

6-30-2010

## Annual Financial Report, June 30, 2010

Fort Hays State University

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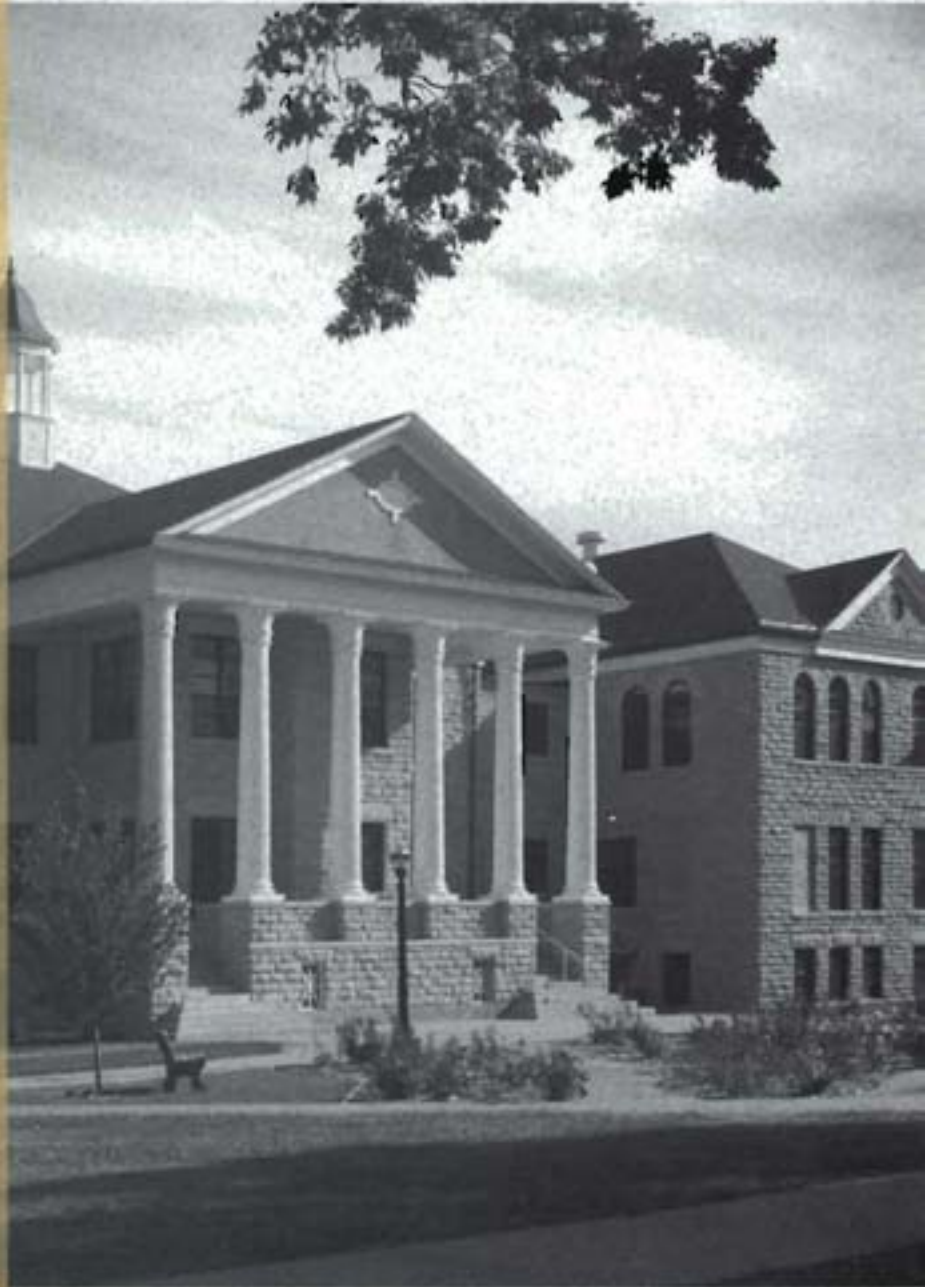
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# FORT HAYS STATE UNIVERSITY

*Forward thinking. World ready.*



ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR 2010  
ENDED JUNE 30, 2010



# FORT HAYS STATE UNIVERSITY

*Forward thinking. World ready.*

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## ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED JUNE 30, 2010

DR. EDWARD H. HAMMOND, PRESIDENT

### KANSAS BOARD OF REGENTS

JAROLD BOETTCHER	DAN LYKINS
CHRISTINE DOWNEY-SCHMIDT	ED MCKECHNIE
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PHILIP C. TOEPFER, CONTROLLER  
MICHAEL J. DREES, DIRECTOR, ACCOUNTING SERVICES

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# FORT HAYS STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2010

The following Management's Discussion and Analysis (MD&A) provides an overview of the financial performance of Fort Hays State University (the "University") based on currently known facts, decisions and conditions and is designed to assist readers in understanding the accompanying financial statements. These financial statements are prepared in accordance with Government Accounting Standards Board (GASB) principles, with the exception of GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units. The University has made the decision not to include the Fort Hays State University Foundation, formerly the Fort Hays State University Endowment Association, within its unaudited financial statements. This discussion – along with the financial statements and related footnote disclosures – has been prepared by and is the responsibility of management.

### USING THIS ANNUAL REPORT

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

### STATEMENT OF NET ASSETS

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

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

Net assets are divided into three categories:

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

Total Assets at June 30, 2010 were \$118,018,640 an increase of \$6,771,498 (6.0%). Capital assets, net of depreciation, comprised 55.1 %, or \$65,065,922 of the \$118,018,640 in total assets.

Total liabilities were \$22,919,595 at June 30, 2010, a decrease of \$1,451,329 (5.9%) compared to \$24,370,914 at June 30, 2009. Long-term liabilities comprised 54.8%, or \$12,575,570 of the total liabilities.

Total net assets at June 30, 2010 were \$ 95,099,040, a \$8,228,815 increase over the prior year, or a 9.4% increase in net assets. The breakout of net assets is shown below:

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Capital Assets, net of related debt.....	\$53,525,829	\$46,755,811
Restricted net assets .....	10,800,954	11,795,755
Unrestricted net assets .....	<u>30,722,257</u>	<u>28,324,659</u>
<b>Total net assets.....</b>	<b><u>\$95,099,040</u></b>	<b><u>\$86,876,225</u></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.

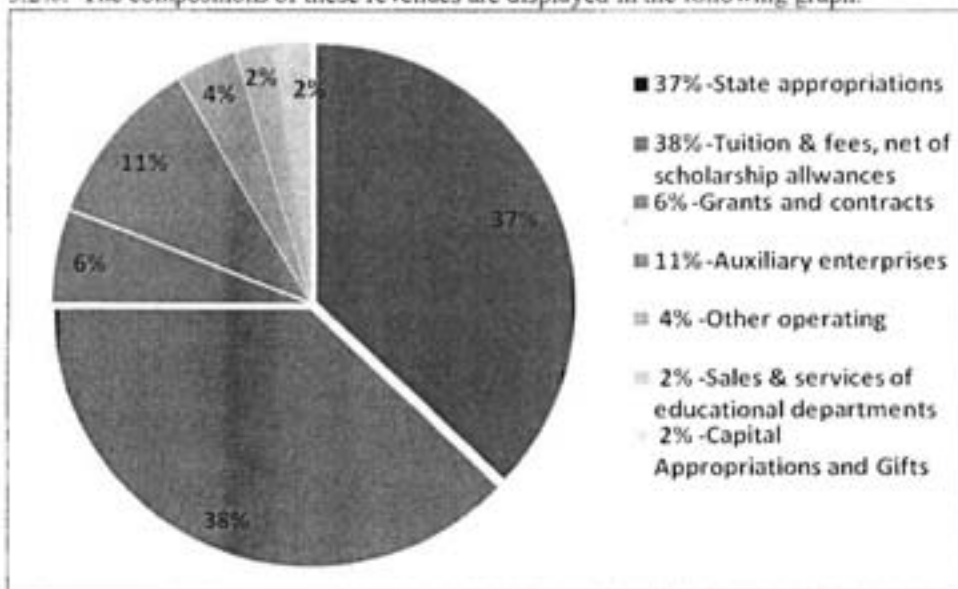
#### Revenues

Operating revenues at the University as of June 30, 2010 increased by 6.8% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$33.9 million in 2010, compared to \$30.3 million in 2009. This increase is in part a result of a 7.5% tuition increase approved by the Kansas Board of Regents for fiscal year 2010. The goal of the tuition increase, which was the result of collaboration between University administration & University students, was to provide additional funds to the University to improve or enhance student education and services. Reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulted in a 19.9% increase in Virtual College headcount from the Fall of 2008 to the Fall of 2009.

Total non-operating revenues remained even, when comparing FY2010 \$44.9million to FY2009 \$44.7million. State appropriations, the largest source of revenue at the University, decreased 5.3% from \$35.0 million to \$33.1 million. This decline was offset by a 51.0% increase in Student Financial Aid from \$6.3 million in FY2009 to \$9.5 million in FY 2010.

In summary, total revenues increased by \$3.0 million, from \$93.0 million to \$96.0 million, an overall increase of 3.2%. The compositions of these revenues are displayed in the following graph:



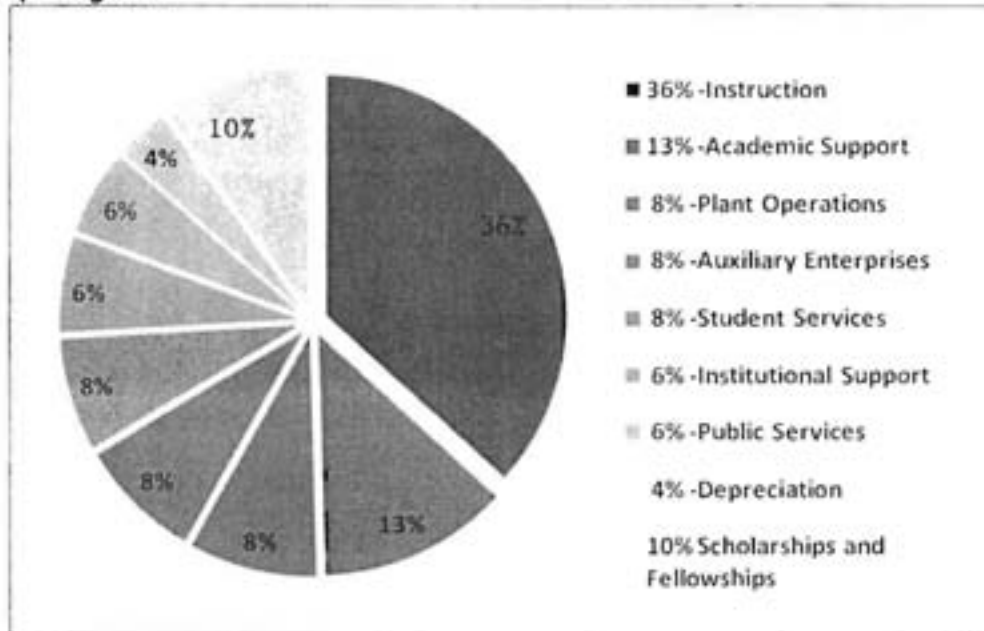
## Expenses

Operating expenses were \$89.9 million for the 2010 fiscal year compared to \$84.0 million for the 2009 fiscal year. The main part of this increase was seen in the amount of Student Financial Aid awarded. FY2010 disbursed Student Financial Aid increased by 39.7% over the prior year. This increase in Student Financial Aid disbursements is directly related to the decline of the economy in the state of Kansas.

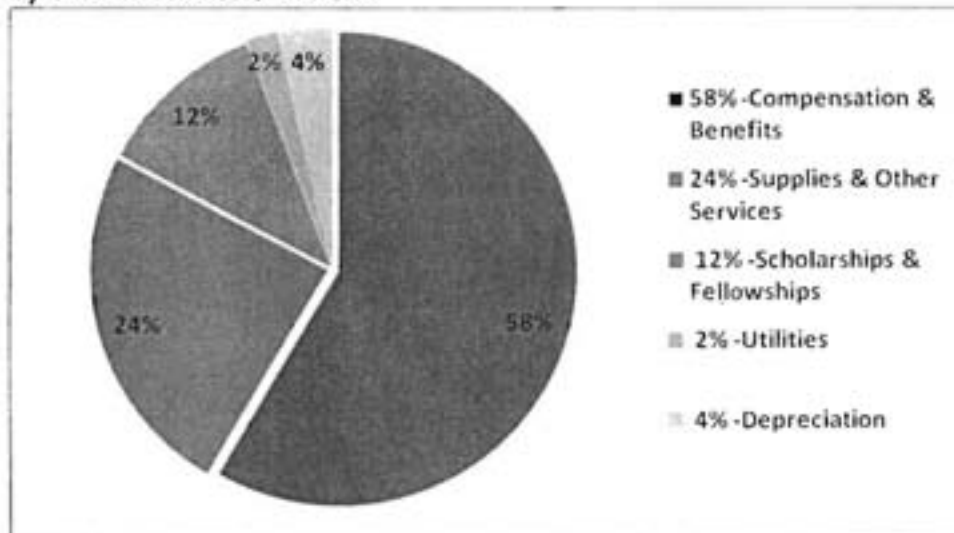
Non-operating expenses are comprised of the investment of bond reserve funds, bond interest expense, the student loan program, and other non capitalized expenditures.

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

### By Program:



### By Natural Classification:



## Extraordinary Items

The University did not have any special and extraordinary items in 2010.

## Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University's Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately \$45,884 and \$43,224 in 2010 and 2009, respectively.

## Net Assets

Net assets increased by \$8,222,814 over the previous fiscal year. This increase is primarily a result of an increase in capital assets, net of depreciation and an increase in tuition and fees mainly due to an increase in Virtual College enrollment.

## STATEMENT OF CASH FLOWS

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

### CASH FLOWS FOR THE PERIOD:

	June 30, 2010	June 30, 2009
Net cash provided (used) by:		
Operating activities	\$(35,729,888)	\$(33,456,570)
Non-capital financing activities	42,574,659	41,366,803
Capital and related financing activities	(1,513,111)	(2,511,351)
Investing activities	374,138	59,930
Net increase in cash	5,705,798	5,458,812
Beginning cash and cash equivalent balances	37,532,850	32,074,038
Ending cash and cash equivalent balances	\$ 43,238,648	\$ 37,532,850

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 2010 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.



## DEBT ADMINISTRATION

At June 30, 2010, the University had \$11.5 million in debt outstanding.

Debt was issued in fiscal year 2003 to finance the redemption of outstanding Housing System Revenue Bonds, Series E 1994, in the amount of \$1,332,071; the redemption of outstanding Lewis Field Stadium Revenue Bonds, Series C 1993, in the amount of \$582,877; and to finance the new Housing System Revenue Bonds, Series 2003 D-1, in the amount of \$3,600,000 and to finance the new Lewis Field Revenue Bonds, Series 2003 D-2, in the amount of \$748,000. The new Housing System Revenue Bonds, Series 2003 D-1, in the amount of \$3,600,000 were processed for redemption and defeasance during FY 2010 and are no longer outstanding.

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

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

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

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

## ECONOMIC OUTLOOK

The State of Kansas provided approximately 37% of the total resources for the University during fiscal year 2010. Appropriations for fiscal year 2010 were set at \$33.1 million representing an approximate 5.3% decrease from fiscal year 2009. State of Kansas revenues have been projected to be down in FY2011 and possibly into FY2012. The University's administration has developed a four step strategy of reducing operating costs by implementing efficiencies, making cuts in the budgets of offices and departments, generating new revenue through enrollment growth, and instituting marginal increases in tuition.

Enrollment for the academic 2010-2011 year is expected to increase due to our continued efforts to maintain affordable tuition rates which continue to be the lowest in the Kansas Regent's system. Continued regional and international recruitment will show increases in headcount in our virtual college and on campus during the next several years.

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF NET ASSETS**  
as of June 30, 2010 and 2009

<b>ASSETS</b>	<u>2010</u>	<u>2009</u>
Current assets		
Cash and cash equivalents	\$ 34,495,908	\$ 29,530,078
Investments	442,603	414,213
Accounts receivable, net	898,908	827,951
Loans to students, net - current portion	933,560	658,985
Inventories	169,266	221,112
Prepaid expenses	709,921	771,857
Total current assets	<u>37,650,166</u>	<u>32,424,196</u>
Noncurrent assets		
Restricted cash and cash equivalents	8,742,740	8,002,772
Investments, bond reserve	720,263	1,073,552
Loans to students, net	5,839,549	6,417,013
Capital assets, net	65,065,922	63,329,609
Total noncurrent assets	<u>80,368,474</u>	<u>78,822,946</u>
 Total Assets	 <u>\$ 118,018,640</u>	 <u>\$ 111,247,142</u>
 <b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 4,787,369	\$ 3,230,883
Deferred revenue	2,743,819	1,557,746
Accrued compensated absences - current portion	1,648,722	1,249,450
Capital Leases Payable - current portion	320,410	321,080
Revenue bonds payable - current portion	390,000	535,000
Deposits held in custody for others	453,705	360,735
Total current liabilities	<u>10,344,025</u>	<u>7,254,894</u>
Noncurrent liabilities		
Accrued compensated absences	319,540	450,597
Capital leases payable	3,591,168	3,822,718
Other Postemployment Healthcare Benefits	1,434,862	947,705
Revenue bonds payable	7,230,000	11,895,000
Total noncurrent liabilities	<u>12,575,570</u>	<u>17,116,020</u>
 Total Liabilities	 <u>\$ 22,919,595</u>	 <u>\$ 24,370,914</u>
 <b>NET ASSETS</b>		
Invested in capital assets, net of related debt	\$ 53,525,829	\$ 46,755,811
Restricted for:		
Expendable:		
Loans	7,335,337	7,377,442
Debt service	720,265	1,073,554
Capital Projects	2,745,352	3,344,759
Unrestricted	<u>30,772,257</u>	<u>28,324,659</u>
 Total Net Assets	 <u>\$ 95,099,040</u>	 <u>\$ 86,876,225</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, 2010 and 2009

	<b>2010</b>	<b>2009</b>
<b><u>OPERATING REVENUES</u></b>		
Tuition and fees (net of scholarship allowances of \$5,232,980 and \$3,796,242 in 2010 and 2009 respectively)	\$ 33,888,851	\$ 30,300,150
Federal grants and contracts	2,121,543	2,703,587
State and local grants and contracts	3,074,876	3,155,454
Sales and services of educational departments	2,082,723	2,299,072
Auxiliary enterprises:		
Residential Life	5,040,234	4,890,458
Athletics	1,984,153	1,878,573
Parking	231,280	238,878
Student Union	1,638,938	1,575,432
University Health Services	549,465	547,106
Interest earned on loans to students	100,239	102,269
Other operating revenues	714,956	447,373
Total operating revenues	51,427,258	48,138,352
<b><u>OPERATING EXPENSES</u></b>		
Educational and General		
Instruction	32,844,908	31,231,170
Research	219,634	303,339
Public service	5,234,500	4,467,440
Academic support	11,511,202	10,975,132
Student services	6,864,113	7,462,054
Institutional support	5,863,577	5,280,502
Operations and maintenance of plant	6,969,059	7,154,503
Depreciation	3,266,382	3,038,949
Scholarships and fellowships	8,955,229	6,406,003
Auxiliary enterprises:		
Residential Life	4,059,110	4,002,643
Athletics	1,815,417	1,833,484
Parking	160,613	24,480
Student Union	950,523	1,006,699
University Health Services	484,930	411,819
Other operating expenses	740,276	352,347
Total operating expenses	89,939,473	83,950,564
Operating Income (Loss)	(38,512,215)	(35,812,212)
<b><u>NON-OPERATING REVENUES (EXPENSES)</u></b>		
State appropriations	33,132,573	35,000,197
Other Federal Grants and Contracts	9,489,172	6,282,470
Gifts	45,884	3,082,677
Investment income	5,867	8,560
Other non-operating revenue (expenses)	2,634,838	1,058,832
Interest expense	(656,975)	(516,391)
Net nonoperating revenues (expenses)	44,651,359	44,916,345
Income before other revenues, expenses, gains, or losses	6,139,144	9,104,133
Capital appropriations	2,083,670	2,523,000
Increase (Decrease) In Net Assets	8,222,814	11,627,133
<b><u>NET ASSETS</u></b>		
Net assets - beginning of year	86,876,225	75,249,092
Net assets - end of year	\$ 95,099,040	\$ 86,876,225

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF CASH FLOWS**  
for the Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Tuition and fees	\$ 33,888,851	\$ 30,300,150
Sales and services of educational activities	2,082,723	2,299,072
Auxiliary enterprises:		
Residential Life	5,040,234	4,890,458
Athletics	1,984,153	1,878,573
Parking	231,280	238,878
Student union	1,638,938	1,575,432
University health services	549,465	547,106
Grants and contracts	5,196,419	5,859,041
Payments to suppliers	(21,892,647)	(19,663,648)
Payments to utilities	(1,917,639)	(2,153,352)
Compensation and benefits	(53,195,501)	(51,557,401)
Payments for scholarships and fellowships	(10,316,323)	(7,502,767)
Loans issued to students and employees	(768,596)	(1,533,430)
Collection of loans to students and employees	933,560	815,676
Other receipts (payments)	815,195	549,642
Net cash provided (used) by operating activities	<u>(35,729,888)</u>	<u>(33,456,570)</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>		
State appropriations	33,132,573	35,000,197
Other Federal Grants and Contracts	9,489,172	6,282,470
Gifts	45,884	43,224
Deposits held in custody for others	(92,970)	40,912
Federal family education loan receipts	34,180,754	28,675,674
Federal family education loan disbursements	(34,180,754)	(28,675,674)
Net cash provided by noncapital financing activities	<u>42,574,659</u>	<u>41,366,803</u>
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u></b>		
Capital appropriations	2,083,670	2,523,000
Purchases of capital assets	(1,736,313)	(5,832,140)
Proceeds from issue of bonds	-	-
Principal paid on capital debt and leases	(231,550)	(774,691)
Interest paid on capital debt and leases	(656,975)	(516,391)
Other	(971,943)	2,088,871
Net cash used by capital financing activities	<u>(1,513,111)</u>	<u>(2,511,351)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Proceeds from sales and maturities of investments	437,892	186,775
Investment Income	21,584	51,769
Purchase of investments	(85,338)	(178,614)
Net cash provided by investing activities	<u>374,138</u>	<u>59,930</u>
Net Increase (decrease) in cash	5,705,798	5,458,812
Cash - beginning of the year	37,532,850	32,074,038
Cash - end of year	<u>\$ 43,238,648</u>	<u>\$ 37,532,850</u>
<b><u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Operating income (loss)	\$ (38,512,215)	\$ (35,812,212)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	3,266,382	3,038,949
Changes in assets and liabilities:		
Accounts receivables, net	(70,957)	(40,345)
Loans to students, net	302,889	(678,009)
Inventories	51,846	(4,102)
Prepaid expenses	61,936	388
Accounts payable and accrued liabilities	1,649,456	(455,672)
Current Portion of Capital Leases Payable	(670)	74,805
Current Portion of Revenue Bonds Payable	(145,000)	10,000
Revenue Bonds Payable Deferred	(4,275,000)	-
Other Postemployment Healthcare Benefits	487,157	387,380
Deferred revenue	1,186,073	19,007
Accrued compensated absences	268,215	3,241
Net cash provided (used) by operating activities:	<u>\$ (35,729,888)</u>	<u>\$ (33,456,570)</u>

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America with the exception of GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units. Fort Hays State University has made the decision not to include the Fort Hays State University Foundation, formerly the Fort Hays State University Endowment Association, within the University's financial statements. The financial statements have not been audited.

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

**Organization.** Fort Hays State University (University) is a regional university principally serving western Kansas. The University's primary emphasis is undergraduate liberal education, which includes the humanities, the fine arts, the social/behavioral sciences and the natural/physical sciences. The University, located in Hays, Kansas, has an undergraduate enrollment of approximately 10,317 and a graduate enrollment of approximately 1,566. The University is accredited by the North Central Association of Colleges and Schools, is governed by the Kansas Board of Regents and is an agency of the State of Kansas. As an agency of the State of Kansas, the University is included in the financial report of the State of Kansas.

**Financial Reporting Entity.** As required by accounting principles generally accepted in the United States of America, these financial statements present the combined financial position and financial activities of the University and the following blended component units: the Fort Hays State University Alumni Association, the Fort Hays State University Athletic Association and the Sternberg Museum Foundation.

A blended component unit is an entity that is legally separate from the University, but is so intertwined with the University that it is, in substance, part of the University. Such entities are reported as part of the University (i.e., they are blended into the statements of the University).

The financial activity and balances of the Fort Hays State University Foundation are not included in the financial statements of the University as the Foundation is a legally separate entity and the University does not appoint a voting majority of the Foundation's governing body.

**Basis of Accounting.** For financial reporting purposes, the University is considered a special-purpose government engaged only in business-type activities. Accordingly, the University's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated.

The University has the option to apply all Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, unless FASB conflicts with GASB. The University has elected to not apply FASB pronouncements issued after the applicable date.

**Cash Equivalents.** For purposes of the statement of cash flows, the University considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

**Investments.** The University accounts for its investments at fair value in accordance with GASB Statements No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gain (loss) on the carrying value of investments are reported as a component of investment income in the Statement of Revenues, Expenses, and Changes in Net Assets.

**Accounts Receivable.** Accounts receivable consists of tuition and fee charges and auxiliary enterprise services provided to students. Accounts receivable also include amounts due from the Federal government, state and local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the University's grants and contracts. Accounts receivable are recorded net of estimated uncollectible amounts.

**Inventories.** Inventories are carried at cost.

**Noncurrent Cash and Investments.** Cash and investments that are externally restricted to make debt service payments, maintain sinking or reserve funds, or to purchase or construct capital or other noncurrent assets, are classified as noncurrent assets in the Statements of Net Assets.

**Capital Assets.** Capital assets are recorded at cost at the date of acquisition, or fair market value at the date of donation in the case of gifts. For equipment, the University's capitalization policy includes all items with a unit cost \$5,000 or more, and an

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

estimated useful life of greater than one year. Renovations to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized if the related project cost exceeds \$100,000. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

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

**NOTE 2 –Cash, Cash Equivalents, and Investments**

*Cash and Cash Equivalents:* The carrying amount of the University's deposits with the State Treasurer and other financial institutions at June 30, 2010 and 2009 was \$43,238,648 and \$37,532,850, respectively.

*Investments:* Of Fort Hays State University's total investments of \$1,162,867, \$192,852 is administered by the Fort Hays State University Alumni Association and \$249,752 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$720,263 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, 2010:

Tuition & Fees	\$	680,559
Auxiliary		107,346
Grants & Contracts		94,274
Other		<u>16,729</u>
	\$	<u>898,908</u>

**NOTE 4 – Inventories**

Inventories consisted of the following at June 30, 2010:

Museum Store	\$	61,047
Physical Plant		15,735
Office Supplies		75,918
Other		<u>16,565</u>
	\$	<u>169,265</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, 2010. 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, 2010, the allowance for uncollectible loans was estimated to be \$ 356,479.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Land	\$ 304,456	-	-	\$ 304,456
Bond, work in process and fees	2,285,845	565,999	1,749,351	1,102,493
Infrastructure	5,673,976	-	-	5,673,976
Buildings	98,997,710	5,913,934	-	104,911,644
Equipment	<u>11,448,405</u>	<u>299,900</u>	<u>111,287</u>	<u>11,637,018</u>
Total	<u>118,710,392</u>	<u>6,779,833</u>	<u>1,860,638</u>	<u>123,629,587</u>
Less accumulated depreciation:				
Bond Issuance Fees	117,383	24,424	-	141,807
Infrastructure	2,852,930	174,166	-	3,027,096
Buildings	46,192,695	2,217,446	-	48,410,141
Equipment	<u>6,857,763</u>	<u>882,148</u>	<u>102,702</u>	<u>7,637,209</u>
Total accumulated Depreciation	<u>56,020,771</u>	<u>3,298,184</u>	<u>102,702</u>	<u>59,216,253</u>
Capital assets, net (University)	<u>\$ 62,689,621</u>	<u>3,481,649</u>	<u>1,757,936</u>	64,413,334
Fort Hays State University Alumni Association				5,317
Fort Hays State University Athletic Association				647,271
Capital assets, net (Total)				<u>\$ 65,065,922</u>

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

Long-term liability activity for the year ended June 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>
Capital Leases Payable	\$ 4,143,798	-	232,220	\$ 3,911,578	\$ 320,410
Revenue bonds payable	12,430,000	-	4,810,000	7,620,000	390,000
Post Employment Benefits	947,705	487,157	-	1,434,862	-
Compensated absences	<u>1,700,047</u>	<u>268,215</u>	-	<u>1,968,262</u>	<u>1,648,722</u>
Total long-term liabilities	<u>\$ 19,221,550</u>	<u>755,372</u>	<u>5,042,220</u>	<u>\$ 14,934,702</u>	<u>\$ 2,359,132</u>



**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

		Principal Outstanding at 6/30/10
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.	\$	725,000
Kansas Development Finance Authority Memorial Union Renovation Revenue Bonds, Series 2005G. \$7,790,000 due in annual installments of \$285,000 to \$575,000. Issued November 15, 2005, with a final maturity date of October 1, 2025. Interest ranging from 3.30% to 4.60%, payable semi-annually.	\$	6,895,000

**NOTE 9 - Revenue Bonds Maturity Schedule:**

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

Year Ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011-2012	790,000	605,249	1,395,249
2013-2017	2,225,000	1,264,640	3,489,640
2018-2022	2,445,000	740,649	3,185,649
2023-2028	2,160,000	195,894	2,355,894
Total	\$ 7,620,000	2,806,432	\$ 10,426,432

**NOTE 10 - Lease Obligations**

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of \$4,866,602 as of June 30, 2010. Payments to liquidate these obligations are scheduled as follows:

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

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**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 \$707,817 during fiscal year 2010 and individual employees contributed \$379,763. Unclassified employees participate in the "Board of Regents Retirement Program". This defined contribution program is funded through contributions by the University and the individual employees. The University contributed \$2,254,644 during fiscal year 2010 and individual employees contributed \$1,447,473.

