October 1, 2017	\$415,000	4.10%
	October 1, 2018	\$430,000	4.15%
	October 1, 2019	\$450,000	4.20%
	October 1, 2020	\$465,000	4.25%
	October 1, 2021	\$485,000	4.25%
	October 1, 2022	\$505,000	4.30%
	October 1, 2023	\$530,000	4.40%
	October 1, 2024	\$550,000	4.40%
	October 1, 2025	\$575,000	4.45%

Interest on the bonds at the rates aforesaid (computed on the basis of a 360-day year of twelve 30-day months) from the most recent interest payment date to which interest has been paid or duly provided for, shall be payable on the interest payment dates, to the

owners thereof as their names appear on the registration books maintained by the Bond Registrar at the close of business on the record dates.

- (5) Redemption Provisions: At the option of the Authority and upon instructions from the Board, Series 2005G Bonds maturing in the years 2016 and thereafter may be called for redemption and payment prior to maturity on October 1, 2016, or thereafter in whole at any time or in part on any interest Payment Date, at the redemption price equal to 100% of the principal amount, plus accrued interest thereon to the date of redemption. Bonds shall be redeemed only in the principal amount of \$5,000 or integral multiples thereof. If less than all of the Outstanding Bonds are to be redeemed and paid prior to maturity, the principal amounts and maturities or portions thereof, to be redeemed, shall be determined by the Authority. The paying agent shall thereafter select the Bonds to be redeemed in such manner as it shall determine.



**FORT HAYS STATE UNIVERSITY**  
**Summary of Bond Indebtedness**  
**Current Payment Schedule as of June 30, 2006**

Schedule VIIIb

Year Ended 06-30-	-----Housing Renovation & Refund-----		
	Principal	Interest	Annual Debt Service
Date of Issue: May 1, 2003, Series 2003D-1			
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
	4,900,000	2,734,238	7,634,238

Year Ended 06-30-	-----Lewis Field Renovation-----		
	Principal	Interest	Annual Debt Service
Date of Issue: May 1, 2003, Series 2003D-2			
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
	975,000	362,492	1,337,492

Year Ended 06-30-	-----Memorial Union Renovation -----		
	Principal	Interest	Annual Debt Service
Date of Issue: November 15, 2005 Series 2005G			
2007	0.00	318,152.50	318,152.50
2008	285,000.00	311,740.00	596,740.00
2009	300,000.00	298,427.50	598,427.50
2010	310,000.00	286,412.50	596,412.50
2011	320,000.00	276,017.50	596,017.50
2012	330,000.00	265,045.00	595,045.00
2013	340,000.00	253,062.50	593,062.50
2014	355,000.00	240,205.00	595,205.00
2015	370,000.00	226,607.50	596,607.50
2016	380,000.00	212,167.50	592,167.50

Year Ended 06-30-	-----Memorial Union Renovation -----		
	Principal	Interest	Annual Debt Service
Date of Issue: November 15, 2005 Series 2005G			
2017	395,000.00	196,857.50	591,857.50
2018	415,000.00	180,450.00	595,450.00
2019	430,000.00	163,020.00	593,020.00
2020	450,000.00	144,647.50	594,647.50
2021	465,000.00	125,316.25	590,316.25
2022	485,000.00	105,128.75	590,128.75
2023	505,000.00	83,965.00	588,965.00
2024	530,000.00	61,447.50	591,447.50
2025	550,000.00	37,687.50	587,687.50
2026	575,000.00	12,793.75	587,793.75
	7,790,000.00	3,799,151.25	11,589,151.25

**Fort Hays State University**  
**Kansas Development Finance Authority Bond Activity**  
**Changes in fund balance for the year ending 6-30-2006**

Schedule VIII

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

	<b>5707-5090 Surplus</b>	<b>5103-5020 Revenue</b>	<b>Total Housing Revenue Fund</b>	<b>5011-5242 Princ. &amp; Int.</b>	<b>5011-5244 Bond Revenue</b>	<b>Total Bond Fund</b>
Balance 7-1-05	1,216,737	596,862	1,813,599	2,249	58,115	60,364
Income:						
Statement (II)		4,238,595	4,238,595			-
Accrued Interest (II)	71,066		71,066	2,631	-	2,631
T-Bill Interest			-	14,167		14,167
Gain on Investment			-			-
Total Income	71,066	4,238,595	4,309,661	16,798	-	16,798
Expenditures:						
Statement (II) Less Debt Xfer			-			-
Project Expenses		4,044,602	4,044,602		5,381	5,381
Interest on Debt			-	203,365	-	203,365
Debt Principal			-	145,000		145,000
Total Expenditures	-	4,044,602	4,044,602	348,365	5,381	353,746
Transfers:						
Between Funds			-	(36)	36	-
To KDFA for Bond Redemp.			-	-	-	-
From Revenue to Debt		(276,993)	(276,993)	329,764	(52,771)	276,993
Total Transfer	-	(276,993)	(276,993)	329,728	(52,735)	276,993
Adjustment for Prior Year	-		-	-	1	1
Balance 6-30-06	1,287,803	513,862	1,801,665	410	(0)	409

\*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**

	<b>5813-5230 Surplus</b>	<b>5150-5180 Revenue</b>	<b>Total Lewis Field Revenue Fund</b>	<b>5012-5252 Princ. &amp; Int.</b>	<b>5012-5254 Bond Revenue</b>	<b>Total Bond Fund</b>
Balance 7-1-05	-	83,489	83,489	697	-	697
Income:						
Student Fees	-	118,987	118,987	-	-	-
Accrued Interest	-	-	-	152	-	152
T-Bill Interest	-	-	-	9,260	-	9,260
Gain on Investment	-	-	-	-	-	-
Total Income	-	118,987	118,987	9,412	-	9,412
Expenditures:						
Project Expenses	-	1,634	1,634	-	-	-
Interest on Debt	-	-	-	35,851	-	35,851
Debt Principal	-	-	-	60,000	-	60,000
Total Expenditures	-	1,634	1,634	95,851	-	95,851
Transfers:						
Between Funds	-	-	-	-	-	-
To KDFA for Bond Redemp.	-	-	-	-	-	-
From Revenue to Debt	-	(87,269)	(87,269)	87,269	-	87,269
Total Transfer	-	(87,269)	(87,269)	87,269	-	87,269
Adjustment for Prior Year	-		-	-	-	-
Balance 6-30-06	-	113,573	113,573	1,527	-	1,527

\*Series 2003D-2 Lewis Field Stadium Refunding and Renovation Revenue Bonds were acquired May 2003.

\*\*115,000 invested in a T-Bill held by the State Treasurer in reserve.

