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### Annual Financial Report, June 30, 2002

Fort Hays State University

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# FORT HAYS STATE UNIVERSITY



## ANNUAL FINANCIAL REPORT June 30, 2002

Dr. Edward H. Hammond, President

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Bruce Shubert.....Vice President for Administration  
And Finance

Philip C. Toepfer.....Controller





# FORT HAYS STATE UNIVERSITY



December, 2002

Dr. Edward H. Hammond, President  
Fort Hays State University  
Hays, Kansas 67601-4099

Dear Dr. Hammond:

Attached is the Annual Financial Report for Fort Hays State University for the fiscal year ended June 30, 2002. Except for the omission of management's discussion and analysis, the report has been prepared in conformity with accounting principles generally accepted in the United States of America. The financial statements were prepared on the accrual basis of accounting whereby all revenues are recorded when earned and all expenses are recorded when they have been reduced to a legal or contractual obligation to pay.

## **New Accounting Standards**

In June 1999, the Governmental Accounting Standards Board (GASB) released Statement No. 34, "Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments," which established a new reporting format for annual financial statements. In November 1999, GASB released Statement No. 35, "Basic Financial Statements and Management's Discussion and Analysis for Public Colleges and Universities," which applies the new reporting standards to public colleges and universities. The State of Kansas has adopted these new standards in fiscal year 2002 and, as an agency of the State of Kansas, Fort Hays State University has adopted the new standards as well.

## **Management's Discussion and Analysis Omitted**

To be in compliance with generally accepted accounting principles, the new standards require that management's discussion and analysis (MD&A) accompany the financial statements. MD&A is intended to provide an overview and discussion of the University's financial activities. The focus is on a comparison of the current year with the prior year. Because this is the first year we have reported using the new standards, a comparison with the prior year was not possible. Therefore, management's discussion and analysis was omitted.

### **Three Basic Statements for University as a Whole**

As required by the new accounting principles, the annual report consists of three basic financial statements that provide information on the University as a whole: the Statement of Net Assets; the Statement of Revenues, Expenses and Changes in Net Assets; and the Statement of Cash Flows.

Included in the financial statements are the University and the following blended component units for which the University is financially accountable: the Fort Hays State University Athletic Association, the Fort Hays State University Alumni 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.

Excluded from the financial statements is the Fort Hays State University Endowment Association, a legally separate entity of which the University does not appoint a voting majority of their governing bodies.

### **Differences Between Prior Year Reports and Fiscal Year 2002 Report**

There are significant differences between the fiscal year 2002 annual financial report and the prior year report. Probably the most notable difference is the format. The new format consolidates financial information for all funds into a single column which is in stark contrast to the multi-column fund format used in the past.

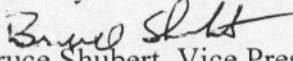
The Statement of Net Assets and the Statement of Revenues, Expenses and Changes in Net Assets are presented using the accrual basis of accounting. The prior year statement of operations was presented using the budgetary basis of accounting. For the first time in fiscal year 2002, the statement of operations reports depreciation as an operating expense.


The fiscal year 2002 report consolidates the entire University into one set of financial statements. In the prior year, affiliated organizations such as the Athletic Association, the Alumni Association and the Sternberg Museum Foundation, presented separate financial statements rather than being integrated into the University's financial statements.

A new statement, the Statement of Cash Flows, has been added to the fiscal year 2002 report.

Respectfully Submitted,

Fort Hays State University

  
Bruce Shubert, Vice President  
For Administration and Finance

  
Philip C. Toepfer  
Controller



**Fort Hays State University**  
**Statement of Net Assets**  
**as of June 30, 2002**

**ASSETS**

Current assets	
Cash and cash equivalents	\$ 11,284,094
Investments	217,989
Accounts receivable, net	476,807
Loans to students, net - current portion	864,265
Inventories	271,711
Prepaid expenses	206
Other assets	698,828
Total current assets	<u>13,813,900</u>
Noncurrent assets	
Restricted cash and cash equivalents	182,700
Investments	187,000
Loans to students, net	5,212,042
Capital assets, net	48,771,217
Total noncurrent assets	<u>54,352,959</u>
Total Assets	<u>\$ 68,166,859</u>

**LIABILITIES**

Current liabilities	
Accounts payable and accrued liabilities	\$ 5,757,390
Deferred revenue	2,054,058
Accrued compensated absences - current portion	80,330
Revenue bonds payable - current portion	205,000
Deposits held in custody for others	176,890
Total current liabilities	<u>8,273,668</u>
Noncurrent liabilities	
Accrued compensated absences	1,115,056
Capital leases payable	266,626
Revenue bonds payable	1,905,000
Total noncurrent liabilities	<u>3,286,682</u>
Total Liabilities	<u>\$ 11,560,350</u>

**NET ASSETS**

Invested in capital assets, net of related debt	\$ 46,394,592
Restricted for:	
Expendable:	
Scholarships and fellowships	5,810
Loans	6,841,095
Debt service	187,000
Unrestricted	<u>3,178,073</u>
Total Net Assets	<u>\$ 56,606,570</u>

See accompanying notes to financial statements.

**Fort Hays State University**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**for the Year Ended June 30, 2002**

**OPERATING REVENUES**

Tuition and fees (net of scholarship allowances of \$2,281,403)	\$ 11,062,079
Federal grants and contracts	7,616,431
State and local grants and contracts	660,748
Sales and services of educational departments	1,068,314
Auxiliary enterprises:	
Housing	3,203,875
Athletics	1,560,902
Parking	181,642
Student unions	675,301
University health services	448,353
Interest earned on loans to students	166,483
Other operating revenues	1,130,126
Total operating revenues	<u>27,774,254</u>

**OPERATING EXPENSES**

Educational and General	
Instruction	23,295,490
Research	62,400
Public service	1,885,601
Academic support	9,305,262
Student services	3,770,242
Institutional support	3,295,869
Operations and maintenance of plant	6,454,680
Depreciation	2,672,220
Scholarships and fellowships	2,381,017
Auxiliary enterprises:	
Housing	3,600,742
Athletics	1,699,676
Parking	13,320
Student unions	609,633
University health services	504,057
Other operating expenses	240,623
Total operating expenses	<u>59,790,832</u>
Operating Income (Loss)	<u>(32,016,578)</u>

**NONOPERATING REVENUES (EXPENSES)**

State appropriations	31,852,193
Gifts	227,965
Investment income	1,894
Interest expense	(134,271)
Net nonoperating revenues (expenses)	<u>31,947,781</u>
Income before other revenues, expenses, gains, or losses	(68,797)
Capital appropriations	<u>2,158,733</u>
Increase (Decrease) In Net Assets	2,089,936

**NET ASSETS**

Net assets - beginning of year	54,516,634
Net assets - end of year	<u>\$ 56,606,570</u>

See accompanying notes to financial statements.