**NOTE 12 - Commitments and Contingent Liabilities**

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

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

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

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

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
<b>Educational and general</b>						
Instruction	\$ 27,835,815	382,122	135	4,626,836	-	\$ 32,844,908
Research	96,276	41,976	-	81,382	-	219,634
Public service	2,031,148	-	-	3,203,352	-	5,234,500
Academic support	7,101,786	12,564	60,408	4,336,444	-	11,511,202
Student services	4,436,248	291,435	2,745	2,133,685	-	6,864,113
Institutional support	3,795,258	204,590	-	1,863,729	-	5,863,577
Operations and maintenance of plant	4,678,500	-	1,235,636	1,054,923	-	6,969,059
Depreciation	-	-	-	-	3,266,382	3,266,382
Scholarships and fellowships	47,916	8,907,313	-	-	-	8,955,229
<b>Auxiliary enterprises:</b>						
Housing	1,449,167	-	512,295	2,097,648	-	4,059,110
Athletics	-	476,323	-	1,339,094	-	1,815,417
Parking	5,684	-	-	154,929	-	160,613
Student unions	670,432	-	106,419	173,672	-	950,523
University health services	398,252	-	-	86,678	-	484,930
Other operating expenses	-	-	-	740,276	-	740,276
<b>Total \$</b>	<b>52,546,483</b>	<b>10,316,323</b>	<b>1,917,639</b>	<b>21,892,647</b>	<b>3,266,382</b>	<b>\$ 89,939,473</b>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**NOTE 14 – Other Postemployment Healthcare Benefits**

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

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

The University appropriates funds annually for the costs associated with this retirement benefit and provides funding for the expenditure on a pay-as-you-go basis through the Self Insurance Fund.

**Annual OPEB Cost and Net OPEB Obligation.** The University's annual OPEB (Other Post Employment Benefits) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of not to exceed thirty years. The following table presents the components of the University's annual OPEB cost for the year, the University's contribution to the plan, and changes in the University's net OPEB obligation.

Normal cost (with interest)	\$	282,338
Amortization of UAAL		222,144
		504,482
Annual OPEB cost (expense)		504,482
Adjustment to the ARC		(53,812)
Interest on Net OPEB Obligation		36,487
		487,157
Increase in net OPEB obligation		487,157
Net OPEB obligation July 1, 2009		947,705
Net OPEB obligation June 30, 2010	\$	1,434,862

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

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2008	\$560,325	\$0	0%	\$560,325
2009	\$387,380	\$0	0%	\$947,705
2010	\$487,157	\$0	0%	\$1,434,862

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**Funded Status and Funding Progress.** As of June 30, 2010, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$3,912,265. The University's policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,912,265. The covered payroll (annual payroll of active employees covered by the plan) was \$42,162,818, and the ratio of the UAAL to the covered payroll was 8 percent.

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

**Schedule of Funding Progress:**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll ((b-a)/c)
6/30/2008	\$0	\$4,780,580	\$4,780,580	0%	\$40,972,711	12%
6/30/2009	\$0	\$3,321,442	\$3,321,442	0%	\$42,723,148	8%
6/30/2010	\$0	\$4,311,362	\$4,311,362	0%	\$42,162,818	10%

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

In the June 30, 2010, actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.

**NOTE 15- Other Grants, Revenues**

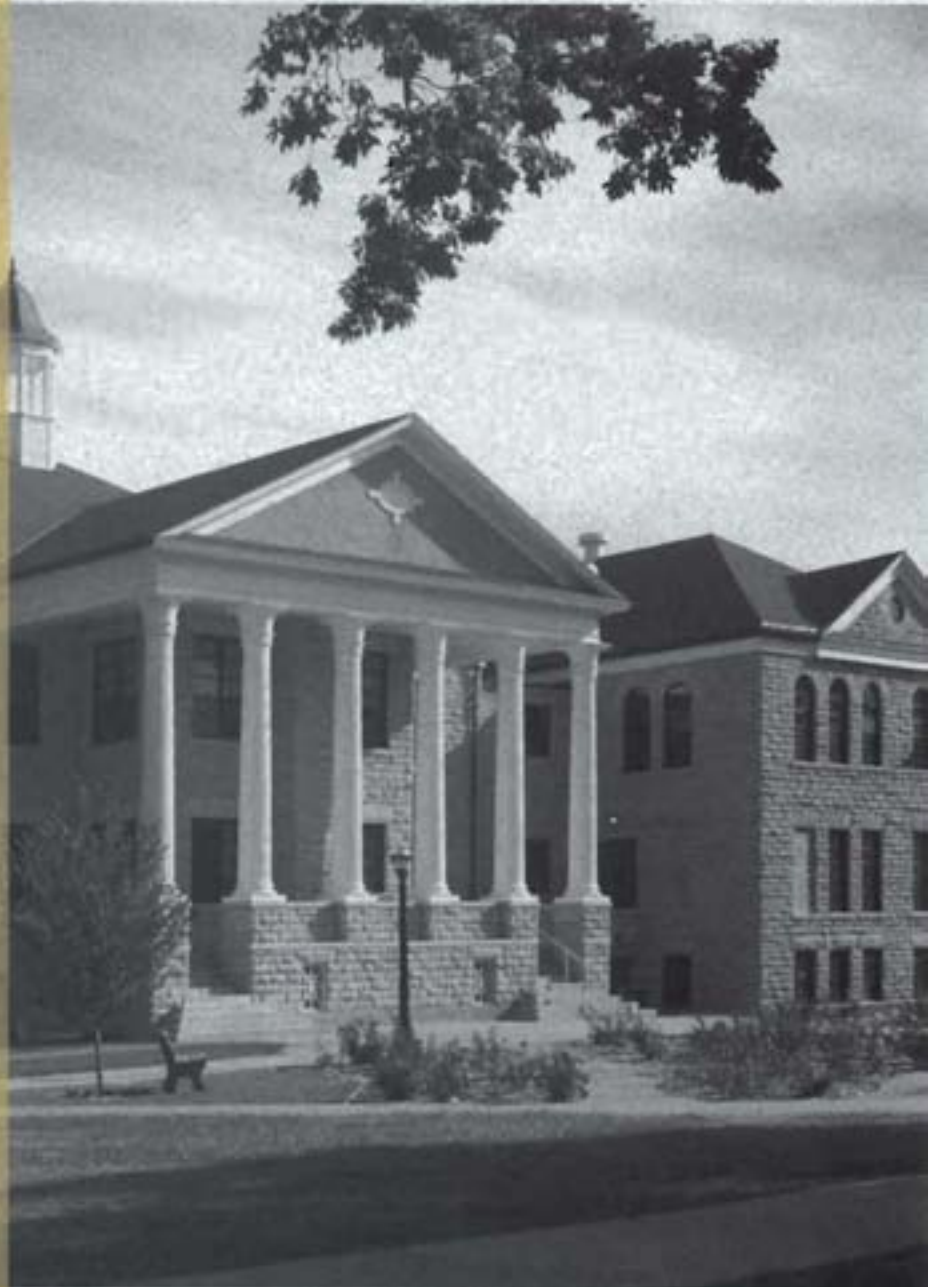
The June 30, 2010, and 2009, Statement of Revenues, Expenses and Changes in Net Assets reflect Pell and SEOG Grant restated from Federal Grants and Contracts to Non-Operating Revenues and Expenditures, listed as Other Federal Grants and Contracts. The grant amounts restated are \$9,489,172 for June 30, 2010, and \$6,282,470 for June 30, 2009. Scholarships and Fellowships in the Operating Expenses section have been restated accordingly. This is being done to promote uniformity in reporting between this financial report and the integrated postsecondary education data system (IPEDS) and in following GASB's Comprehensive Implementation Guide as stated in the June 30, 2007, edition.

Statement of Revenues, Expenses and Changes in Net Assets also reflects a restatement of revenues from Other operating revenue to Other non-operating revenue (expenses) in the amount of \$1,905,760.



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**ANNUAL FINANCIAL INFORMATION  
FOR FISCAL YEAR 2010  
ENDED JUNE 30, 2010**



# FORT HAYS STATE UNIVERSITY

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## ANNUAL FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2010

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

### KANSAS BOARD OF REGENTS

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**ANDY TOMPKINS, PRESIDENT AND CEO**

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

**FORT HAYS STATE UNIVERSITY**  
**ANNUAL FINANCIAL INFORMATION**  
For the Year Ended June 30, 2010  
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**FORT HAYS STATE  
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**GAAP  
FINANCIAL  
STATEMENTS**



# FORT HAYS STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2010

The following Management's Discussion and Analysis (MD&A) provides an overview of the financial performance of Fort Hays State University (the "University") based on currently known facts, decisions and conditions and is designed to assist readers in understanding the accompanying financial statements. These financial statements are prepared in accordance with Government Accounting Standards Board (GASB) principles, with the exception of GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units. The University has made the decision not to include the Fort Hays State University Foundation, formerly the Fort Hays State University Endowment Association, within its unaudited financial statements. This discussion – along with the financial statements and related footnote disclosures – has been prepared by and is the responsibility of management.

### USING THIS ANNUAL REPORT

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

### STATEMENT OF NET ASSETS

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

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

Net assets are divided into three categories:

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

Total Assets at June 30, 2010 were \$118,018,640 an increase of \$6,771,498 (6.0%). Capital assets, net of depreciation, comprised 55.1 %, or \$65,065,922 of the \$118,018,640 in total assets.

Total liabilities were \$22,919,595 at June 30, 2010, a decrease of \$1,451,329 (5.9%) compared to \$24,370,914 at June 30, 2009. Long-term liabilities comprised 54.8%, or \$12,575,570 of the total liabilities.

Total net assets at June 30, 2010 were \$ 95,099,040, a \$8,228,815 increase over the prior year, or a 9.4% increase in net assets. The breakout of net assets is shown below:

	<u>June 30, 2010</u>	<u>June 30, 2009</u>
Capital Assets, net of related debt.....	\$53,525,829	\$46,755,811
Restricted net assets .....	10,800,954	11,795,755
Unrestricted net assets .....	<u>30,772,257</u>	<u>28,324,659</u>
<b>Total net assets.....</b>	<b><u>\$95,099,040</u></b>	<b><u>\$86,876,225</u></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.

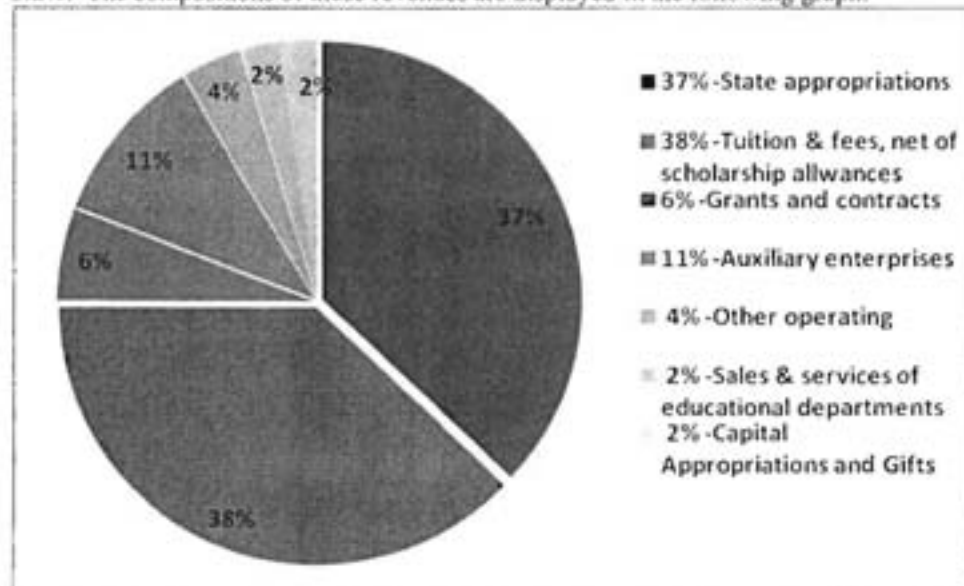
### Revenues

Operating revenues at the University as of June 30, 2010 increased by 6.8% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$33.9 million in 2010, compared to \$30.3 million in 2009. This increase is in part a result of a 7.5% tuition increase approved by the Kansas Board of Regents for fiscal year 2010. The goal of the tuition increase, which was the result of collaboration between University administration & University students, was to provide additional funds to the University to improve or enhance student education and services. Reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulted in a 19.9% increase in Virtual College headcount from the Fall of 2008 to the Fall of 2009.

Total non-operating revenues remained even, when comparing FY2010 \$44.9million to FY2009 \$44.7million. State appropriations, the largest source of revenue at the University, decreased 5.3% from \$35.0 million to \$33.1 million. This decline was offset by a 51.0% increase in Student Financial Aid from \$6.3 million in FY2009 to \$9.5 million in FY 2010.

In summary, total revenues increased by \$3.0 million, from \$93.0 million to \$96.0 million, an overall increase of 3.2%. The compositions of these revenues are displayed in the following graph:



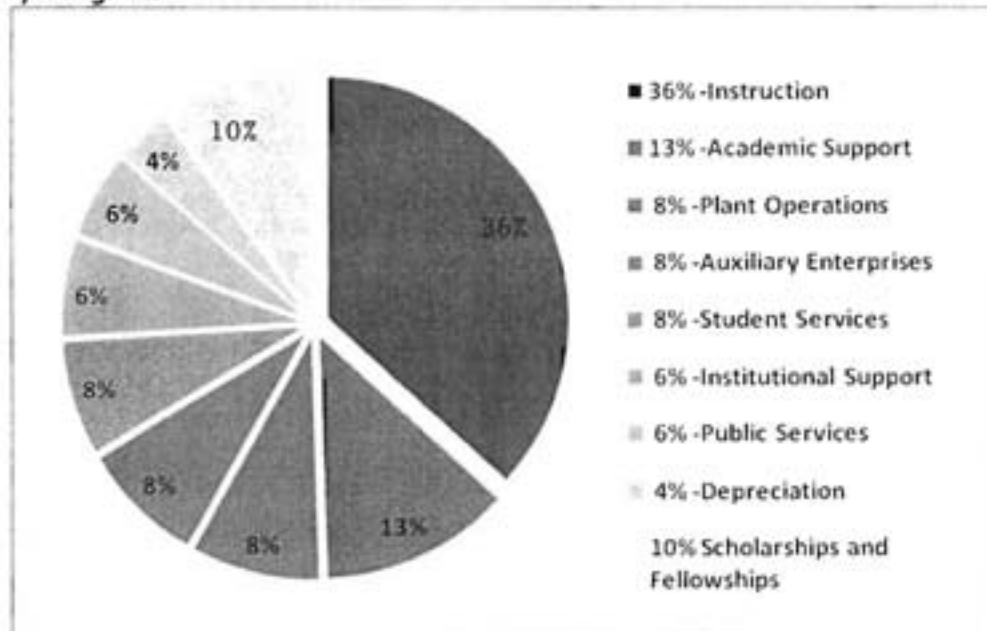
## Expenses

Operating expenses were \$89.9 million for the 2010 fiscal year compared to \$84.0 million for the 2009 fiscal year. The main part of this increase was seen in the amount of Student Financial Aid awarded. FY2010 disbursed Student Financial Aid increased by 39.7% over the prior year. This increase in Student Financial Aid disbursements is directly related to the decline of the economy in the state of Kansas.

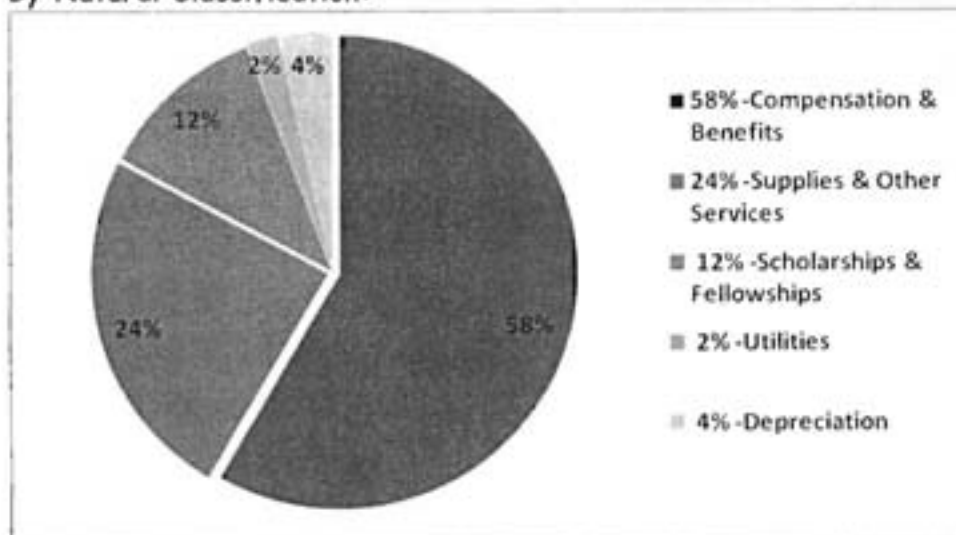
Non-operating expenses are comprised of the investment of bond reserve funds, bond interest expense, the student loan program, and other non capitalized expenditures.

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

### By Program:



### By Natural Classification:



## Extraordinary Items

The University did not have any special and extraordinary items in 2010.

## Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University's Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately \$45,884 and \$43,224 in 2010 and 2009, respectively.

## Net Assets

Net assets increased by \$8,222,814 over the previous fiscal year. This increase is primarily a result of an increase in capital assets, net of depreciation and an increase in tuition and fees mainly due to an increase in Virtual College enrollment.

## STATEMENT OF CASH FLOWS

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

### CASH FLOWS FOR THE PERIOD:

	June 30, 2010	June 30, 2009
Net cash provided (used) by:		
Operating activities	\$(35,729,888)	\$(33,456,570)
Non-capital financing activities	42,574,659	41,366,803
Capital and related financing activities	(1,513,111)	(2,511,351)
Investing activities	374,138	59,930
Net increase in cash	5,705,798	5,458,812
Beginning cash and cash equivalent balances	37,532,850	32,074,038
Ending cash and cash equivalent balances	\$ 43,238,648	\$ 37,532,850

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 2010 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

## DEBT ADMINISTRATION

At June 30, 2010, the University had \$11.5 million in debt outstanding.

Debt was issued in fiscal year 2003 to finance the redemption of outstanding Housing System Revenue Bonds, Series E 1994, in the amount of \$1,332,071; the redemption of outstanding Lewis Field Stadium Revenue Bonds, Series C 1993, in the amount of \$582,877; and to finance the new Housing System Revenue Bonds, Series 2003 D-1, in the amount of \$3,600,000 and to finance the new Lewis Field Revenue Bonds, Series 2003 D-2, in the amount of \$748,000. The new Housing System Revenue Bonds, Series 2003 D-1, in the amount of \$3,600,000 were processed for redemption and defeasance during FY 2010 and are no longer outstanding.

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

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

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

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

## ECONOMIC OUTLOOK

The State of Kansas provided approximately 37% of the total resources for the University during fiscal year 2010. Appropriations for fiscal year 2010 were set at \$33.1 million representing an approximate 5.3% decrease from fiscal year 2009. State of Kansas revenues have been projected to be down in FY2011 and possibly into FY2012. The University's administration has developed a four step strategy of reducing operating costs by implementing efficiencies, making cuts in the budgets of offices and departments, generating new revenue through enrollment growth, and instituting marginal increases in tuition.

Enrollment for the academic 2010-2011 year is expected to increase due to our continued efforts to maintain affordable tuition rates which continue to be the lowest in the Kansas Regent's system. Continued regional and international recruitment will show increases in headcount in our virtual college and on campus during the next several years.

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF NET ASSETS**  
as of June 30, 2010 and 2009

<b>ASSETS</b>	<u>2010</u>	<u>2009</u>
Current assets		
Cash and cash equivalents	\$ 34,495,908	\$ 29,530,078
Investments	442,603	414,213
Accounts receivable, net	898,908	827,951
Loans to students, net - current portion	933,560	658,985
Inventories	169,266	221,112
Prepaid expenses	709,921	771,857
Total current assets	<u>37,650,166</u>	<u>32,424,196</u>
Noncurrent assets		
Restricted cash and cash equivalents	8,742,740	8,002,772
Investments, bond reserve	720,263	1,073,552
Loans to students, net	5,839,549	6,417,013
Capital assets, net	65,065,922	63,329,609
Total noncurrent assets	<u>80,368,474</u>	<u>78,822,946</u>
Total Assets	<u>\$ 118,018,640</u>	<u>\$ 111,247,142</u>
 <b>LIABILITIES</b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 4,787,369	\$ 3,230,883
Deferred revenue	2,743,819	1,557,746
Accrued compensated absences - current portion	1,648,722	1,249,450
Capital Leases Payable - current portion	320,410	321,080
Revenue bonds payable - current portion	390,000	535,000
Deposits held in custody for others	453,705	360,735
Total current liabilities	<u>10,344,025</u>	<u>7,254,894</u>
Noncurrent liabilities		
Accrued compensated absences	319,540	450,597
Capital leases payable	3,591,168	3,822,718
Other Postemployment Healthcare Benefits	1,434,862	947,705
Revenue bonds payable	7,230,000	11,895,000
Total noncurrent liabilities	<u>12,575,570</u>	<u>17,116,020</u>
Total Liabilities	<u>\$ 22,919,595</u>	<u>\$ 24,370,914</u>
 <b>NET ASSETS</b>		
Invested in capital assets, net of related debt	\$ 53,525,829	\$ 46,755,811
Restricted for:		
Expendable:		
Loans	7,335,337	7,377,442
Debt service	720,265	1,073,554
Capital Projects	2,745,352	3,344,759
Unrestricted	<u>30,772,257</u>	<u>28,324,659</u>
Total Net Assets	<u>\$ 95,099,040</u>	<u>\$ 86,876,225</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, 2010 and 2009**

	<u>2010</u>	<u>2009</u>
<b><u>OPERATING REVENUES</u></b>		
Tuition and fees (net of scholarship allowances of \$5,232,980 and \$3,796,242 in 2010 and 2009 respectively)	\$ 33,888,851	\$ 30,300,150
Federal grants and contracts	2,121,543	2,703,587
State and local grants and contracts	3,074,876	3,155,454
Sales and services of educational departments	2,082,723	2,299,072
Auxiliary enterprises:		
Residential Life	5,040,234	4,890,458
Athletics	1,984,153	1,878,573
Parking	231,280	238,878
Student Union	1,638,938	1,575,432
University Health Services	549,465	547,106
Interest earned on loans to students	100,239	102,269
Other operating revenues	714,956	447,373
Total operating revenues	<u>51,427,258</u>	<u>48,138,352</u>
<b><u>OPERATING EXPENSES</u></b>		
Educational and General		
Instruction	32,844,908	31,231,170
Research	219,634	303,339
Public service	5,234,500	4,467,440
Academic support	11,511,202	10,975,132
Student services	6,864,113	7,462,054
Institutional support	5,863,577	5,280,502
Operations and maintenance of plant	6,969,059	7,154,503
Depreciation	3,266,382	3,038,949
Scholarships and fellowships	8,955,229	6,406,003
Auxiliary enterprises:		
Residential Life	4,059,110	4,002,643
Athletics	1,815,417	1,833,484
Parking	160,613	24,480
Student Union	950,523	1,006,699
University Health Services	484,930	411,819
Other operating expenses	740,276	352,347
Total operating expenses	<u>89,939,473</u>	<u>83,950,564</u>
Operating Income (Loss)	<u>(38,512,215)</u>	<u>(35,812,212)</u>
<b><u>NON-OPERATING REVENUES (EXPENSES)</u></b>		
State appropriations	33,132,573	35,000,197
Other Federal Grants and Contracts	9,489,172	6,282,470
Gifts	45,884	3,082,677
Investment income	5,867	8,560
Other non-operating revenue (expenses)	2,634,838	1,058,832
Interest expense	(656,975)	(516,391)
Net nonoperating revenues (expenses)	<u>44,651,359</u>	<u>44,916,345</u>
Income before other revenues, expenses, gains, or losses	6,139,144	9,104,133
Capital appropriations	<u>2,083,670</u>	<u>2,523,000</u>
Increase (Decrease) In Net Assets	8,222,814	11,627,133
<b><u>NET ASSETS</u></b>		
Net assets - beginning of year	86,876,225	75,249,092
Net assets - end of year	<u>\$ 95,099,040</u>	<u>\$ 86,876,225</u>

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF CASH FLOWS**  
for the Years Ended June 30, 2010 and 2009

	<u>2010</u>	<u>2009</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Tuition and fees	\$ 33,888,851	\$ 30,300,150
Sales and services of educational activities	2,082,723	2,299,072
Auxiliary enterprises:		
Residential Life	5,040,234	4,890,458
Athletics	1,984,153	1,878,573
Parking	231,280	238,878
Student union	1,638,938	1,575,432
University health services	549,465	547,106
Grants and contracts	5,196,419	5,859,041
Payments to suppliers	(21,892,647)	(19,663,648)
Payments to utilities	(1,917,639)	(2,153,352)
Compensation and benefits	(53,195,501)	(51,557,401)
Payments for scholarships and fellowships	(10,316,323)	(7,502,767)
Loans issued to students and employees	(768,596)	(1,533,430)
Collection of loans to students and employees	933,560	815,676
Other receipts (payments)	815,195	549,642
Net cash provided (used) by operating activities	<u>(35,729,888)</u>	<u>(33,456,570)</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>		
State appropriations	33,132,573	35,000,197
Other Federal Grants and Contracts	9,489,172	6,282,470
Gifts	45,884	43,224
Deposits held in custody for others	(92,970)	40,912
Federal family education loan receipts	34,180,754	28,675,674
Federal family education loan disbursements	(34,180,754)	(28,675,674)
Net cash provided by noncapital financing activities	<u>42,574,659</u>	<u>41,366,803</u>
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u></b>		
Capital appropriations	2,083,670	2,523,000
Purchases of capital assets	(1,736,313)	(5,832,140)
Proceeds from issue of bonds	-	-
Principal paid on capital debt and leases	(231,550)	(774,691)
Interest paid on capital debt and leases	(656,975)	(516,391)
Other	(971,943)	2,088,671
Net cash used by capital financing activities	<u>(1,513,111)</u>	<u>(2,511,351)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Proceeds from sales and maturities of investments	437,892	186,775
Investment income	21,584	51,769
Purchase of investments	(85,338)	(178,614)
Net cash provided by investing activities	<u>374,138</u>	<u>59,930</u>
Net Increase (decrease) in cash	5,705,798	5,458,812
Cash - beginning of the year	37,532,850	32,074,038
Cash - end of year	<u>\$ 43,238,648</u>	<u>\$ 37,532,850</u>
<b><u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO:</u></b>		
<b><u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Operating income (loss)	\$ (38,512,215)	\$ (35,812,212)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	3,266,382	3,038,949
Changes in assets and liabilities:		
Accounts receivables, net	(70,957)	(40,345)
Loans to students, net	302,889	(678,009)
Inventories	51,846	(4,102)
Prepaid expenses	61,936	388
Accounts payable and accrued liabilities	1,649,456	(455,672)
Current Portion of Capital Leases Payable	(670)	74,805
Current Portion of Revenue Bonds Payable	(145,000)	10,000
Revenue Bonds Payable Deferred	(4,275,000)	-
Other Postemployment Healthcare Benefits	487,157	387,380
Deferred revenue	1,186,073	19,007
Accrued compensated absences	268,215	3,241
Net cash provided (used) by operating activities:	<u>\$ (35,729,888)</u>	<u>\$ (33,456,570)</u>

See accompanying notes to financial statements



**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America with the exception of GASB Statement No. 39, Determining Whether Certain Organizations Are Component Units. Fort Hays State University has made the decision not to include the Fort Hays State University Foundation, formerly the Fort Hays State University Endowment Association, within the University's financial statements. The financial statements have not been audited.

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

**Organization.** Fort Hays State University (University) is a regional university principally serving western Kansas. The University's primary emphasis is undergraduate liberal education, which includes the humanities, the fine arts, the social/behavioral sciences and the natural/physical sciences. The University, located in Hays, Kansas, has an undergraduate enrollment of approximately 10,317 and a graduate enrollment of approximately 1,566. The University is accredited by the North Central Association of Colleges and Schools, is governed by the Kansas Board of Regents and is an agency of the State of Kansas. As an agency of the State of Kansas, the University is included in the financial report of the State of Kansas.

**Financial Reporting Entity.** As required by accounting principles generally accepted in the United States of America, these financial statements present the combined financial position and financial activities of the University and the following blended component units: the Fort Hays State University Alumni Association, the Fort Hays State University Athletic Association and the Sternberg Museum Foundation.

A blended component unit is an entity that is legally separate from the University, but is so intertwined with the University that it is, in substance, part of the University. Such entities are reported as part of the University (i.e., they are blended into the statements of the University).

The financial activity and balances of the Fort Hays State University Foundation are not included in the financial statements of the University as the Foundation is a legally separate entity and the University does not appoint a voting majority of the Foundation's governing body.

**Basis of Accounting.** For financial reporting purposes, the University is considered a special-purpose government engaged only in business-type activities. Accordingly, the University's financial statements have been presented using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis, revenues are recognized when earned, and expenses are recorded when an obligation has been incurred. All significant intra-agency transactions have been eliminated.

The University has the option to apply all Financial Accounting Standards Board (FASB) pronouncements issued after November 30, 1989, unless FASB conflicts with GASB. The University has elected to not apply FASB pronouncements issued after the applicable date.

**Cash Equivalents.** For purposes of the statement of cash flows, the University considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

**Investments.** The University accounts for its investments at fair value in accordance with GASB Statements No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. Changes in unrealized gain (loss) on the carrying value of investments are reported as a component of investment income in the Statement of Revenues, Expenses, and Changes in Net Assets.