**Fort Hays State University**  
**Kansas Development Finance Authority Bond Activity**  
**Changes in fund balance for the year ending 6-30-2006**

Schedule VIII

**Memorial Union Renovation Revenue Bonds, Series 2005 G-1**

	985222 5406-5401 Project	943292 5406-5402 Princ. & Int.	943302 5406-5403 Cost of Issue	943312 5406-5404 Capital Interest	943282 5406-5405 Reserve	Total Bond Fund
Balance 7-1-05	-	-	-	-	-	-
Income:						
Bond Fees*	6,012,500	-	241,830	390,800	559,870	7,205,000
Accrued Interest on Fund	1,981	297	661	8,767	2,188	13,895
Discount on T-Bill Purchase**	-	-	-	-	583	583
PMIB Interest on Investments	75,798	-	-	-	9,897	85,695
Return of PMIB Investment	2,161,866	-	-	-	-	2,161,866
Income Retained at Purchase	-	32,412	(70,101)	(8,767)	(9,391)	(55,847)
Total Income	8,252,145	32,709	172,390	390,800	563,147	9,411,192
Expenditures:						
Expenses Retained at Purchase	-	-	172,390	-	-	172,390
Project Expenses	2,161,866	-	-	-	-	2,161,866
Interest on Debt	-	110,133	-	-	-	110,133
Debt Principal	-	-	-	-	-	-
Total Expenditures	2,161,866	110,133	172,390	-	-	2,444,388
Transfers:						
To PMIB for Investment	(6,012,500)	-	-	-	-	(6,012,500)
T-Bill Purchase**	-	-	-	-	(560,391)	(560,391)
From Cap Int to P & I	-	91,102	-	(91,102)	-	-
Total Transfers	(6,012,500)	91,102	-	(91,102)	(560,391)	(6,572,891)
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-06	77,779	13,678	(0)	299,699	2,756	393,912

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

\*\*\$559,808 invested in a T-Bill held by the State Treasurer in reserve and \$3,850,634 Bond Fees invested with PMIB.

**Memorial Union Renovation Revenue Bonds, Series 2005 G-2**

	985222 5601-5601 Project	943332 5601-5602 Princ. & Int.	943342 5601-5603 Cost of Issue	943352 5601-5604 Capital Interest	943322 5601-5605 Reserve	Total Bond Fund
Balance 7-1-05	-	-	-	-	-	-
Income:						
Bond Fees*	487,500	-	16,351	35,692	45,458	585,000
Accrued Interest on Fund	159	31	84	819	178	1,271
Discount on T-Bill Purchase**	-	-	-	-	47	47
PMIB Interest on Investments	6,146	-	-	-	804	6,949
Return of PMIB Investment	175,287	-	-	-	-	175,287
Income Retained at Purchase	-	5,455	(3,873)	(819)	(762)	-
Total Income	669,091	5,486	12,562	35,692	45,724	768,555
Expenditures:						
Expenses Retained at Purchase	-	-	12,562	-	-	12,562
Project Expenses	175,286	-	-	-	-	175,286
Interest on Debt	-	10,058	-	-	-	10,058
Debt Principal	-	-	-	-	-	-
Total Expenditures	175,286	10,058	12,562	-	-	197,907
Transfers:						
To PMIB for Investment	(487,500)	-	-	-	-	(487,500)
T-Bill Purchase**	-	-	-	-	(45,503)	(45,503)
From Cap Int to P & I	-	5,762	-	(5,762)	-	-
Total Transfers	(487,500)	5,762	-	(5,762)	(45,503)	(533,003)
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-06	6,305	1,190	0	29,929	221	37,645

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

\*\*\$45,455 invested in a T-Bill held by the State Treasurer in reserve and \$312,213 in Bond Fees Invested with PMIB

**FORT HAYS STATE UNIVERSITY  
LAND VALUES  
Year Ended June 30, 2006**

Schedule IX

<b>Legal Description</b>	<b>Date of Acquisition</b>	<b>Acreage</b>	<b>Value</b>
Sec. 1, T14, R19, Ellis Co.	1901	632.0	12,800
Sec. 6, T14S, R18W, Ellis Co.	1901	601.4	19,200
Sec. 31, T13S, R18W, Ellis Co.	1901	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
<b>TOTALS</b>		<b>4172.6</b>	<b>304,456</b>

**FORT HAYS STATE UNIVERSITY**  
**BUILDING VALUES**  
Year Ended June 30, 2006

<b>Building</b>	<b>Date of Acquisition</b>	<b>Value</b>
Picken Hall	1904	1,733,211
Martin Allen Hall	1905	551,750
Sheridan Hall	1916	8,688,822
Custer Hall	1922	1,294,127
Memorial Union	1923	5,696,976
McCartney Hall	1926	1,648,827
Albertson Hall	1928	1,563,237
Power Plant	1932	58,786
Lewis Field Stadium	1937	2,459,123
University Farm Building	1938	539,191
Davis Hall	1952	889,319
President's Residence	1954	138,388
Agnew Hall	1955	1,106,187
Witt Building	1960	428,282
Wiest Hall	1961	3,242,920
Wooster Place	1961	2,500,346
McMindes Hall	1963	4,603,851
Malloy Hall	1965	1,263,232
Forsyth Library	1966	1,629,852
Power Plant (New)	1967	832,632
R.U. Brooks Service Building	1968	283,245
Cunningham Hall & Gross Memorial Coliseum	1974	7,727,676
New Rarick Hall	1979	5,176,929
Stroup Hall	1980	1,628,414
Heather Hall	1981	378,058
Metrodome	1991	3,081,548
Utility Building Lot 5	1991	8,660
Utility Building Lot 6	1991	10,230
Tomanek Hall	1993	10,167,908
Energy Performance Contract	2005	515,860
Total Value of Buildings		<u><u>69,847,585</u></u>

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
**Year Ended June 30, 2006**

<b>ORGANIZATION</b>	<b>BALANCE 06-30-05</b>	<b>RECEIPTS</b>	<b>EXPENDI- TURES</b>	<b>BALANCE 06-30-06</b>
AGNEW HALL COUNCIL	946.13	1,158.95	228.21	1,876.87
ALPHA KAPPA PSI	1,266.03	20,025.91	17,328.26	3,963.68
ALPHA LAMBDA DELTA	119.35	1,475.86	1,420.00	175.21
ALPHA PSI OMEGA	195.93	-	-	195.93
ASTRONOMY CLUB	249.56	252.00	76.51	425.05
BACCHUS	65.76	-	-	65.76
BLACK STUDENT UNION	(176.43)	176.43	-	-
NATIONAL RESIDENCE HALL HONORARY	54.61	-	-	54.61
GEOLOGY FIELD CAMP	241.73	4,470.00	3,564.72	1,147.01
CHEMISTRY CLUB	972.90	5,456.65	5,672.96	756.59
COMMUNICATIONS CLUB	1,697.64	1,245.54	2,618.69	324.49
PRE-VET CLUB	450.00	-	-	450.00
CHINESE STUDENTS ASSN.	165.96	261.11	-	427.07
COLLEGIATE REPUBLICANS	130.29	-	-	130.29
CREATIVE ARTS SOCIETY	1,266.44	4,164.85	4,062.70	1,368.59
CUSTER HALL COUNCIL	1,418.62	542.86	785.65	1,175.83
DAWN CARE	2,000.92	-	-	2,000.92
DELTA TAU ALPHA	1,499.07	460.44	226.46	1,733.05
COUNSELORS/FUTURE	88.85	-	-	88.85
ADVANCE TECHNOLOGY STUDENT ORG	1,330.65	599.75	423.28	1,507.12
EPSILON PI TAU	1,292.75	2,041.43	1,125.02	2,209.16
ENGLISH CLUB	2,311.98	1,623.76	834.87	3,100.87
UNIVERSITY ASSOCIATION	4,322.27	465.00	421.96	4,365.31
MBA ASSOCIATION	149.18	-	-	149.18
UNIVERSITY WOMEN'S ASSOCIATION	537.38	-	-	537.38
FINANCIAL MNGMNT. ASSOC.	1,877.48	675.00	-	2,552.48
FORT HAYS RODEO CLUB	356.40	707.98	1,052.00	12.38
FHANS CLUB	1,634.90	8,841.27	7,539.52	2,936.65
FRENCH CLUB	462.76	140.00	38.43	564.33
LEADERSHIP STUDIES ASSN	670.62	1,074.46	1,074.46	670.62
HALO	206.09	10.04	173.97	42.16
KARA- KANSAS ASSN RES ASST	631.24	-	-	631.24
PHYSICAL THERAPY CLUB	146.68	-	-	146.68
HISTORY CLUB	198.28	-	59.74	138.54
FHSU AMATEUR RADIO CLUB	1,247.25	-	-	1,247.25
TECA	5,507.84	2,863.61	3,296.73	5,074.72
RESIDENCE HALL ASSOCIATION	5,182.10	17,106.38	11,431.47	10,857.01
INTER-FRATERNITY COUNCIL	727.40	914.25	1,293.85	347.80
BLOCK & BRIDLE	1,864.94	13,173.04	10,617.01	4,420.97
LAMBDA PI ETA	9.08	-	-	9.08
KAPPA MU EPSILON	404.53	630.20	583.83	450.90
KFHS	641.34	-	-	641.34
LEADER	17,462.03	22,868.42	40,343.05	(12.60)
MARKETING/MANAGEMENT CLUB	1,124.36	2,133.08	3,255.26	2.18
MCMINDES HALL COUNCIL	2,796.90	7,058.76	6,064.63	3,791.03
NON-TRADITIONAL STUDENTS	1,418.02	-	-	1,418.02
AGRIBUSINESS CLUB	957.33	1,236.84	989.58	1,204.59
PANHELLANIC COUNCIL	687.81	1,568.45	1,446.08	810.18
INTERNATIONAL STUDENT EXCHANGE	3,143.94	25,101.85	24,742.00	3,503.79
INTERNATIONAL STUDENT UNION	1,602.97	464.31	716.20	1,351.08