**Fort Hays State University**  
**Statement of Cash Flows**  
**for the Year Ended June 30, 2002**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Tuition and fees	\$ 11,088,163
Sales and services of educational activities	1,068,314
Auxiliary enterprises:	
Housing	3,203,875
Athletics	1,492,800
Parking	181,642
Student unions	675,301
University health services	448,353
Dues and Admissions	844,589
Grants and contracts	8,488,258
Payments to suppliers	(15,034,882)
Payments to utilities	(2,039,896)
Compensation and benefits	(38,941,745)
Payments for scholarships and fellowships	(2,915,204)
Loans issued to students and employees	(1,054,119)
Collection of loans to students and employees	1,047,952
Other receipts (payments)	1,158,265
Net cash provided (used) by operating activities	<u>(30,288,334)</u>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

State appropriations	31,852,193
Gifts	227,965
Student organization agency transactions	(12,809)
Federal family education loan receipts	12,321,410
Federal family education loan disbursements	(12,321,410)
Net cash provided by noncapital financing activities	<u>32,067,349</u>

**CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES**

Proceeds from capital debt	147,430
Capital appropriations	2,158,733
Purchases of capital assets	(3,217,660)
Principal paid on capital debt and leases	(228,393)
Interest paid on capital debt and leases	(138,777)
Net cash used by capital financing activities	<u>(1,278,667)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Proceeds from sales and maturities of investments	32,558
Purchase of investments	(23,273)
Net cash provided by investing activities	<u>9,285</u>

Net Increase (decrease) in cash	509,633
Cash - beginning of the year	10,774,461
Cash - end of year	<u>\$ 11,284,094</u>

**RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO  
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:**

Operating income (loss)	\$ (32,016,578)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation expense	2,672,220
Other non cash expenses (realized and unrealized loss on sale of assets)	53,791
Changes in assets and liabilities:	
Accounts receivables, net	112,834
Loans to students, net	(23,998)
Inventories	(69,688)
Prepaid expenses	679
Other assets	(64,624)
Accounts payable and accrued liabilities	(1,134,942)
Deferred revenue	172,352
Accrued compensated absences	31,158
Deposits held in custody for others	(21,538)
Net cash provided (used) by operating activities:	<u>\$ (30,288,334)</u>

See accompanying notes to financial statements.



**FORT HAYS STATE UNIVERSITY**  
Notes to Financial Statements  
For the Year Ended June 30, 2002

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

The accompanying financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America. The financial statements have not been audited.

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

**Organization.** Fort Hays State University is a regional university principally serving western Kansas. The University's primary emphasis is undergraduate liberal education, which includes the humanities, the fine arts, the social/behavioral sciences and the natural/physical sciences. The University, located in Hays, Kansas, has an undergraduate enrollment of approximately 5,050 and a graduate enrollment of approximately 1,375. The University is accredited by the North Central Association of Colleges and Schools and is governed by the Kansas Board of Regents and is an agency of the State of Kansas. As an agency of the State of Kansas, the University is included in the financial report of the State of Kansas.

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

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

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

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

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

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

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

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

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

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

**Capital Assets.** Capital assets are recorded at cost at the date of acquisition, or fair market value at the date of donation in the case of gifts. For equipment, the University's capitalization policy includes all items with a unit cost \$5,000 or more, and an estimated useful life of greater than one year. Renovations to buildings, infrastructure, and land improvements that significantly increase the value or extend the useful life of the structure are capitalized if the related project cost exceeds \$100,000. Routine repairs and maintenance are charged to operating expense in the year in which the expense was incurred.

## FORT HAYS STATE UNIVERSITY

### Notes to Financial Statements For the Year Ended June 30, 2002

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. 34, such as state appropriations and investment income.

**Scholarship Discounts and Allowances.** Student tuition and fee revenues, and certain other revenues from students, are reported net of scholarship discounts and allowances in the Statement of Revenues, Expenses, and Changes in Net Assets. Scholarship discounts and allowances are the difference between the stated charge for goods and services provided by the University, and the amount that is paid by students and/or third parties making payments on the students' behalf. Certain governmental grants, such as Pell grants, and other federal, state, or nongovernmental programs, are recorded as either operating or nonoperating revenues in the University's financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the University has recorded a scholarship discount and allowance.



**FORT HAYS STATE UNIVERSITY**  
Notes to Financial Statements  
For the Year Ended June 30, 2002

**NOTE 2 – Investments**

Of Fort Hays State University's total investments of \$404,989, \$217,989 is administered by the Fort Hays State University Alumni Association. The Kansas Development Finance Authority invests \$187,000 of the total. These monies represent bond proceeds and reserve requirements.

**NOTE 3 - Accounts Receivable**

Accounts receivable net of estimated uncollectible amounts, consisted of the following at June 30, 2002:

Tuition & Fees	\$	55,105
Auxiliary		61,995
Grants & Contracts		349,084
Other		<u>10,623</u>
	\$	<u><u>476,807</u></u>

**NOTE 4 – Inventories**

Inventories consisted of the following at June 30, 2002:

Museum Store	\$	63,835
Physical Plant		32,317
Office Supplies		166,943
Other		<u>8,616</u>
	\$	<u><u>271,711</u></u>

**NOTE 5 - Loans to Students**

Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans to students at June 30, 2002. 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, 2002, the allowance for uncollectible loans was estimated to be \$178,300.

**FORT HAYS STATE UNIVERSITY**  
Notes to Financial Statements  
For the Year Ended June 30, 2002

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2002 was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 235,696	68,760	0	\$ 304,456
Land Improvement	0	0	0	0
Infrastructure	3,819,758	309,664	0	4,129,422
Buildings	73,872,920	1,526,619	0	75,399,539
Equipment	<u>5,402,391</u>	<u>1,190,115</u>	<u>150,423</u>	<u>6,442,083</u>
Total	<u>83,330,765</u>	<u>3,095,158</u>	<u>150,423</u>	<u>86,275,500</u>
Less accumulated depreciation:				
Land Improvement	0	0	0	0
Infrastructure	1,742,280	112,130	0	1,854,410
Buildings	31,708,465	1,711,356	0	33,419,821
Equipment	<u>2,570,240</u>	<u>587,827</u>	<u>0</u>	<u>3,158,067</u>
Total accumulated Depreciation	<u>36,020,985</u>	<u>2,411,313</u>	<u>0</u>	<u>38,432,298</u>
Capital assets, net	<u>\$ 47,309,780</u>	<u>683,845</u>	<u>150,423</u>	<u>47,843,203</u>
Fort Hays State University Alumni Association				17,980
Fort Hays State University Athletic Association				910,034
				<u>\$ 48,771,217</u>

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

Long-term liability activity for the year ended June 30, 2002 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Revenue bonds payable	\$ 2,305,000	0	195,000	\$ 2,110,000	\$ 205,000
Compensated absences	<u>1,164,228</u>	<u>58,211</u>	<u>27,053</u>	<u>1,195,386</u>	<u>80,330</u>
Total long-term liabilities	<u>\$ 3,469,228</u>	<u>58,211</u>	<u>222,063</u>	<u>\$ 3,305,386</u>	<u>\$ 285,330</u>

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

	Principal Outstanding at 6/30/02
Kansas Development Finance Authority Lewis Field Stadium Renovation Revenue Bonds, Series E, 1993. \$1,200,000 due in annual installments of \$45,000 to \$500,000. Issued March 1, 1993, with a final maturity date of April 1, 2008. Interest ranging from 3.25% to 6.00%, payable semi-annually.	\$ 660,000