**Accounts Receivable.** Accounts receivable consists of tuition and fee charges and auxiliary enterprise services provided to students. Accounts receivable also include amounts due from the Federal government, state and local governments, or private sources, in connection with reimbursement of allowable expenditures made pursuant to the University's grants and contracts. Accounts receivable are recorded net of estimated uncollectible amounts.

**Inventories.** Inventories are carried at cost.

**Noncurrent Cash and Investments.** Cash and investments that are externally restricted to make debt service payments, maintain sinking or reserve funds, or to purchase or construct capital or other noncurrent assets, are classified as noncurrent assets in the Statements of Net Assets.

**Capital Assets.** Capital assets are recorded at cost at the date of acquisition, or fair market value at the date of donation in the case of gifts. For equipment, the University's capitalization policy includes all items with a unit cost \$5,000 or more, and an

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

estimated useful life of greater than one year. Renovations to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized if the related project cost exceeds \$100,000. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

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

**NOTE 2 –Cash, Cash Equivalents, and Investments**

*Cash and Cash Equivalents:* The carrying amount of the University's deposits with the State Treasurer and other financial institutions at June 30, 2010 and 2009 was \$43,238,648 and \$37,532,850, respectively.

*Investments:* Of Fort Hays State University's total investments of \$1,162,867, \$192,852 is administered by the Fort Hays State University Alumni Association and \$249,752 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$720,263 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, 2010:

Tuition & Fees	\$	680,559
Auxiliary		107,346
Grants & Contracts		94,274
Other		<u>16,729</u>
	\$	<u>898,908</u>

**NOTE 4 – Inventories**

inventories consisted of the following at June 30, 2010:

Museum Store	\$	61,047
Physical Plant		15,735
Office Supplies		75,918
Other		<u>16,565</u>
	\$	<u>169,265</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, 2010. 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, 2010, the allowance for uncollectible loans was estimated to be \$ 356,479.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2010 was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 304,456	-	-	\$ 304,456
Bond, work in process and fees	2,285,845	565,999	1,749,351	1,102,493
Infrastructure	5,673,976	-	-	5,673,976
Buildings	98,997,710	5,913,934	-	104,911,644
Equipment	11,448,405	299,900	111,287	11,637,018
Total	<u>118,710,392</u>	<u>6,779,833</u>	<u>1,860,638</u>	<u>123,629,587</u>
Less accumulated depreciation:				
Bond Issuance Fees	117,383	24,424	-	141,807
Infrastructure	2,852,930	174,166	-	3,027,096
Buildings	46,192,695	2,217,446	-	48,410,141
Equipment	6,857,763	882,148	102,702	7,637,209
Total accumulated Depreciation	<u>56,020,771</u>	<u>3,298,184</u>	<u>102,702</u>	<u>59,216,253</u>
Capital assets, net (University)	<u>\$ 62,689,621</u>	<u>3,481,649</u>	<u>1,757,936</u>	64,413,334
Fort Hays State University Alumni Association				5,317
Fort Hays State University Athletic Association				647,271
Capital assets, net (Total)				<u>\$ 65,065,922</u>

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

Long-term liability activity for the year ended June 30, 2010 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 4,143,798	-	232,220	\$ 3,911,578	\$ 320,410
Revenue bonds payable	12,430,000	-	4,810,000	7,620,000	390,000
Post Employment Benefits	947,705	487,157	-	1,434,862	-
Compensated absences	1,700,047	268,215	-	1,968,262	1,648,722
Total long-term liabilities	<u>\$ 19,221,550</u>	<u>755,372</u>	<u>5,042,220</u>	<u>\$ 14,934,702</u>	<u>\$ 2,359,132</u>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

		Principal Outstanding at 6/30/10
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.	\$	725,000
Kansas Development Finance Authority Memorial Union Renovation Revenue Bonds, Series 2005G. \$7,790,000 due in annual installments of \$285,000 to \$575,000. Issued November 15, 2005, with a final maturity date of October 1, 2025. Interest ranging from 3.30% to 4.60%, payable semi-annually.	\$	6,895,000

**NOTE 9 - Revenue Bonds Maturity Schedule:**

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

Year Ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2011-2012	790,000	605,249	1,395,249
2013-2017	2,225,000	1,264,640	3,489,640
2018-2022	2,445,000	740,649	3,185,649
2023-2028	2,160,000	195,894	2,355,894
Total	\$ 7,620,000	2,806,432	\$ 10,426,432

**NOTE 10 - Lease Obligations**

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of \$4,866,602 as of June 30, 2010. Payments to liquidate these obligations are scheduled as follows:

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

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**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 \$707,817 during fiscal year 2010 and individual employees contributed \$379,763. Unclassified employees participate in the "Board of Regents Retirement Program". This defined contribution program is funded through contributions by the University and the individual employees. The University contributed \$2,254,644 during fiscal year 2010 and individual employees contributed \$1,447,473.

**NOTE 12 - Commitments and Contingent Liabilities**

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

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

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

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

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
<b>Educational and general</b>						
Instruction	\$ 27,835,815	382,122	135	4,626,836	-	\$ 32,844,908
Research	96,276	41,976	-	81,382	-	219,634
Public service	2,031,148	-	-	3,203,352	-	5,234,500
Academic support	7,101,786	12,564	60,408	4,336,444	-	11,511,202
Student services	4,436,248	291,435	2,745	2,133,685	-	6,864,113
Institutional support	3,795,258	204,590	-	1,863,729	-	5,863,577
Operations and maintenance of plant	4,678,500	-	1,235,636	1,054,923	-	6,969,059
Depreciation	-	-	-	-	3,266,382	3,266,382
Scholarships and fellowships	47,916	8,907,313	-	-	-	8,955,229
<b>Auxiliary enterprises:</b>						
Housing	1,449,167	-	512,295	2,097,648	-	4,059,110
Athletics	-	476,323	-	1,339,094	-	1,815,417
Parking	5,684	-	-	154,929	-	160,613
Student unions	670,432	-	106,419	173,672	-	950,523
University health services	398,252	-	-	86,678	-	484,930
Other operating expenses	-	-	-	740,276	-	740,276
<b>Total \$</b>	<b>52,546,483</b>	<b>10,316,323</b>	<b>1,917,639</b>	<b>21,892,647</b>	<b>3,266,382</b>	<b>\$ 89,939,473</b>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**NOTE 14 – Other Postemployment Healthcare Benefits**

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

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

The University appropriates funds annually for the costs associated with this retirement benefit and provides funding for the expenditure on a pay-as-you-go basis through the Self Insurance Fund.

**Annual OPEB Cost and Net OPEB Obligation.** The University's annual OPEB (Other Post Employment Benefits) cost is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities over a period of not to exceed thirty years. The following table presents the components of the University's annual OPEB cost for the year, the University's contribution to the plan, and changes in the University's net OPEB obligation.

Normal cost (with interest)	\$	282,338
Amortization of UAAL		222,144
		504,482
Annual OPEB cost (expense)		504,482
Adjustment to the ARC		(53,812)
Interest on Net OPEB Obligation		36,487
		487,157
Increase in net OPEB obligation		
Net OPEB obligation July 1, 2009		947,705
Net OPEB obligation June 30, 2010	\$	1,434,862

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

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2008	\$560,325	\$0	0%	\$560,325
2009	\$387,380	\$0	0%	\$947,705
2010	\$487,157	\$0	0%	\$1,434,862

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**

**Funded Status and Funding Progress.** As of June 30, 2010, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$3,912,265. The University's policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of \$3,912,265. The covered payroll (annual payroll of active employees covered by the plan) was \$42,162,818, and the ratio of the UAAL to the covered payroll was 8 percent.

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

**Schedule of Funding Progress:**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll ((b-a)/c)
6/30/2008	\$0	\$4,780,580	\$4,780,580	0%	\$40,972,711	12%
6/30/2009	\$0	\$3,321,442	\$3,321,442	0%	\$42,723,148	8%
6/30/2010	\$0	\$4,311,362	\$4,311,362	0%	\$42,162,818	10%

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

In the June 30, 2010, actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.

**NOTE 15- Other Grants, Revenues**

The June 30, 2010, and 2009, Statement of Revenues, Expenses and Changes in Net Assets reflect Pell and SEOG Grant restated from Federal Grants and Contracts to Non-Operating Revenues and Expenditures, listed as Other Federal Grants and Contracts. The grant amounts restated are \$9,489,172 for June 30, 2010, and \$6,282,470 for June 30, 2009. Scholarships and Fellowships in the Operating Expenses section have been restated accordingly. This is being done to promote uniformity in reporting between this financial report and the integrated postsecondary education data system (IPEDS) and in following GASB's Comprehensive Implementation Guide as stated in the June 30, 2007, edition.

Statement of Revenues, Expenses and Changes in Net Assets also reflects a restatement of revenues from Other operating revenue to Other non-operating revenue (expenses) in the amount of \$1,905,760.





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**HISTORICAL  
FINANCIAL  
STATEMENTS**

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

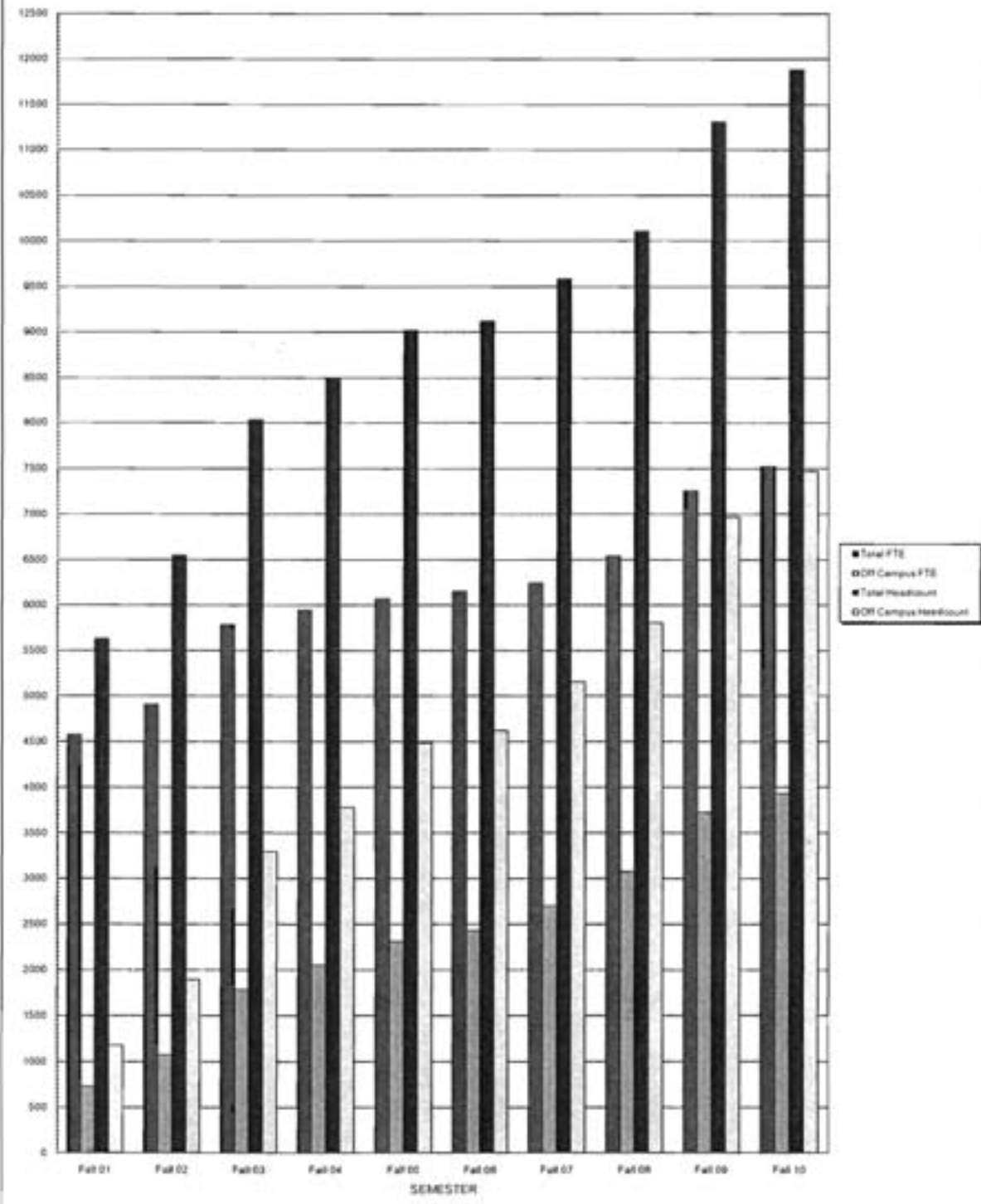


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**GRAPHS &  
EXHIBITS**

## ENROLLMENT CHART



Enrollment Table										
	Fall 01	Fall 02	Fall 03	Fall 04	Fall 05	Fall 06	Fall 07	Fall 08	Fall 09	Fall 10
Total FTE	4575	4906	5785	5946	6071	6155	6245	6541	7255	7524
Off Campus FTE	726	1072	1780	2049	2309	2430	2699	3076	3722	3930
Total Headcount	5626	6549	8037	8500	9019	9122	9588	10107	11308	11883
Off Campus Headcount	1177	1890	3294	3777	4485	4620	5155	5804	6965	7468

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

## FORT HAYS STATE UNIVERSITY

Exhibit A

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
Year Ended June 30, 2010

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
<b>Revenues and Other Additions:</b>							
Current Funds (Schedule I)	25,016,441	24,984,761	19,506,221	-	-	-	-
State Appropriations	33,253,383	-	-	-	-	-	-
Credit Hour Revenues	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Interest Collections	-	-	-	201,064	-	-	-
Interest Earned	-	-	-	-	423,888	-	42,030
Principal Collections	-	-	-	936,906	-	-	-
Federal Contributions	-	-	-	-	-	-	-
Other Reimbursements	-	-	-	-	-	-	-
Transfers from Board of Regents	-	-	-	-	-	2,083,670	-
Retirement of Indebtedness	-	-	-	-	-	-	-
Additions to Plant	-	-	-	-	-	-	-
Transfers from State Bond Sales	-	-	-	-	-	-	-
Add Adjustment of Restricted Receipts	-	-	(737,199)	-	-	-	-
Adjust Revenues shown in the Transfer Section below	-	-	-	-	-	-	-
<b>Total Revenues &amp; Other Additions</b>	<b>58,269,824</b>	<b>24,984,761</b>	<b>18,769,022</b>	<b>1,137,971</b>	<b>423,888</b>	<b>2,083,670</b>	<b>42,030</b>
<b>Expenditures &amp; Other Deductions:</b>							
Educational & General Expenditures (Schedule I)	50,012,083	12,297,696	17,040,007	-	-	-	-
Net Change in Encumbrances	(1,307,202)	1,313,060	187,629	16,000	(653,888)	305,483	-
Auxiliary Enterprises (Schedule I)	-	5,873,189	16,402	-	-	-	-
Loans to Students	-	-	-	781,044	-	-	-
Collection Fees	-	-	-	86,009	-	-	-
Expended Plant Funds (Schedule III)	-	-	-	-	1,383,527	-	1,730
Non-Operating Expenses	-	729,537	1,682,304	-	-	-	-
Bond Expenses Retained at Purchase	-	-	-	-	-	-	-
Retirement of Indebtedness	-	-	-	-	-	-	375,000
Interest on Indebtedness	-	-	-	-	-	-	414,612
T-Bill Purchase	-	-	-	-	-	-	-
Cost of Bond Issuance	-	-	-	-	-	-	-
Expended for Remodeling and Additions (Schedule IV)	-	-	-	-	-	1,246,793	-
<b>Total Expenditures and Other Deductions</b>	<b>48,704,881</b>	<b>20,213,482</b>	<b>18,926,342</b>	<b>883,053</b>	<b>729,639</b>	<b>1,552,276</b>	<b>791,342</b>

FORT HAYS STATE UNIVERSITY

Exhibit A

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
Year Ended June 30, 2010

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
<b>Transfers Among Funds:</b>							
Additions (Deductions):							
Transfer for Project reimbursement	(1,365,428)	-	-	-	-	365,985	-
Transfer for Debt Retirement	-	(658,976)	-	-	-	-	658,976
Transfer to/from Other University Funds	(4,326,805)	-	-	-	-	-	4,416,306
Transfer for SEOG matching	-	-	-	-	-	-	-
Transfer to Non-FHSU State Funds	(81,511)	(26,925)	-	-	-	-	-
Transfer for Administrative Allow.	-	-	(30,309)	(10,134)	-	-	-
Transfer to/from State Fund	(74,628)	-	-	-	-	-	-
Transfer for Bond Defeasance	-	-	-	-	-	-	(4,681,787)
Transfer from Capital Interest	-	-	-	-	-	-	-
Transfer to PMIB	-	-	-	-	-	-	-
Transfer from PMIB	-	-	-	-	-	-	353,289
<b>Total Transfers</b>	<b>(5,848,372)</b>	<b>(685,901)</b>	<b>(30,309)</b>	<b>(10,134)</b>	<b>-</b>	<b>365,985</b>	<b>746,784</b>
Lapsed appropriations	-	-	-	-	-	-	-
Reappropriation	(182,828)	-	-	-	-	-	-
<b>Net Change for the Year</b>	<b>3,533,743</b>	<b>4,085,378</b>	<b>(187,629)</b>	<b>244,784</b>	<b>(305,751)</b>	<b>897,379</b>	<b>(2,528)</b>
<b>Fund Balance 6-30-09</b>	<b>15,012,027</b>	<b>8,168,013</b>	<b>-</b>	<b>301,444</b>	<b>1,463,458</b>	<b>288,351</b>	<b>18,590</b>
Adjustments for Prior Year	(1)	-	187,629	-	3	4	1
<b>Adjusted Fund Balance</b>	<b>15,012,026</b>	<b>8,168,013</b>	<b>187,629</b>	<b>301,444</b>	<b>1,463,461</b>	<b>288,355</b>	<b>18,591</b>
<b>Fund Balance 6-30-10</b>	<b>18,545,769</b>	<b>12,253,391</b>	<b>-</b>	<b>546,228</b>	<b>1,157,710</b>	<b>1,185,734</b>	<b>16,063</b>



FORT HAYS STATE  

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**SCHEDULES**

**FORT HAYS STATE UNIVERSITY**  
**CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES**  
 Years Ended June 30, 2010 and 2009

Schedule I

	Unrestricted		Restricted	2010	2009
	Gen. Use	Desig. Use		Total	Total
<b>Revenues:</b>					
Tuition and Fees	25,016,441	14,149,642	2,835,522	42,001,606	35,567,729
State Appropriations	34,130,410	-	-	34,130,410	35,000,197
Governor and Legislator Budget Reductions	(997,837)	-	-	(997,837)	-
Reappropriations from prior year	120,810	-	-	120,810	101,504
Federal Grants & Contracts	-	2,682	11,664,944	11,667,626	8,507,534
Other Grants & Contracts	-	1,342,882	1,731,994	3,074,876	2,522,851
Sales of Commodities	-	3,006,729	18,802	3,025,531	2,773,136
Agency Sales	-	1,575,696	8,140	1,583,836	1,547,442
Rents & Royalties	-	3,802,721	3,740	3,806,461	3,420,645
Interest	-	152,021	1,817	153,838	405,663
Licenses, Permits & Fines	-	106,080	1,475	107,555	114,451
Reimbursements	-	587,301	982,492	1,569,793	682,441
Reimbursements-Other State Agencies	-	9,438	115,892	125,330	519,322
Other Revenue & Transfers	(4,482,945)	249,568	2,141,402	(2,091,974)	1,096,716
<b>Total Current Revenue</b>	<b>53,786,879</b>	<b>24,984,761</b>	<b>19,506,221</b>	<b>98,277,860</b>	<b>92,259,631</b>
<b>Expenditures &amp; Mandatory Transfers</b>					
<b>Educational &amp; General:</b>					
Institutional Support	5,245,107	417,708	73,424	5,736,240	5,422,745
Instruction	23,089,425	7,812,073	691,404	31,592,902	31,227,218
Academic Support	9,018,870	2,235,438	189,727	11,444,035	11,033,972
Student Services	4,777,673	1,136,672	195,039	6,109,384	6,822,996
Total Educational Program Expense	42,131,076	11,601,890	1,149,595	54,882,560	54,506,931
Research	20,372	30,033	153,721	204,126	315,489
Public Service	246,529	372,837	3,048,348	3,667,715	4,479,186
Physical Plant	6,841,044	273,589	34,347	7,148,980	7,682,642
Scholarships & Grants	773,061	19,347	12,653,996	13,446,405	9,388,296
Educational & General Expenditures	50,012,083	12,297,696	17,040,007	79,349,786	76,372,544
Transfers and Project Expenditures	1,365,428	-	30,309	1,395,737	59,736
Reappropriation to FY 2011	182,828	-	-	182,828	120,700
Lapses	-	-	-	-	3,388
Non-Expense Deductions	-	756,462	1,682,304	2,438,766	1,581,320
<b>Total Educational &amp; General Expenditures and Transfers</b>	<b>51,560,339</b>	<b>13,054,158</b>	<b>18,752,620</b>	<b>83,367,117</b>	<b>78,137,688</b>
<b>Auxiliary Enterprises:</b>					
Expenditures	-	5,873,189	16,402	5,889,590	6,562,666
Transfers	-	658,976	-	658,976	941,242
Total Auxiliary Enterprises	-	6,532,165	16,402	6,548,566	7,503,908
<b>Total Current Expenditures and Transfers</b>	<b>51,560,339</b>	<b>19,586,323</b>	<b>18,769,022</b>	<b>89,915,683</b>	<b>85,641,596</b>
Adjust Receipts to Expenditures	-	-	-	-	(601,398)
<b>Excess of Current Revenue over Current Expenditures</b>	<b>2,226,540</b>	<b>5,398,438</b>	<b>737,199</b>	<b>8,362,177</b>	<b>6,016,637</b>



Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2010

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Total	June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
INSTRUCTION										
CCL-TIGERS IN SERVICE	-	11	-	200	-	211	-	211	-	-
CCL-SERVICE LEARNING	-	-	-	-	-	-	-	-	-	166
MANAGEMENT AND MARKETING	1,098,741	14,815	4,827	1,400	-	1,119,784	1,117,403	-	2,380	1,455,926
KFHS SALES & SERVICE	500	-	-	-	-	500	-	500	-	648
MANAGEMENT DEVELOPMENT CENTER	-	-	7	-	-	7	-	7	-	7
MANAGEMENT & MARKETING SALES & INFORMATICS-TELECOM PROJECTS	206	46	-	-	-	252	-	252	-	1,264
INFORMATICS	-	-	235	-	-	235	-	235	-	3,948
BUSINESS & LEADERSHIP SYMPOSIU	838,643	14,076	12,229	4,774	-	869,721	866,859	-	2,861	801,411
INFORMATICS-INFO ASSURANCE MKT	-	6,345	344	-	-	6,689	-	6,689	-	9,953
INFORMATICS-MEDIA PROJECTS	-	570	-	-	-	570	570	-	-	3,455
BUSINESS - AACSB ACCREDITATION	500	8,308	238	-	-	9,045	-	9,045	-	4,632
COL/BUS-COMPUTER SALES/SERV	236	19,097	3,478	-	-	22,811	22,811	-	-	9,631
ECONOMICS AND FINANCE	-	-	436	(536)	-	(100)	-	(100)	-	870
ECONOMICS-SPECIAL PROJECTS	1,175,444	11,910	6,085	548	-	1,193,987	1,185,608	-	8,379	1,134,480
ECONOMIC EDUCATION	-	175	-	-	-	175	-	-	-	713
COL OF BUS-DEAN INSTRUCTION	5,463	2,493	262	30	-	8,249	-	8,249	-	10,784
CCL-CNTR FOR CIVIC LEADERSHIP	94,293	12	3,111	-	-	97,417	93,495	-	3,922	103,761
CCL-CNTR FOR CIVIC LEADERSHIP RU	2,093	2,483	361	-	-	4,937	4,937	-	-	17,345
CCL- KS YOUTH LEADERSHIP ACADEMY	662	6,046	579	977	-	8,264	-	-	8,264	7,264
CCL-AMERICAN DEMOCRACY PROJECT	41,477	8,978	3,750	-	-	54,204	-	54,204	-	94,193
CCL-LEAD	-	2,271	2,253	-	-	4,524	-	4,524	-	5,329
CCL-WOMENS CONFERENCE	1,767	2	252	-	-	2,021	-	2,021	-	1,656
CCL-LOOF	2,408	10,097	1,984	689	-	15,178	-	15,178	-	12,109
OMER VOSS ENDOWED PROF-STATE	-	-	-	-	-	-	-	-	-	15,808
VIRTUAL MBA	3,456	9,102	550	1,521	-	14,629	-	-	14,629	13,327
VIRTUAL MBA - RU	112,013	-	-	-	-	112,013	112,013	-	-	82,355
SPECIAL ACADEMIC PROJECTS	-	7,106	446	-	-	7,553	-	7,553	-	3,240
ACADEMIC AFFAIRS SPECIALIST	6,594	7,146	-	-	-	13,739	13,739	-	-	41,756
2008 ACTION PLANS	56,545	8,448	2,606	-	-	67,599	67,599	-	-	70,446
2009 ACTION PLANS	-	-	18	10,997	-	11,015	11,015	-	-	283,592
2010 ACTION PLANS	-	14,316	-	-	-	14,316	14,316	-	-	-
SUPPLEMENTAL INSTR	-	10,878	763	2,798	-	14,439	14,439	-	-	-
CENTER FOR LIBERAL STUDIES	31,904	-	-	-	-	31,904	31,904	-	-	32,861
LEADERSHIP STUDIES	91,617	1,160	620	1,158	-	94,556	94,556	-	-	254,022
LEADERSHIP SERVICES	379,352	7,032	1,431	-	-	387,815	386,054	-	1,762	360,437
GRAPHICS LAB	-	808	500	-	-	1,308	-	1,308	-	1,348
ART	1,891	-	2,588	-	-	4,479	4,479	-	-	5,126
ART SALES & SERVICE	936,155	11,083	19,050	3,777	-	970,065	961,470	-	8,595	957,463
GEOSCI-PETROLEUM GEOLOGY-GRANT	-	9,481	49,295	-	-	58,776	-	58,776	-	60,091
GEOSCI-PETROLEUM GEOLOGY-MATCH	-	-	293	-	-	293	-	293	-	99,408
COMMUNICATION-GENERAL	-	1,905	-	1,469	-	3,373	-	3,373	-	97,669
CHEMISTRY-SALES AND SERVICE	-	659	45	-	-	704	704	-	-	1,500
CHEMISTRY	-	-	1,094	-	-	1,094	-	1,094	-	3,037
COMMUNICATION	668,053	9,759	23,185	2,797	-	703,793	699,294	-	4,499	637,844
GEOLOGY FIELD CAMP	741,543	2,807	951	398	-	745,699	745,699	-	-	704,130
	-	124	753	-	-	877	-	877	-	3,661

Fort Hays State University  
 Departmental Expenditure Summary  
 Year Ended June 30, 2010

Schedule II

Name of Department	June 30, 2010 Expenditures						June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2010 Total	Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
COMMUNICATION-JOURNALISM	-	1,732	135	-	-	1,867	1,867	-	-	2,553
GEOSCIENCES	616,936	11,460	5,117	189	-	633,703	627,898	-	5,804	595,992
GIS LAB	1,984	-	1,849	-	-	3,833	3,833	-	-	1,997
GEOSCIENCES SALES & SERV	375	4,468	62	-	-	4,905	-	4,905	-	4,172
GIS-ERGO OPERATION ACCOUNT	-	580	-	-	-	580	-	-	580	41,621
ENGLISH SALES & SERVICE	-	1,520	-	-	-	1,520	-	1,520	-	-
ENGLISH	1,060,439	10,234	2,844	1,184	-	1,074,701	1,071,954	-	2,747	1,093,065
MUSIC-HIGH PLAINS PIANO CMP	-	327	-	-	-	327	-	327	-	361
ESL CENTER	119,944	2,888	943	-	-	123,775	123,775	-	-	118,473
MODERN LANGUAGE SALES&SERVICE	-	-	53	-	-	53	-	53	-	-
MODERN LANGUAGES	398,039	6,738	612	95	-	405,483	403,521	-	1,963	354,594
MOD LANG-SPANISH STUDY ABROAD	-	12,597	-	-	-	12,597	-	-	12,597	-
HISTORY	523,180	5,760	1,348	95	-	530,383	530,111	-	272	572,566
HISTORY-SALES AND SERVICE	9,934	168	-	-	-	10,102	-	10,102	-	25,982
MATHEMATICS	680,182	7,643	2,120	-	-	689,945	688,575	-	1,370	729,207
RARICK COMPUTING SYSTEMS LAB	1,056	-	-	-	-	1,056	1,056	-	-	2,234
MATH RELAYS	-	2,198	357	-	-	2,555	-	-	2,555	2,184
COMMUNICATION SALES & SERVICE	350	280	-	-	-	630	-	630	-	1,203
MUSIC	946,955	33,241	7,784	2,090	-	990,069	980,937	-	9,132	1,019,182
MUSIC-RECORD LABEL	-	-	-	-	-	-	-	-	-	-
PHILOSOPHY	352,049	4,656	475	679	-	357,859	356,746	-	1,113	361,400
PHYSICS-SALES & SERVICE	15,059	-	52	133	17,200	32,443	-	32,443	-	16,651
PHYSICS	405,543	5,410	15,600	7,163	-	433,717	430,158	-	3,559	455,091
POLITICAL SCIENCE	435,206	6,336	2,294	-	-	443,836	436,150	-	7,686	449,804
JUSTICE STUDIES	281,883	7,712	3,837	-	-	293,431	292,441	-	990	291,135
PSYCHOLOGY	613,305	10,710	4,966	2,370	-	631,351	624,287	-	7,065	709,962
PSYCHOLOGY-SALES & SERVICE	-	1,133	838	-	-	1,970	-	1,970	-	-
SOCIOLOGY AND SOCIAL WORK	703,455	1,742	2,091	-	-	707,288	702,753	-	4,535	707,776
FAMILY DEVELOPMENT SERVICES	8,476	111	10	-	-	8,597	-	-	8,597	10,585
SOCIAL WORK PROGRAM	-	3,806	892	-	-	4,698	4,698	-	-	4,841
SOCIAL WORK ACCREDITATION	10,666	4,300	180	-	-	15,146	15,146	-	-	4,373
SOCIOLOGY-SALES AND SERVICE	75	737	-	-	-	812	-	812	-	498
MUSIC-WKSA D'ADDARIO GRANT	-	850	-	-	-	850	-	-	850	2,534
RESEARCH & CREATIVE ACTV WEEK	-	750	-	-	-	750	-	-	750	-
MUSIC-WESTERN KS STRING ACDMY	21,878	2,116	328	-	-	24,322	-	24,322	-	25,114
JOURNALISM-KSPA SALES&SERVICE	-	901	85	-	-	987	-	-	987	1,232
TEACH ED-TRANS TO TEACH-KNOTTT	2,258	4,667	3,080	1,239	3,000	14,244	-	-	14,244	-
TECHNOLOGY STUDIES	572,332	23,124	11,211	1,466	-	608,133	600,770	-	7,362	674,375
TECH STUDIES-SALES & SERV	-	131	214	-	-	346	-	346	-	4,637
COMPUTER LAB-EDUC	12,395	533	1,723	2,079	-	16,730	9,954	-	6,776	13,449
TEACHER EDUCATION SERVICES	20,055	-	-	-	-	20,055	-	20,055	-	-
TEACHER EDUCATION	914,739	20,669	8,748	3,846	-	948,002	940,172	-	7,830	899,771
TEACHER ED-PRGRM ACTIVITIES	-	-	905	-	-	905	-	905	-	666
ADVANCED EDUCATION PROGRAMS	984,479	8,670	6,342	597	-	1,000,087	997,137	-	2,950	1,040,093
OFFICE OF STUDENT TEACHING	39,126	14,650	3,953	1,898	-	59,627	59,627	-	-	40,023
WESTERN KS PRIM MATH ACAD GRNT	15,383	28,005	9,534	-	-	52,922	-	-	52,922	71,760