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
Year Ended June 30, 2006

ORGANIZATION	BALANCE 06-30-05	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-06
PHI ALPHA THETA	878.68	1,028.93	770.11	1,137.50
PHI ETA SIGMA	522.04	1,406.36	1,308.00	620.40
PHI KAPPA PHI	2,665.13	4,125.65	3,684.90	3,105.88
PHI SIGMA IOTA	810.37	(810.37)	-	-
PI OMEGA PI	191.77	-	-	191.77
FHSU MATH CLUB	255.90	110.00	137.31	228.59
PI SIGMA ALPHA	85.93	336.00	336.00	85.93
REVEILLE (Tiger's Tale)	15,564.26	209.00	15,773.26	-
FHSU SOCIAL WORK CLUB	1,339.35	2,253.22	2,249.49	1,343.08
MODERN LANGUAGES-Paris	71.81	31,665.00	30,764.01	972.80
NATIONAL STUDENTS' SPEECH AND HEARING AS:	1,865.81	5,268.15	4,791.52	2,342.44
SIGMA PI SIGMA	42.26	-	-	42.26
RADIOLOGY-SENIOR ARTS	578.28	1,146.98	1,592.93	132.33
SOCIOLOGY CLUB	191.68	(336.84)	-	(145.16)
DELTA TAU OMEGA	1,348.97	3,631.55	3,074.76	1,905.76
SPURS	1,866.64	1,689.09	1,052.99	2,502.74
STERNBERG GEOSCIENCE CLUB	1,021.13	1,310.75	1,810.75	521.13
STUDENT EDUCATION ASSOCIATION	577.47	2,694.23	2,396.11	875.59
10% CLUB	105.40	140.00	102.40	143.00
STUDENT ACCOUNTING ORG.	2,803.76	2,194.34	1,802.22	3,195.88
NBS/AERHO	656.73	-	131.43	525.30
PRE-LAW SOCIETY	85.86	-	-	85.86
WIEST HALL COUNCIL	888.40	1,687.93	2,077.07	499.26
MORTAR BOARD	344.88	2,488.88	2,724.61	109.15
TIGER BY THE TALE	1,235.65	-	-	1,235.65
FOREIGN STUDENT AFFAIRS	723.49	0.07	-	723.56
SIGMA ALPHA EPSILON	(15.47)	-	-	(15.47)
WORLD'S TOGETHER	27.82	-	-	27.82
WOOSTER COMMUNITY ASSN.	40.59	-	-	40.59
INSURANCE CLEARING FUND	(98.91)	12,522.87	12,850.72	(426.76)
INVESTMENT INCOME	102,556.27	23,235.57	734.54	125,057.30
VENDING CLEARING	4,738.51	6,575.25	6,508.68	4,805.08
SOCIETY OF PHYSICS STUDENTS	773.92	343.41	342.92	774.41
AMER SOCIETY OF INTERIOR DESIGNERS	566.34	94.65	409.40	251.59
NATIONAL FRENCH CONTEST	(1.00)	1.00	-	(0.00)
FACULTY REVOLVING FUND	245.97	-	-	245.97
R.H.A. INVESTMENTS CLEARING	11,222.54	152.14	-	11,374.68
SCEC	151.46	-	-	151.46
CMENC	1,142.73	527.00	472.00	1,197.73
MEXICO TRIP-SCHUHL	3,878.73	(3,878.73)	-	-
TIGER WILD	92.37	2,438.71	2,871.17	(340.09)
FHSU AGRONOMY CLUB	4,610.67	2,967.44	2,422.14	5,155.97
UNIVERSITY ACITIVITIES BOARD	22.99	241.00	160.00	103.99
SIGMA XI	725.97	355.40	-	1,081.37
FORT HAYS INTRAMURALS	3,413.46	25,696.97	25,079.80	4,030.63
RADIOLOGY-JUNIOR ARTS	182.38	3,683.48	2,496.30	1,369.56
NURSES CHRISTIAN FELLOWSHIP	-	1,308.09	957.80	350.29
SIAS CLEARING	785.50	(785.50)	-	-

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
**Year Ended June 30, 2006**