**FORT HAYS STATE UNIVERSITY****Notes to Financial Statements  
For the Year Ended June 30, 2002**

Kansas Development Finance Authority Housing System Refunding and Renovation and Revenue Bonds, Series E, 1994. \$2,155,000 due in annual installments of \$85,000 to \$395,000. Issued November 1, 1994, with a final Maturity date of October 1, 2009. Interest ranging from 4.75% to 6.60%, payable semi-annually. \$ 1,450,000

**NOTE 9 - Revenue Bonds Maturity Schedule**

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

Year Ending June 30:	Principal	Interest	Total
2003	\$ 205,000	127,520	\$ 332,520
2004	210,000	115,470	325,470
2005	225,000	102,780	327,780
2006	245,000	88,685	333,685
2007	260,000	73,140	333,140
2008	390,000	56,495	446,495
2009	180,000	31,920	211,920
2010	395,000	13,035	408,035
Total	<u>\$ 2,110,000</u>	<u>609,045</u>	<u>\$ 2,719,045</u>

**NOTE 10 - Lease Obligations**

Fort Hays State University is obligated for the purchase of certain equipment funded through the issuance of blanket financing agreements in the amount of \$226,235 as of June 30, 2002. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2003 Total	\$ 78,864
Fiscal Year 2004 Total	22,088
Fiscal Year 2005 Total	22,088
Fiscal Year 2006 Total	22,088
Fiscal Year 2007 Total	22,088
Fiscal Year 2008 Total	22,088
Fiscal Year 2009 Total	22,088
Fiscal Year 2010 Total	14,843
Total	<u>\$ 226,235</u>

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

**NOTE 11 - Retirement Plans**

University employees participate in two separate retirement programs. Classified employees participate in the "Kansas Public Employees Retirement System" (KPERs). This defined benefit program is funded through contributions by the University and the individual employees. The University contributed \$310,559 during fiscal year 2002 and individual employees contributed \$299,322. Unclassified employees participate in the "Board of Regents Retirement Program". This defined contribution program is funded through contributions by the University and the individual employees. The University contributed \$1,716,498 during fiscal year 2002 and individual employees contributed \$1,105,366. In addition, \$6,096 was contributed to KPERs by the employees for prior service benefits.



**FORT HAYS STATE UNIVERSITY**  
Notes to Financial Statements  
For the Year Ended June 30, 2002

**NOTE 12 - Commitments and Contingent Liabilities**

The University maintains specific insurance coverage as allowed by the State of Kansas and as required by outstanding bond issues. To a large extent, the State follows a policy of self-insurance; therefore, most claims against the University require legislative approval (and potential funding) prior to settlement. The University is not aware of any significant outstanding claims as of June 30, 2002.

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

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

**NOTE 13 – Natural Classifications With Functional Classifications**

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

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
Educational and general						
Instruction	\$ 20,686,046	77,398		2,532,046		\$ 23,295,490
Research	24,186	14,775		23,439		62,400
Public service	1,421,470	4,019	3,063	457,049		1,885,601
Academic support	5,646,831	3,792	31,632	3,623,007		9,305,262
Student services	2,784,975	2,455	687	982,125		3,770,242
Institutional support	2,652,125	1,813		641,931		3,295,869
Operations and maintenance of plant	3,776,463	885	1,450,921	1,226,411		6,454,680
Depreciation					2,672,220	2,672,220
Scholarships and fellowships		2,381,017				2,381,017
Auxiliary enterprises:						
Housing	1,140,843		455,942	2,056,677		3,653,462
Athletics		429,050		1,270,626		1,699,676
Parking	4,303			14,988		19,291
Student unions	388,742		97,651	127,796		614,189
University health services	373,094			131,694		504,788
Other auxiliary enterprises						
Other				176,645		176,645
<b>Total</b>	<b>\$ 38,899,078</b>	<b>2,915,204</b>	<b>2,039,896</b>	<b>13,264,434</b>	<b>2,672,220</b>	<b>\$ 59,790,832</b>



# FORT HAYS STATE UNIVERSITY



October 28, 2002

Dr. Edward H. Hammond, President  
Fort Hays State University  
Hays, Ks. 67601-4099

Dear Dr. Hammond:

The Annual Financial Report of Fort Hays State University for the fiscal year ended June 30, 2002, has been separated into two documents. The enclosed report contains supplemental financial information on all funds administered by the University. The Annual Financial Report, presented under separate cover, includes the operating statement, balance sheet, and cash flow statement of the university.

The enclosed Supplemental Financial Information report has been prepared under the direction of Philip Toepfer, Controller, and summarizes information from the accounts and records of the University. All the graphs, charts, schedules and statements presented in previous years' annual financial reports are in this document.

Respectfully submitted,

FORT HAYS STATE UNIVERSITY

Bruce Shubert, Vice President  
For Administration and Finance





# FORT HAYS STATE UNIVERSITY



October 28, 2002

Mr. Bruce Shubert, Vice President  
For Administration and Finance  
Fort Hays State University  
Hays, Ks. 67601-4099

Dear Mr. Shubert:

The Annual Financial Report of Fort Hays State University for the fiscal year ended June 30, 2002, has been divided into two documents to better conform to Generally Accepted Accounting Principles (GAAP) more specifically to the amendment of Governmental Accounting Standards Board (GASB) statement No. 34 subsequently presented as GASB statement No. 35.

This document is titled Supplemental Financial Information and reports university activity on a budgetary basis. All the graphs, charts, schedules and statements presented in previous years' annual financial reports are in this document. This document may be used by university personnel as a management tool. In most cases current and prior year information is provided for comparison purposes.

The Annual Financial Report, which includes the operating statement, balance sheet, cash flow statement, and pertinent footnotes, is being submitted as a separate document.