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2010**

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Source of Funds			June 30, 2009 Total	
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2010 Total	Source of Funds			
							General Use	Unrestricted		Restricted
TEACHER ED-SCHOOL EFFICIENCY	750	209	75	-	-	1,094	-	1,094	-	13,736
NCATE ACCREDITATION	862	15,908	139	-	-	16,909	16,909	-	-	6,198
RESTRICTED LICENSE SUPERVISION	42,492	-	-	-	-	42,492	42,492	-	-	43,675
ANSCHUTZ ENDOWD PROF-STATE	342	4,683	1,320	-	-	6,346	-	-	6,346	18,474
ANSCHUTZ ENDOWD PROF-	314	5,643	144	-	-	6,102	-	6,102	-	2,143
TEACHER ED-EARTH SYSTEM SCI GR	2,613	1,270	122	-	2,560	6,565	-	-	6,565	-
KANSAS ACADEMY OF MATH & SCIEN	286,848	23,567	94,536	53,515	106,525	564,991	-	564,991	-	201,810
ENERGIZING MIDDLE SCHOOL SCIEN	48,744	11,877	12,463	9,531	48,949	131,563	-	-	131,563	127,043
NASA ROBOTICS FOR WSTRN KS SCH	-	103	6,527	-	2,000	8,630	-	-	8,630	5,534
MATH SCI-WE GO TO THE MOON GRT	9,384	1,113	840	-	14,483	25,821	-	25,821	-	1,904
TEACH ED-MODELING INSTRUCTION	27,750	9,744	9,188	-	19,884	66,566	-	-	66,566	-
SMI-UNPACKING SCIENCE GRANT	19,337	1,018	1,884	557	4,050	26,845	-	-	26,845	-
SMI-EXPOLORING THE SOLAR SYSTE	2,852	240	5,505	-	11,133	19,730	-	-	19,730	-
NURSING	1,309,191	30,065	7,445	1,670	-	1,348,371	1,341,876	-	6,495	1,414,537
RURAL HEALTH SERVICES	-	5,201	5,535	8,083	-	18,819	18,819	-	-	4,441
NURSING-KBOR NURSING POSITION	26,993	-	-	-	-	26,993	-	26,993	-	25,260
NURSING-GRANT MTCH-SCHOLARSHIP	-	-	-	-	4,847	4,847	4,847	-	-	4,852
NURSING-WAGNER FUND	1,005	22,456	8,045	-	-	31,507	-	31,507	-	38,759
NURSING-TRAINEESHIPS GRANT	-	1	-	-	34,750	34,751	-	-	34,751	32,536
NURSING F07 STATE APPROPRIATIO	142,207	-	-	-	-	142,207	142,207	-	-	138,405
NURSING-REGENT INITIATIVE-SCHLRS	-	-	-	-	5,365	5,365	-	-	5,365	4,853
AGRICULTURE	538,786	9,343	4,991	199	-	553,319	553,319	-	-	642,498
AGRICULTURE-SALES & SERVICE	-	4,706	-	-	-	4,706	-	4,706	-	5,774
BIOLOGICAL SCIENCES	931,289	25,220	34,144	10,461	-	1,001,114	991,332	-	9,782	997,549
ALLIED HEALTH-MDI	607,153	16,069	3,952	-	-	627,174	623,663	-	3,511	602,940
THOMSON-BIOLOGICAL SCIENCE	-	6,827	2,776	-	-	9,604	-	-	9,604	10,258
COMMUNICATION DISORDERS	691,942	14,166	3,981	1,183	-	711,273	711,273	-	-	739,972
THOMSON-COMM DISORDERS	28	9,202	96	-	-	9,326	-	-	9,326	9,111
HERNDON CLINIC	27,804	8,783	10,849	5,075	-	52,511	-	-	52,511	39,783
THOMSON-ALLIED HEALTH	-	6,515	-	6,702	-	13,217	-	-	13,217	4,484
HEALTH AND HUMAN PERFORMANCE	1,274,735	22,142	15,489	3,498	-	1,315,864	1,293,186	-	22,678	1,364,617
EXERCISE PHYSIOLOGY LAB	858	187	113	-	-	1,159	-	-	1,159	5,287
H AND HP-RENTALS	-	1,155	10,186	900	-	12,240	-	12,240	-	16,469
HHP-NUTRITION	-	15	48	-	-	63	-	63	-	54
THOMSON-HLTH/LIFE	-	1,078	-	-	235	1,313	-	-	1,313	1,229
BALTHAZOR GRAD ASST-BIOLOGY	3,551	-	-	-	-	3,551	-	3,551	-	3,548
FIREARMS EDUCATION	-	80	-	-	-	80	-	80	-	576
FLEHARTY RESEARCH ASST-ENDOW	7,103	-	-	-	-	7,103	-	-	7,103	7,096
BIOLOGY SALES & SERVICE	4,176	5,445	3,904	-	-	13,525	-	13,525	-	6,966
NURSING SALES & SERVICE	-	4,718	10,196	-	-	14,914	-	14,914	-	16,799
PHYSL THRPHY CLIN-NWKAAA GRNT	13,116	-	-	-	-	13,116	-	-	13,116	13,102
ALLIED HEALTH-MDI PROGRAMS	-	1,365	1,552	3,182	-	6,099	-	6,099	-	11,545
NURSING-NIGHTINGALE	-	150	565	-	-	715	-	-	715	1,170
ALLIED HEALTH-DM SONOGRAPHY	-	910	2,651	527	-	4,089	-	-	4,089	4,801
COMM DISORDERS CRS MATERIALS	-	5,833	2,306	-	-	8,139	-	-	8,139	4,404
HHP-WELLNESS CENTER	-	182	1,051	-	-	1,232	-	1,232	-	1,123

Fort Hays State University  
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Year Ended June 30, 2010

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Source of Funds			June 30, 2009 Total	
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2010 Total	Unrestricted			
							General Use	Unrestricted		Restricted
AGRICULTURE-WATERLINK GRANT	-	176	362	-	-	538	-	-	538	15,731
VIRTUAL COLL SALARIES-INTL	1,643,411	196	-	-	-	1,643,607	-	1,643,607	-	1,272,689
ACADEMIC EXTENSION	230,039	622,381	74,247	7,481	15,701	949,849	-	949,849	-	941,234
VIRTUAL COLLEGE SALARIES	2,731,026	(1)	-	-	-	2,731,026	-	2,731,026	-	2,219,015
OFF CAMPUS CENTERS	68,602	7,350	253	-	-	76,205	76,205	-	-	76,902
VIRTUAL COLL PROFESSION FOCUS	-	14,693	2,365	-	-	17,058	-	17,058	-	15,020
SW PLAINS REGIONAL CENTER	-	6,792	-	-	-	6,792	6,792	-	-	49,318
VIRT COLL-INTL PROG CLEARING	85,304	962,438	3,853	16,836	114,401	1,182,832	-	1,182,832	-	769,981
VIRTUAL COLL CONCURRENT PMTS	5,449	27,740	-	-	-	33,189	-	33,189	-	33,998
CENTER FOR STRATEGIC PARTNERSH	201,654	-	46	859	-	202,558	202,558	-	-	198,743
CENTER FOR STRATEGIC PTNSHP-RU	-	51,769	8,883	-	-	60,652	-	60,652	-	70,775
CHINA ACADEMY	5,485	12,729	6	-	-	18,200	-	18,200	-	27,624
LEADERSHIP STUDIES VC	16,816	-	-	-	-	16,816	-	16,816	-	11,960
COMMUNICATIONS VC	-	-	47	-	-	47	-	47	-	-
INFORMATICS VC	1,644	21	68	-	-	1,732	-	1,732	-	8,975
GEOSCIENCES VC	-	609	-	-	-	609	-	609	-	1,212
ENGLISH VC	-	3,054	139	-	4,600	7,793	-	7,793	-	7,671
MODERN LANGUAGES VC	-	344	481	-	-	825	-	825	-	200
HISTORY VC	-	540	201	-	-	741	-	741	-	742
MATHEMATICS VC	-	94	-	-	-	94	-	94	-	364
MUSIC VC	-	399	-	-	-	399	-	399	-	1,094
PHILOSOPHY VC	333	1,200	1,374	-	-	2,908	-	2,908	-	5,833
PHYSICS VC	1,140	-	-	-	-	1,140	-	1,140	-	2,914
POLITICAL SCIENCES VC	-	50	-	-	-	50	-	50	-	-
JUSTICE STUDIES VC	-	6,110	2,517	648	-	9,275	-	9,275	-	4,342
PSYCHOLOGY VC	-	80	-	-	-	80	-	80	-	2,266
SOCIOLOGY & SOCIAL WORK VC	7,382	4,781	1,319	398	-	13,880	-	13,880	-	12,580
TECHNOLOGY STUDIES VC	-	698	-	-	-	698	-	698	-	6,376
TEACHER EDUCATION VC	7,611	1,356	502	417	-	9,885	-	9,885	-	9,896
ADVANCED EDUCATION PROGRAMS VC	172	1,235	1,369	879	-	3,655	-	3,655	-	598
NURSING VC	3,954	-	-	-	-	3,954	-	3,954	-	4,856
BIOLOGICAL SCIENCES VC	-	10	-	-	-	10	-	10	-	2,614
HEALTH & HUMAN PERFORMANCE VC	500	-	220	-	-	720	-	720	-	582
NON-CREDIT COURSES - VC	20,687	2,870	-	-	-	23,557	-	23,557	-	16,691
<b>GENERAL ACADEMIC SUB-TOTAL</b>	<b>27,112,708</b>	<b>2,470,057</b>	<b>606,074</b>	<b>190,719</b>	<b>409,682</b>	<b>30,789,240</b>	<b>22,378,008</b>	<b>7,720,875</b>	<b>690,357</b>	<b>30,383,313</b>
COBL-ED TO GO (NON-CREDIT)	1,700	-	-	-	-	1,700	-	1,700	-	-
HIGH PLAINS MUSIC CAMP	11,485	35,763	41,969	-	-	89,218	-	89,218	-	60,384
FORT HAYS MODEL UN APPROP	-	1,496	-	-	-	1,496	1,496	-	-	1,474
FORT HAYS MODEL UN	-	280	-	-	-	280	-	280	-	84
<b>PREP AND ADULT BASIC SUB-TOTAL</b>	<b>13,185</b>	<b>37,539</b>	<b>41,969</b>	<b>-</b>	<b>-</b>	<b>92,693</b>	<b>1,496</b>	<b>91,197</b>	<b>-</b>	<b>61,942</b>

**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2010**

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Total	June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
SS-REGULAR SAL	709,921	-	-	-	-	709,921	709,921	-	-	771,587
SPECIAL PROJECTS IN HHP	-	277	770	-	-	1,048	-	-	1,048	62
<b>SUMMER SESSION SUB-TOTAL</b>	<b>709,921</b>	<b>277</b>	<b>770</b>	<b>-</b>	<b>-</b>	<b>710,969</b>	<b>709,921</b>	<b>-</b>	<b>1,048</b>	<b>781,963</b>
<b>TOTAL INSTRUCTION</b>	<b>27,835,815</b>	<b>2,507,873</b>	<b>648,813</b>	<b>190,719</b>	<b>409,682</b>	<b>31,592,902</b>	<b>23,089,425</b>	<b>7,812,073</b>	<b>691,404</b>	<b>31,227,218</b>
<b>RESEARCH</b>										
DEPT RESEARCH CONTROL	10,688	647	698	-	-	12,033	12,033	-	-	10,539
GRAD-RESEARCH CONFERENCE	-	1,205	-	-	-	1,205	-	1,205	-	95
TOMANEK GRADUATE RESEARCH ASST	1,231	-	-	-	-	1,231	-	1,231	-	3,548
COMANCHE GRANT-DINOSAUR II	988	-	-	-	-	988	-	988	-	85
GEO RESEARCH SUPPORT	7,292	159	227	-	-	7,678	-	7,678	-	6,118
CHEM-08 KINBRE FAC SCLR-WIESE	-	-	4,684	-	-	4,684	-	-	4,684	5,235
GEOSCI-SUPERDARN RADAR GRANT	2,994	1,882	977	9,124	-	14,977	-	-	14,977	-
GEOSCI-NASA ICES POLYNIA STUDY	9,681	4,025	29	-	10,131	23,866	-	-	23,866	-
KS SPACE GRANT GU-CHU	-	171	3,540	539	-	4,250	4,250	-	-	4,250
KS SPACE CONSORTIUM-CHU	-	-	-	-	24,539	24,539	-	-	24,539	11,500
GEOSCIENCES-KDOT-170 SINKHOLE	1,509	28	8	-	-	1,544	-	1,544	-	2,561
GEOSCI-NASA AMSR VALIDATION GR	7,377	1,054	-	-	3,131	11,562	-	-	11,562	-
GEOSCI-NASA SEA ICE ROUGH GRNT	7,189	1,077	-	-	1,043	9,309	-	-	9,309	-
PLATTE RIVER SMALL MAMMALS	11,239	-	-	-	3,132	14,371	-	14,371	-	13,830
AH-10 KINBRE GRANT	2,000	174	2,622	4,167	-	8,962	-	-	8,962	141
AH-10 KINBRE-GILLOCK	-	1,618	6,766	-	-	8,383	-	-	8,383	-
AH-10 KINBRE-WIESE	-	-	11,616	518	-	12,134	-	-	12,134	-
AH-10 KINBRE SU SCLR-ROGERS	3,000	-	-	-	-	3,000	-	-	3,000	-
AH-10 KINBRE MENTOR AWARD	9,682	-	-	-	-	9,682	-	-	9,682	-
BIOSCI-HUMAN DIMENSIONS GRANT	12,176	716	70	-	-	12,962	-	-	12,962	-
AH-10 KINBRE SMSTR SCLR-MILLER	4,000	-	-	-	-	4,000	-	-	4,000	-
BIO SCI-WARING KAS	-	-	748	-	-	748	-	-	748	-
BIO SCI-POLACK KAS	-	198	6	-	-	204	-	-	204	-
BIOSCI-AQUATIC SNAILS	-	336	129	-	-	465	-	-	465	-
BIOSCI-BLACK RAIL	-	-	56	-	-	56	-	-	56	-
BIOSCI-SMOKY VALLEY OWL	-	-	-	-	-	-	-	-	-	9,253
BIOSCI-PLOVER CENSUS	4,130	61	(3)	-	-	4,188	-	-	4,188	18,837
GRC-STARK FY09	-	-	(22)	-	-	(22)	(22)	-	-	1,190
GRC-CHANNELL FY10	-	-	286	1,249	-	1,535	1,535	-	-	-
GRC-STARK FY10	-	-	826	-	-	826	826	-	-	-
GRC-MARICLE FY10	1,102	-	847	-	-	1,749	1,749	-	-	-
GRAD SCHOOL STUDENT RESEARCH	-	2,334	682	-	-	3,016	-	3,016	-	2,158
<b>RESEARCH TOTAL</b>	<b>96,276</b>	<b>15,685</b>	<b>34,593</b>	<b>15,596</b>	<b>41,976</b>	<b>204,126</b>	<b>20,372</b>	<b>30,033</b>	<b>153,721</b>	<b>315,489</b>

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2010

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Total	June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
<b>PUBLIC SERVICE</b>										
CCL-KHF GRANT-KANSAS CORPS	3,554	14,729	1,632	1,746	-	21,661	-	-	21,661	-
SBDC-FED ACCOUNT CY09	36,837	-	-	8,057	-	44,895	-	-	44,895	30,306
SBDC-STATE ACCOUNT FY10	50,920	14,247	1,163	1,565	-	67,895	-	-	67,895	-
SBDC-FED ACCOUNT CY10	17,137	-	-	-	-	17,137	-	-	17,137	-
SBDC-STATE ACCOUNT FY09	1,303	-	-	-	-	1,303	-	-	1,303	45,023
SBDC-OUTREACH MATCH	2,721	4,912	4,372	3,062	-	15,067	-	-	15,067	-
SBDC-PROGRAM INCOME	-	2,376	-	-	-	2,376	-	-	2,376	5,632
SBDC-GU-MATCH	45,690	-	-	-	-	45,690	45,690	-	-	21,612
DOCKING-KHF SURVEY OF TEACHERS	10,020	3,841	25	-	-	13,887	-	13,887	-	-
DOCKING IPA	143,832	49,563	2,955	1,849	-	198,199	-	198,199	-	248,185
DOCKING IPA-APPROP	124,357	3,197	122	-	-	127,676	127,676	-	-	137,563
GEOGRAPHY ED-NGSEF	3,564	2,279	181	-	-	6,024	-	6,024	-	9,302
DOCKING-KHF NPA EVALUATIONS	4,204	297	-	-	-	4,501	-	4,501	-	35,472
DOCKING-KHF CHANGE SOMETHING G	729	(3,797)	-	-	-	(3,067)	-	-	(3,067)	13,011
DOCKING-KHF KS COMM EVALUATION	4,240	555	-	-	-	4,795	-	4,795	-	21,919
DOCKING-EUDORA USD 491	22,934	5,289	247	-	-	28,470	-	28,470	-	18,704
KSBDG-FED ACCOUNT CY10	80,339	13,650	-	-	-	93,989	-	-	93,989	-
KSBDG-STATE ACCOUNT FY10	51,754	65,290	6,843	1,918	-	125,805	-	-	125,805	-
KSBDG-FED ACCOUNT CY09	145,159	24,261	1	2,643	-	172,064	-	-	172,064	46,385
KSBDG-STATE ACCOUNT FY09	-	(165)	-	-	-	(165)	-	-	(165)	231,030
KSBDG-OTHER CASH MATCH	-	-	(20)	-	-	(20)	-	-	(20)	21,554
KSBDG-GREENSBURG KS FY10	-	-	-	-	67,841	67,841	-	-	67,841	-
KSBDG-MATCH	9,922	-	-	-	-	9,922	9,922	-	-	9,939
KSBDG-STATE CLEARING	-	400,591	-	-	251,384	651,975	-	-	651,975	964,186
KSBDG-FEDERAL CLEARING	-	78,576	-	-	268,623	347,198	-	-	347,198	859,668
KSBDG-KS MARKET PLACE CONF	-	2,905	-	-	-	2,905	-	2,905	-	-
INFO ENTERPRISE INSTITUTE	2,833	6,241	662	-	-	9,736	-	-	9,736	5,539
NETWORK KANSAS	471,069	39,551	7,717	1,899	-	520,236	-	-	520,236	539,657
NETWORK KANSAS SPECIAL PROJECT	-	53,948	-	-	-	53,948	-	-	53,948	-
HAYS AREA CHILDRENS CENTER	14,799	-	-	-	-	14,799	3,860	-	10,939	26,315
HEAD START	11,251	-	-	-	-	11,251	2,935	-	8,316	14,858
SOCIAL SECURITY SERVICES	2,760	-	-	-	-	2,760	720	-	2,040	1,984
FORSYTH LIBRARY COMM SERVICE	70,958	-	-	-	-	70,958	18,508	-	52,450	67,287
HAYS PUBLIC LIBR COMM SERVIC	5,387	-	-	-	-	5,387	1,405	-	3,982	4,398
PARENTS AS TEACHER HEAD STRT	1,070	-	-	-	-	1,070	279	-	791	586
BIG BROTHERS/BIG SISTERS	1,530	-	-	-	-	1,530	399	-	1,131	875
HIGH TECH CRIME UNIT LAB-WIEST	-	330	-	-	-	330	-	330	-	330
COMM STUDIES (THEATRE)-COMM SE	11,012	-	-	-	-	11,012	2,872	-	8,140	16,333
COMMUNICATION DISORDERS COMM S	2,948	-	-	-	-	2,948	769	-	2,179	4,152
GROSS/CUNNINGHAM OPERATIONS	2,939	-	-	-	-	2,939	691	-	2,248	-
GROSS/CUNNINGHAM OPERATIONS-CO	103	-	-	-	-	103	103	-	-	-
FISH ID-EBERLE	432	18	434	-	-	884	-	-	884	1,164
HHP INTRAMURALS COMMUNITY SERV	14,324	-	-	-	-	14,324	3,736	-	10,588	18,027
INT COMMUNITY SERVICE	5,940	-	-	-	-	5,940	1,549	-	4,391	7,735
STERNBERG MUSEUM COMM SERV	14,804	-	-	-	-	14,804	3,861	-	10,943	14,412
UNIV RELATIONS COMM SERV	8,202	-	-	-	-	8,202	2,139	-	6,063	8,830

Fort Hays State University  
Departmental Expenditure Summary  
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Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Total	June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		General Use	Unrestricted	Restricted	
HHP WELLNESS CTR COMM SERV	228	-	-	-	-	228	59	-	169	2,479
KS INTL EDUCATORS ORGANIZATION	-	3	1,090	-	-	1,093	-	1,093	-	-
SAFE RIDE-CAMPUS	-	10,153	-	-	-	10,153	-	10,153	-	7,445
SAFE RIDE-CITY	-	37,440	-	-	-	37,440	-	37,440	-	40,670
PROMETRIC TESTING CENTER	21,908	330	-	-	-	22,238	-	22,238	-	23,320
LEADERSHIP STUDIES-NW KS MAYOR	5,061	269	390	-	-	5,720	-	-	5,720	14,752
TEACHER ED-CHILD CARE DEV DAY	-	260	2,934	-	-	3,194	-	3,194	-	-
SENIOR COMPANION PROGRAM	373,253	54,471	971	-	-	428,695	-	-	428,695	428,695
SENIOR COMP PROG-CAMPUS	16,995	2,362	-	-	-	19,356	19,356	-	-	18,874
FGP/SCP DONATIONS	-	1,136	320	-	-	1,456	-	-	1,456	90
SCP GRANT-INFO REFERRAL	47,067	33,821	285	-	-	81,173	-	-	81,173	42,221
FOSTER GRNDPRNT GRANT-MATCH	-	5,302	137	-	-	5,439	-	-	5,439	422
FOSTER GRANDPARENT PROGRAM	147,656	24,013	2,261	-	-	173,930	-	-	173,930	179,770
SCP-NWKAAA	3,778	961	-	-	-	4,738	-	-	4,738	4,301
NURSING-HMC FNP	-	1,617	-	-	-	1,617	-	-	1,617	3,270
<b>COMMUNITY SERVICE SUB-TOTAL</b>	<b>2,017,322</b>	<b>954,820</b>	<b>34,721</b>	<b>22,739</b>	<b>587,847</b>	<b>3,617,449</b>	<b>246,529</b>	<b>333,228</b>	<b>3,037,692</b>	<b>4,413,992</b>
ADP-KOCH SPEAKER SERIES GRANT	-	3,211	19	-	-	3,230	-	-	3,230	-
MOD LANG-HISPANIC FILM FESTIVA	-	83	177	-	-	259	-	-	259	1,740
MUSIC-WKSA ARTS COMMISSION GNT	754	-	-	-	-	754	-	-	754	6,161
MUSIC-WKSA MIDWEST ENERGY GRNT	-	-	166	-	-	166	-	-	166	65
READING SERVICE CENTER	-	15	125	-	-	140	-	140	-	1,239
MATH AND SCIENCE CENTER	5,042	7,499	6,269	1,140	-	19,950	-	19,950	-	33,311
CENTER FOR RURAL LEADERSHIP	250	11,195	289	-	-	11,734	-	11,734	-	1,834
MATH AND SCIENCE CNTR-2914	7,780	6	-	-	-	7,787	-	7,787	-	5,557
PRAIRIE NATURALIST	-	6,246	-	-	-	6,246	-	-	6,246	3,162
<b>COMMUNITY EDUCATION SUB-TOTAL</b>	<b>13,827</b>	<b>28,255</b>	<b>7,045</b>	<b>1,140</b>	<b>-</b>	<b>50,265</b>	<b>-</b>	<b>39,610</b>	<b>10,656</b>	<b>65,194</b>
<b>TOTAL PUBLIC SERVICE</b>	<b>2,031,148</b>	<b>983,075</b>	<b>41,766</b>	<b>23,879</b>	<b>587,847</b>	<b>3,667,715</b>	<b>246,529</b>	<b>372,837</b>	<b>3,048,348</b>	<b>4,479,186</b>
<b>ACADEMIC SUPPORT</b>										
LIBRARY	1,030,549	382,920	16,631	78,833	2,116	1,511,049	1,511,049	-	-	1,720,914
LIBRARY ACTION PLANS	-	27,166	-	22,812	-	50,000	50,000	-	-	53,125
LIBRARY SERVICES	-	17,202	8,951	80	-	26,233	-	26,233	-	24,069
LIBRARY-ST FUNDED ENHANCE	-	140,627	-	-	-	140,627	140,627	-	-	140,627
LIBRARY-MOBILE TEACH & LEARN C	-	-	-	-	-	-	-	-	-	1,208
LIBRARY-CECIL CURREY FUND	-	-	529	-	-	529	-	-	529	110
LIBRARY VC	-	47,196	-	-	-	47,196	-	47,196	-	42,111
LIBRARY-LEARNING COMMONS	70,603	2,385	4,562	1,468	-	79,017	74,368	-	4,649	42,540
<b>LIBRARY SUB-TOTAL</b>	<b>1,101,152</b>	<b>617,518</b>	<b>30,672</b>	<b>103,193</b>	<b>2,116</b>	<b>1,854,650</b>	<b>1,776,044</b>	<b>73,429</b>	<b>5,178</b>	<b>2,024,704</b>