<b>ORGANIZATION</b>	<b>BALANCE 06-30-05</b>	<b>RECEIPTS</b>	<b>EXPENDI- TURES</b>	<b>BALANCE 06-30-06</b>
INTERNATIONAL AFFAIRS SOCIETY	95.75	-	-	95.75
AMSU FHSU PRE-MED CLUB	814.73	1,948.93	1,923.06	840.60
NATIONAL SOCIETY FOR COLLEGIATE	348.79	777.64	770.98	355.45
BIOLOGY CLUB	586.59	336.29	223.47	699.41
UNIVERSITY RESEARCH ASSN.	950.00	120.00	-	1,070.00
GERMAN CLUB	658.10	1,234.68	540.76	1,352.02
OMICRON DELTA KAPPA	566.67	1,688.19	2,152.92	101.94
MODERN LANGUAGES-BORDEAUX TRIP	363.49	11,100.00	10,811.54	651.95
GRADUATE ASSOCIATION OF PSYCHOLOGY	116.16	558.00	278.00	396.16
PSYCHOLOGY CLUB	682.78	3,822.84	3,426.50	1,079.12
PSI CHI HONOR SOCIETY	163.98	1,866.04	1,754.32	275.70
SIGMA TAU DELTA	-	550.00	-	550.00
KAPPA DELTA PI	1,196.19	1,700.00	1,673.54	1,222.65
FRINGE THEATRE	230.33	6,487.92	6,292.61	425.64
ALLIED HEALTH-RAD TECH/MDI	13,766.06	-	8,885.00	4,881.06
STUDENT ALUMNI ASSN.	4,699.59	12,710.80	15,672.98	1,737.41
PHI EPSILON KAPPA	1,879.84	783.93	447.47	2,216.30
ORDER OF OMEGA	458.95	-	-	458.95
COLLEGIATE ASSOC. OF TOP GAMEER	138.42	-	-	138.42
MEDIA PROS	25.37	(25.37)	-	-
MOVIE TICKET CLEARING	(20.00)	3,850.00	4,970.00	(1,140.00)
LIVESTOCK JUDGING TEAM	2,197.30	79,883.37	76,526.77	5,553.90
CAMPUS CRUSADE FOR CHRIST	216.18	130.00	219.48	126.70
GERMAN STUDY ABROAD	159.96	-	168.00	(8.04)
SOCIETY OF STUDENT SONOGRAPHERS-I	190.75	1,612.00	1,116.00	686.75
SOCIETY OF STUDENT SONOGRAPHERS-II	1,065.10	2,652.78	3,388.75	329.13
DEFENSIVE TACTICS CLUB	345.00	360.00	597.60	107.40
ALPHA GAMMA RHO	12.00	4,608.03	4,352.38	267.65
SPANISH CLUB	-	-	(200.00)	200.00
AIKIDO CLUB	-	74.73	-	74.73
AGNEW HALL STAFF	158.95	(158.95)	-	-
CUSTER STAFF	42.86	(42.86)	-	0.00
MCMINDES JUDICIAL BOARD	21.81	(21.81)	-	-
MCMINDES HALL STAFF	633.16	(633.16)	-	-
WIEST HALL JUDICIAL BOARD	91.16	-	91.16	-
WIEST HALL STAFF	144.24	-	144.24	-
RETAIL SALES TAX	20.47	7,152.57	7,039.45	133.59
UMB VISA CLEARING	-	-	-	-
ACTIVITY SUSPENSE ACCOUNT	(7,761.68)	25,296.41	16,483.65	1,051.08
KANSAS CAVALRY	978.01	9,700.00	9,824.07	853.94
PRESIDENT'S FOREIGN TRAVEL	(1,720.00)	66,000.00	76,327.00	(12,047.00)
SA INACTIVE ACCOUNT BALANCES	-	1,377.17	-	1,377.17
<b>TOTALS</b>	<b>269,861.41</b>	<b>535,047.37</b>	<b>541,065.93</b>	<b>264,773.59</b>

The 264,773.59 is held in the following asset accounts:

REGULAR CHECKING ACCOUNT	2,324.66
CERTIFICATES OF DEPOSIT	262,448.93
<b>TOTALS</b>	<b>264,773.59</b>



**FORT HAYS STATE UNIVERSITY**  
**Schedule of Insurance Coverages**  
**June 30, 2006**

Schedule XII

Description and Location of Insured Property	Tuition and Business Interruption (100%)	Building '(100%)	Contents (100%)	Total Coverage
Student Union	1,517,000	11,402,119	1,687,215	14,606,334
Agnew Hall (Women's Dorm)	295,689	4,930,194	297,174	5,523,057
Wiest Hall (Men's Dorm)	541,558	13,388,326	1,279,650	15,209,534
McMindes Hall (Women's Dorm)	2,147,767	13,433,651	1,279,650	16,861,068
Wooster Place (Student Apartments)	295,000	6,437,869	319,752	7,052,621
Lewis Field Stadium Turf System	125,000	1,926,960	0	2,051,960
Totals	<u>4,922,014</u>	<u>51,519,119</u>	<u>4,863,441</u>	<u>61,304,574</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. EH077) 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**

<b>Granting Agency</b>	<b>CDFA #</b>	<b>Description</b>	<b>Expenditures</b>
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
<b>TOTAL GRANTS</b>			<b>8,050,479</b>

\*Funded thru local banks 19,302,845

**FORT HAYS STATE UNIVERSITY**  
**ANALYSIS OF CHANGES IN LOAN FUND BALANCE**  
Year Ended June 30, 2006

**Perkins Loans**

Beginning Balance July 1, 2005	7,506,357
Additions:	
Advances by Federal Government	-
Advances by State of Kansas--Matching	-
Interest Income	92,310
Other Income	29,962
Reimbursement for Teacher cancellations	156,280
Total Additions	<u>278,552</u>
Total Balances and Additions	7,784,909
Deductions:	
Cancellation of Student Loans	190,671
Administrative Expenses	27,417
Repayments to Federal Government	-
Repayment to Institution Matching	-
Total Deductions	<u>218,088</u>
Ending Fund Balances June 30, 2006	<u><u>7,566,821</u></u>
Ending Fund Balance Detail:	
Advances by Federal Government	6,635,360
Institutional Matching	1,213,755
Unallocated Reimbursements	1,546,096
Unallocated Income	2,494,650
Unallocated Cancellations and Expenses	<u>(4,323,041)</u>
Total Loan Fund Balance June 30, 2006	<u><u>7,566,820</u></u>



**FORT HAYS STATE**  
**UNIVERSITY**

**STATEMENTS**

**FORT HAYS STATE UNIVERSITY  
COMMENCEMENT ACTIVITIES  
Comparison of Income to Expenditures  
For Fiscal Years 2005 & 2006**

Statement I

	Period Ending 06-30-05	Period Ending 06-30-06
OPERATING INCOME		
Student Fees	38,231	75,147
Meals	-	914
Other Reimbursements	5,007	-
Total Operating Income	43,238	76,061
OPERATING EXPENDITURES		
1011 Temporary Classified	-	-
114 Other Students - Monthly	-	-
120 Student Employees (Hourly)	1,640	3,194
176 Sick Leave Reserve Payment	7	16
191 Social Security and Related Taxes	3	-
197 Worker's Compensation	16	33
200 Communication	5,840	10,379
220 Printing and Advertising	9,810	12,179
230 Rents	-	-
250 Travel	-	-
260 Other Fees	873	3,670
270 Other Professional Fees	1,900	2,340
290 Cleaning Service	5	-
300 Clothing	-	-
320 Food	3,056	-
340 Other Maintenance Materials	-	-
360 Professional Supplies	11,566	11,991
370 Office Supplies	37	-
390 Other Supplies	200	221
404 Equipment, Non-Inventory	-	-
Total Operating Expenditures	34,953	44,022
OPERATING INCOME	8,285	32,040
OTHER EXPENDITURES		
400 Capital Outlay	-	-
Excess (Deficit) Income over Expenditures	8,285	32,040
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	-	8,285
Add: Receipts	43,238	76,061
Deduct: Expenditures	34,953	44,022
Balance Remaining End of Fiscal Year	8,285	40,325

\* Adjusted for changes in previous year encumbrances.