Respectfully submitted,

FORT HAYS STATE UNIVERSITY

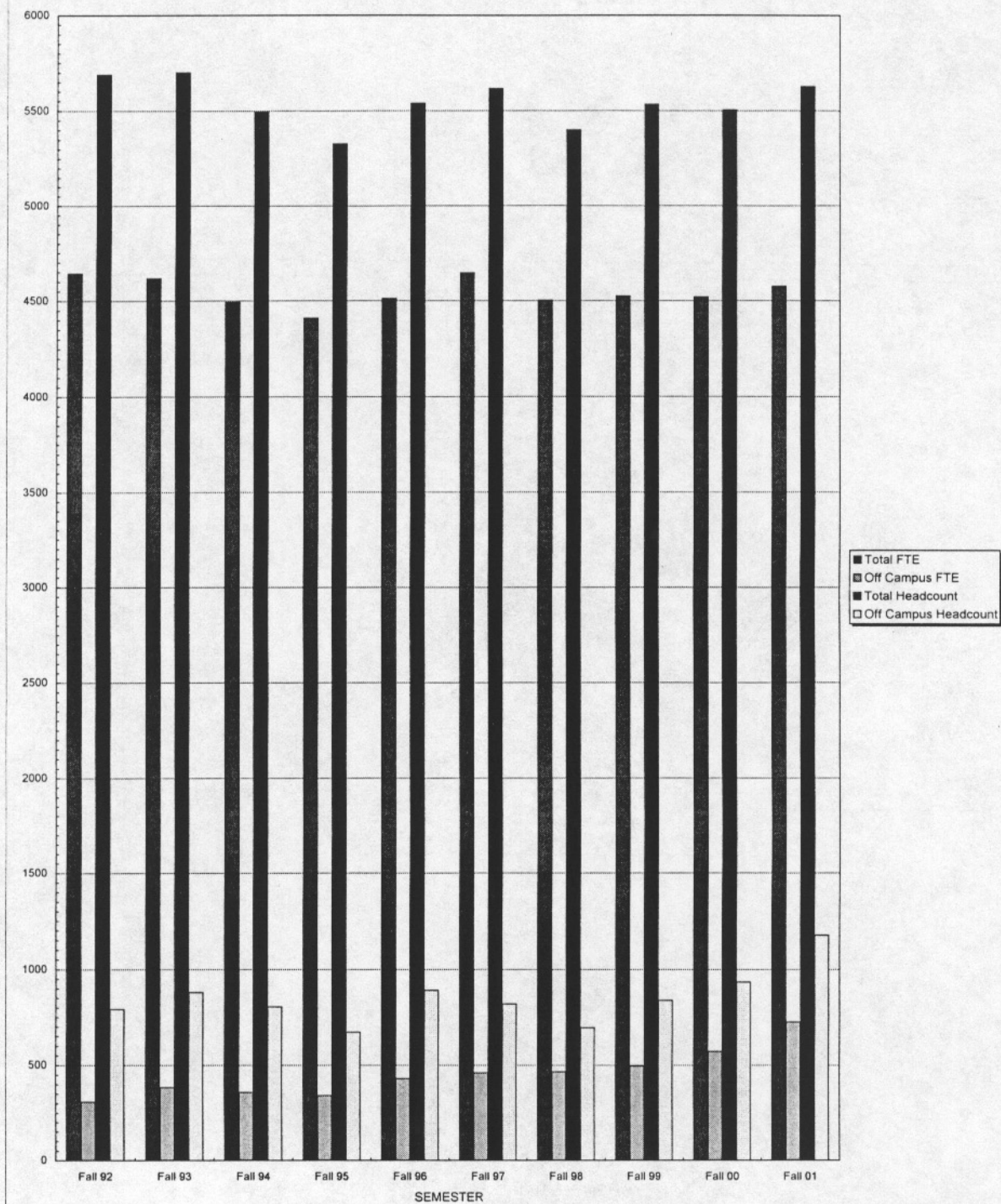
*Philip C. Toepfer*  
Philip C. Toepfer  
Controller

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Fort Hays State University Map		



# ENROLLMENT CHART



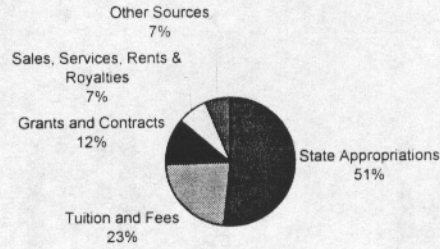
Enrollment Table

	Fall 92	Fall 93	Fall 94	Fall 95	Fall 96	Fall 97	Fall 98	Fall 99	Fall 00	Fall 01
Total FTE	4643	4618	4493	4409	4511	4645	4503	4525	4520	4575
Off Campus FTE	309	384	359	342	431	460	466	497	572	726
Total Headcount	5690	5701	5496	5329	5540	5616	5401	5533	5506	5626
Off Campus Headcount	792	880	805	672	891	821	696	839	934	1177

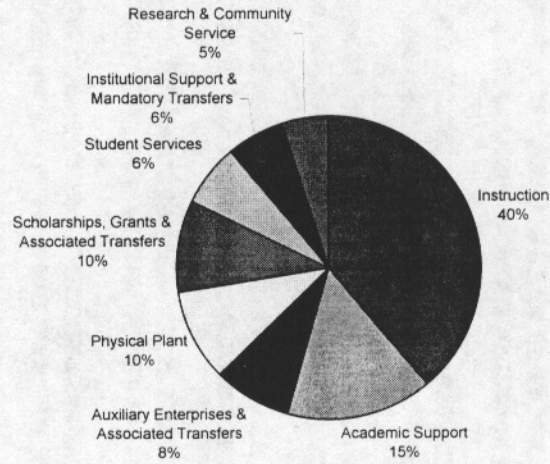
\*FTE is computed on the basis of nine credit hours for graduate students and fifteen credit hours for undergraduate students.



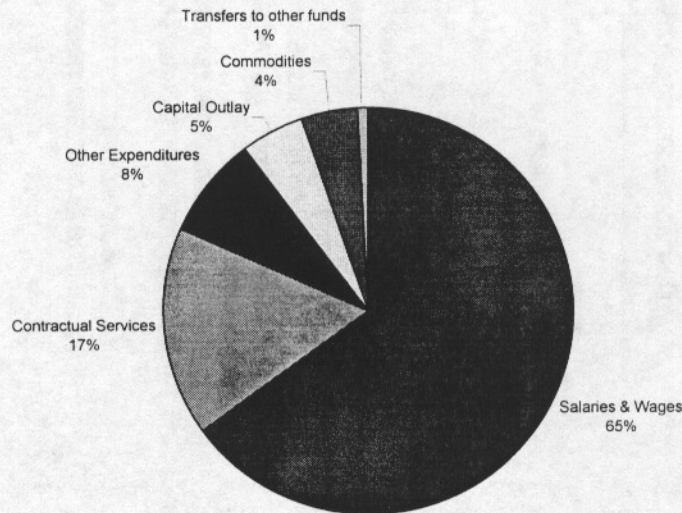
### CURRENT FUND REVENUES BY SOURCE



### CURRENT FUND EXPENDITURES BY PROGRAM



### CURRENT FUND EXPENDITURES BY OBJECT



## FORT HAYS STATE UNIVERSITY

Exhibit A

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED CASH  
Year Ended June 30, 2002

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
Revenues and Other Additions:							
Current Funds (Schedule I)	41,137,900	8,977,654	11,070,276				
State Appropriations							
Bond Proceeds							
Interest Collections				171,686			
Interest Earned				10,345			31,361
Principal Collections				871,287			
Federal Contributions				304,387			
Other Reimbursements				(5,203)		154,058	
Transfers from Board of Regents						718,000	
Retirement of Indebtedness							
Additions to Plant							
Transfers from State Bond Sales					1,435,322		
Less Excess of Restricted Receipts			(679,090)				
Adjust Revenues shown in the							
Transfer Section below	111,442	0	(106,422)				
Total Revenues & Other Additions	41,249,342	8,977,654	10,284,764	1,352,503	1,435,322	872,058	31,361
Expenditures & Other Deductions:							
Educational & General Expenditures (Schedule I)	40,841,552	3,588,678	9,730,376				
Auxiliary Enterprises (Schedule I)		4,792,074	28,895				
Loans to Students				1,054,119			
Collection Fees				80,826			
Expended Plant Funds (Schedule III)					950,583		
Non-Operating Expenses		80,875	631,915				720
Capital Improvements	18,352						
Retirement of Indebtedness							195,000
Interest on Indebtedness							138,777
Expended for Remodeling and Additions (Schedule IV)						806,517	
Equipment Removed from Inventory							
Total Expenditures and Other Deductions	40,859,904	8,461,627	10,391,186	1,134,945	950,583	806,517	334,497