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2010

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Total	June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
STERNBERG MUSEUM	406,241	-	156	-	-	406,397	406,397	-	-	401,204
STERNBERG-MWE GRANT-OUTDOOR CL	-	-	500	-	-	500	-	500	-	-
STERNBERG-ADMINISTRATION	133,148	15,756	2,464	4,169	-	155,535	-	-	155,535	133,554
STERNBERG-COLLECTIONS	-	335	1,079	638	-	2,052	-	2,052	-	3,919
STERNBERG-EDUCATION	-	1,756	1,650	-	-	3,406	-	3,406	-	3,465
STERNBERG-EXHIBITS	-	1,116	2,939	-	-	4,054	-	4,054	-	1,954
KANSAS WETLANDS ED CNTR-GU	140,320	25,278	7,010	726	-	173,333	173,333	-	-	247,960
KANSAS WETLANDS EDUCATION CNTR	-	2,692	26,901	2,251	-	31,844	-	31,844	-	4,640
STERNBERG-MWE GRANT-SQUID	-	3	-	-	-	3	-	3	-	-
STERNBERG-FUNDRAISING	-	828	33	-	-	861	-	861	-	-
<b>MUSEUMS AND GALLERIES SUB-TOTAL</b>	<b>679,707</b>	<b>47,762</b>	<b>42,731</b>	<b>7,784</b>	<b>-</b>	<b>777,985</b>	<b>579,730</b>	<b>42,720</b>	<b>155,535</b>	<b>796,867</b>
VISUAL ARTS CENTER	-	1,379	1,939	-	-	3,319	3,319	-	-	5,040
CTELT-VIDEO PRODUCTION SERVICE	-	1,473	1,578	599	-	3,649	-	-	3,649	5,845
CENTER FOR LEARNING TECH	532,985	27,245	20,143	43,279	-	623,651	622,202	-	1,449	590,949
CTELT SALES & SERVICE	-	(96)	-	-	-	(96)	-	(96)	-	17
CTELT ACTION PLANS	-	465	-	-	-	465	465	-	-	3,600
CTELT PHOTOGRAPHY	-	177	574	1,704	-	2,456	-	2,456	-	10,265
CTELT LAB - MULTIMEDIA	-	30	-	-	-	30	-	30	-	314
<b>LEARNING TECHNOLOGIES SUB-TOTAL</b>	<b>532,985</b>	<b>30,672</b>	<b>24,234</b>	<b>45,582</b>	<b>-</b>	<b>633,473</b>	<b>625,986</b>	<b>2,389</b>	<b>5,098</b>	<b>616,029</b>
COMPUTING CENTER	1,954,265	124,135	26,433	22,122	-	2,126,955	2,125,848	-	1,107	2,122,978
MEDIATED CLASSROOM SUPPORT	-	59	1,204	278	-	1,541	1,541	-	-	39,028
CC SALES & SERVICE	-	1,411	117	-	-	1,528	-	1,528	-	223,442
COMPUTING CENTER-SEASONAL	10,080	1	-	-	-	10,081	10,081	-	-	13,484
MANAGEMENT INFORMATION	167,312	-	61	6,807	-	174,180	174,180	-	-	164,250
INTERNET TECHNOLOGY FEE	-	1,277	132	-	-	1,409	-	1,409	-	1,527
COMPUTING CENTER-MICRO CLRNG	-	4	154,875	733,115	-	887,995	-	887,995	-	772,204
COMPUTING CENTER-MEDIA CLRNG	-	-	17,712	87,631	-	105,344	-	105,344	-	82,241
COMPUTING CENTER-SERVER CLRNG	-	535	3,016	194,268	-	197,819	-	197,819	-	100,232
COMPUTING CENTER-NETWORK CLRNG	-	5,857	1,203	87,682	-	94,742	-	94,742	-	100,222
COMPUTING CNTR ACTION PLANS	-	-	-	136,782	-	136,782	136,782	-	-	86,968
ADMINISTRATIVE SOFTWARE	-	902,437	-	71,659	-	974,096	974,096	-	-	678,530
<b>COMPUTING CENTER SUPPORT SUB-TOTAL</b>	<b>2,131,657</b>	<b>1,035,715</b>	<b>204,754</b>	<b>1,340,344</b>	<b>-</b>	<b>4,712,470</b>	<b>3,422,528</b>	<b>1,288,836</b>	<b>1,107</b>	<b>4,437,859</b>
UNIVERSITY FARM-SALARIES	420,675	-	-	-	-	420,675	407,412	-	13,263	400,846
UNIVERSITY FARM	24,617	142,434	363,729	48,790	-	579,570	-	579,570	-	764,054
UNIVERSITY FARM OVERTIME	32,170	-	-	-	-	32,170	32,170	-	-	40,013
UNIVERSITY FARM OIL & GAS FE	-	2,510	301	850	-	3,661	-	3,661	-	4,418
<b>ANCILLARY SUPPORT SUB-TOTAL</b>	<b>477,462</b>	<b>144,944</b>	<b>364,030</b>	<b>49,640</b>	<b>-</b>	<b>1,036,075</b>	<b>439,582</b>	<b>583,231</b>	<b>13,263</b>	<b>1,209,331</b>



**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2010**

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Total	June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		General Use	Unrestricted	Restricted	
							Unrestricted	Restricted		
ASSESSMENT-ACAD PRG	-	31,043	424	-	-	31,467	31,467	-	-	34,993
VC-NCKTC AGREEMENT	52,385	-	-	-	-	52,385	-	52,385	-	-
COLLEGE OF EDUCATION AND TECHN	322,812	11,500	6,608	3,346	-	344,266	344,266	-	-	322,828
GRADUATE SCHOOL-THESIS BINDING	1,387	1,449	90	-	-	2,926	-	2,926	-	2,556
GRADUATE SCHOOL	345,490	16,380	1,341	15,100	-	378,311	371,389	-	6,922	254,999
COLLEGE OF ARTS AND SCIENCES	240,906	14,014	1,689	-	-	256,609	256,609	-	-	256,293
DOMESTIC GRADUATE APP FEE	15,200	24,823	335	1,032	1,000	42,389	-	42,389	-	29,816
VIRTUAL COLLEGE	325,394	5,477	472	1,658	-	333,001	333,001	-	-	276,527
GRANTS FACILITATOR	34,812	-	-	-	-	34,812	34,812	-	-	34,866
COL OF ED-SALES & SERVICE	-	4,026	4,942	1,502	9,250	19,720	-	19,720	-	39,846
INT STUDENT APPL FEE	235	7,276	-	-	-	7,512	-	7,512	-	5,599
COLLEGE OF BUSINESS AND LEADER	239,294	25,034	5,486	700	-	270,514	270,514	-	-	124,303
GRADUATE ASSISTANT REPAYMENT	7,102	-	-	-	-	7,102	-	7,102	-	-
COLLEGE OF HEALTH & LIFE SCIEN	178,977	11,148	4,907	1,623	-	196,655	196,655	-	-	194,373
ASSISTANT PROVOST	156,522	2,645	1,158	680	-	161,005	161,005	-	-	157,933
INSTITUTIONAL ASSESSMENT	-	7,125	-	-	-	7,125	7,125	-	-	-
COLLEGE OF BUS AND LDRSHIP VC	51,540	-	-	-	-	51,540	-	51,540	-	26,157
COLLEGE OF ARTS AND SCI VC	45,353	1,000	-	-	504	46,857	-	46,857	-	23,595
COLLEGE OF ED AND TECH VC	1,133	4,173	4,462	-	1,900	11,668	-	11,668	-	4,153
COLLEGE OF HEALTH&LIFE SCI VC	2,186	-	-	-	-	2,186	-	2,186	-	2,002
ACADEMIC ADVISING CENTER	157,877	6,144	1,874	-	-	165,896	163,271	-	2,625	150,495
ACADEMIC ADVISING CTR-RU	218	-	-	-	-	218	-	218	-	2,495
FORT HAYS STUDIES	-	4,887	-	-	-	4,887	4,887	-	-	4,692
KS CTR FOR PERFORMANCE EXLNCE	-	330	-	-	-	330	-	330	-	330
<b>ACADEMIC ADMINISTRATION SUB-TOTAL</b>	<b>2,178,824</b>	<b>178,475</b>	<b>33,787</b>	<b>25,641</b>	<b>12,654</b>	<b>2,429,380</b>	<b>2,175,000</b>	<b>244,833</b>	<b>9,547</b>	<b>1,949,181</b>
<b>TOTAL ACADEMIC SUPPORT</b>	<b>7,101,786</b>	<b>2,055,086</b>	<b>700,208</b>	<b>1,572,184</b>	<b>14,770</b>	<b>11,444,035</b>	<b>9,016,870</b>	<b>2,235,438</b>	<b>189,727</b>	<b>11,033,973</b>
<b>STUDENT SERVICES</b>										
STUDENT AFFAIRS	309,842	8,012	3,201	-	-	321,055	319,355	-	1,699	362,694
NATIONAL STUDENT EXCHANGE	-	338	-	-	-	338	-	338	-	1,157
STUDENT ADA ACCOMODATIONS	-	500	-	-	-	500	500	-	-	1,033
STUDENT LIFE EXPERIENCE-PEPSI	-	1,804	-	-	-	1,804	-	1,804	-	4,000
STUDENT INFORMATION PROCESS	-	-	-	-	-	-	-	-	-	40,740
STUDENT AFFAIRS ACTION PLANS	390	14,655	38	17,258	-	32,341	32,341	-	-	55,020
<b>STUDENT SERVICES SUB-TOTAL</b>	<b>310,232</b>	<b>25,308</b>	<b>3,239</b>	<b>17,258</b>	<b>-</b>	<b>356,037</b>	<b>352,196</b>	<b>2,141</b>	<b>1,699</b>	<b>464,644</b>
SGA-HHP-SHOOTING SPORTS CLUB	-	9,258	3,949	-	-	13,207	-	13,207	-	12,982
NEW INTL STUDENT ORIENTATION	206	5,670	130	-	-	6,005	-	6,005	-	-
STUDY ABROAD SCHOLARSHIPS	-	5,100	-	-	25,775	30,875	30,875	-	-	20,166
SGA-TIGER WILD	-	1,184	3,279	-	-	4,463	-	4,463	-	743
SGA-WELLNESS CENTER EQUIPMENT	1,043	4,040	4,360	30,968	-	40,411	-	40,411	-	-

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2010

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Total	June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		General	Unrestricted	Restricted	
							Use			
FORT HAYS HONOR SOCIETY SALES & ACTIVITY-SALARY CLEARING	-	1,187	935	-	-	2,122	-	2,122	-	275
SGA-BLACK STUDENT UNION	-	(21)	-	-	-	(21)	-	(21)	-	-
SGA-CAMPUS REC & INTRAMURALS	24,402	8,609	1,346	-	-	9,956	-	9,956	-	6,933
SGA-UP TIL DAWN	-	11,461	13,198	-	-	49,061	-	49,061	-	44,172
SGA-BLOCK & BRIDLE CLUB	-	1,422	(903)	-	-	518	-	518	-	-
SGA-CONTINGENCY FUND	-	6,508	549	-	-	7,056	-	7,056	-	9,426
SGA-AIKIDO CLUB	-	525	-	-	-	525	-	525	-	-
SGA-CHINESE STUDENT ASSOC	-	7,622	-	-	-	7,622	-	7,622	-	9,212
SGA-IFC/PANHellenic	-	2,861	547	-	-	3,409	-	3,409	-	305
SGA-AGRONOMY CLUB	2,152	8,593	698	-	-	11,442	-	11,442	-	7,102
SGA-AMERICAN DEMOCRACY PROJECT	-	1,396	-	-	-	1,396	-	1,396	-	2,099
STUDENT INTRODUCTION	4,695	5,600	-	-	-	10,295	-	10,295	-	-
SGA-INTL STUDENT UNION	7,404	12,235	4,352	-	-	23,991	-	23,991	-	24,984
DIVERSITY AFFAIRS ACCOUNT	-	1,439	213	-	-	1,651	-	1,651	-	2,326
LEADER CLEARING	412	8,449	2,392	-	-	11,253	-	11,253	-	5,289
SGA-CREATIVE ARTS SOCIETY	50,537	19,260	1,749	7,013	-	78,558	-	78,558	-	69,541
UAB	-	2,800	-	-	-	2,800	-	2,800	-	5,507
SGA-FHSU HOMECOMING PARADE	-	151	2,137	-	-	2,289	-	2,289	-	1,349
SGA-ENCORE SPECIAL EVENTS	-	566	160	-	-	726	-	726	-	838
SGA-UAB	8,555	39,000	-	-	-	39,000	-	39,000	-	39,000
SGA-LINES	-	51,904	10,933	964	-	72,356	-	72,356	-	64,838
SGA-CCL-TIGERS IN SERVICE	5,408	1,309	-	-	-	1,309	-	1,309	-	1,250
SGA-ADVANCE TECHNOLOGY STUDENT	-	8,704	1,891	1,754	-	17,757	-	17,757	-	11,318
SGA-SIGMA ALPHA IOTA	-	513	254	1,148	-	1,915	-	1,915	-	-
SGA-TIGER TRANSPORT	-	606	-	-	-	606	-	606	-	-
SGA-HISP AMER LEADER ORG	-	18,840	-	-	-	18,840	-	18,840	-	-
SGA-CHRISTIAN CHALLENGE	-	6,435	792	-	-	7,227	-	7,227	-	1,001
SGA-RODEO CLUB	-	11,004	-	-	-	11,004	-	11,004	-	-
SPECIAL EVENTS COMM	-	30,174	10,053	-	-	40,226	-	40,226	-	36,984
SGA-MULTICULTURAL COALITION	15,547	168,512	1,036	-	-	185,095	-	185,095	-	181,304
SGA-STUDENT ALLOC-EQUIPMENT	-	3,085	25	-	-	3,110	-	3,110	-	-
SGA-STUDENT GOVERNMENT	-	-	5,710	-	-	5,710	-	5,710	-	12,417
SGA-FHS PLAYERS	26,776	8,690	953	-	-	36,419	-	36,419	-	36,967
SGA APPROPRIATIONS	-	580	5,533	-	-	6,113	-	6,113	-	4,494
SGA-GAY-STRAIGHT ALLIANCE	-	11,400	-	-	-	11,400	-	11,400	-	12,852
SGA-KFHS BROADCASTING COUNCIL	-	5,453	96	-	-	5,549	-	5,549	-	1,349
SGA-NATL SPEECH-HEARING ASSN	22,856	2,260	3,419	846	-	29,381	-	29,381	-	24,749
SGA-ALPHA KAPPA PSI	-	3,218	-	-	-	3,218	-	3,218	-	8,521
SGA-AGRI-BUSINESS CLUB	-	7,126	-	-	-	7,126	-	7,126	-	6,510
SGA-CCL-COLLEGIATE LEADERSHIP	-	885	-	-	-	885	-	885	-	702
LITTLE THEATRE	-	2,083	225	-	-	2,308	-	2,308	-	3,168
DRAMA-GU	1,257	2,037	3,736	-	2,550	9,580	-	9,580	-	14,248
SGA-MIDWEST MODEL UN	-	5,112	1,768	-	600	7,480	7,480	-	-	5,829
MUSIC-CHOIR TOURS	-	2,530	-	-	-	2,530	-	2,530	-	240
ATHLETIC BANDS	6,012	171	1,008	-	-	1,179	6,012	1,179	-	1,619
						6,012		-		6,005

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2010

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Total	June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		General	Unrestricted	Restricted	
							Use			
SGA-ATHLETIC BANDS	66,062	1,102	2,031	-	-	69,194	-	69,194	-	57,358
MUSIC ACTIVITIES	709	7,897	5,205	-	-	13,812	-	13,812	-	14,840
MUSIC-COLOR GUARD	-	-	2,963	-	-	2,963	-	2,963	-	-
SGA-TIGER TOTS	15,000	-	-	-	-	15,000	-	15,000	-	13,700
HHP-CUNNINGHAM POOL	-	-	2,511	-	-	2,511	-	2,511	-	2,414
HHP-SHOOTING SPORTS CLUB	-	442	13,412	-	-	13,854	-	13,854	-	6,394
HHP-NSSF GRANT-SHOOTING CLUB	-	211	1,940	-	-	2,151	-	-	2,151	-
HHP-NSSF GRANT MATCH-SHOOTING	-	1,127	-	-	-	1,127	1,127	-	-	-
<b>SOCIAL AND CULTURAL SUB-TOTAL</b>	<b>259,031</b>	<b>526,322</b>	<b>114,566</b>	<b>42,693</b>	<b>28,925</b>	<b>973,557</b>	<b>45,494</b>	<b>925,912</b>	<b>2,151</b>	<b>794,505</b>
TESTING SERVICES	2,968	1,867	47	-	-	4,882	-	4,882	-	12,780
CAREER SERVICES-GU	225,135	22,199	2,203	17	-	249,553	247,743	-	1,811	245,407
CAREER SERVICES	-	118	-	-	-	118	-	118	-	3,555
VETERANS ADMINISTRATION	-	30	7,638	-	-	7,668	-	-	7,668	7,121
KELLY CENTER	316,123	12,574	6,570	-	-	335,268	323,867	-	11,401	316,378
DUI EVALS/ALCOHOL ED PROG	-	3,525	1,271	-	-	4,796	-	-	4,796	7,475
<b>COUNSELING AND GUIDANCE SUB-TOTAL</b>	<b>644,226</b>	<b>40,314</b>	<b>17,729</b>	<b>17</b>	<b>-</b>	<b>602,286</b>	<b>571,610</b>	<b>5,000</b>	<b>25,676</b>	<b>592,717</b>
ADMIN ALLOWANCE-LOANS-GRANTS	33,251	37,504	690	20	-	71,465	-	-	71,465	74,646
AID REFUND/REPAYMENT	-	-	-	-	20	20	-	20	-	-
FINANCIAL AID ADMINISTRATION	529,627	23,804	5,136	-	-	558,568	525,738	-	32,830	581,857
FINANCIAL AID SUPPORT	2,622	26	-	1,197	4,536	8,381	-	8,381	-	1,306
<b>FINANCIAL AID ADMINISTRATION SUB-TOTAL</b>	<b>565,500</b>	<b>61,334</b>	<b>5,827</b>	<b>1,217</b>	<b>4,556</b>	<b>638,434</b>	<b>525,738</b>	<b>8,401</b>	<b>104,295</b>	<b>657,809</b>
MENS BASKETBALL	133,394	2,047	160	-	34,026	169,626	169,626	-	-	186,072
ATHLETICS CLEARING	81,212	-	-	-	-	81,212	-	81,212	-	75,932
ATHLETIC ADMINISTRATION	381,720	32,331	5,735	2,352	-	422,138	422,138	-	-	842,070
FOOTBALL	289,207	15,598	9	-	75,409	380,223	380,223	-	-	422,941
WOMENS BASKETBALL	128,769	1,527	25	-	22,869	153,190	153,190	-	-	161,290
WRESTLING	46,422	1,022	180	-	10,910	58,534	58,534	-	-	66,629
MENS BASEBALL	61,715	1,368	85	-	12,955	76,123	76,123	-	-	91,946
MENS TRACK	34,008	3,371	334	-	14,050	51,763	51,763	-	-	53,890
WOMENS TRACK	13,988	641	268	-	12,605	27,502	27,502	-	-	36,627
TRAINING ROOM	81,689	2,189	253	-	-	84,131	84,131	-	-	77,984
WOMENS VOLLEYBALL	61,714	2,274	30	-	15,094	79,112	79,112	-	-	101,688
ATHLETIC FACILITIES	-	49	500	-	-	550	550	-	-	6,526
WOMENS TENNIS	-	303	105	-	3,476	3,884	3,884	-	-	8,061
SPORTS INFORMATION	40,818	14,610	97	-	-	55,525	55,525	-	-	76,058
MENS GOLF	-	127	-	-	1,050	1,177	1,177	-	-	1,340
WOMENS GOLF	-	-	-	-	1,500	1,500	1,500	-	-	1,700

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2010

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Total	June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
WOMENS SOFTBALL-OOE	41,674	859	22	-	12,070	54,625	54,625	-	-	54,082
NCAA DIVERSITY MATCH	15,326	-	-	-	-	15,326	15,326	-	-	32,585
ATHLETIC-BOOKSTORE CLEARING	-	-	-	-	45,090	45,090	-	-	45,090	52,159
GAME DAY MGMT-STUDENT LABOR	51,930	-	-	-	-	51,930	51,930	-	-	-
<b>INTERCOLLEGIATE ATHLETICS SUB-TOTAL</b>	<b>1,463,586</b>	<b>78,316</b>	<b>7,803</b>	<b>2,352</b>	<b>261,104</b>	<b>1,813,160</b>	<b>1,686,858</b>	<b>81,212</b>	<b>45,090</b>	<b>2,349,578</b>
COLORADO HIGHER ED OPP OFFICE	46,612	7,200	-	-	-	53,812	53,812	-	-	-
REGISTRARS OFFICE	618,516	22,933	13,541	2,517	-	657,506	657,506	-	-	619,492
ADMISSIONS OFFICE	496,114	205,677	13,131	-	-	714,922	698,794	-	16,127	625,399
ADMISSIONS-SALES & SERVICE	-	1,048	-	-	-	1,048	-	1,048	-	(61)
INTEGRATED MARKETING COMMITTEE	-	80,740	(7)	-	-	80,734	80,734	-	-	431,526
APPLICATION FEE	-	62,005	1,384	16,565	-	79,954	-	79,954	-	128,548
SW KS HISPANIC TALENT DVLPMNT	74,180	25,536	5,215	-	-	104,931	104,931	-	-	113,801
REGISTRAR-SALES & SERVICE	-	32,518	486	-	-	33,004	-	33,004	-	45,038
<b>REGISTRAR AND ADMISSIONS SUB-TOTAL</b>	<b>1,235,421</b>	<b>437,656</b>	<b>33,751</b>	<b>19,082</b>	<b>-</b>	<b>1,725,910</b>	<b>1,595,777</b>	<b>114,005</b>	<b>16,127</b>	<b>1,963,742</b>
<b>TOTAL STUDENT SERVICES</b>	<b>4,377,997</b>	<b>1,171,250</b>	<b>182,934</b>	<b>82,618</b>	<b>294,585</b>	<b>6,109,384</b>	<b>4,777,673</b>	<b>1,136,672</b>	<b>195,039</b>	<b>6,822,996</b>
<b>INSTITUTIONAL SUPPORT</b>										
PRESIDENTS OFFICE	569,120	133,519	29,408	1,751	-	733,797	733,797	-	-	738,964
PROVOST	355,945	19,932	3,021	25	-	378,923	378,923	-	-	378,355
PROVOST SALES AND SERVICE	10,233	47,900	11,706	4,976	168	74,983	-	74,983	-	12,717
VP FOR ADMIN & FINANCE	329,663	8,846	773	3,616	-	342,898	342,898	-	-	345,971
FACULTY SENATE	2,687	3,871	157	132	-	6,847	6,847	-	-	6,960
VP FOR STUDENT AFFAIRS	242,991	5,980	3,256	-	-	252,228	252,228	-	-	223,487
CLASSIFIED SENATE	-	622	-	-	-	622	622	-	-	613
FED STIMULUS-ARRA-EQUIPMENT	-	-	175	44,787	-	44,962	-	-	44,962	-
<b>EXECUTIVE MANAGEMENT SUB-TOTAL</b>	<b>1,510,639</b>	<b>220,671</b>	<b>48,496</b>	<b>55,287</b>	<b>168</b>	<b>1,835,260</b>	<b>1,715,315</b>	<b>74,983</b>	<b>44,962</b>	<b>1,709,127</b>
BUSINESS OFFICE	489,834	18,503	2,362	1,027	-	511,726	511,726	-	-	497,354
BUSINESS OFFICE OVERTIME	319	-	-	-	-	319	319	-	-	1,778
LICENSING REVENUE	-	258	397	-	-	655	-	-	655	3
DEPT OF ADMINISTRATION CHRGS	-	103,659	-	-	-	103,659	103,659	-	-	101,203
BUSINESS OFFICE SERV	-	281	(29)	-	-	252	-	252	-	2
RESEARCH OVERHEAD RECOVERY	27,154	11,301	2,239	829	-	41,523	-	41,523	-	51,736
STUDENT FISCAL SERVICES	445,411	3,192	351	-	-	448,954	448,954	-	-	426,639
INTERNATIONAL TAX CLEARING	-	-	-	-	12,226	12,226	-	12,226	-	6,487
BUDGET & PLANNING	188,208	894	2,133	5,136	-	196,371	196,371	-	-	190,212
SW KANSAS ACCESS PROJECT -KBOR	-	5,966	-	-	-	5,966	-	5,966	-	4,322
VPAF CONTROL	-	2,000	-	-	-	2,000	-	2,000	-	(51)

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2010**

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Total	June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other		General Use	Unrestricted	Restricted	
MISCELLANEOUS COLLECTIONS	-	32,863	-	-	-	32,863	-	32,863	-	32,863
VPAF VENDING	-	3,347	1,275	4,048	-	8,670	-	8,670	-	45,844
<b>FISCAL OPERATIONS SUB-TOTAL</b>	<b>1,150,926</b>	<b>182,264</b>	<b>8,728</b>	<b>11,040</b>	<b>12,226</b>	<b>1,365,183</b>	<b>1,261,029</b>	<b>103,499</b>	<b>655</b>	<b>1,371,957</b>
EMPLOYEE RELATIONS OFFICE	28,663	118	79	2,500	-	31,360	31,360	-	-	30,068
PERSONNEL OFFICE	244,241	2,609	1,071	-	-	247,921	247,921	-	-	239,488
ADMIN STAFF DEVEL	-	-	-	560	-	560	560	-	-	-
ADMINISTRATIVE PAYMENT CHARGES	-	15,490	2,482	-	-	17,972	-	17,972	-	29,312
SICK LEAVE-RETIRES	784	-	-	-	-	784	784	-	-	1,032
AFFIRMATIVE ACTION OFFICE	-	468	-	-	-	468	468	-	-	21,848
JV ADJUSTMENTS	23	-	-	-	-	23	23	-	-	353
SFS CLEARING-ST JOHN INTERNATL	-	70,000	-	-	32,928	102,928	-	102,928	-	-
FHSU BILLBOARD COSTS	-	114,712	-	-	-	114,712	114,712	-	-	57,094
GENERAL INSTITUTIONAL EXP	-	194,504	380	-	2,500	197,383	197,383	-	-	169,483
BANK COLLECTION COSTS	-	163,533	-	-	-	163,533	163,533	-	-	146,275
UNIV MATCH-SEOG-PERKINS-ETC	-	2,268	-	-	-	2,268	2,268	-	-	-
STAFF DEVELOPMENT	-	4,396	23	-	-	4,419	4,419	-	-	4,387
STAFF DEVELOPMENT	-	473	-	-	-	473	-	473	-	448
TELEPHONE SERVICES	69,606	701	-	-	-	70,307	65,807	-	4,499	72,473
SMART PHONE PROJECT	-	19,160	-	-	-	19,160	19,160	-	-	29,666
COMMUNICATION CONTROL	-	294,411	-	-	-	294,411	294,411	-	-	308,715
EMPLOYEE TUITION ASSISTANCE	-	(2,205)	-	-	28,884	26,679	26,679	-	-	31,208
SPOUSE TUITION ASSISTANCE	-	(2,003)	-	-	21,268	19,264	19,264	-	-	13,103
DEPENDENT TUITION ASSISTANCE	-	(250)	-	-	109,117	108,867	108,867	-	-	107,252
FACULTY DEVELOPMENT	-	67,750	589	-	-	68,339	68,339	-	-	84,600
<b>GENERAL ADMINISTRATION SUB-TOTAL</b>	<b>343,317</b>	<b>946,132</b>	<b>4,624</b>	<b>3,060</b>	<b>194,696</b>	<b>1,491,829</b>	<b>1,365,956</b>	<b>121,373</b>	<b>4,499</b>	<b>1,346,804</b>
ALUMNI AND LEG RELATIONS	237,172	19,156	3,225	7,905	-	267,458	256,480	-	10,978	273,586
ALUMNI OVERTIME	14,755	-	-	-	-	14,755	14,755	-	-	-
ALUMNI-FOUNDATION COST SHARE	-	22,618	988	-	-	23,607	23,607	-	-	28,069
ALUMNI SALES AND SERVICE	-	22,115	1,125	-	-	23,240	-	23,240	-	20,591
UNIVERSITY RELATIONS	367,384	30,551	7,468	7,659	-	413,062	413,062	-	-	384,581
ENDOWMENT	74,384	42,192	3,250	2,865	-	122,691	115,346	-	7,345	69,091
COMMENCEMENT	7,343	31,003	17,685	-	-	56,031	-	56,031	-	91,230
PARENTS DAY COMMITTEE	-	1,223	-	-	-	1,223	1,223	-	-	2,168
PERFORMING ARTS CENTER	58,689	57	10,564	9,023	-	78,333	78,333	-	-	48,671
PERF ARTS CENTER SALES & SERV	-	261	6,688	983	-	7,932	-	7,932	-	6,407
ENDOWMENT-CLEARING	-	4,986	-	-	-	4,986	-	-	4,986	38,433
ENDOWMENT-PAYROLL CLEARING	30,650	-	-	-	-	30,650	-	30,650	-	28,568
<b>PUBLIC REALATIONS SUB-TOTAL</b>	<b>790,377</b>	<b>174,162</b>	<b>50,993</b>	<b>28,436</b>	<b>-</b>	<b>1,043,968</b>	<b>902,807</b>	<b>117,853</b>	<b>23,308</b>	<b>994,856</b>
<b>TOTAL INSTITUTIONAL SUPPORT</b>	<b>3,795,258</b>	<b>1,523,229</b>	<b>112,840</b>	<b>97,823</b>	<b>207,080</b>	<b>5,736,240</b>	<b>5,245,107</b>	<b>417,708</b>	<b>73,424</b>	<b>5,422,744</b>

Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2010

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Source of Funds			June 30, 2009 Total	
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2010 Total	Unrestricted			Restricted
							General Use	Unrestricted		Restricted
PHYSICAL PLANT										
BUILDINGS MAINTENANCE	1,038,955	33,898	60,306	613	-	1,133,772	1,133,772	-	-	1,124,723
BUILDINGS MAINT OVERTIME	631	-	-	-	-	631	631	-	-	839
CUSTODIAL SALES & SERVICE	-	109	3,087	5,957	-	9,153	-	9,153	-	5,380
CUSTODIAL SERVICES	1,107,253	14,917	44,317	-	-	1,166,486	1,163,486	-	3,020	1,178,668
CUSTODIAL SERVICES OVERTIME	10,602	-	-	-	-	10,602	10,602	-	-	15,723
CUSTODIAL SERVICES-HHP	407,792	435	17,715	-	-	425,941	425,941	-	-	413,830
CUSTODIAL SERVICES-HHP OVERTIM	4,814	-	-	-	-	4,814	4,814	-	-	13,872
KS WETLANDS ED CTR MAINTENANCE	33,186	3,824	1,085	2,432	-	40,527	40,527	-	-	35,550
GROSS COLISEUM RENT SERVICE	-	94	1,535	-	-	1,629	-	1,629	-	1,382
GROUNDS	440,835	3,654	25,977	569	-	471,035	471,035	-	-	506,008
GROUNDS-OVERTIME	4,483	-	-	-	-	4,483	4,483	-	-	5,233
PHYSICAL PLANT ADMIN	239,193	11,690	25,938	2,709	-	279,531	279,531	-	-	343,380
POWER PLANT	263,111	1,025	7,789	1,008	-	272,933	272,933	-	-	257,964
POWER PLANT-OVERTIME	4,604	-	-	-	-	4,604	4,604	-	-	5,342
UNIV POLICE-ICAC GRANT	-	90	-	-	-	90	-	-	90	-
UNIVERSITY POLICE	549,669	3,822	12,121	-	-	565,612	565,612	-	-	540,235
TRAFFIC & SECURITY OVERTIME	22,840	-	-	-	-	22,840	22,840	-	-	43,291
UNIV POLICE SALES & SERVICE	-	-	100	-	-	100	-	100	-	2,995
LOCKSMITH	-	838	1,814	-	-	2,652	2,652	-	-	2,881
ENVIRONMENTAL SAFETY	100,616	3,078	2,957	413	-	107,063	107,063	-	-	102,816
PHYSICAL PLANT SALES&SERV	3,000	3,487	117,777	83,747	-	208,011	-	208,011	-	286,022
SOLID WASTE DISPOSAL CLRG	-	39,533	9,344	-	-	48,878	-	48,878	-	53,640
GREENHOUSE	-	-	1,510	-	-	1,510	1,510	-	-	1,551
STERNBERG OPERATIONS	140,061	4,158	13,618	3,802	-	161,639	161,639	-	-	153,715
ARCHITECTURAL SERVICES	208,512	2,234	853	2,470	-	214,069	214,069	-	-	206,387
ROBBINS CENTER OPERATIONS	-	3,308	2,511	-	-	5,818	-	5,818	-	37,252
CENTRAL PURCHASING	98,343	696	1,576	-	-	100,615	100,615	-	-	99,815
WIEST RENTAL	-	186,347	-	-	-	186,347	186,347	-	-	186,347
UTILITIES	-	1,246,560	21,777	380,480	-	1,648,817	1,648,817	-	-	1,898,660
UTILITIES-CAPITAL CREDITS	-	9,634	18,662	2,940	-	31,237	-	-	31,237	37,783
UNION RENTAL	-	17,540	-	-	-	17,540	17,540	-	-	17,540
<b>TOTAL PHYSICAL PLANT</b>	<b>4,678,500</b>	<b>1,590,970</b>	<b>392,370</b>	<b>487,140</b>	<b>-</b>	<b>7,148,980</b>	<b>6,841,044</b>	<b>273,589</b>	<b>34,347</b>	<b>7,682,642</b>
AIDS AND AWARDS										
GRAD TEACH ASST	-	-	-	-	177,949	177,949	177,949	-	-	153,972
UNIVERSITY SCHOLARSHIP	-	-	-	-	141,919	141,919	141,919	-	-	287,822
ACCESS ACADEMIC OPP GRANT	-	-	-	-	345,250	345,250	345,250	-	-	200,000
SCHOLARSHIPS MISCELLANEOUS	-	-	-	-	19,347	19,347	-	19,347	-	-
YOUTH EDUCATION SERVICES	3,369	-	-	-	-	3,369	-	-	3,369	5,159
KANSAS COMPREHENSVE GRNT-LEAP	-	-	-	-	54,250	54,250	-	-	54,250	39,745
KANSAS CAREER WORKSTUDY	-	-	-	-	38,446	38,446	-	-	38,446	40,557
KCWS-ADMIN COSTS	-	-	14	-	-	14	-	-	14	1,044
EDUC OPPORTUNITY FEES	-	-	-	-	10,256	10,256	-	-	10,256	7,074
KANSAS TEACHER SCHOLARSHIPS	-	-	-	-	194,620	194,620	-	-	194,620	194,565

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2010**

Schedule II

Name of Department	June 30, 2010 Expenditures					June 30, 2010 Source of Funds			June 30, 2009 Total	
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2010 Total	General Use	Unrestricted		Restricted
FED STIMULUS-STRESS KS SCHOLAR	-	-	-	-	1,506	1,506	-	-	1,506	-
FED STIMULUS-TUITION INCEN PRO	-	-	-	-	152,350	152,350	-	-	152,350	-
KANSAS MILITARY SERVICE AWARD	-	-	-	-	15,142	15,142	-	-	15,142	6,637
COMMUNITY SCHOLARSHIPS FY09	-	-	-	-	192,213	192,213	-	-	192,213	1,926,374
COMMUNITY SCHOLARSHIPS FY10	-	-	-	-	2,380,700	2,380,700	-	-	2,380,700	-
INTERNATIONAL SCHOLARSHIPS	-	-	-	-	53,953	53,953	53,953	-	-	7,500
EOF-ACE SERVICE STIPEND	1,013	-	-	-	-	1,013	-	-	1,013	1,132
EOF-ATHLETICS MARKETING ASST	6,000	-	-	-	-	6,000	-	-	6,000	-
EOF-CULTURAL AFFAIRS COORD	3,398	-	-	-	-	3,398	-	-	3,398	4,160
EOF-DISABLY SVS GRAD ASST	7,102	-	-	-	-	7,102	-	-	7,102	5,000
EOF-MODERN LANGUAGE TUTOR	2,486	-	-	-	-	2,486	-	-	2,486	2,989
EOF-DIVERSITY MENTOR ASST-ADM	5,627	-	-	-	-	5,627	-	-	5,627	2,496
EOF-STU AFFAIRS BRIDGES COUNSE	(13)	-	-	-	-	(13)	-	-	(13)	-
EOF-AACE GRAD ASST	4,708	-	-	-	-	4,708	-	-	4,708	-
EOF-CHINESE ACADEMY	5,260	-	-	-	-	5,260	-	-	5,260	-
EOF-SCIENCE CAFE COORDINATOR	920	-	-	-	-	920	-	-	920	-
EOF-FIRST YR EXPERIENCE ASST	5,460	-	-	-	-	5,460	-	-	5,460	-
EOF-INT VICTORIA PROJECT	2,586	-	-	-	-	2,586	-	-	2,586	-
ACADEMIC COMPETITIVENESS GRANT	-	-	-	-	196,592	196,592	-	-	196,592	178,392
SMART GRANT-NATL SCI&MATH ACCE	-	-	-	-	141,484	141,484	-	-	141,484	178,751
EDUC OPPOR GRANTS-SEOG MATCH	-	-	-	-	53,990	53,990	53,990	-	-	65,625
EDUC OPPOR GRANTS-SEOG	-	-	-	-	156,568	156,568	-	-	156,568	180,125
FEDERAL PELL GRANT FY09	-	-	-	-	2,385	2,385	-	-	2,385	5,723,126
FEDERAL PELL GRANT FY10	-	-	-	-	8,931,810	8,931,810	-	-	8,931,810	-
TEACH GRANT-FEDERAL	-	-	-	-	137,744	137,744	-	-	137,744	89,706
<b>TOTAL AIDS AND AWARDS</b>	<b>47,916</b>	<b>-</b>	<b>14</b>	<b>-</b>	<b>13,398,474</b>	<b>13,446,405</b>	<b>773,061</b>	<b>19,347</b>	<b>12,653,996</b>	<b>9,388,206</b>
<b>GRAND TOTAL EDUCATION AND GENERAL EXPENDITURES</b>	<b>49,964,696</b>	<b>9,847,169</b>	<b>2,113,538</b>	<b>2,469,959</b>	<b>14,954,424</b>	<b>79,349,786</b>	<b>50,012,083</b>	<b>12,297,696</b>	<b>17,040,007</b>	<b>76,372,542</b>
<b>AUXILIARY ENTERPRISES</b>										
AGNEW MAINTENANCE	84,565	40,628	3,146	7,731	-	136,071	-	136,071	-	93,958
CUSTER MAINTENANCE	33,043	301	2,522	674	-	36,541	-	36,541	-	36,464
RES LIFE ADMIN MAINTENANCE	392,341	10,627	80,202	3,176	-	486,346	-	486,346	-	463,679
MCMNDES MAINTENANCE	236,104	260,967	96,079	351,410	-	944,561	-	944,561	-	1,208,153
MCMNDES DINING MAINTENANCE	-	2,436	5,354	10	-	7,800	-	7,800	-	16,962
WIEST MAINTENANCE	156,834	132,690	14,058	40	-	303,622	-	303,621	-	283,204
WOOSTER MAINTENANCE	-	56,635	8,535	-	-	65,170	-	65,170	-	11,238
PARKING FEES	5,884	3,633	6,250	962	-	16,530	-	16,530	-	24,480
KDOR TAX ASSESSMENT FUNDS	-	123	-	-	-	123	-	123	-	-
AGNEW HALL	54,124	12,724	378	-	-	67,227	-	61,708	5,519	120,348
CUSTER HALL	-	3,229	-	4,299	-	7,528	-	7,528	-	54,218
RESIDENTIAL LIFE HOSPITALITY	-	6,524	7	-	-	6,531	-	6,531	-	5,726
RESIDENTIAL LIFE ADMIN	210,754	1,565,490	4,002	-	-	1,780,246	-	1,780,246	-	1,525,116
STADIUM PLACE ROUTINE MAINTENA	-	860	6,323	4,276	-	11,459	-	11,459	-	5,153

Fort Hays State University  
 Departmental Expenditure Summary  
 Year Ended June 30, 2010

Schedule II

Name of Department	June 30, 2010 Expenditures						June 30, 2010 Source of Funds			June 30, 2009 Total
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2010 Total	Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
MCMINDES HALL	152,598	55,151	1,091	-	-	208,840	-	208,840	-	589,174
MCMINDES HALL KITCHEN	-	1,284	-	-	-	1,284	-	1,284	-	9,385
WIEST HALL	99,682	31,667	699	-	-	132,049	-	131,831	218	338,577
WIEST HALL KITCHEN	-	864	-	-	-	864	-	864	-	864
WOOSTER PLACE	11,601	80,864	-	-	-	92,465	-	92,465	-	148,124
STUDENT HEALTH CENTER	398,252	35,637	39,575	-	-	473,464	-	472,342	1,121	423,274
SU ADMINISTRATION	318,172	27,774	7,194	16,022	-	369,162	-	369,162	-	329,691
UNION BUILDING MAINTENANCE	237,147	129,771	19,897	2,377	-	389,193	-	389,193	-	403,860
UNION BOOKSTORE	-	1	-	-	-	1	-	1	-	-
UNION FOOD SERVICE	-	2,693	51,766	-	-	54,459	-	54,459	-	82,842
UNION-CTR FOR STUDENT INVLVMT	115,113	7,623	6,649	-	-	129,384	-	129,384	-	113,596
UNION-CARD CENTER	-	-	2,473	-	-	2,473	-	2,473	-	2,553
UNION-TICKET CLEARING	-	442	2,514	-	-	2,956	-	2,956	-	2,234
STADIUM PLACE-HOUSING	17,521	57,633	1,632	14,253	-	91,038	-	91,038	-	79,984
TIGER TOTS	58,251	528	5,701	-	1,000	65,480	-	62,662	2,818	78,093
TIGER TOTS-FEDERAL AID	-	-	6,726	-	-	6,726	-	-	6,726	2,117
<b>TOTAL AUXILIARY ENTERPRISES</b>	<b>2,581,786</b>	<b>2,528,801</b>	<b>372,772</b>	<b>405,231</b>	<b>1,000</b>	<b>5,889,590</b>	<b>-</b>	<b>5,873,189</b>	<b>16,402</b>	<b>6,562,666</b>
<b>GRAND TOTALS</b>	<b>52,546,482</b>	<b>12,375,970</b>	<b>2,486,310</b>	<b>2,875,190</b>	<b>14,955,424</b>	<b>85,239,376</b>	<b>50,012,083</b>	<b>18,170,885</b>	<b>17,056,409</b>	<b>82,935,208</b>



FORT HAYS STATE UNIVERSITY  
 UNEXPENDED PLANT FUNDS SUMMARY  
 Year Ended June 30, 2010

Department Name	Balance 07-01-09	Receipts	Transfers	Payments	Outstanding Encumbrances	Balance 6-30-10
<b>Infrastructure Maintenance Fund 2841:</b>						
Picken Hall	1,602,797		(672,349)	919,698	10,750	0
10 Campus Electrical Improvement	(158)	-	672,349	-	-	672,191
<b>Fund Subtotal</b>	<b>1,602,639</b>	<b>-</b>	<b>-</b>	<b>919,698</b>	<b>10,750</b>	<b>672,191</b>
<b>Deferred Maintenance Fund 2483:</b>						
Controll Account	214,476	423,888	(450,000)	-	-	188,364
Exterior Graphics Phase 2	60,000	-	0	44,706	-	15,294
Picken Hall Improvements	293,717	-	0	397,828	77,149	(181,260)
Street Improvements	223,000	-	0	21,293	188,586	13,121
10 Campus Elec Improvements	-	-	450,000	-	-	450,000
<b>Fund Subtotal</b>	<b>791,193</b>	<b>423,888</b>	<b>-</b>	<b>463,827</b>	<b>265,735</b>	<b>485,519</b>
<b>Total Plant Funds</b>	<b>2,393,832</b>	<b>423,888</b>	<b>-</b>	<b>1,383,527</b>	<b>276,485</b>	<b>1,157,710</b>

**FORT HAYS STATE UNIVERSITY**  
**REMODELING AND ADDITIONS SUMMARY**  
 Year Ended June 30, 2010

Department Name	Appropriations					Balance 06-30-10
	Balance 07-01-09	Receipts Transfers	Funds Available	Expenditures	Encumbrances	
PRIOR YEAR UNALLOCATED BALANC	(3,954)	-	(3,954)	-	-	(3,954)
PARKING LOT REPAIR	7,640	-	7,640	-	-	7,640
F04 GORSS COLISEIUM ROOF REPAI	297	-	297	-	-	297
F06 LEWIS FLD FIRE SAFETY IMPRV	128	-	128	128	-	0
F08 ELEVATOR REPAIRS	2,946	-	2,946	1,174	-	1,773
F07 INTERIOR SIGNAGE REPLACMEN	385	157	542	542	-	(0)
09 CAMPUS SIDEALK REPLACEMENT	9,774	0	9,774	1,669	8,106	0
09 HVAC REPAIRS	1,420	4,770	6,190	3,462	1,000	1,728
09 CAMPUS ELEVATOR REPAIRS	5,000	-	5,000	-	-	5,000
09 CAMPUS ASBESTOS ABATEMENT	9,631	-	9,631	7,205	100	2,326
09 STEAM GENERATE & DIST UPGRA	2,357	-	2,357	2,357	-	-
09 EXTERIOR UTILITY REPAIRS	7,478	-	7,478	7,478	-	-
09 MISC ROOF REPAIRS	6,296	-	6,296	2,113	-	4,184
09 CAMPUS CARPET REPLACEMENT	376	-	376	376	-	0
09 CUNNINGHAM SEWER IMPROVEM	81,179	178,126	259,305	259,305	-	0
09 CUSTER N WING MASONRY	50,304	(9,141)	41,163	41,163	-	0
09 RARICK CORRIDOR PAINTING	33,999	11,380	45,379	45,379	-	(0)
09 EXTERIOR LIGHTING IMPROV	16,879	(10,000)	6,879	-	-	6,879
09 CUSTER LWR LVL N WING WIN	26,374	40,785	67,159	67,159	-	0
09 MALLOY ROOF REPL E WING	32,547	(32,547)	-	-	-	-
10 SIDEWALK REPLACEMENTS	-	57,000	57,000	-	57,000	-
10 HVAC REPAIRS	-	35,000	35,000	21,450	-	13,550
10 ELEVATOR REPAIRS	-	5,000	5,000	-	-	5,000
10 ASBESTOS ABATEMENT	-	10,000	10,000	-	-	10,000
10 STEAM GEN & DIST UPGRADES	-	10,000	10,000	5,821	-	4,179
10 EXTERIOR UTILITY R&M	-	10,000	10,000	8,776	-	1,224
10 ROOF REPAIRS	-	5,000	5,000	-	-	5,000
10 CARPET REPLACEMENT	-	100,000	100,000	88,065	-	11,935
10 SHERIDAN STONE REPLACEMENT	-	100,000	100,000	97,055	-	2,945
10 CH CAULKING RPRS-NATATORIUM	-	26,885	26,885	26,885	-	-
10 RIEGEL BLDG ROOF REPAIRS	-	58,748	58,748	58,748	-	-
10 CH ASBESTOS ABATE STE 139	-	110,000	110,000	-	60,250	49,750
10 CH/GROSS DOOR CLOSER RPLCM	-	25,000	25,000	19,114	-	5,886
10 ALBERTSON HALL EVAP CHILLER	-	485,000	485,000	278,439	29,205	177,356
10 RARICK 3RD FLOOR VAV IMPR	-	179,907	179,907	28,516	91,980	59,412
10 CUSTER S WING RESTROOM PLMI	-	50,000	50,000	-	-	50,000
10 INTERIOR SIGNAGE REPLACEMEN	-	8,843	8,843	-	-	8,843
10 CAMERA SANITARY SEWER LINES	-	6,000	6,000	4,093	-	1,907
10 STEAM LINE EXPANSION JT REP	-	5,000	5,000	-	-	5,000
10 CAMPUS ACOUSTIC CEILING TIL	-	6,252	6,252	-	-	6,252
10 OCCUPANCY SENSOR INSTALLATI	-	17,115	17,115	9,062	-	8,052
10 GREENHOUSE ROOFING PANEL R	-	6,000	6,000	-	-	6,000
10 CAMPUS ELEC IMPR-FUND 8001	-	946,670	946,670	161,258	57,842	727,570
LEWIS FIELD EAST PHASE III	(2,705)	2,705	-	-	-	-
<b>Total</b>	<b>288,353</b>	<b>2,449,655</b>	<b>2,738,009</b>	<b>1,246,793</b>	<b>305,483</b>	<b>1,185,734</b>

The Appropriations, Receipts and Transfers includes: 2,083,670 From the Board of Regents

FORT HAYS STATE UNIVERSITY  
 DETAIL OF FUND BALANCES  
 Year Ended June 30, 2010

Schedule V

Fund Name	Current Funds			Other Funds	Plant Funds			
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness	Investment in Plant
	General Use	Designated Use						
General Fees Fund-Tuition	18,545,769							
Imprest Fund				25,000				
Faculty of Distinction			10,369					
Oil and Gas Royalties Fund		47,414						
Parking Fees Fund		299,787						
Restricted Fees Fund		10,798,065	1,891,893					
Institutional Overhead Fund		55,613						
Economic Opportunity Act-Federal			5,218					
Health Fees Fund		150,993						
Student Union Fees Fund		1,119,706						
Housing System Revenue Fund		(1,665,862)						
Pledged Housing Suspense Fund		1,447,674						
National Direct Student Loan Fund				546,228				
Kansas Career Workstudy Fund			6,338					
Federal Grants Fund			148,551					
Major Repairs Fund						1,185,734		
Infrastructure Maintenance Fund					672,191			
Deferred Maintenance Fund					485,519			
Investment in Plant								93,825,006
Lewis Field Renovation								
Project Fund and T-Bills							115,000	
Revenue Fund							219,332	
Principal and Interest							653	
Housing System Renovation & Refund								
Project Fund and T-Bills							0	
Principal and Interest							0	
Memorial Union Renovation Project								
Project Fund and T-Bills							605,263	
Principal and Interest							13,063	
Revenue Fund								
Capital Interest							0	
Reserve							2,347	
Service Clearing Fund				903,800				
Nine Month Payroll Clearing Fund				2,589,137				
<b>TOTAL FUND BALANCES</b>	<b>18,545,769</b>	<b>12,253,391</b>	<b>2,062,368</b>	<b>4,064,165</b>	<b>1,157,710</b>	<b>1,185,734</b>	<b>955,658</b>	<b>93,825,006</b>

**FORT HAYS STATE UNIVERSITY  
RESTRICTED FUND DEPARTMENTS  
Year Ended June 30, 2010**

Schedule VI

Account Number	Account Name	Balance 07-01-09	Receipts	Expenditures	Non Expense Items	Balance 06-30-10
110292	ECONOMICS-SPECIAL PROJECTS	19,173	175	175	-	19,173
110402	CCL-CNTR FOR CIVIC LEADRSHIP RU	8,596	9,591	8,264	-	9,923
110512*	OMER VOSS ENDOWED PROF.	13,367	12,635	14,629	-	11,373
116282	GIS-ERGO OPERATION ACCOUNT	4,848	-	580	-	4,268
116362	MEXICO TRIP-SCHUHL	3,879	25,647	12,597	-	16,929
116462	MATH RELAYS	1,278	2,875	2,555	-	1,597
116522	MUSIC-HIGH PLAINS CHLDN CMP	420	-	-	-	420
116682	FAMILY DEVELOPMENT SERVICES	5,226	4,925	8,597	-	1,554
116762	MUSIC-WKSA D'ADDARIO GRANT	2,271	-	850	-	1,421
116802	MUSIC-WKSA-MOCKINGBIRD GRANT	-	750	750	-	-
116842	MUSIC COTTONWOOD PROJECT	(2,285)	2,285	-	-	-
116932	SOCIOLOGY-CE GRANT WRITING	11,641	5,520	-	-	17,161
116942	JOURNALISM-KSPA SALES&SERVICE	(80)	1,066	987	-	-
117082*	TEACH ED-TRANS TO TEACH-KNOTTT	15,000	30,000	14,244	-	30,756
117432*	EISENHOWER GRANT-FINDS	5,284	-	-	-	5,284
117522*	WESTERN KS PRIM MATH ACAD GRNT	(23,043)	73,776	52,922	6,307	(8,496)
117562	TEACHER ED YOUNG READERS	192	-	-	-	192
117572*	ANSCHUTZ ENDOWD PROF-STATE	(1,148)	7,581	6,346	-	87
117592*	SPEC ED-HS PROJECT GRANT	(21,916)	21,916	-	-	(0)
117742*	TEACHER ED-MODELING WRKSHIP GRN	-	-	-	-	-
117772*	TEACHER ED-WSTRN KS MATH GRANT	-	-	-	-	-
117792*	TEACHER ED-EARTH SYSTEM SCI GR	6,925	-	6,565	360	(0)
117812*	ENERGIZING MIDDLE SCHOOL SCIEN	(4,369)	136,405	131,563	6,096	(5,623)
117822*	NASA ROBOTICS FOR WSTRN KS SCH	-	8,630	8,630	-	-
117842*	TEACH ED-MODELING INSTRUCTION	-	60,575	66,566	3,514	(9,505)
117852*	SMI-UNPACKING SCIENCE GRANT	-	24,555	26,845	1,988	(4,278)
117862	SMI-EXPOLORING THE SOLAR SYSTE	-	3,528	19,730	-	(16,202)
118062*	NURSING-TRAINEESHIPS GRANT	(1,436)	36,186	34,751	-	(1)
118072	NURSING-REGENT INTIATVE-SCHLRS	13,162	-	5,365	-	7,797
118132	THOMSON-BIOLOGICAL SCIENCE	678	11,000	9,604	-	2,075
118142	THOMSON-COMM DISORDERS	6,194	11,000	9,326	-	7,868
118162	HERNDON CLINIC	54,310	42,442	52,511	-	44,240
118172	THOMSON-ALLIED HEALTH	7,367	14,000	13,217	-	8,150
118202	EXERCISE PHYSIOLOGY LAB	657	723	1,159	-	221
118232	THOMSON-HLTH/LIFE	8,564	3,000	1,313	-	10,252
118352	BIO SCIENCE-NEOSHO RIVER	1,021	-	-	-	1,021
118392	FLEHARTY RESEARCH ASST-ENDOW	(4,108)	11,211	7,103	-	-
118542	PHYSL THRPY CLIN-NWKAAA GRNT	(4,755)	18,013	13,116	-	142
118562	NURSING-NIGHTINGALE GRANT	269	750	715	-	305
118642	ALLIED HEALTH-DM SONOGRAPHY	3,738	3,214	4,089	-	2,864
118672	COMM DISORDERS CRS MATERIALS	5,076	6,310	8,139	-	3,247
118772	AGRICULTURE-WATERLINK GRANT	(7,125)	7,499	538	-	(163)
158222	SPECIAL PROJECTS IN HHP	3,087	1,300	1,048	-	3,339
226002*	GEOSCI-NASA LAGRANGIAN ICE GNT	-	-	-	-	-
226042*	CHEM-08 KINBRE FAC SCLR-WIESE	4,705	-	4,684	-	21
226052*	GEOSCI-SUPERDARN RADAR GRANT	-	15,344	14,977	977	(611)
226532*	GEOSCI-NASA ICES POLYNYA STUDY	(5,800)	30,175	23,866	3,263	(2,754)
226562*	KS SPACE CONSORTIUM-CHI	-	24,539	24,539	-	-
226632*	GEOSCI-NASA AMSR VALIDATION GR	(2,536)	13,627	11,562	2,831	(3,301)
226642*	GEOSCI-NASA SEA ICE ROUGH GRNT	(1,416)	11,836	9,309	3,082	(1,970)
228152*	AH-10 KINBRE GRANT	(16,141)	25,923	8,962	820	-
228162*	AH-10 KINBRE-GILLOCK	4,000	4,383	8,383	-	-
228172*	AH-10 KINBRE-WIESE	12,000	(45)	12,134	-	(179)
228202*	AH-10 KINBRE SU SCLR-ROGERS	(1,000)	4,000	3,000	-	-

**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED FUND DEPARTMENTS**  
Year Ended June 30, 2010

Schedule VI

Account Number	Account Name	Balance 07-01-09	Receipts	Expen- ditures	Non Expense Items	Balance 06-30-10
228212*	AH-10 KINBRE MENTOR AWARD	-	12,586	9,682	2,904	-
228222	BIOSCI-HUMAN DIMENSIONS GRANT	-	9,580	12,962	-	(3,382)
228232*	AH-10 KINBRE SMSTR SCLR-MILLER	-	4,000	4,000	-	-
228242	BIO SCI-WARING KAS	-	1,000	748	-	252
228252	BIO SCI-POLACIK KAS	-	922	204	-	718
228262	BIOSCI-AQUATIC SNAILS	-	-	465	-	(465)
228272	BIOSCI-BLACK RAIL	-	-	56	-	(56)
228552*	BIOSCI-PLOVER CENSUS	(846)	5,463	4,188	487	(59)
228862	AH-KINBRE-FSA GRANT-GILLOCK	46	-	-	-	46
320102	CCL-KHF GRANT-KANSAS CORPS	25,000	590	-	-	25,590
various*	SBDC ACCOUNTS SUMMARY-3141	-	56,419	17,137	-	39,282
various	SBDC ACCOUNTS SUMMARY-2510	17,733	100,547	152,995	2,999	(37,715)
321642	DOCKING-KHF CHANGE SOMETHING G	96,363	-	(3,067)	511	98,920
various	KSBD-ACCOUNT SUMMARY-2510	1,177,252	1,435,351.46	1,017,500	369,091	1,226,012
various*	KSBD-ACCOUNT SUMMARY-3141	-	238,580.81	93,989	4,124	140,468
322362*	KSBD-FEDERAL CLEARING	-	908,498	347,198	561,300	-
322472*	KSBD-KANSAS ARTS FUNDS	(17)	-	-	-	(17)
322502	INFO ENTERPRISE INSTITUTE	53,968	16,940	9,736	-	61,172
322612	NETWORK KANSAS FY06	13,514	576,054	520,236	-	69,332
322622	NETWORK KANSAS CARRYOVER	244,326	-	-	-	244,326
322632	NETWORK KANSAS SPECIAL PROJECT	-	223,287	53,948	-	169,339
323752	FISH ID-EBERLE	3,877	2,145	884	-	5,139
326042	LEADERSHIP STUDIES-NW KS MAYOR	5,758	-	5,720	38	-
328012*	SENIOR COMPANION PROGRAM	(69,489)	474,162	428,695	-	(24,022)
328042	FGP/SCP DONATIONS	11,923	500	1,456	-	10,967
328212	SCP GRANT-INFO REFERRAL	141,600	72,779	81,173	-	133,206
328222	FOSTER GRNDPRNT GRANT-MATCH	50,562	23,172	5,439	-	68,295
328232*	FOSTER GRANDPARENT PROGRAM	(24,101)	184,914	173,930	-	(13,117)
328262	SCP-NWKAAA	21,324	8,430	4,738	-	25,016
328302	NURSING-HMC FNP	3,115	-	1,617	-	1,498
350102	ADP-KOCH SPEAKER SERIES GRANT	-	7,000	3,230	-	3,770
356072	MOD LANG-HISPANIC FILM FESTIVA	260	-	259	-	1
356342	MUSIC-WKSA ARTS COUNCIL GRANT	-	3,892	754	-	3,138
356352	MUSIC-WKSA MIDWEST ENERGY GRNT	435	360	166	-	629
357012	TEACH ED-WATERLINK GRANT	(4,329)	4,329	-	-	-
357022	TEACH ED-YOUNG READER CONF GRN	-	4,920	-	-	4,920
358302	PRAIRIE NATURALIST	(3,502)	9,502	6,246	-	(246)
412042	LIBRARY-CECIL CURREY FUND	137	1,000	529	-	608
various	STERNBERG-ADMINISTRATION	(132,075)	209,986	155,535	-	(77,624)
432082	CTELT-VIDEO PRODUCTION SERVICE	11,712	6,087	3,649	-	14,150
528022	HHP-NSSF GRANT-SHOOTING CLUB	-	7,500	2,151	-	5,349
535092	VETERANS ADMINISTRATION	8,468	10,216	7,668	-	11,016
535132	DUI EVALS/ALCOHOL ED PROG	4,437	6,790	4,796	-	6,431
543022	ADMIN ALLOWANCE-LOANS-GRANTS-RU	270,865	94,547	71,465	-	293,947
543032	STAFFORD INTEREST	5,929	1,692	-	-	7,621
563302	ATHLETIC-BOOKSTORE CLEARING	(2,440)	47,531	45,090	-	1
563322	ATHLETIC-BOOKSTORE SCHOLARSHIP	-	28,000	-	-	28,000
613101*	FED STIMULUS-ARRA-EQUIPMENT	-	44,962	44,962	-	-
623022	LICENSING REVENUE	7,719	3,450	655	-	10,514
623152*	MISC GRANTS REC-FEDERAL	(33,218)	33,218	-	-	-
675162	ENDOWMENT-CLEARING	(3,176)	8,117	4,986	-	(45)
703162	UNIV POLICE-ICAC GRANT	-	-	90	-	(90)
703192	BYRNE MEMORIAL GRANT	421	-	-	-	421