**FORT HAYS STATE UNIVERSITY  
RESIDENCE HALLS  
Comparison of Income to Expenditures  
For Fiscal Years 2005 & 2006**

Statement II

	Period Ending 06-30-05	Period Ending 06-30-06
<b>OPERATING INCOME</b>		
Sales of Meals	1,705,280	1,709,771
Rent of Halls	2,376,988	2,432,451
Other Rents	40,281	58,797
Housing System Bond Fee	-	
Work Study Program	25,731	3,775
Other Service Charges	41,618	38,866
Transfers to Residence Hall Associations	(17,250)	(16,500)
Other Income	27,047	82,502
<b>Total Operating Income</b>	<b>4,199,696</b>	<b>4,309,661</b>
<b>OPERATING EXPENDITURES</b>		
100 Classified Salaries	282,858	350,936
110 Unclassified Salaries	129,143	117,680
120 Student Salaries	402,751	361,324
121 Work Study Salaries	34,308	5,034
175 Dependent Health Insurance	13,242	13,226
176 Sick Leave Reserve Payment	4,615	4,177
180 Basic Retirement Programs	32,978	28,373
191 OASDHI	45,773	35,031
195 Health Insurance	92,642	80,622
197 Worker's Compensation	10,359	8,524
198 Unemployment Compensation	2,406	116
200 Communication	145,484	149,508
210 Freight and Express	18	29
220 Printing and Advertising	15,233	16,314
230 Rents	48,418	52,875
240 Repairing and Servicing	87,832	80,425
250 & 950 Travel and Subsistence	4,855	12,788
260 Other Fees	1,215,591	1,188,379
270 Other Professional Fees	891	24,269
280 Utilities	433,297	484,930
290 Contractual Services	39,965	41,366
300 Clothing	381	2,476
320 Food	2,460	1,572
340 Maintenance Materials	74,101	197,578
350 Motor Vehicle Parts and Repairs	4,072	3,294
360 Professional Supplies	1,970	5,775
370 Office Supplies	6,252	8,992
390 Other Supplies	2,730	2,046
392 Household Supplies	42,556	355,239
395 Small Tools	3,145	7,653
399 Other Supplies, Materials, and Parts	4,722	4,886
<b>Total Operating Expenditures</b>	<b>3,185,048</b>	<b>3,645,439</b>
<b>OPERATING INCOME</b>	<b>1,014,648</b>	<b>664,223</b>
<b>OTHER EXPENDITURES</b>		
400 Capital Outlay	-	
410 Computer Software & Equipment	1,425	63,320
420 Building and Improvements	381,838	65,867
460 TeleCommunications/Data Facilities	-	
490 Other Books and Equipment	187	
735 Debt Service	324,247	276,993
<b>Excess (Deficit) Income over Expenditures</b>	<b>306,951</b>	<b>258,043</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year *	1,236,671	1,543,622
Add: Receipts	4,199,696	4,309,661
Deduct: Expenditures	3,892,745	4,051,618
<b>Balance Remaining End of Fiscal Year</b>	<b>1,543,622</b>	<b>1,801,665</b>

\* Adjusted for changes in previous year encumbrances and transfers.

**FORT HAYS STATE UNIVERSITY  
MEMORIAL UNION  
Comparison of Income to Expenditures  
For Fiscal Years 2005 & 2006**

Statement III

	Period Ending 06-30-05	Period Ending 06-30-06
<b>OPERATING INCOME</b>		
Work Study Program	1,859	-
Student Union Fees	1,141,956	1,100,581
Income From Sales & Service	375,120	440,481
Miscellaneous Income	-	-
Total Operating Income	1,518,934	1,541,062
<b>OPERATING EXPENDITURES</b>		
100 Classified Salaries	164,974	174,752
110 Unclassified Salaries	99,341	106,774
120 Student Salaries	73,280	72,179
121 Work Study Salaries	2,478	-
175 Dependent Health Insurance	1,761	2,875
176 Sick Leave Reserve Payment	1,462	1,769
180 Basic Retirement Programs	17,984	20,537
191 OASDHI	19,395	20,884
195 Health Insurance	38,325	37,523
197 Worker's Compensation	3,282	3,611
198 Unemployment Compensation	1,097	103
200 Communication	15,218	12,146
210 Freight and Express	76	982
220 Printing and Advertising	4,310	17,307
230 Rents	2,090	1,404
240 Repairing and Servicing	19,191	20,230
250 & Travel and Subsistence	9,320	4,542
260 Other Fees	103	12,105
270 Other Professional Fees	1,159	100
280 Utilities	127,211	138,545
290 Contractual Services	941	1,126
292 Laundry	925	792
296 Insurance	11,074	11,732
300 Clothing	319	92
320 Food	1,888	(193)
340 Maintenance Materials	7,329	8,721
350 Motor Vehicle Parts and Repairs	-	16
360 Professional Supplies	482	5,697
370 Office Supplies	7,047	18,217
390 Other Supplies	17,081	3,518
392 Household Supplies	17,836	125,923
400 Equipment- Non Inventory	12,560	11,838
Total Operating Expenditures	679,538	835,847
<b>OPERATING INCOME</b>	839,396	705,215
<b>OTHER EXPENDITURES</b>		
400 Equipment-Inventory	21,999	42,847
420 Building Improvements	543,783	838,378
735 Debt Service	-	-
Excess (Deficit) Income over Expenditures	273,614	(176,010)
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year *	713,670	987,284
Add: Receipts	1,518,934	1,541,062
Deduct: Expenditures	1,245,320	1,717,072
Balance Remaining End of Fiscal Year	987,284	811,274

\*Adjusted for previous years expensed encumbrances.

**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
Year Ended June 30, 2006

Statement IV

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
<b>OPERATING INCOME</b>						
Income from Sales & Service	510,102	511,816	318,268	239,615	544,888	2,124,688
Other Income	685	-	2,624	17,638	30,000	50,946
<b>Total Gross Income</b>	<b>510,786</b>	<b>511,816</b>	<b>320,891</b>	<b>257,253</b>	<b>574,888</b>	<b>2,175,635</b>
<b>Cost of Goods Sold:</b>						
Inventory 07-01-05	114,449	54,606	15,573	5,675	-	190,303
Purchases	419,249	147,802	296,253	122,753	193,985	1,180,041
<b>Mds. Available for Resale</b>	<b>533,698</b>	<b>202,408</b>	<b>311,826</b>	<b>128,428</b>	<b>193,985</b>	<b>1,370,344</b>
Less: Inventory 6-30-06	113,625	44,925	24,930	8,039	-	191,519
<b>Cost of Goods Sold</b>	<b>420,074</b>	<b>157,482</b>	<b>286,896</b>	<b>120,388</b>	<b>193,985</b>	<b>1,178,825</b>
<b>Gross Profit on Operations</b>	<b>90,713</b>	<b>354,334</b>	<b>33,995</b>	<b>136,865</b>	<b>380,903</b>	<b>996,810</b>
Income from Work Study	-	1,726	-	-	-	1,726
<b>Operating Income</b>	<b>90,713</b>	<b>356,059</b>	<b>33,995</b>	<b>136,865</b>	<b>380,903</b>	<b>998,536</b>
<b>OPERATING EXPENDITURES</b>						
100 Classified Salaries	57,170	185,725	22,742	-	-	265,636
101 Overtime & Shift Dif.	49	-	-	-	-	49
110 Unclassified Salaries	-	-	-	-	-	-
120 Student Salaries	18,483	5,282	6,659	-	60,000	90,424
121 Work Study Salaries	-	2,301	-	-	-	2,301
175 Dependent's Health Insurance	4,207	10,920	2,227	-	-	17,355
176 Sick Leave Assessment	379	967	147	-	-	1,493
181 Public Employees Retirement	3,473	11,273	1,381	-	-	16,127
191 OASDHI	3,927	12,218	1,571	-	-	17,717
195 Health Insurance	9,625	28,676	4,813	-	-	43,114
197 Worker's Compensation	773	1,974	300	-	-	3,047
198 Unemployment Compensation	40	76	2	-	-	118
205 Intergovernmental Local Comm.	990	1,980	330	303	263	3,866
206 Postage	-	18,004	-	0	7	18,011
207 Intergovernmental Telephone	34	56	0	14	8	112
209 Other Communication Charges	-	-	-	793	-	793
219 Other Freight & Express	(1,498)	840	39	6	68	(546)
221 Printing and Binding	14,369	-	388	-	34	14,792
224 Advertising	-	92	-	42	645	779
229 Other Vendor Printing/Binding	-	-	-	-	-	-
237 Rent of Equipment	-	292	1,412	-	-	1,704
239 Other Rent and Utilities	-	-	-	-	-	-
241 Repair, Passenger Cars	-	790	-	237	65	1,092
243 Repair, Machinery and Equip.	382	48,156	3,471	-	6,000	58,008
244 Repair, Building and Grounds	-	405	-	-	-	405
246 Repair, Computer Equipment	-	-	-	-	-	-
247 Info Processing Equip R/S	-	-	-	-	38,073	38,073
248 Info Processing Equip Software	-	-	-	-	13,984	13,984
249 Other R/S	-	22	-	-	-	22