**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN UNENCUMBERED CASH**  
**Year Ended June 30, 2002**

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
Transfers Among Funds:							
Additions (Deductions):							
Transfer for Project reimbursement	0	(125,556)				125,556	
Transfers for Debt Retirement		(300,772)					300,772
Transfer for SEOG matching	(60,562)		60,562				
Transfer to Non-FHSU State Funds	0		0				
Transfer for Administrative Allow.			48,229	(48,229)			
Transfer from Administrative Allow.							
Transfer to Endowment				0			
Transfer for Account Reclass.		2,369	(2,369)				
Transfer for Perkins matching	(50,880)			50,880			
Transfer for Equipment Reserve	0	0					
Total Transfers	(111,442)	(423,959)	106,422	2,651	0	125,556	300,772
Lapsed appropriations	(268,089)						
Reappropriation	(5,636)						
Net Change for the Year	4,271	92,068	0	220,209	484,739	191,097	(2,364)
Unencumbered Cash Balance 6-30-01	206,671	3,185,927	0	544,579	(502,576)	170,798	532,763
Adjustments for Prior Year	(34)	25,278	0	0	17,837	3,446	0
Adjusted Unencumbered Cash Balance	206,637	3,211,205	0	544,579	(484,739)	174,244	532,763
Unencumbered Cash Balance 6-30-02	210,908	3,303,273	0	764,788	0	365,341	530,399

**FORT HAYS STATE UNIVERSITY**  
**CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES**  
**Year Ended June 30, 2002**

Schedule I

	Unrestricted		Restricted	Total
	Gen. Use	Desig. Use		
Revenues:				
Tuition and Fees	9,145,469	3,520,200	1,317,559	13,983,228
State Appropriations	31,682,555	0	0	31,682,555
Reappropriations from prior year	4,241	0	0	4,241
Federal Grants & Contracts	0	8,358	6,705,561	6,713,919
Other Grants & Contracts	0	168,247	219,162	387,409
Sales of Commodities	0	2,249,208	1,229	2,250,437
Agency Sales	0	51,949	0	51,949
Rents & Royalties	0	2,128,165	9,449	2,137,614
Interest	0	21,652	3,138	24,790
Licenses, Permits & Fines	109	56,880	0	56,989
Reimbursements	0	457,300	949,988	1,407,288
Reimbursements-Other State				
Agencies	1,620	62,044	1,179,235	1,242,899
Other Revenue & Transfers	303,906	253,651	684,955	1,242,512
Total Current Revenue	41,137,900	8,977,654	11,070,276	61,185,830
Expenditures & Mandatory Transfers				
Educational & General:				
Institutional Support	3,115,615	209,941	88,145	3,413,701
Instruction	21,609,792	939,530	870,908	23,420,230
Academic Support	7,198,175	1,120,189	973,581	9,291,945
Student Services	2,844,751	859,099	197,595	3,901,445
Total Educational Program Expense	34,768,333	3,128,759	2,130,229	40,027,321
Research	20,225	0	42,188	62,413
Public Service	208,267	354,476	2,452,693	3,015,436
Physical Plant	5,748,722	105,443	16,788	5,870,953
Scholarships & Grants	96,005	0	5,088,478	5,184,483
Educational & General Expenditures	40,841,552	3,588,678	9,730,376	54,160,606
Transfers	18,352	230,557	0	248,909
Reappropriation to FY 2003	5,636	0	0	5,636
Lapses	268,089	0	0	268,089
Non-Expense Deductions	0	80,875	631,915	712,790
Total Educational & General Expenditures and Transfers	41,133,629	3,900,110	10,362,291	55,396,030
Auxiliary Enterprises:				0
Expenditures	0	4,792,074	28,895	4,820,969
Transfers	0	195,771	0	195,771
Non-Expense Deductions	0	0	0	0
Total Auxiliary Enterprises	0	4,987,845	28,895	5,016,740
Total Current Expenditures and Transfers	41,133,629	8,887,955	10,391,186	60,412,770
Less Excess of Restricted Receipts			(679,090)	(679,090)
Excess of Current Revenue over Current Expenditures	4,271	89,698	0	93,969



Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2002

Schedule II

Name of Department	Expenditures					Source of Funds			
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
INSTRUCTION									
LEADERSHIP INSTITUTE	174,416	6,545	1,235	0	0	182,196	180,644	0	1,552
LEADERSHIP SERVICES	5,337	16,352	2,351	0	0	24,040	0	24,040	0
BUSINESS ADMINISTRATION	969,044	16,017	3,890	2,929	0	991,880	988,303	0	3,577
MANAGEMENT DEVELOPMENT CNTR	3,787	302	0	0	0	4,089	0	4,089	0
COMPUTER & INFORMATION SYST	683,980	11,572	4,282	569	0	700,403	698,106	0	2,297
COL/BUS-COMPUTER SALES/SERV	0	738	2,016	0	0	2,754	0	2,754	0
COL/BUS - EXCEL/AS400 GRANT	0	2,406	0	0	0	2,406	0	2,406	0
CIS SALES AND SERVICE	984	957	150	0	0	2,091	0	2,091	0
ECONOMICS AND FINANCE	603,938	7,982	3,793	200	0	615,913	612,308	0	3,605
ECONOMICS - SPECIAL PROJECTS	0	243	1,810	0	0	2,053	0	0	2,053
CENTER FOR ECONOMIC EDUCATIO	1,047	0	0	0	0	1,047	1,047	0	0
ECONOMIC EDUCATION	89	1,996	511	0	0	2,596	0	2,596	0
COL OF BUS-DEAN INSTRUCTION	78,187	2,058	4,468	0	0	84,712	77,970	0	6,743
CENTER FOR CIVIC LEADERSHIP	0	2,464	6,161	0	0	8,624	0	0	8,624
ACAD. YR-OFF CAMPUS SAL.	854,690	0	0	0	0	854,690	854,690	0	0
SPECIAL ACADEMIC PROJECTS	2,279	1,162	0	0	0	3,441	3,441	0	0
ACADEMIC AFFAIRS SPECIALIST	62,963	12,812	7,427	0	0	83,203	83,127	0	75
HAYS LANGUAGE INSTITUTE	0	2,499	1,654	0	0	4,153	0	4,153	0
ACTION PLANS - EQUIP RESERVE	0	0	0	46,900	0	46,900	0	46,900	0
2000 ACTN PLNS-STATE MATCH	0	0	48,884	192,940	0	241,825	241,825	0	0
2001 ACTION PLANS	0	2,142	5,741	1,260	0	9,143	9,143	0	0
2002 ACTION PLANS	0	17,230	26,453	180,558	0	224,241	224,241	0	0
STRATEGIC PLANNING	0	0	2,518	0	0	2,518	2,518	0	0
SUPPLEMENTAL INSTR.	31,076	0	0	0	0	31,076	31,076	0	0
CENTER FOR LIBERAL STUDIES	75,957	8,240	1,231	500	0	85,928	85,928	0	0
LEADERSHIP PROGRAM	982	0	0	0	0	982	982	0	0
GRAPHICS LAB	1,901	0	1,966	0	0	3,868	3,660	0	208
ART	831,672	17,651	29,136	5,692	0	884,151	874,767	0	9,384
ART - GREAT PLAINS NATIONAL	0	4,457	67	1,000	0	5,524	0	5,524	0
ART SALES & SERVICE	2,153	4,917	30,292	4,212	0	41,574	0	41,574	0
NSF CAREER GRANT - CHEMISTRY	25,065	0	49,287	24,456	0	98,808	0	0	98,808
COMMUNICATION-GENERAL	0	3,344	589	0	0	3,933	3,933	0	0
CHEMISTRY -SALES AND SERVICE	0	640	842	(1,468)	0	14	0	14	0
CHEMISTRY	620,533	14,586	24,656	2,717	0	662,493	659,641	0	2,852
COMMUNICATION	734,609	3,937	5,157	0	0	743,703	737,357	0	6,346
INT - TELECOM PROJECTS	0	11	0	0	0	11	0	11	0
INFORMATION NETWORKING	411,808	11,436	4,680	0	0	427,924	421,133	0	6,791
COMMUNICATION-JOURNALISM	5,719	4,213	553	812	0	11,297	7,065	0	4,232
GEOSCIENCES	539,792	14,175	5,773	5,072	0	564,813	562,511	0	2,302
GIS LAB	1,168	330	849	0	0	2,347	2,347	0	0
GEOSCIENCES SALES & SERV	2,530	1,644	58	0	0	4,231	0	4,231	0
GEOSCIENCES-GIS LAB SLS/SRV	0	6	1,319	544	0	1,869	0	1,869	0
CISCO PROJECT - CLOSED	4,855	25	226	0	0	5,105	0	5,105	0
GIS - ERGO OPERATION ACCOUNT	0	2,343	0	1,981	0	4,324	0	0	4,324
NASA ICE PENETRATING RDR GRNT	6,111	0	0	4,270	0	10,381	0	0	10,381
GEOSCI-DICKINSON CO DGTL PRJ	1,667	0	64	0	0	1,731	0	0	1,731



Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2002

Schedule II

Name of Department	Expenditures					Source of Funds			
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
ENGLISH SALES & SERVICE	285	7,114	0	0	0	7,399	0	7,399	0
ENGLISH	951,885	16,886	5,928	0	0	974,699	969,653	0	5,046
MODERN LANG - HOME ON RANGE	327	2,253	290	0	0	2,871	0	0	2,871
MODERN LANGUAGES	375,207	9,312	2,258	0	0	386,777	383,638	0	3,139
MEXICO TRIP	6,391	0	7	0	0	6,398	0	0	6,398
HISTORY	471,199	12,503	3,610	0	0	487,312	486,858	0	453
ETHNIC STUDIES	0	394	389	0	0	784	784	0	0
HISTORY-SALES AND SERVICE	0	282	845	0	0	1,127	0	1,127	0
MATHEMATICS	687,758	13,737	3,151	0	0	704,645	698,765	0	5,880
RARICK COMPUTING SYSTEMS LAB	3,035	0	311	0	0	3,346	3,346	0	0
MOD LANG - DUSSELDORF TRIP	0	7,366	0	0	0	7,366	0	0	7,366
MUSIC	881,463	42,702	10,534	0	0	934,699	923,914	0	10,785
SUMM WKSHP IN MUSIC	0	0	16	0	0	16	0	16	0
PHILOSOPHY	280,940	5,205	879	0	0	287,023	283,592	0	3,432
PHYSICS - SALES & SERVICE	10,900	0	1,307	0	0	12,207	0	12,207	0
PHYSICS	361,850	7,530	8,018	1,886	0	379,285	376,804	0	2,481
PHYSICS-AVIATION FEES	0	9,888	236	0	0	10,124	0	10,124	0
EISENHOWER GRNT-INTGRD MATH	753	0	427	0	413	1,592	0	0	1,592
POLITICAL SCIENCE	384,785	7,317	3,008	0	0	395,110	390,967	0	4,143
JUSTICE STUDIES	209,436	4,272	1,141	0	0	214,849	214,849	0	0
OPPS GRANT - LOUISIANA STATE	1,783	3,919	1,072	0	4,320	11,095	0	0	11,095
PSYCHOLOGY	555,771	14,317	6,723	3,024	0	579,835	571,690	0	8,146
PSYCHOLOGY-SALES & SERVICE	0	0	1,154	0	0	1,154	0	1,154	0
SOCIOLOGY AND SOCIAL WORK	526,158	5,452	2,945	0	0	534,555	531,153	0	3,403
FAMILY DEVELOPMENT SERVICES	11,463	1,674	22	0	0	13,159	0	0	13,159
SOCIAL WORK PROGRAM	301	6,217	2,847	0	0	9,364	9,364	0	0
SOCIAL WORK ACCREDITATION	0	3,956	155	0	0	4,111	4,111	0	0
SOCIOLOGY-SPECIAL	82	0	0	0	0	82	0	82	0
EISENHOWER GRNT-PROJECT IRIS	17,245	4,194	6,828	0	16,065	44,332	0	0	44,332
NSF - MST MATCHING	0	125	11,311	8,376	0	19,812	19,812	0	0
NSF GRANT - MIDDLE SCHL TCHR	10,607	2,807	4,498	0	0	17,911	0	0	17,911
EISENHOWER GRNT-ABC'S OF SCI	106	8,141	969	0	3,530	12,746	0	0	12,746
SPEC ED CONT IMPRVMT GRANT	7,670	0	0	0	0	7,670	0	0	7,670
TECHNOLOGY STUDIES	519,104	25,615	27,635	2,038	0	574,392	568,336	0	6,056
TECH STUDIES-SALES & SERV	0	820	3,334	1,745	0	5,899	0	5,899	0
COMPUTER LAB-EDUC	20,731	580	2,195	0	0	23,506	10,642	0	12,864
TEACHER ED - PDS STARTUP GNT	9,714	533	2,198	3,047	4,353	19,846	0	0	19,846
TEACHER EDUCATION	792,734	63,280	6,470	1,090	0	863,575	858,829	0	4,746
COLL OF ED-PROJ ENGAGE GRANT	0	0	581	0	0	581	0	0	581
EISENHOWER GRANT - FINDS	9,014	11,581	7,850	3,744	3,600	35,789	0	0	35,789
TEACHER ED -PRGRM ACTIVITIES	0	135	868	0	210	1,213	0	1,213	0
EDUCATION ADMIN & COUNSELING	673,616	19,702	3,369	7,962	0	704,648	699,278	0	5,370
EISENHOWER GRANT - CLASSIC	733	973	5,856	0	0	7,561	0	0	7,561
SPECIAL EDUCATION	283,639	12,641	2,612	1,178	0	300,070	299,752	0	318
OFFICE OF STUDENT TEACHING	14,468	26,991	1,859	(100)	0	43,218	43,218	0	0
EDUC DEVELOPMENT CENTER	0	6,910	888	0	0	7,798	0	7,798	0
NCATE ACCREDITATION	0	4,140	2,153	0	0	6,293	6,293	0	0
NURSING	1,202,156	39,501	11,219	2,417	0	1,255,292	1,250,465	0	4,828

Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2002

Schedule II

Name of Department	Expenditures					Source of Funds			
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
KUMC - CNM GRANT	54,169	6,485	372	0	0	61,026	0	0	61,026
RURAL HEALTH SERVICES	0	15,709	638	0	0	16,347	16,347	0	0
NURSING - WAGNER FUND	19,775	27,392	6,359	2,814	0	56,340	0	56,340	0
KS ASSN MED UNDERSERVED KDHE	0	3,724	344	0	0	4,067	0	0	4,067
NURSING - TRAINEESHIPS GRANT	0	0	0	0	44,907	44,907	0	0	44,907
AGRICULTURE	486,247	14,567	5,494	0	0	506,308	506,308	0	0
HMC-NURSING FHCC	30,145	0	0	0	0	30,145	0	0	30,145
AGRICULTURE-SALES & SERVICE	0	494	1,905	1,101	0	3,499	0	3,499	0
BIOLOGICAL SCIENCES	926,212	32,298	28,850	5,881	0	993,241	980,997	0	12,244
ALLIED HEALTH - MDI	370,056	10,805	672	15,385	0	396,918	393,350	0	3,568
BIO SCIENCE-WESTRN KS SURVEY	0	0	7	1,348	0	1,355	0	0	1,355
ALLIED HEALTH -PHYS. THERAPY	109	0	0	0	0	109	109	0	0
THOMSON - BIOLOGICAL SCIENCE	0	5,520	3,563	0	0	9,084	0	0	9,084
COMMUNICATION DISORDERS	530,275	20,124	3,286	693	0	554,378	553,393	0	985
THOMSON - COMM. DISORDERS	0	9,097	3,422	1,199	0	13,718	0	0	13,718
HERNDON CLINIC	17,312	9,486	9,979	5,005	0	41,782	0	0	41,782
THOMSON - ALLIED HEALTH	0	5,968	6,439	1,531	0	13,937	0	0	13,937
ALLIED HEALTH MDI - SLS/SRV	0	0	500	0	0	500	0	500	0
HEALTH AND HUMAN PERFORMANCE	1,092,108	26,950	12,308	14,515	0	1,145,881	1,110,699	0	35,182
EXERCISE PHYSIOLOGY LAB	5,163	1,413	1,215	0	0	7,790	0	0	7,790
H AND HP - RENTALS	5,180	2,862	7,037	6,490	0	21,569	0	21,569	0
HHP-NUTRITION	0	0	530	0	0	530	0	530	0
THOMSON - HLTH/LIFE	0	338	393	0	0	731	0	0	731
ROCK WREN RESEARCH GRANT	0	0	2	0	0	2	0	0	2
BIO SCIENCE-TOPEKA SHINER	0	304	271	0	0	575	0	0	575
FIREARMS EDUCATION	0	235	223	0	0	458	0	458	0
ALLIED HEALTH - MDI - K-BRIN	0	479	0	0	0	479	0	0	479
HLS FACULTY DEVELOPMENT	0	1,350	556	0	0	1,906	0	1,906	0
COMM DISORDERS-SPEC EVENTS	0	1,195	1,816	0	0	3,010	0	0	3,010
COMM DISORDERS-MASONIC GRANT	71,049	101	0	0	0	71,150	0	0	71,150
BIO SCIENCE - NEOSHO RIVER	0	0	1,238	0	0	1,238	0	0	1,238
FLEHARTY RESEARCH ASST-ENDOW	2,500	0	0	0	0	2,500	0	0	2,500
BIOLOGY SALES & SERVICE	0	0	1,773	0	0	1,773	0	1,773	0
PHYSICAL CONNECTION GRNT-KHF	0	700	1,438	0	0	2,138	0	0	2,138
PHYSICAL THERAPY CLINIC	10,621	13,722	389	3,240	0	27,972	0	0	27,972
BIO SCI - WILDFLOWER SEED	463	0	0	0	0	463	0	0	463
BIO SCI - Z BAR RANCH GRANT	8,443	1,046	85	0	0	9,574	0	0	9,574
BIO SCI - RATTLESNAKES GRANT	4,729	2,276	21	0	0	7,027	0	0	7,027
NURSING CONTINUING EDUCATION	0	1,815	1,593	0	0	3,408	0	3,408	0
NURSING NLN TESTING FUND	0	0	24	0	0	24	0	24	0
NURSING SALES & SERVICE	0	1,705	1,438	0	0	3,143	0	3,143	0
PHYSL THRPY CLIN-NWKAAA GRNT	7,297	733	24	0	0	8,054	0	0	8,054
ALLIED HEALTH - MDI PROGRAMS	0	1,918	3,346	0	0	5,264	0	5,264	0
NURSING - NIGHTINGALE GRANT	0	674	924	0	0	1,598	0	0	1,598
PHYSL THRPY CLIN-STROKE CONF	0	4,679	2,048	0	0	6,727	0	0	6,727
ACADEMIC EXTENSION	66,104	403,718	59,419	24,820	0	554,061	0	554,061	0
STATEWIDE TELENET APPROP.	0	39,000	0	0	0	39,000	39,000	0	0
STATEWIDE TELENET	2,534	25,464	0	0	0	27,998	0	27,998	0



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Name of Department	Expenditures					Source of Funds			
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	Restricted
OFF CAMPUS CENTERS	0	19,977	7,086	0	0	27,063	27,063	0	0
INTERACTIVE TV	0	62,921	0	0	0	62,921	62,921	0	0
GENERAL ACADEMIC INSTRUCTION SUB-TOTAL	19,732,141	1,385,635	617,080	595,574	77,398	22,407,828	20,664,061	874,849	868,918
HIGH PLAINS MUSIC CAMP	8,238	53,253	1,928	0	0	63,418	0	63,418	0
MUSIC FEES	0	315	718	0	0	1,033	0	1,033	0
FORT HAYS MODEL U.N. APPROP	0	1,102	190	0	0	1,292	1,292	0	0
FORT HAYS MODEL U.N.	0	90	139	0	0	229	0	229	0
PREP AND ADULT BASIC EDUCATION SUB-TOTAL	8,238	54,759	2,976	0	0	65,972	1,292	64,680	0
SS-REGULAR SAL.	822,756	0	0	0	0	822,756	822,756	0	0
SS-OFF CAMPUS SAL.	118,330	0	0	0	0	118,330	118,330	0	0
NON ACAD. SUMMER SESS.	3,352	0	0	0	0	3,352	3,352	0	0
SPECIAL PROJECTS IN HHP	1,229	511	250	0	0	1,990	0	0	1,990
SUMMER SESSION SUB-TOTAL	945,667	511	250			946,428	944,438	0	1,990
TOTAL INSTRUCTION	20,686,046	1,440,906	620,305	595,574	77,398	23,420,229	21,609,792	939,530	870,908
RESEARCH									
GRC-R N LEESON	1,329	0	0	0	0	1,329	1,329	0	0
GRC - FARLEY	968	0	547	0	0	1,515	1,515	0	0
GRC - HICKMAN	1,617	0	0	0	0	1,617	1,617	0	0
GRC - HINTON	687	0	640	0	0	1,327	1,327	0	0
GRC - PAUL	458	0	0	0	0	458	458	0	0
GRC - SCHWETMAN	0	0	1,098	0	0	1,098	1,098	0	0
GRC - STARK	2,522	0	0	0	0	2,522	2,522	0	0
GRC - TOULABOE	0	0	283	501	0	784	784	0	0
GRC - RICKMAN	0	0	0	603	0	603	603	0	0
GRC - ROOK	0	0	1,045	0	0	1,045	1,045	0	0
GRC - BRIGGS	0	0	964	0	0	964	964	0	0
GRC - PHILLIPS	0	0	963	0	0	963	963	0	0
GRC - HOHMAN	0	0	155	714	0	869	869	0	0
GRC - MARCIA BANNISTER	0	0	882	0	0	882	882	0	0
SWIFT FOXES - CHOATE	0	1,010	0	0	0	1,010	0	0	1,010
COMANCHE GRASSLANDS-LIGGETT	16,605	22	6,733	0	0	23,360	0	0	23,360
COMANCHE GRANT - DINOSAUR	0	0	539	0	0	539	0	0	539
KS SPACE GRANT GU - CHU	0	928	1,142	2,179	0	4,249	4,249	0	0
KS SPACE CONSORTIUM - CHU	0	305	610	0	14,775	15,690	0	0	15,690
KS SPACE CONSORTIUM - PRIOR	0	560	0	0	0	560	0	0	560
OSBORNE CO. MAP	0	243	0	0	0	243	0	0	243
LAND RENTAL-SPAULDING	0	197	0	0	0	197	0	0	197
RIVER MINNOWS-WENKE	0	0	306	0	0	306	0	0	306
SLATE CREEK-NICHOLSON	0	0	282	0	0	282	0	0	282