**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED FUND DEPARTMENTS**  
Year Ended June 30, 2010

Schedule VI

Account Number	Account Name	Balance 07-01-09	Receipts	Expenditures	Non Expense Items	Balance 06-30-10
704192	UTILITIES-CAPITAL CREDITS	25,051	102,091	31,237	-	95,906
814112	COMMUNITY SCHOLARSHIPS FY11	-	18,902	-	-	18,902
815012*	YOUTH EDUCATION SERVICES	3,362	3,395	3,369	-	3,388
815022	KS SCHOLARSHIPS	-	39,162	-	34,351	4,811
815042	KS NURSING SCHOLARSHIPS	-	17,500	-	14,000	3,500
815062	KS SUPPLEMENTAL GRANT	4,126	629,997	-	576,274	57,849
815072*	COLLEGE WORK STUDY	6,385	429,806	400,664	30,309	5,218
815082	KS NATIONAL GUARD	-	23,016	-	23,016	-
815112*	KANSAS COMPREHENSVE GRNT-LEAP	1,023	60,217	54,250	-	6,990
815122*	KANSAS CAREER WORKSTUDY	263	38,771	38,446	-	588
815132*	KCWS-ADMIN COSTS	2,113	263	14	-	2,362
815142	EDUC OPPORTUNITY FEES	4,099	1,104	10,256	-	(5,053)
815152	KANSAS TEACHER SCHOLARSHIPS	-	209,130	194,620	-	14,510
815162	KS MINORITY SCHOLARSHIPS	-	5,550	-	5,550	-
815172*	FED STIMULUS-STRESS KS SCHOLAR	-	1,506	1,506	-	-
815182*	FED STIMULUS-TUITION INCEN PRO	-	152,350	152,350	-	-
815222	KANSAS ACCESSUS SCHOLARSHIP	36,624	(19,624)	-	17,250	(250)
815242	KS TEACHER ED SCHOLARSHIP PRGM	750	-	-	-	750
815272	KANSAS MILITARY SERVICE AWARD	107	16,014	15,142	-	980
815362	COMMUNITY SCHOLARSHIP FY08	-	-	-	-	-
815372	UNIVERSITY SCHOLARSHIP FUND	30,000	10,000	-	-	40,000
815382	COMMUNITY SCHOLARSHIPS FY09	61,021	131,192	192,213	-	0
815392	COMMUNITY SCHOLARSHIPS FY10	25,835	2,357,839	2,380,700	-	2,974
815512	EOF-ACE SERVICE STIPEND	368	1,132	1,013	-	487
815522	EOF-ATHLETICS MARKETING ASST	-	6,000	6,000	-	-
815552	EOF-CULTURAL AFFAIRS COORD	-	4,640	3,398	-	1,242
815562	EOF-DISABLY SVS GRAD ASST	-	7,000	7,102	-	(102)
815582	EOF-GVRNMTL RELAT LIAISON	153	(153)	-	-	0
815672	EOF-STU OBSERV DIRECTORS	(6)	(5)	-	-	(11)
815682	EOF-STU RET & COMM OUTREAC	4	(4)	-	-	0
815742	EOF-MODERN LANGUAGE TUTOR	611	2,651	2,486	-	776
815762	EOF-DIVERSITY MENTOR ASST-ADMI	-	5,568	5,627	-	(59)
815772	EOF-DIVERSITY MENTOR ASST-OMA	(283)	-	-	-	(283)
815782	EOF-STU AFFAIRS BRIDGES COUNSE	4,648	(4,648)	(13)	-	13
815802	EOF-CS/ADMSN FRAT/SORORITY AM	16	(15)	-	-	1
815812	EOF-MEM UNION MRKT/PROMO INTRN	26	(26)	-	-	(0)
815822	EOF-AACE GRAD ASST	-	4,640	4,708	-	(68)
815832	EOF-CHINESE ACADEMY	-	5,220	5,260	-	(40)
815842	EOF-AG AMBASSADOR	-	1,000	-	-	1,000
815852	EOF-INTL STUDENT AMBASSADORS	-	2,320	-	-	2,320
815862	EOF-FHSU OPERA	-	600	-	-	600
815872	EOF-SCIENCE CAFE COORDINATOR	-	907	920	-	(13)
815882	EOF-FIRST YR EXPERIENCE ASST	-	5,438	5,460	-	(22)
815892	EOF-INT VICTORIA PROJECT	-	2,784	2,586	-	198
835002*	ACADEMIC COMPETITIVENESS GRANT	-	196,592	196,592	-	-
835012*	SMART GRANT-NATL SCI&MATH ACCE	-	141,484	141,484	-	-
835042*	EDUC OPPOR GRANTS-SEOG	-	197,739	156,568	41,171	-
835062*	FEDERAL PELL GRANT FY08	-	-	-	-	-
835072*	FEDERAL PELL GRANT FY09	-	2,385	2,385	-	-
835082*	FEDERAL PELL GRANT FY10	-	8,931,810	8,931,810	-	-
835162*	TEACH GRANT-FEDERAL	-	137,744	137,744	-	-
913622*	LLE BLOCK GRANT	674	-	-	-	674
913802	MCMINDES DINING EXPANSION	23,339	-	-	-	23,339
913812	UNION DINING REMODEL	250,000	-	-	-	250,000
994112	LEWIS FIELD EAST PHASE III	(2,704)	-	-	-	(2,704)
917612*	TIGER TOTS-FEDERAL AID	3,488	7,350	6,726	-	4,113
	<b>Total</b>	<b>2,510,413</b>	<b>19,506,220</b>	<b>17,057,286</b>	<b>1,712,613</b>	<b>3,246,733</b>

\* Not in Restricted Fees Fund.

FORT HAYS STATE UNIVERSITY  
Statement of Outstanding Obligations  
June 30, 2010

Schedule VII

Description	Date Of Issue	Years to Maturity	Amount Of Original Issue	Retired Principal as of 6-30-2010	Outstanding Principal as of 6-30-2010	Interest Outstanding as of 6-30-2010	Total Outstanding
<b>Revenue Bonds Payable</b>							
KDFA Student Housing Refunding and Renovation Project: Series 2003D-1	05-01-2003	25	5,320,000.00	5,320,000.00	-	-	-
KDFA Lewis Field Stadium Refunding and Renovation Project: Series 2003D-2	05-01-2003	15	1,150,000.00	425,000.00	725,000.00	222,012.00	947,012.00
KDFA Memorial Union Renovation Project Series 2005G-1	11-15-2005	20	7,205,000.00	310,000.00	6,895,000.00	2,584,418.75	9,479,418.75
KDFA Memorial Union Renovation Project Series 2005G-2	11-15-2005	20	585,000.00	585,000.00	-	-	-
<b>Total Revenue Bonds Payable</b>			14,260,000.00	6,640,000.00	7,620,000.00	2,806,430.75	10,426,430.75
<b>Capital Leases Payable</b>							
Energy Performance Contract	04-01-2004	16.5	4,887,055.87	1,069,944.15	3,817,111.72	1,049,490.71	4,866,602.43
Stroup Hall Chiller and Energy Improvements	04-01-1999	10.0	172,589.35	166,983.09	5,606.26	185.91	5,792.17
<b>Total Capital Leases Payable</b>			5,059,645.22	1,236,927.24	3,822,717.98	1,049,676.62	4,872,394.60
<b>Total Outstanding Obligations</b>			19,319,645.22	7,876,927.24	11,442,717.98	3,856,107.37	15,298,825.35

**FORT HAYS STATE UNIVERSITY  
DESCRIPTION OF OUTSTANDING BONDS  
YEAR ENDED JUNE 30, 2010**

Schedule VIIa

- A. The KDFA Series 2003D-1 bonds were processed for redemption and defeasance during FY2010. They are no longer outstanding.
- B. The KDFA Series 2003D-2, bonds are described as follows:
- (1) Designation: Kansas Development Finance Authority Revenue Bonds, Series 2003D-2 (Kansas Board of Regents- Fort Hays State University Lewis Field Stadium Refunding and Renovation Project).
  - (2) Date: May 1, 2003
  - (3) Principal Amount: \$1,150,000.
  - (4) Description, Maturity Dates and Interest Rates of Bonds: The bonds shall consist of fully registered certificated bonds in denominations of \$5,000 or integral multiples thereof not exceeding the principal amount of the bonds maturing on any principal payment date, and shall be numbered in such manner as the Bond Registrar shall determine. The bonds shall be dated May 1, 2003, shall become due on the principal payment dates in the years and in the respective principal amounts (subject to prior redemption as hereinafter provided), and shall bear interest at the rates per annum, as follows:

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 K DFA 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, 2010**

Schedule VIIb

Year Ended 06-30-	-----Memorial Union Renovation-----		
	Principal	Interest	Annual Debt Service
Date of Issue: November 15, 2005 Series 2005G			
2011	320,000.00	276,017.50	596,017.50
2012	330,000.00	265,045.00	595,045.00
2013	340,000.00	253,062.50	593,062.50
2014	355,000.00	240,205.00	595,205.00
2015	370,000.00	226,607.50	596,607.50
2016	380,000.00	212,167.50	592,167.50
2017	395,000.00	196,857.50	591,857.50
2018	415,000.00	180,450.00	595,450.00
2019	430,000.00	163,020.00	593,020.00
2020	450,000.00	144,647.50	594,647.50
2021	465,000.00	125,316.25	590,316.25
2022	485,000.00	105,128.75	590,128.75
2023	505,000.00	83,965.00	588,965.00
2024	530,000.00	61,447.50	591,447.50
2025	550,000.00	37,687.50	587,687.50
2026	575,000.00	12,793.75	587,793.75
	<u>6,895,000.00</u>	<u>2,584,418.75</u>	<u>9,479,418.75</u>

Year Ended 06-30-	-----Lewis Field Renovation-----		
	Principal	Interest	Annual Debt Service
Date of Issue: May 1, 2003, Series 2003D-2			
2011	70,000	32,710	102,710
2012	70,000	31,476	101,476
2013	70,000	30,152	100,152
2014	75,000	28,752	103,752
2015	75,000	27,246	102,246
2016	80,000	25,660	105,660
2017	85,000	23,930	108,930
2018	200,000	22,086	222,086
	<u>725,000</u>	<u>222,012</u>	<u>947,012</u>

Fort Hays State University  
 Kansas Development Finance Authority Bond Activity  
 Changes in fund balance for the year ending 6-30-2010

Schedule VIII

Memorial Union Renovation Revenue Bonds, Series 2005 G-1

	985222 5406-5401 Project	943292 5406-5402 Princ. & Int.	943302 5406-5403 Cost of Issue	943312 5406-5404 Capital Interest	943282 5406-5405 Reserve	Total Bond Fund
<b>Balance 7-1-09</b>	-	12,569	-	-	2,173	14,742
<b>Income:</b>						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	-	288	-	-	28	316
Discount on T-Bill Purchase**	-	-	-	-	1,605	1,605
PMIB Interest on Investments	-	-	-	-	24,017	24,017
Return of PMIB Investment	-	-	-	-	-	-
Income Retained at Purchase	-	0	-	-	-	-
<b>Total Income</b>	-	288	-	-	25,650	25,938
<b>Expenditures:</b>						
Expenses Retained at Purchase	-	-	-	-	-	-
Project Expenses	-	-	-	-	1,605	1,605
Interest on Debt	-	286,742	-	-	-	286,742
Debt Principal	-	310,000	-	-	-	310,000
<b>Total Expenditures</b>	-	596,742	-	-	1,605	598,346
T-Bill Purchase**	-	-	-	-	-	-
Transfers to P & I	-	595,965	-	-	(24,045)	571,920
<b>Total Transfers</b>	-	595,965	-	-	(24,045)	571,920
Adjustment for Prior Year	-	1	-	-	-	1
<b>Balance 6-30-10</b>	-	12,080	-	-	2,173	14,254

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

\*\*\$559,808 invested in a T-Bill held by the State Treasurer in reserve.

Memorial Union Renovation Revenue Bonds, Series 2005 G-2

	985222 5601-5601 Project	943332 5601-5602 Princ. & Int.	943342 5601-5603 Cost of Issue	943352 5601-5604 Capital Interest	943322 5601-5605 Reserve	Total Bond Fund
<b>Balance 7-1-09</b>	-	2,455	-	-	174	2,629
<b>Income:</b>						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	-	29	-	-	2	31
Discount on T-Bill Purchase**	-	-	-	-	125	125
PMIB Interest on Investments	-	-	-	-	1,950	1,950
Return of PMIB Investment	-	-	-	-	-	-
Income Retained at Purchase	-	-	-	-	-	-
<b>Total Income</b>	-	29	-	-	2,077	2,106
<b>Expenditures:</b>						
Expenses Retained at Purchase	-	-	-	-	125	125
Project Expenses	-	-	-	-	-	-
Interest on Debt	-	3,455	-	-	-	3,455
Debt Principal	-	-	-	-	-	-
<b>Total Expenditures</b>	-	3,455	-	-	125	3,580
T-Bill Purchase**	-	-	-	-	-	-
Transfers to P & I	-	1,952	-	-	(1,952)	-
<b>Total Transfers</b>	-	1,952	-	-	(1,952)	-
Adjustment for Prior Year	-	-	-	-	-	-
<b>Balance 6-30-10</b>	-	981	-	-	174	1,155

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

\*\*\$45,455 invested in a T-Bill held by the State Treasurer in reserve.

Fort Hays State University  
 Kansas Development Finance Authority Bond Activity  
 Changes in fund balance for the year ending 6-30-2010

Schedule VIII

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

	5707-5090 Surplus	5103-5020 Revenue	Total Housing Revenue Fund	5011-5242 Princ. & Int.	5011-5244 Bond Revenue	Total Bond Fund
<b>Balance 7-1-09</b>	488,807	195,086	683,893	117	-	117
<b>Income:</b>						
Statement (II)	-	5,363,624	5,363,624	-	-	-
Accrued Interest (II)	19,867	-	19,867	392	-	392
T-Bill Interest	-	-	-	8,894	-	8,894
Return of Investment	-	-	-	353,289	-	353,289
<b>Total Income</b>	19,867	5,363,624	5,383,491	362,574	-	362,574
<b>Expenditures:</b>						
Statement (II) Less Debt Xfer	-	4,382,839	4,382,839	-	-	-
Project Expenses	-	-	-	-	-	-
Interest on Debt	-	-	-	94,404	-	94,404
Debt Principal	-	-	-	-	-	-
<b>Total Expenditures</b>	-	4,382,839	4,382,839	94,404	-	94,404
<b>Transfers:</b>						
Between Funds	939,000	(939,000)	-	4,326,444	-	4,326,444
To Treasurer for Bond Defea:	-	-	-	(4,681,787)	-	(4,681,787)
From Revenue to Debt	-	(87,057)	(87,057)	87,057	-	87,057
<b>Total Transfer</b>	939,000	(1,026,057)	(87,057)	(268,286)	-	(268,286)
Adjustment for Prior Year	-	-	-	(1)	-	(1)
<b>Balance 6-30-10</b>	1,447,674	149,814	1,597,488	(0)	-	(0)

\*Series 2003D-1 Housing System Refunding and Renovation Revenue Bonds were processed for defeasance during FY2010.

\*\*353,289 invested in a T-Bill held by the State Treasurer in reserve returned for bond defeasance.

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

	5813-5230 Surplus	5150-5180 Revenue	Total Lewis Field Revenue Fund	5012-5252 Princ. & Int.	5012-5254 Bond Revenue	Total Bond Fund
<b>Balance 7-1-09</b>	-	198,485	198,485	1,102	-	1,102
<b>Income:</b>						
Student Fees	-	111,092	111,092	-	-	-
Accrued Interest	-	2,990	2,990	38	-	38
T-Bill Interest	-	-	-	4,663	-	4,663
Gain on Investment	-	-	-	-	-	-
<b>Total Income</b>	-	114,082	114,082	4,700	-	4,700
<b>Expenditures:</b>						
Project Expenses	-	3,374	3,374	-	-	-
Interest on Debt	-	-	-	30,011	-	30,011
Debt Principal	-	-	-	65,000	-	65,000
<b>Total Expenditures</b>	-	3,374	3,374	95,011	-	95,011
<b>Transfers:</b>						
Between Funds	-	(2,990)	(2,990)	2,990	-	2,990
To K DFA for Bond Redemp.	-	-	-	-	-	-
From Revenue to Debt	-	(86,872)	(86,872)	86,872	-	86,872
<b>Total Transfer</b>	-	(89,862)	(89,862)	89,862	-	89,862
Adjustment for Prior Year	-	1	1	-	-	-
<b>Balance 6-30-10</b>	-	219,332	219,332	653	-	653

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

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

**FORT HAYS STATE UNIVERSITY**  
**LAND VALUES**  
Year Ended June 30, 2010

Schedule IX

Legal Description	Date of Acquisition	Acreage	Value
Sec. 1, T14, R19, Ellis Co.	1901	632.0	12,800
Sec. 6, T14S, R18W, Ellis Co.	1901	601.4	19,200
Sec. 31, T13S, R18W, Ellis Co.	1901	607.2	23,000
Sec. 36, T13S, R19W, Ellis Co.	1901	640.0	12,800
NW1/4 Sec. 5, T14S, R18W, Ellis Co.	1901	51.4	5,010
SW1/4 Sec. 32, T13S, R18W, Ellis Co.	1901	170.2	10,960
E1/2 Sec. 7, T13S, R18W, Ellis Co.	1901	316.6	9,600
NE1/4 Sec. 18, T14S, R18W, Ellis Co.	1901	149.6	6,200
W1/2 Sec. 8, T14S, R18W, Ellis Co.	1901	320.0	12,800
NW1/4 Sec. 17, T14S, R18W, Ellis Co.	1901	160.0	4,740
SW1/4 Sec. 32, T13S, R18W, Ellis Co.	1901	111.8	6,820
NE1/4 Sec. 5, T14S, R18W, Ellis Co.	1901	185.0	15,600
S1/2 of NW1/4 Sec. 32, T14S, R18W, Ellis	1901	47.0	1,880
Razing of Lewis Field Bldgs	1968	0.0	6,030
Razing of Men's Gym	1974	0.0	7,600
Demolition of Power Plant Smokestack	1976	0.0	5,213
Demolition of Rarick Hall	1978	0.0	11,413
Lot 5	1991	0.0	6,100
Lot 6	1991	0.0	13,070
Lot 5 and 6--Sec. 27, T13, R18, Ellis Co.	1991	23.0	20,950
Metro Village	1991	0.5	23,910
Part of Sec. 18, T13, R18	1993	80.0	32,000
Part of Sec. 29, T13, R18	1993	26.0	16,400
Part of Sec. 16, T13, R19	1996	50.9	20,360
<b>TOTALS</b>		<u>4172.6</u>	<u>304,456</u>

**FORT HAYS STATE UNIVERSITY**  
**BUILDING VALUES**  
 Year Ended June 30, 2010

<b>Building</b>	<b>Date of Acquisition</b>	<b>Value</b>
Picken Hall	1904	6,628,833
Martin Allen Hall	1905	555,258
Sheridan Hall	1916	8,793,293
Custer Hall	1922	1,520,707
Memorial Union	1923	10,583,253
McCartney Hall	1926	1,661,642
Albertson Hall	1928	1,842,627
Power Plant	1932	58,786
Lewis Field Stadium	1937	2,671,599
University Farm Building	1938	545,328
Davis Hall	1952	889,319
President's Residence	1954	147,062
Agnew Hall	1955	1,128,252
Witt Building	1960	560,213
Wiest Hall	1961	3,356,523
Wooster Place	1961	3,146,560
McMindes Hall	1963	6,760,638
Malloy Hall	1965	1,275,147
Forsyth Library	1966	1,649,917
Power Plant (New)	1967	832,632
R.U. Brooks Service Building	1968	402,587
Cunningham Hall & Gross Memorial Coliseum	1974	9,305,385
New Rarick Hall	1979	5,473,291
Stroup Hall	1980	1,708,628
Heather Hall	1981	378,058
Metrodome	1991	3,081,939
Utility Building Lot 5	1991	8,753
Utility Building Lot 6	1991	10,230
Tomanek Hall	1993	10,167,978
Kansas Wetlands Education Center	2008	3,542,093
SocCer Facility	2009	143,788
Energy Performance Contract	2005	1,232,784
Stadium Place	2007	5,405
Wind Energy	2010	25,000
<b>Total Value of Buildings</b>		<b>90,093,508</b>

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
Year Ended June 30, 2010

ORGANIZATION	BALANCE 07-01-09	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-10
AGNEW HALL COUNCIL	3,207	1,200	1,408	2,999
ALPHA KAPPA PSI	1,151	9,842	11,230	(237)
ALPHA LAMBDA DELTA	284	1,760	1,825	219
ALPHA PSI OMEGA	196	-	-	196
ASTRONOMY CLUB	1,291	-	179	1,112
BLACK STUDENT UNION	414	3,996	4,185	225
NATIONAL RESIDENCE HALL HONORARY	55	-	-	55
CHEMISTRY CLUB	748	6,815	3,191	4,372
COMMUNICATIONS CLUB	1,672	-	-	1,672
YOUNG DEMOCRATS	-	253	44	209
CHINESE STUDENTS ASSN.	121	3,245	2,485	881
COLLEGIATE REPUBLICANS	130	-	-	130
CREATIVE ARTS SOCIETY	2,180	5,792	2,422	5,550
CUSTER HALL COUNCIL	577	79	-	655
DAWN CARE	1,265	1,607	2,748	125
DELTA TAU ALPHA	5,131	3,375	2,712	5,793
COUNSELORS/FUTURE	89	-	-	89
ADVANCE TECHNOLOGY STUDENT ORG	517	1,948	916	1,549
EPSILON PI TAU	2,303	100	1,062	1,341
ENGLISH CLUB	2,984	10	188	2,806
FINANCIAL MNGMNT. ASSOC.	508	5,327	3,149	2,686
FORT HAYS RODEO CLUB	1,331	451	162	1,620
FHANS CLUB	2,979	4,444	6,189	1,234
FRENCH CLUB	75	-	-	75
LEADERSHIP STUDIES ASSN	305	-	20	285
HALO	105	1,748	1,632	220
KARA- KANSAS ASSN RES ASST	631	-	-	631
TECA	1,688	1,686	2,314	1,060
RESIDENCE HALL ASSOCIATION	18,176	24,862	15,282	27,756
INTER-FRATERNITY COUNCIL	517	1,814	2,225	106
BLOCK & BRIDLE	4,769	4,466	7,444	1,791
KAPPA MU EPSILON	(2)	552	530	20
MARKETING/MANAGEMENT CLUB	(53)	4,129	3,613	462
MCMINDES HALL COUNCIL	5,155	6,916	10,021	2,050
NON-TRADITIONAL STUDENTS	1,418	-	-	1,418
AGRIBUSUNESS CLUB	1,264	360	180	1,443
PANHELLANIC COUNCIL	278	2,717	2,581	415
INTERNATIONAL STUDENT EXCHANGE	3,353	13,880	13,710	3,523
INTERNATIONAL STUDENT UNION	997	560	498	1,059
PHI ALPHA THETA	1,002	7,262	6,345	1,919
PHI ETA SIGMA	713	387	499	601
PHI KAPPA PHI	4,688	3,910	603	7,994
PI OMEGA PI	192	-	-	192
FHSU MATH CLUB	82	190	180	92
PI SIGMA ALPHA	960	294	341	913
FHSU SOCIAL WORK CLUB	491	220	581	130
MODERN LANGUAGES-Paris	2	-	-	2
NATIONAL STUDENTS' SPEECH & HEARING ASSN	6,007	6,531	7,995	4,542
SIGMA PI SIGMA	42	-	-	42

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
 Year Ended June 30, 2010

ORGANIZATION	BALANCE 07-01-09	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-10
RADIOLOGY-SENIOR ARTS	1,688	-	1,261	427
SOCIOLOGY CLUB	-	90	90	-
DELTA TAU OMEGA	221	1,878	1,724	375
SPURS	1,901	240	141	2,000
STERNBERG GEOSCIENCE CLUB	1,511	4,310	4,225	1,596
STUDENT EDUCATION ASSOCIATION	910	3,826	1,231	3,506
10% CLUB	795	1,158	1,270	683
STUDENT ACCOUNTING ORG.	3,343	2,556	2,383	3,516
NBS/AERHO	311	280	-	591
PRE-LAW SOCIETY	86	-	-	86
WIEST HALL COUNCIL	2,902	3,088	4,481	1,509
MORTAR BOARD	1,112	4,107	3,695	1,524
FOREIGN STUDENT AFFAIRS	2,714	1,299	1,517	2,496
INSURANCE CLEARING FUND	2,841	14,751	19,334	(1,741)
INVESTMENT INCOME	114,590	6,315	9,747	111,158
VENDING CLEARING	7,456	413	408	7,461
SOCIETY OF PHYSICS STUDENTS	1,731	360	225	1,866
AMER SOCIETY OF INTERIOR DESIGNERS	609	2,799	2,702	706
SCEC	151	-	-	151
CMENC	1,762	698	285	2,175
TIGER WILD	(937)	2,079	-	1,141
FHSU AGRONOMY CLUB	3,717	1,055	1,246	3,526
UNIVERSITY ACITIVITIES BOARD	475	130	356	249
SIGMA XI	841	(841)	-	(0)
FORT HAYS INTRAMURALS	746	18,853	19,247	352
RADIOLOGY-JUNIOR ARTS	254	3,863	2,392	1,725
NURSES CHRISTIAN FELLOWSHIP	369	336	447	258
AMSU FHSU PRE-MED CLUB	2,377	2,417	2,198	2,597
NATIONAL SOCIETY FOR COLLEGIATE	1,330	-	69	1,260
BIOLOGY CLUB	3,193	1,289	750	3,732
UNIVERSITY RESEARCH ASSN.	1,270	-	-	1,270
GERMAN CLUB	857	-	-	857
OMICRON DELTA KAPPA	63	697	522	238
MODERN LANGUAGES-BORDEAUX TRIP	288	-	-	288
GRADUATE ASSOCIATION OF PSYCHOLOGY	503	90	44	549
PSYCHOLOGY CLUB	6,358	868	4,608	2,618
PSI CHI HONOR SOCIETY	586	-	540	46
SIGMA TAU DELTA	1,301	601	161	1,741
KAPPA DELTA PI	970	3,076	2,960	1,086
FRINGE THEATRE	1,198	764	555	1,407
STUDENT ALUMNI ASSN.	4,585	4,417	5,358	3,643
PHI EPSILON KAPPA	1,987	1,117	2,039	1,065
ORDER OF OMEGA	519	330	316	533
COLLEGIATE ASSOC. OF TOP GAMEER	64	-	-	64
MOVIE TICKET CLEARING	(1,720)	16,991	15,565	(294)
LIVESTOCK JUDGING TEAM	11,943	14,670	16,922	9,691
CAMPUS CRUSADE FOR CHRIST	127	-	276	(149)
GERMAN STUDY ABROAD	242	16,144	16,034	352



**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
Year Ended June 30, 2010

ORGANIZATION	BALANCE 07-01-09	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-10
SOCIETY OF STUDENT SONOGRAPHERS-I	9	3,917	2,087	1,840
SOCIETY OF STUDENT SONOGRAPHERS-II	1,220	2,424	3,632	11
DEFENSIVE TACTICS CLUB	277	317	187	408
ALPHA GAMMA RHO	243	-	-	243
SPANISH CLUB	235	221	-	456
AIKIDO CLUB	(43)	173	-	130
KFHS BROADCAST COUNCIL	4,633	412	638	4,407
PUBLIC RELATIONS STUDENT SOC	1,579	375	1,639	315
FHSU ATHLETIC TRAINING CLUB	751	1,027	370	1,408
TIGERS FOR HABITAT	155	-	155	-
STUDENT FEMINIST ORGANIZATION	581	-	-	581
COLLEGIATE FARM BUREAU	700	100	90	710
FORT HAYS HONOR SOCIETY	42	113	132	23
ACTION FOR ANIMALS	-	642	384	258
TURKISH ASSOCIATION	-	86	-	86
FOLKLORICO DANCE CLUB	-	1,021	-	1,021
MORTAR BOARD ACADEMICS	-	2,789	-	2,789
GREEK WEEK-IFC & PANHELLENIC	-	892	850	43
INFORMATION ASSURANCE STDT ORG	-	-	858	(858)
MCMINDES HALL STAFF	(927)	-	-	(927)
WOOSTER PLACE ASSOCIATION	1,846	1,100	61	2,885
RHA - FYRE	1,415	-	3,171	(1,757)
STADIUM PLACE COUNCIL	2,141	1,425	-	3,566
CUSTER HALL KAMS COUNCIL	-	350	349	1
RETAIL SALES TAX	(119)	8,077	8,204	(246)
UMB VISA CLEARING	(1,887)	-	(20,311)	18,425
ACTIVITY SUSPENSE ACCOUNT	293	257	(200)	749
KANSAS CAVALRY	368	1,500	1,243	625
PRESIDENT'S FOREIGN TRAVEL	5,300	95,000	48,536	51,764
SA INACTIVE ACCOUNT BALANCES	6,879	841	-	7,720
<b>TOTALS</b>	<b>297,813</b>	<b>392,902</b>	<b>320,088</b>	<b>370,628</b>

The 370,627.96 is held in the following asset accounts:

REGULAR CHECKING ACCOUNT	120,876
CERTIFICATES OF DEPOSIT	249,752
<b>TOTALS</b>	<b>370,628</b>

**FORT HAYS STATE UNIVERSITY**  
**FEDERAL GRANTS**  
Year Ended June 30, 2010

Granting Agency	CDFA #	Description	Expenditures
Department of Education	10.558	Child and Adult Care Food Program	6,726
Department of Education	84.063	Pell Grant	8,934,195
Department of Education	84.007	Supplemental Ed. Grants	197,739
Department of Education	84.033	College Work Study Program	429,806
Department of Education	84.069A	KCG-Federal LEAP Grant	54,250
Department of Education	84.032	Fed. Family Education Loan Program	*
Department of Education	84.35	Transition to Teaching	14,244
Department of Education	84.367B	Improve Post Secondary Education	137,659
Department of Education	84.366	Mathematics and Science Partnerships	59,229
Department of Education	84.394	State Fiscal Stabilization Fund	480,088
Small Business Administration	59.037	Small Business Development Centers	1,023,749
Corporation for National Service	94.016	Senior Companion Program	428,695
Corporation for National Service	94.011	Foster Grandparent Program	173,930
Department of Health and Human Service	93.358	FNP Traineeship	34,751
Department of Health and Human Service	93.389	Allied Health K-BRIN Research Grant	54,570
National Science Foundation	47.05	Teacher Ed-Earth Systems Sci Grant	6,925
Department of Interior	15.FFB	BIOSCI-Plover Census	4,675
NASA	43.002	GeoSci-NASA Sea Ice Rough Grant	12,390
NASA	43.002	GeoSci-NASA AMSR Validation Grant	14,393
NASA	43.002	GeoSci-NASA Ices Polynya Study	27,129
NASA	43.001	Ks Space Consortium-Chu	24,539
Kansas Board of Regents	-	NASA Robotics for Western Ks	8,630
Kansas Board of Regents	-	Teach Ed-Modeling Instruction	70,080
Kansas Board of Regents	-	SMI-Unpacking Science Grant	28,833
Virginia University	-	GeoSci-SuperDam Radar Grant	15,954
State of Kansas	-	Academic Competitiveness Grant	196,592
State of Kansas	-	Smart Grant-Natl Sci & Math	141,484
State of Kansas	-	Teach Grant-Federal	137,744
<b>TOTAL GRANTS</b>			<u>12,718,999</u>