**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
Year Ended June 30, 2006

Statement IV

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
2511 Private Car In-State	-	-	-	-	433	433
2512 Private Car Out-of-State	-	-	-	-	-	-
2521 Hire Car, Plane, Bus In-State	-	-	-	-	-	-
2531 State Car In-State	40	225	117	1,114	306	1,802
2532 State Car Out-of-State	211	-	-	21	322	554
2572 Transportation Out-of-State	-	-	-	-	1,032	1,032
2581 Subsistence In-State	132	47	8	-	299	485
2582 Subsistence Out-of-State	394	-	-	-	1,026	1,420
2591 NonSubsistence In-State	25	198	-	-	170	393
2592 Nonsubsistence Out-of-State	250	-	-	15	654	919
263 Data Processing Services	-	-	134	-	51,750	51,884
269 Other Fees	-	-	-	30	-	30
279 Other Professional Fees	-	500	-	-	4,500	5,000
286 Solid Waste Removal Fees	-	-	-	-	-	-
291 Memberships & Subscriptions	100	-	-	-	50,475	50,575
292 Laundry	-	234	-	-	-	234
296 Surety Bond and Ins. Premiums	401	-	-	8,240	270	8,911
299 Other Contractual Services	-	-	-	-	-	-
341 Building Materials and Supplies	-	420	-	-	14,105	14,525
343 Computer Systems Parts	-	-	-	-	130	130
349 Other Maint. Materials-Supplies	-	498	-	57	311	865
3508 Motor Veh Parts	-	-	-	-	-	-
351 Gas and Diesel Fuel	1,061	-	-	-	263	1,323
359 Other Parts and Supplies	627	57	-	7,473	63	8,219
369 Scientific Supplies	70	-	-	-	10,514	10,584
371 Office Supplies	-	279	222	144	564	1,208
372 Data Processing Supplies	-	542	41	84	1,753	2,420
373 Telecommunications Lines	-	-	-	-	61,213	61,213
392 Laundry Supplies	-	3	-	44	300	347
395 Small Tools	-	-	-	892	1,491	2,383
399 Other Supplies and Parts	-	-	-	34	46	80
520 Property Damage	-	-	-	-	-	-
490 Equipment not Depreciated	-	5,890	-	-	13,883	19,773
<b>Total Operating Expenditures</b>	<b>115,713</b>	<b>338,941</b>	<b>46,003</b>	<b>19,540</b>	<b>335,019</b>	<b>855,216</b>
<b>Operating Income</b>	<b>(25,000)</b>	<b>17,118</b>	<b>(12,007)</b>	<b>117,325</b>	<b>45,884</b>	<b>143,320</b>
<b>Other Expenditures</b>						
400 Capital Outlay	-	104,750	-	63,700	3,034	171,484
<b>Excess (Deficit) Income/Expenses</b>	<b>(25,000)</b>	<b>(87,632)</b>	<b>(12,007)</b>	<b>53,625</b>	<b>42,851</b>	<b>(28,164)</b>
Balance from previous year	43,321	158,586	71,261	283,581	321,996	878,745
Prior Year IFAS adjustments to State	(317)	(259)	-	-	5,435	4,858
Adjustments to fund balance	-	(12,035)	-	-	(16,749)	(28,784)
Net Change in inventory	825	9,680	(9,357)	(2,364)	-	(1,216)
<b>Fund Balance 6/30/2006</b>	<b>18,828</b>	<b>68,340</b>	<b>49,897</b>	<b>334,842</b>	<b>353,533</b>	<b>825,439</b>

**FORT HAYS STATE UNIVERSITY**  
**STUDENT HEALTH**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2005 & 2006**

**Statement V**

	Period Ending 06-30-05	Period Ending 06-30-06
<b>OPERATING INCOME</b>		
Charges for Doctor's Fees	169,111	159,474
Miscellaneous Services	260	345
Student Health Fees	384,654	370,601
Work Study Program	-	-
Other Income	-	-
<b>Total Operating Income</b>	<b>554,025</b>	<b>530,419</b>
<b>OPERATING EXPENDITURES</b>		
100 Classified Salaries	44,242	46,818
110 Unclassified Salaries	246,039	284,573
114 Graduate Assistants	-	-
120 Student Salaries	14,560	18,364
121 Work Study Salaries	-	-
175 Dependent Health Insurance	7,097	6,262
176 Sick Leave Assessment	1,311	1,749
180 Basic Retirement Programs	21,699	25,652
191 OASDHI	21,465	24,615
195 Health Insurance	20,177	18,372
197 Worker's Compensation	2,942	3,571
198 Unemployment Compensation	1,117	94
200 Communication	3,301	4,393
220 Printing and Advertising	2,069	2,601
230 Rents	3,049	2,643
240 Repairing and Servicing	4,713	628
250 Travel and Subsistence	1,931	1,415
260 Other Fees	25,448	20,374
270 Other Professional Fees	2,333	3,876
290 Contractual Services	3,852	1,415
300 Clothing	2,845	1,356
320 Food for Human Consumption	813	510
340 Maintenance Materials	199	417
360 Professional Supplies	80,404	107,430
370 Office Supplies	1,197	3,892
390 Other Supplies	994	2,381
590 Losses from Monetary Transactions	-	100
<b>Total Operating Expenditures</b>	<b>513,796</b>	<b>583,500</b>
<b>OPERATING INCOME</b>	<b>40,229</b>	<b>(53,081)</b>
<b>OTHER EXPENDITURES</b>		
400 Capital Outlay	6,227	1,830
<b>Excess (Deficit) Income over Expenditures</b>	<b>34,002</b>	<b>(54,911)</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	74,740	108,742
Add: Receipts	554,025	530,419
Deduct: Expenditures	520,023	585,331
<b>Balance Remaining End of Fiscal Year</b>	<b>108,742</b>	<b>53,831</b>

**FORT HAYS STATE UNIVERSITY  
DAY CARE CENTER  
Comparison of Income to Expenditures  
For Fiscal Years 2005 & 2006**

**Statement VI**

	Period Ending 06-30-05	Period Ending 06-30-06
<b>OPERATING INCOME</b>		
Student Government Allocation	13,000	-
Charges for Day Care Services	75,993	65,586
Educational and Library Sales	290	5,750
Other Income	4,480	4,465
<b>Total Operating Income</b>	<b>93,763</b>	<b>75,801</b>
 <b>OPERATING EXPENDITURES</b>		
110 Unclassified Salaries	47,605	52,806
120 Student Salaries	10,847	6,885
176 Leave Assessment	251	299
180 Basic Retirement Programs	4,332	4,911
191 OASDHI	3,269	3,573
195 Health Insurance	11,853	11,853
197 Worker's Compensation	564	609
198 Unemployment Compensation	162	5
200 Communication	8	1
230 Photocopying	126	102
240 Repairing & Servicing	-	-
250 & 950 Travel and Subsistence	214	51
260 Other Fees	-	1,095
320 Food for Consumption	8,646	6,668
340 Maintenance Materials	25	14
360 Professional Supplies	1,765	1,721
370 Office Supplies	161	368
390 Other Supplies	1,568	695
<b>Total Operating Expenditures</b>	<b>91,398</b>	<b>91,655</b>
 <b>OPERATING INCOME</b>	 <b>2,365</b>	 <b>(15,855)</b>
 <b>OTHER EXPENDITURES</b>		
400 Capital Outlay	-	-
 <b>Excess (Deficit) Income over Expenditures</b>	 <b>2,365</b>	 <b>(15,855)</b>
 <b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year*	(13,661)	(11,296)
Add: Receipts	93,763	75,801
Adjustment for change in receivables	-	-
Deduct: Expenditures	91,398	91,655
 <b>Balance Remaining End of Fiscal Year</b>	 <b>(11,296)</b>	 <b>(27,151)</b>