\*Funded thru local banks \$34,180,754

**FORT HAYS STATE UNIVERSITY**  
**ANALYSIS OF CHANGES IN LOAN FUND BALANCE**  
**Year Ended June 30, 2010**

<b>Perkins Loans</b>	
Beginning Balance July 1, 2009	8,064,216
Additions:	
Advances by Federal Government	-
Advances by State of Kansas--Matching	-
Interest Income	98,165
Other Income	102,438
Reimbursement for Teacher cancellations	<u>          </u>
Total Additions	<u>200,603</u>
Total Balances and Additions	8,264,819
Deductions:	
Cancellation of Student Loans	157,110
Administrative Expenses	167,761
Repayments to Federal Government	-
Repayment to Institution Matching	<u>          </u>
Total Deductions	<u>324,871</u>
Ending Fund Balances June 30, 2010	<u>7,939,948</u>
Ending Fund Balance Detail:	
Advances by Federal Government	6,635,360
Institutional Matching	1,213,755
Unallocated Reimbursements	1,993,160
Unallocated Income	3,309,660
Unallocated Cancellations and Expenses	<u>(5,211,987)</u>
Total Loan Fund Balance June 30, 2010	<u>7,939,948</u>



**FORT HAYS STATE  
UNIVERSITY**

*Forward thinking. World ready.*

**STATEMENTS**

**FORT HAYS STATE UNIVERSITY**  
**COMMENCEMENT ACTIVITIES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2009 & 2010**

Statement I

	Period Ending 06-30-09	Period Ending 06-30-10
<b>OPERATING INCOME</b>		
Student Fees	98,332	105,021
Other Reimbursements	1,502	20
<b>Total Operating Income</b>	<b>99,834</b>	<b>105,041</b>
 <b>OPERATING EXPENDITURES</b>		
110 Classified Employees	580	500
120 Student Employees (Hourly)	2,320	6,640
176 Sick Leave Reserve Payment	15	41
181 Retirement	35	38
191 Social Security and Related Taxes	43	58
197 Worker's Compensation	26	65
200 Communication	13,763	12,224
220 Printing and Advertising	10,648	10,400
230 Rents	-	110
250 Travel	-	-
260 Other Fees	4,936	4,541
270 Other Professional Fees	500	500
290 Cleaning Service	2,346	211
297 Official Hospitality	-	3,017
300 Clothing	44,619	13,334
320 Food	-	-
340 Other Maintenance Materials	-	380
360 Professional Supplies	10,599	3,972
370 Office Supplies	13	-
390 Other Supplies	785	-
<b>Total Operating Expenditures</b>	<b>91,230</b>	<b>56,031</b>
<b>OPERATING INCOME</b>	<b>8,604</b>	<b>49,010</b>
 <b>OTHER EXPENDITURES</b>		
400 Capital Outlay	-	-
<b>Excess (Deficit) Income over Expenditures</b>	<b>8,604</b>	<b>49,010</b>
 <b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	71,380	79,984
Add: Receipts	99,834	105,041
Deduct: Expenditures	91,230	56,031
<b>Balance Remaining End of Fiscal Year</b>	<b>79,984</b>	<b>128,994</b>

**FORT HAYS STATE UNIVERSITY  
RESIDENCE HALLS  
Comparison of Income to Expenditures  
For Fiscal Years 2009 & 2010**

Statement II

	Period Ending 06-30-09	Period Ending 06-30-10
<b>OPERATING INCOME</b>		
Sales of Meals	1,938,539	2,146,500
Rent of Halls	2,843,550	3,101,361
Other Rents	56,746	49,386
Work Study Program	7,305	5,649
Other Service Charges	46,523	60,009
Transfers to Residence Hall Associations	(29,755)	(26,925)
Other Income	5,100	36,983
<b>Total Operating Income</b>	<b>4,868,009</b>	<b>5,372,964</b>
<b>OPERATING EXPENDITURES</b>		
100 Classified Salaries	609,272	639,408
110 Unclassified Salaries	131,116	139,411
120 Student Salaries	417,346	374,549
121 Work Study Salaries	9,741	7,532
175 Dependent Health Insurance	17,673	22,811
176 Sick Leave Reserve Payment	5,875	6,679
180 Basic Retirement Programs	55,252	60,005
191 OASDHI	56,453	63,661
195 Health Insurance	93,881	126,489
197 Worker's Compensation	10,174	10,452
198 Unemployment Compensation	1,417	1,695
200 Communication	129,569	51,008
210 Freight and Express	17	21
220 Printing and Advertising	10,197	9,053
230 Rents	63,249	63,936
240 Repairing and Servicing	120,180	134,206
250 & 950 Travel and Subsistence	15,706	16,431
260 Other Fees	1,348,655	1,455,352
270 Other Professional Fees	6,230	32,288
280 Utilities	570,294	512,235
290 Contractual Services	20,273	38,684
300 Clothing	2,078	1,468
320 Food	7	7,136
340 Maintenance Materials	93,701	136,688
350 Motor Vehicle Parts and Repairs	3,575	2,770
360 Professional Supplies	1,448	671
370 Office Supplies	6,870	9,475
390 Other Supplies	1,286	2,941
392 Household Supplies	69,788	54,118
395 Small Tools	7,739	6,547
399 Other Supplies, Materials, and Parts	8,858	3,021
400 Equipment-Non Inventory	0	25,604
<b>Total Operating Expenditures</b>	<b>3,887,922</b>	<b>4,016,344</b>
<b>OPERATING INCOME</b>	<b>980,087</b>	<b>1,356,619</b>
<b>OTHER EXPENDITURES</b>		
400 Capital Outlay	43,844	-
410 Computer Software & Equipment	9,801	885
420 Building and Improvements	1,050,132	355,082
735 Debt Service	338,824	87,057
<b>Excess (Deficit) Income over Expenditures</b>	<b>(462,513)</b>	<b>913,595</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	1,146,406	683,893
Add: Receipts	4,868,009	5,372,964
Deduct: Expenditures	5,330,522	4,459,368
<b>Balance Remaining End of Fiscal Year</b>	<b>683,893</b>	<b>1,597,488</b>

**FORT HAYS STATE UNIVERSITY**  
**MEMORIAL UNION**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2009 & 2010**

Statement III

	<u>Period Ending</u> <u>06-30-09</u>	<u>Period Ending</u> <u>06-30-10</u>
<b>OPERATING INCOME</b>		
Student Union Fees	1,125,172	1,150,926
Income From Sales & Service	396,460	481,439
Other Income	-	6,573
<b>Total Operating Income</b>	<u>1,521,631</u>	<u>1,638,938</u>
<b>OPERATING EXPENDITURES</b>		
100 Classified Salaries	202,659	212,853
110 Unclassified Salaries	184,152	205,112
120 Student Salaries	119,735	118,011
121 Work Study Salaries	-	-
175 Dependent Health Insurance	3,619	6,983
176 Sick Leave Reserve Payment	2,492	3,056
180 Basic Retirement Programs	31,514	34,949
191 OASDHI	29,474	31,998
195 Health Insurance	32,758	51,783
197 Worker's Compensation	4,315	4,783
198 Unemployment Compensation	708	903
200 Communication	11,162	9,925
210 Freight and Express	21	43
220 Printing and Advertising	10,769	5,924
230 Rents	1,960	5,137
240 Repairing and Servicing	111,833	18,942
250 & Travel and Subsistence	8,321	9,367
260 Other Fees	14,286	1,962
270 Other Professional Fees	200	1,091
280 Utilities	126,963	106,419
290 Contractual Services	1,545	1,393
292 Laundry	1,244	1,209
299 Miscellaneous Expenses	-	590
296 Insurance	3,599	6,302
300 Clothing	1,060	873
320 Food	8,200	44,353
340 Maintenance Materials	8,388	15,792
350 Motor Vehicle Parts and Repairs	-	31
360 Professional Supplies	3,042	1,337
370 Office Supplies	9,913	9,267
390 Other Supplies	9,973	6,303
392 Household Supplies	11,468	12,535
400 Equipment- Non Inventory	-	18,399
<b>Total Operating Expenditures</b>	<u>955,371</u>	<u>947,627</u>
<b>OPERATING INCOME</b>	566,260	691,311
<b>OTHER EXPENDITURES</b>		
400 Equipment	38,042	-
420 Building Improvements	-	-
735 Debt Service	572,674	571,920
<b>Excess (Deficit) Income over Expenditures</b>	<u>(44,456)</u>	<u>119,392</u>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	1,057,603	1,013,147
Add: Receipts	1,521,631	1,638,938
Deduct: Expenditures	1,566,087	1,519,547
<b>Balance Remaining End of Fiscal Year</b>	<u>1,013,147</u>	<u>1,132,539</u>

**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
Year Ended June 30, 2010

Statement IV

	Central Purchasing	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
<b>OPERATING INCOME</b>						
Income from Sales & Service	107,143	450,773	214,988	214,572	485,336	1,472,811
Other Income	-	-	-	1,775	1,938	3,713
Total Gross Income	107,143	450,773	214,988	216,347	487,274	1,476,524
Cost of Goods Sold:						
Inventory 07-01-09	23,007	89,286	19,597	19,901	-	151,791
Purchases	119,734	97,975	215,639	85,082	86,807	605,237
Mds. Available for Resale	142,741	187,261	235,236	104,983	86,807	757,028
Less: Inventory 6-30-10	14,519	61,399	13,131	2,604	-	91,653
Cost of Goods Sold	128,223	125,862	222,104	102,380	86,807	665,375
Gross Profit on Operations	(21,080)	324,912	(7,116)	113,967	400,467	811,149
Income from Work Study	-	-	-	-	-	-
<b>Operating Income</b>	(21,080)	324,912	(7,116)	113,967	400,467	811,149
<b>OPERATING EXPENDITURES</b>						
100 Classified Salaries	-	198,485	27,998	67,635	29,016	323,135
101 Overtime & Shift Dif.	-	-	-	-	-	-
110 Unclassified Salaries	-	-	-	-	118,000	118,000
120 Student Salaries	-	8,532	3,398	-	2,320	14,250
121 Work Study Salaries	-	1,169	-	-	-	1,169
175 Dependent's Health Insurance	-	12,026	2,328	-	4,527	18,880
176 Sick Leave Assessment	-	1,187	179	386	851	2,603
181 Public Employees Retirement	-	15,716	2,213	5,352	12,258	35,539
191 OASDHI	-	13,978	1,985	5,041	10,731	31,736
195 Health Insurance	-	28,918	5,029	10,058	15,088	59,093
197 Worker's Compensation	-	1,857	280	603	1,332	4,072
198 Unemployment Compensation	-	382	49	170	267	867
205 Intergovernmental Local Comm.	1,004	1,980	331	898	-	4,213
206 Postage	-	-	-	-	30	30
207 Intergovernmental Telephone	-	87	-	-	-	87
209 Other Communication Charges	-	-	-	-	-	-
219 Other Freight & Express	-	420	30	-	-	449
221 Printing and Binding	-	7,732	511	-	44	8,287
224 Advertising	-	-	-	-	-	-
229 Other Vendor Printing/Binding	-	4,734	-	-	-	4,734
237 Rent of Equipment	-	4,458	1,262	-	-	5,720
239 Other Rent and Utilities	-	-	-	-	-	-
241 Repair, Passenger Cars	-	-	-	2,530	-	2,530
243 Repair, Machinery and Equip.	-	20,999	3,548	62	-	24,610
244 Repair, Building and Grounds	-	-	-	3,138	-	3,138
246 Repair, Computer Equipment	-	-	-	-	-	-
247 Info Processing Equip R/S	-	16,451	-	-	31,577	48,028
248 Info Processing Equip Software	-	995	-	-	-	995
249 Other R/S	-	26	-	-	-	26



**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
Year Ended June 30, 2010

Statement IV

	Central Purchasing	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
2511 Private Car In-State	-	71	-	-	107	178
2512 Private Car Out-of-State	-	-	-	-	174	174
2521 Hire Car, Plane, Bus In-State	-	-	-	84	-	84
2531 State Car In-State	-	115	-	1,131	60	1,306
2532 State Car Out-of State	-	-	-	-	-	-
2572 Transportation Out-of-State	-	-	-	-	404	404
2581 Subsistence In-State	-	62	144	-	115	321
2582 Subsistence Out-of-State	-	-	-	-	1,126	1,126
2591 NonSubsistence In-State	-	52	-	-	700	752
2592 Nonsubsistence Out-of-State	-	761	-	-	3,832	4,593
263 Data Processing Services	-	-	168	-	-	168
269 Other Fees	-	-	-	-	519	519
279 Other Professional Fees	-	-	-	-	-	-
286 Solid Waste Removal Fees	-	-	-	-	-	-
291 Memberships & Subscriptions	-	-	-	-	-	-
292 Laundry	-	-	-	-	-	-
296 Surety Bond and Ins. Premiums	-	-	-	4,413	360	4,773
299 Other Contractual Services	-	-	-	-	-	-
300 Clothing	-	-	-	-	-	-
341 Building Materials and Supplies	-	-	-	-	467	467
343 Computer Systems Parts	-	-	-	-	-	-
349 Other Maint. Materials-Supplies	-	10	-	3	2	15
3508 Motor Veh Parts	-	-	-	-	-	-
351 Gas and Diesel Fuel	-	-	-	-	309	309
359 Other Parts and Supplies	-	-	-	4,111	25	4,136
369 Scientific Supplies	-	-	-	53	-	53
371 Office Supplies	-	283	572	1	28	884
372 Data Processing Supplies	-	189	411	-	5,056	5,656
373 Telecommunications Lines	-	-	-	-	2,724	2,724
392 Laundry Supplies	-	221	-	6	42	269
395 Small Tools	-	9	-	-	280	289
399 Other Supplies and Parts	-	-	-	-	-	-
592 Royalty Payments	-	1,444	-	-	-	1,444
490 Equipment not Depreciated	-	750	-	-	-	750
<b>Total Operating Expenditures</b>	<b>1,004</b>	<b>344,099</b>	<b>50,437</b>	<b>105,676</b>	<b>242,372</b>	<b>743,587</b>
Operating Income	(22,084)	(19,187)	(57,554)	8,291	158,095	67,562
<b>Other Expenditures</b>						
400 Capital Outlay	-	41,683	-	-	5,260	46,944
<b>Excess (Deficit) Income/Expenses</b>	<b>(22,084)</b>	<b>(60,870)</b>	<b>(57,554)</b>	<b>8,291</b>	<b>152,834</b>	<b>20,618</b>
Balance from previous year	38,148	108,361	(6,969)	272,912	437,701	850,153
Prior Year IFAS adjustments to State	-	-	-	-	-	-
Adjustments to fund balance	-	258	(2)	-	(5,435)	(5,179)
Net Change in inventory	8,488	27,887	6,466	17,297	-	60,138
<b>Fund Balance 6/30/2010</b>	<b>24,552</b>	<b>75,636</b>	<b>(58,059)</b>	<b>298,501</b>	<b>585,100</b>	<b>925,730</b>

**FORT HAYS STATE UNIVERSITY**  
**STUDENT HEALTH**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2009 & 2010**

Statement V

	Period Ending 06-30-09	Period Ending 06-30-10
<b>OPERATING INCOME</b>		
Charges for Office Fees	126,325	103,102
Miscellaneous Services	-	-
Student Health Fees	428,946	446,320
Advance from Application Fees	(85,000)	-
Other Income	(8,164)	44
<b>Total Operating Income</b>	<b>462,106</b>	<b>549,465</b>
<b>OPERATING EXPENDITURES</b>		
100 Classified Salaries	53,432	48,955
110 Unclassified Salaries	214,206	249,371
120 Student Salaries	19,070	15,423
121 Work Study Salaries	745	374
175 Dependent Health Insurance	1,247	4,842
176 Sick Leave Assessment	1,451	1,797
180 Basic Retirement Programs	21,985	19,718
191 OASDHI	20,079	21,886
195 Health Insurance	13,544	31,244
197 Worker's Compensation	2,512	2,812
198 Unemployment Compensation	519	708
200 Communication	4,888	5,144
220 Printing and Advertising	1,445	9,119
230 Rents	2,681	2,822
240 Repairing and Servicing	5,695	5,430
250 Travel and Subsistence	1,021	2,186
260 Other Fees	16,857	9,190
270 Other Professional Fees	954	63
290 Contractual Services	959	1,683
300 Clothing	404	-
320 Food for Human Consumption	676	352
340 Maintenance Materials	18	620
360 Professional Supplies	35,135	35,438
370 Office Supplies	1,217	2,329
390 Other Supplies	128	837
590 Losses from Monetary Transactions	15	-
<b>Total Operating Expenditures</b>	<b>420,883</b>	<b>472,342</b>
<b>OPERATING INCOME</b>	<b>41,223</b>	<b>77,123</b>
<b>OTHER EXPENDITURES</b>		
400 Capital Outlay	-	-
Excess (Deficit) Income over Expenditures	41,223	77,123
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	32,647	73,870
Add: Receipts	462,106	549,465
Deduct: Expenditures	420,883	472,342
<b>Balance Remaining End of Fiscal Year</b>	<b>73,870</b>	<b>150,993</b>

**FORT HAYS STATE UNIVERSITY**  
**DAY CARE CENTER**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2009 & 2010**

Statement VI

	Period Ending 06-30-09	Period Ending 06-30-10
<b>OPERATING INCOME</b>		
Student Government Allocation	13,000	15,000
Charges for Day Care Services	80,956	69,503
Educational and Library Sales	-	-
Federal Aid	4,849	7,350
Other Income	1,319	2,828
<b>Total Operating Income</b>	<b>100,124</b>	<b>94,681</b>
 <b>OPERATING EXPENDITURES</b>		
110 Unclassified Salaries	53,960	43,802
120 Student Salaries	10,540	11,968
176 Leave Assessment	326	329
180 Basic Retirement Programs	3,161	3,374
191 OASDHI	3,945	3,371
195 Health Insurance	7,594	9,809
197 Worker's Compensation	565	515
198 Unemployment Compensation	88	84
200 Communication	370	156
230 Photocopying	-	209
240 Repairing & Servicing	-	-
250 & 950 Travel and Subsistence	-	163
260 Other Fees	-	1,000
320 Food for Consumption	10,567	9,473
340 Maintenance Materials	10	4
360 Professional Supplies	983	1,798
370 Office Supplies	238	395
390 Other Supplies	864	757
<b>Total Operating Expenditures</b>	<b>93,209</b>	<b>87,206</b>
<b>OPERATING INCOME</b>	<b>6,914</b>	<b>7,476</b>
<b>OTHER EXPENDITURES</b>		
400 Capital Outlay	-	-
<b>Excess (Deficit) Income over Expenditures</b>	<b>6,914</b>	<b>7,476</b>
 <b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year*	(10,902)	(3,988)
Add: Receipts	100,124	94,681
Adjustment for change in receivables	-	-
Deduct: Expenditures	93,209	87,206
<b>Balance Remaining End of Fiscal Year</b>	<b>(3,988)</b>	<b>3,488</b>

\* Adjusted for changes in previous year encumbrances

**FORT HAYS STATE UNIVERSITY**  
**PARKING AND TRAFFIC FEES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2009 & 2010**

Statement VII

	Period Ending 06-30-09	Period Ending 06-30-10
<b>OPERATING INCOME</b>		
Parking Fees	87,584	91,408
Parking Permits	95,632	96,351
Parking Fines	55,285	43,521
Parking Meters	140	-
Other Income	238	-
<b>Total Operating Income</b>	<b>238,878</b>	<b>231,280</b>
 <b>OPERATING EXPENDITURES</b>		
100 Classified Salaries	-	-
120 Student Salaries	6,280	5,602
190 Payroll Taxes	108	82
200 Communication	1,952	868
220 Printing and Duplicating	3,041	2,162
230 Rent of Equipment	99	99
240 Car repairs and Services	-	-
250 & 950 Travel and Subsistence	60	-
260 Other Fees	15,006	505
270 Professional Services	-	-
290 Dues & Memberships	-	-
300 Clothing	-	-
340 Maintenance Supplies and Parts	6,698	2,959
350 Other Parts Supplies and Accessories	563	484
360 Professional Supplies	635	3
370 Office Supplies	239	577
390 Parking Permits, Small Tools, Etc.	3,069	3,820
590 Losses from Monetary Transactions	-	-
<b>Total Operating Expenditures</b>	<b>37,749</b>	<b>17,160</b>
 <b>OPERATING INCOME</b>	 <b>201,129</b>	 <b>214,120</b>
 <b>OTHER EXPENDITURES</b>		
400 Capital Outlay	-	-
440 Nonstructural Improvements	198,875	122,159
700 Transfers	-	-
 <b>Excess (Deficit) Income over Expenditures</b>	 <b>2,255</b>	 <b>91,961</b>
 <b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	227,923	230,178
Add: Receipts	238,878	231,280
Deduct: Expenditures	236,624	139,319
 <b>Balance Remaining End of Fiscal Year</b>	 <b>230,178</b>	 <b>322,139</b>

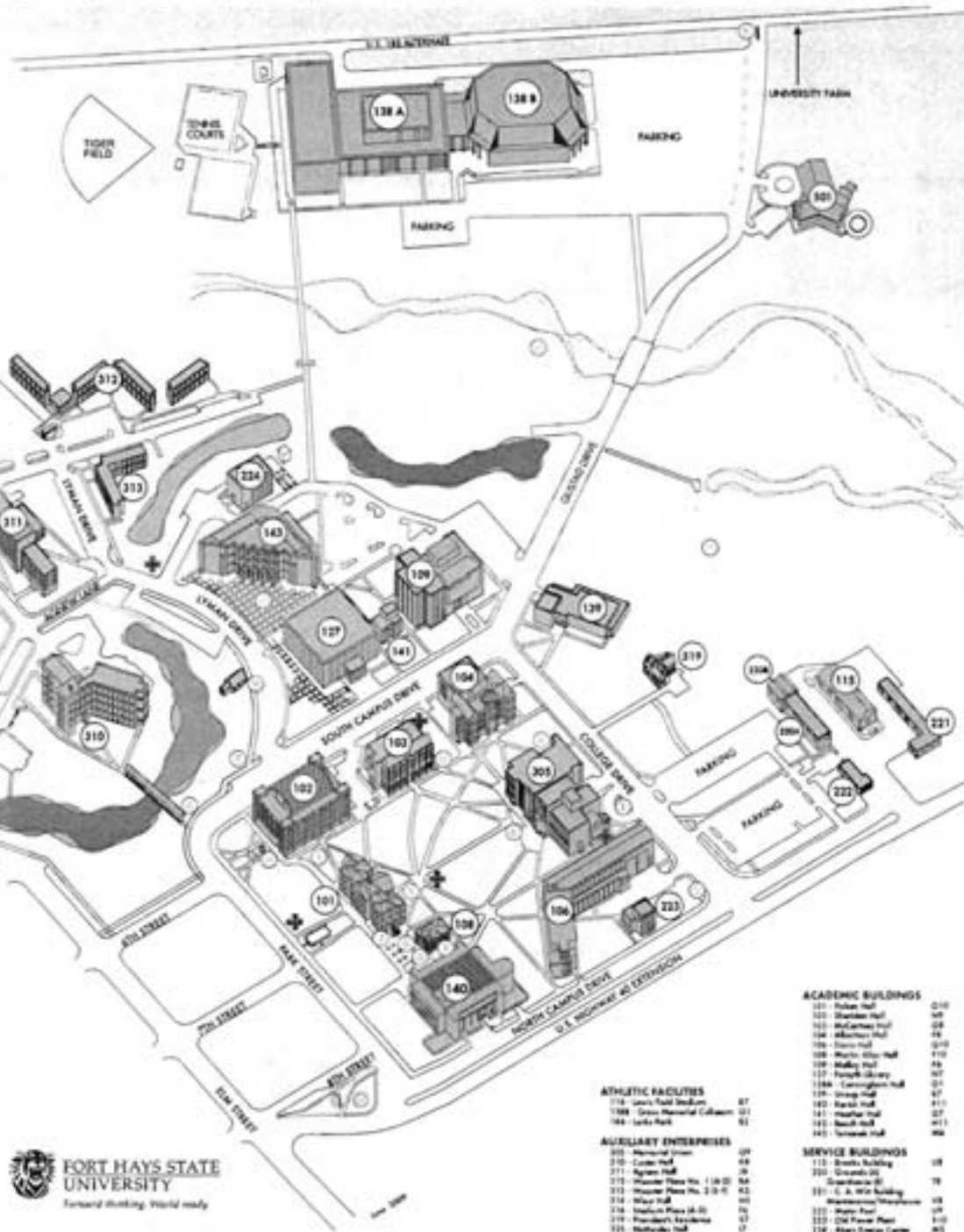
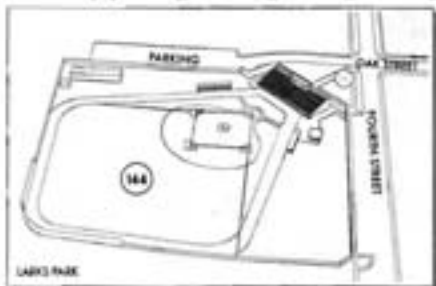
**FORT HAYS STATE UNIVERSITY**  
**ATHLETIC ASSOCIATION**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2009 & 2010**

Statement VIII

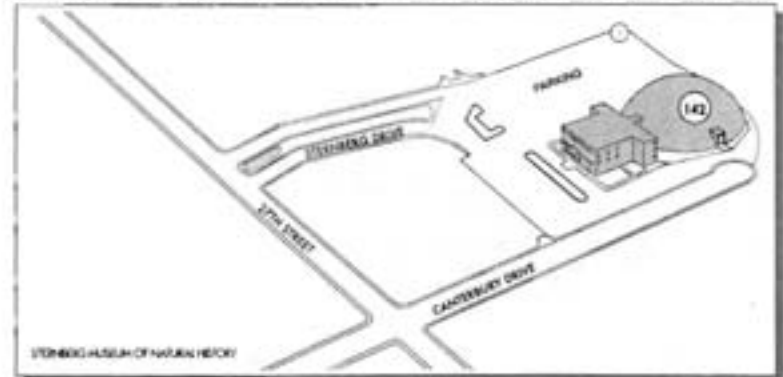
	Period Ending <u>06/30/09</u>	Period Ending <u>06/30/10</u>
<b>OPERATING INCOME</b>		
Student Fees	582,676	595,805
Virtual College Fees	75,000	75,000
Concessions	203,482	221,434
Entry Fees	10,178	21,134
Facility Rental	44,410	47,696
Fund Raising/Donations	245,724	224,082
Overhead Fees	14,373	8,553
Ticket Sales		
Basketball	82,714	93,455
Football	48,816	54,518
Volleyball, Post-Season; Women's B-Ball; Wrestling; Track; Baseball	5,636	8,501
Special Events	165,090	152,107
Lark's Park	21,927	13,757
Program/Media Guide Ads	24,577	22,300
Sign Advertising (Lewis Field & GMC)	63,452	72,427
Message Center	11,500	7,650
Other Income	27,996	70,717
Sports Network	22,666	25,166
Sponsorships (Event Promotions)	15,800	15,550
State Appropriations-OOE	465,603	304,819
State Appropriations - Student Labor	115,865	95,259
State Appropriations- Salaries & Fringes	1,369,298	1,368,327
Non Budgeted receipts	231,360	254,004
<b>Total Operating Income</b>	<u>3,848,143</u>	<u>3,752,260</u>
<b>OPERATING EXPENDITURES</b>		
Athletic Administration	674,180	550,660
Baseball	155,096	148,883
Cheerleaders	13,711	5,383
Concessions	82,206	98,717
Facilities	11,132	7,238
Football	838,312	820,288
Golf	27,778	24,350
Lark's Park	16,135	17,961
Medical Injury Insurance	109,358	60,018
Men's Basketball	339,684	305,645
Men's Track	102,121	99,682
Post-Season Competition	11,630	30,348
Promotions	19,209	15,023
Sports Information	78,822	59,620
Tennis	34,730	13,040
Training Room	99,727	94,413
Volleyball	184,323	150,858
Women's Basketball	254,926	263,003
Women's Track	83,310	74,986
Wrestling	99,828	94,045
Women's Softball	110,972	109,551
Women's Golf	30,487	24,920
Special Events	136,219	127,124
Vehicle Purchase	233,764	150,925
Non-Budgeted Expenditures	222,768	216,672
<b>Total Operating Expenditures</b>	<u>3,970,428</u>	<u>3,583,349</u>
<b>Excess (Deficit) Income over Expenditures</b>	<u>(122,285)</u>	<u>168,911</u>

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**FORT HAYS STATE UNIVERSITY**



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

ACADEMIC BUILDINGS	
101	Polak Hall
102	Shelton Hall
103	McCarthy Hall
104	Johnson Hall
105	Starr Hall
106	Wright Hall
107	Parsons Hall
108	Wright Hall
109	Wright Hall
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