\* Adjusted for changes in previous year encumbrances

**FORT HAYS STATE UNIVERSITY**  
**PARKING AND TRAFFIC FEES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2005 & 2006**

Statement VII

	Period Ending 06-30-05	Period Ending 06-30-06
<b>OPERATING INCOME</b>		
Parking Fees	161,509	196,707
Parking Fines	25,639	39,005
Parking Meters	640	2,007
Tranfers to Other Funds	(1,235)	(1,682)
Other Income	-	83
<b>Total Operating Income</b>	<b>186,554</b>	<b>236,119</b>
<b>OPERATING EXPENDITURES</b>		
100 Classified Salaries	-	-
120 Student Salaries	2,009	4,538
190 Payroll Taxes	28	87
200 Communication	1,118	1,308
220 Printing and Duplicating	3,670	690
230 Rent of Equipment	-	-
240 Car repairs and Services	1,325	-
250 & 950 Travel and Subsistence	-	-
260 Other Fees	36	114
270 Professional Services	488	-
290 Dues & Memberships	-	-
300 Clothing	115	-
340 Maintenance Supplies and Parts	5,564	4,249
350 Other Parts Supplies and Accessories	-	157
360 Professional Supplies	59	71
370 Office Supplies	305	814
390 Parking Permits, Small Tools, Etc.	3,466	4,199
590 Losses from Monetary Transactions	-	-
<b>Total Operating Expenditures</b>	<b>18,182</b>	<b>16,226</b>
<b>OPERATING INCOME</b>	<b>168,372</b>	<b>219,892</b>
<b>OTHER EXPENDITURES</b>		
400 Capital Outlay	1,749	19,274
440 Nonstructural Improvements	212,819	186,259
700 Transfers	-	-
<b>Excess (Deficit) Income over Expenditures</b>	<b>(46,196)</b>	<b>14,359</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year *	54,639	8,443
Add: Receipts	186,554	236,119
Deduct: Expenditures	232,750	221,759
<b>Balance Remaining End of Fiscal Year</b>	<b>8,443</b>	<b>22,802</b>

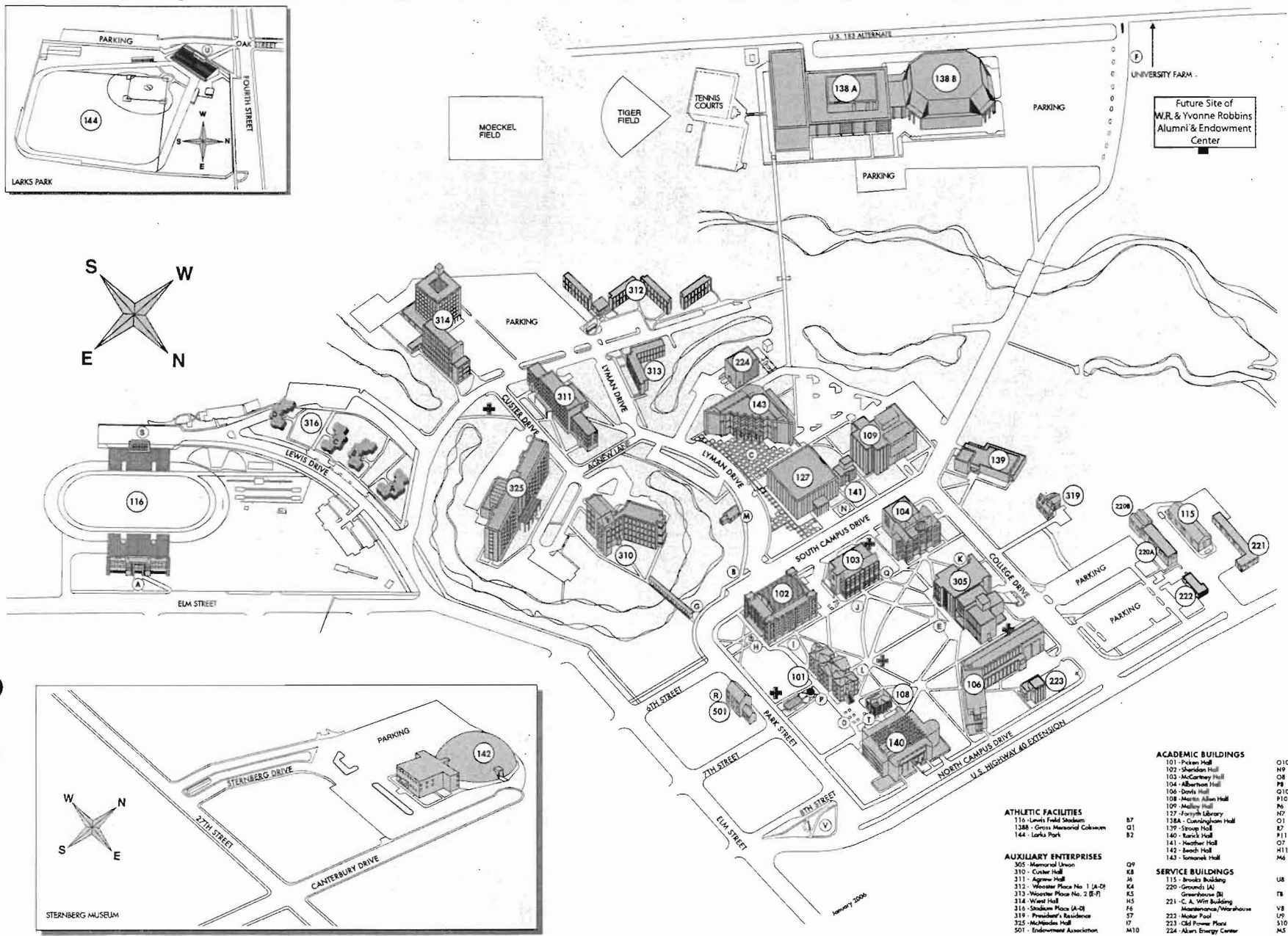
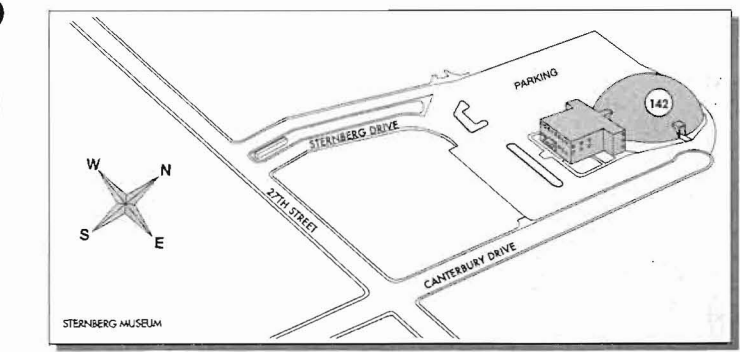
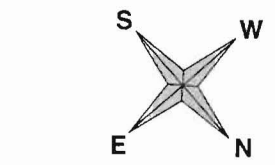
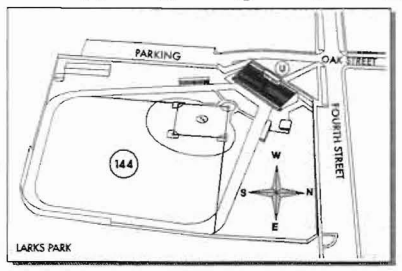
\* Adjusted for changes in previous year encumbrances.

**FORT HAYS STATE UNIVERSITY  
ATHLETIC ASSOCIATION  
Comparison of Income to Expenditures  
For Fiscal Years 2005 & 2006**

Statement VIII

	Period Ending 06/30/05	Period Ending 06/30/06
<b>OPERATING INCOME</b>		
Student Fees	616,735	590,585
Concessions	142,257	180,261
Entry Fees	8,034	9,480
Facility Rental	46,100	41,500
Fund Raising/Donations	162,481	208,027
Overhead Fees	8,673	31,303
Ticket Sales		
Basketball	54,588	73,082
Football	33,560	36,629
Volleyball; Post-Season; Women's B-Ball; Wrestling; Track; Baseball	6,152	7,579
Special Events	142,173	154,537
Lark's Park	18,807	19,759
Program/Media Guide Ads	16,350	20,400
Sign Advertising (Lewis Field & GMC)	63,584	60,429
Message Center	6,600	15,000
Other Income	14,331	9,235
Program/Media Guide Sales		
Basketball/Football	1,168	1,103
Special Events	6,413	6,044
Commission (State T-shirt sales)	3,491	-
Sports Network	24,560	26,150
Sponsorships (Event Promotions)	-	21,026
University Scholaship Fund	-	240,000
State Appropriations	149,643	196,867
State Appropriations - Student Labor	88,273	82,077
State Appropriations- Salaries & Fringes	1,017,342	1,157,889
Non Budgeted receipts	248,244	268,271
<b>Total Operating Income</b>	<b>2,879,558</b>	<b>3,457,231</b>
<b>OPERATING EXPENDITURES</b>		
Athletic Administration	89,525	115,392
Baseball	77,575	76,138
Cheerleaders	11,105	13,678
Concessions	58,767	82,244
Facilities	4,391	4,515
Football	289,531	458,767
Golf	25,918	22,298
Lark's Park	36,101	27,641
Medical Injury Insurance	150,099	112,570
Men's Basketball	163,110	194,279
Men's Track	54,736	62,574
Post-Season Competition	24,225	45,398
Promotions	15,757	18,726
Sports Information	29,361	22,451
Tennis	42,450	55,890
Training Room	14,983	18,649
Volleyball	89,429	76,178
Women's Basketball	115,714	134,453
Women's Track	46,588	59,742
Wrestling	47,625	57,715
Women's Softball	43,431	57,001
Women's Golf	14,266	21,621
Special Events	120,602	145,919
Student Labor thru June 5, 2003	88,273	82,077
State Appropriations - Salaries & Fringes	1,017,342	1,157,889
Non-Budgeted Expenditures	236,726	212,522
<b>Total Operating Expenditures</b>	<b>2,907,630</b>	<b>3,336,325</b>
<b>Excess (Deficit) Income over Expenditures</b>	<b>(28,072)</b>	<b>120,906</b>

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	O8
Agriculture	104	P8
Allied Health	138A	O1
Art	140	P11
Athletic, Men's & Women's	138A	O1
Biological Sciences	104	P8
Chemistry	143	M6
Communication Disorders	104	P8
Communication Studies	109	P6
Economics & Finance	103	O8
Education Administration & Consulting	140	P11
English	140	P11
Geoscience	143	M6
Health & Human Performance	138A	O1
History	140	P11
Information Networking & Telecommunications	141	O7
Leadership Studies	103	O8
Management & Marketing	103	O8
Mathematics & Computer Science	140	P11
Modern Languages	140	P11
Music	109	P6
Nursing	139	B7
Philosophy	140	P11
Physics	143	M6
Political Science & Justice Studies	140	P11
Psychology	108	O10
Sociology & Social Work	140	P11
Special Education	140	P11
Teacher Education	140	P11
Technology Studies	106	O10

**OFFICES**

Admissions	310	K8
Alternative Action	101	O10
Alumni Association	310	K8
Budget & Planning	102	M9
Business Office	102	M9
Career Services	102	M9
Dean's Office:		
Art & Sciences	140	P11
Business & Leadership	103	O8
Education & Technology	140	P11
Graduate School	101	O10
Health & Life Sciences	104	P8
Vocational College	127	N2
Financial Assistance	310	K8
Grounds	220A	T8
Information Services	109	P6
Maintenance	221	V8
Motor Pool	222	V8
Physical Plant Offices, University Police		
Printing Services	115	U8
President	102	M9
Provost	102	M9
Registrar	102	M9
Student Fiscal Services	102	M9
Student Health	102	M9
Student Publications	109	P6
Student Residential Life	311	J6
Vice Presidents:		
Administration & Finance	102	M9
Student Affairs	102	M9
Warehouse	221	V8

**SPECIAL SERVICES**

Band/Student Performing Arts Center	102	M9
Center for Teaching Excellence & Learning Technology	127	N2
Computing & Telecommunication Center	143	M6
Endowment Association	501	M10
Fabry Short Theatre	109	P6
Harrison Clinic	104	P8
Kelly Center	101	O10
Printing Services	115	U8
Reading Service Center	140	P11
Student Government	305	Q9
Student Health	305	Q9
Tickets, Athletic	138B	Q1
Tickets, Other	305	Q9
Tiger Sun	140	P11
University Police	115	U8
University Relations	102	M9
Writing Center	127	N2

**MARKERS**

A - Lewis Field Primary Memorial	B8
B - Contemporary Garden Sculptures	M6
C - "Phases of Our World" Sculptures Dobson/Kalerman Fountain	M6
D - "Sculpture" Sculptures	O11
E - "Memorial Memorial Garden" Dobson/Kalerman Fountain	Q9
F - "Honoring to Kansas" Sculptures	I9
G - "Sculpture" Sculptures	M9
H - "Sculpture" Sculptures Gogginson Fountain	M9
I - "Sculpture" Sculptures Large Kansen Spruce	O9
J - Large Kansen Spruce	O9
K - Jackson State/Kenn State Memorial	O10
L - Memorial Rose Garden	O10
M - The Plymouth Suburb House	M8
N - Memorial Rose Garden	O10
O - Memorial Rose Garden P - Half Century Club Memorial/Fountain	S10
Q - Memorial Rose Garden	O10
R - Endowment Association	P8
S - Hubbard Press Box	B6
T - "Sculpture" Sculptures U - Larks Park	O10
U - Larks Park	B1
V - Entrance Sign	O7

**ATHLETIC FACILITIES**

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

**AUXILIARY ENTERPRISES**

305 - Memorial Union	Q9
310 - Custer Hall	K8
311 - Agnew Hall	J6
312 - Wheeler Place No. 1 (A-D)	K5
313 - Wheeler Place No. 2 (E-F)	K5
314 - Ward Hall	H5
315 - Student Place (A-C)	F6
318 - President's Residence	S7
325 - McManis Hall	I7
501 - Endowment Association	M10

**SERVICE BUILDINGS**

115 - Brooks Building	U8
Greenhouse (B)	U8
221 - C. A. Witt Building	V8
Maintenance/Warehouse	V8
Motor Pool	L9
Old Frame Plant	S10
224 - Alums Energy Center	M5

January 2006