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Name of Department	Expenditures					Source of Funds			
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
RESEARCH TOTAL	24,186	3,266	16,188	3,997	14,775	62,413	20,225	0	42,188
PUBLIC SERVICE									
SBDC-FED 02 YR	44,599	0	0	0	0	44,599	0	0	44,599
SBDC-FED 01 YR	40,374	0	0	0	0	40,374	0	0	40,374
SBDC-STATE FY 02	20,975	11,296	1,267	0	0	33,538	0	0	33,538
SBDC-FED 98 YEAR - CLOSED	0	18,797	5,006	0	0	23,803	0	0	23,803
SBDC-Y2K GRANT	0	1,891	155	0	0	2,046	0	0	2,046
SBDC - KDOCH ONE TIME AWARD	0	174	0	2,826	0	3,000	0	0	3,000
SBDC-GU-MATCH	31,599	0	0	0	0	31,599	31,599	0	0
GEOSCIENCES - UNL GIS MAPPIN	888	0	0	0	0	888	0	0	888
GEOGRAPHY ED.-UNB GIS MAPPIN	4,022	2,010	301	0	0	6,332	0	0	6,332
GEOGRAPHY ED.-NGS STREAMSHOT	467	914	20,467	0	2,000	23,848	0	0	23,848
DOCKING IPA- B ZOLLINGER	124,009	64,938	6,521	8,492	0	203,961	0	203,961	0
DOCKING IPA- APPROP	113,343	4,274	497	999	0	119,113	119,113	0	0
TELEPOWER	16,695	4,969	3,787	0	0	25,451	0	25,451	0
DOCKING-FINANCIAL FITNESS F	19,362	2,591	20	0	0	21,974	0	21,974	0
GEOGRAPHY ED.-NGSEF	11,194	3,788	2,376	150	926	18,434	0	18,434	0
DOCKING-USD 489 RURAL PROJEC	63,453	714	91	0	0	64,257	0	64,257	0
KSBDC - STATE ACCOUNT FY 02	27,153	31,410	5,429	0	0	63,992	0	0	63,992
KSBDC - FED ACCOUNT 02 YEAR	57,517	7,032	0	0	0	64,549	0	0	64,549
KSBDC - FED ACCOUNT 01 YEAR	67,044	26,691	3	3,660	0	97,399	0	0	97,399
KSBDC - STATE ACCOUNT FY01	0	(14,306)	0	(3,660)	0	(17,966)	0	0	(17,966)
KSBDC - FED ACCOUNT 98 YEAR	0	1,194,865	0	0	0	1,194,865	0	0	1,194,865
KSBDC - REGION 7 CONFERENCE	0	0	48	0	0	48	0	0	48
INFO ENTERPRISE INSTITUTE	1,193	15,991	360	1,985	0	19,530	0	0	19,530
HAYS AREA CHILDREN'S CENTER	17,358	0	0	0	0	17,358	4,513	0	12,845
HEAD START	8,872	0	0	0	0	8,872	2,307	0	6,565
SOCIAL SECURITY SERVICES	1,225	0	0	0	0	1,225	319	0	907
FORSYTH LIBRARY COMM SERVICE	31,946	0	0	0	0	31,946	8,307	0	23,639
HAYS PUBLIC LIBR COMM SERVIC	10,682	0	0	0	0	10,682	2,778	0	7,905
PARENTS AS TEACHER HEAD STRT	2,187	0	0	0	0	2,187	569	0	1,619
BIG BROTHERS / BIG SISTERS	2,259	0	0	0	0	2,259	587	0	1,672
WILDLIFE ART-GU	0	4,086	0	0	0	4,086	4,086	0	0
FISH ID-EBERLE	1,128	57	633	0	0	1,818	0	0	1,818
KHF - UNIV OFF FOR COMM SRVS	4,432	2,447	937	0	0	7,816	0	0	7,816
AMERICORPS GRANT - YR 8	103,364	11,711	2,955	1,205	0	119,235	0	0	119,235
AMERICORPS GRANT - YR 7	33,449	6,425	461	0	0	40,336	0	0	40,336
AMERICORPS GRANT - YR 6	0	(12)	0	0	0	(12)	0	0	(12)
AMERICORPS GRANT - YR 4	13,709	7,423	4,362	0	1,093	26,586	0	0	26,586
AMERICORPS GRANT - YR 2	0	0	20	0	0	20	0	0	20
SENIOR COMPANION PROGRAM	357,374	39,777	6,470	4,856	0	408,477	0	0	408,477
SENIOR COMP PROG - CAMPUS	16,381	5,886	100	0	0	22,367	22,367	0	0
SCP-INFORMATION REFERRAL	26,663	1,484	602	0	0	28,749	0	0	28,749
FOSTER GRANDPARENT - MATCH	0	34	272	0	0	306	0	0	306
FOSTER GRANDPARENT PROGRAM	115,709	14,733	3,055	0	0	133,498	0	0	133,498
SCP-KS DEPT ON AGING	20,451	3,907	643	0	0	25,000	0	0	25,000



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	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	Restricted
SCP - NWKAAA	3,793	536	0	0	0	4,329	0	0	4,329
COMMUNITY SERVICE SUB-TOTAL	1,414,869	1,476,534	66,839	20,513	4,019	2,982,775	196,544	334,077	2,452,153
ENGLISH WKSP. AND SPEC EVENT	0	1,499	873	0	0	2,373	0	2,373	0
COMM TR. SERV	6,601	10,355	0	0	0	16,956	0	16,956	0
KATM	0	23	0	0	0	23	0	23	0
READING SERVICE CENTER	0	215	833	0	0	1,048	0	1,048	0
TITLE VI-B PPP	0	0	0	539	0	539	0	0	539
CONT. ED. NURSING-APPROPRIAT	0	5,921	5,803	0	0	11,723	11,723	0	0
PRAIRIE NATURALIST	0	1	0	0	0	1	0	0	1
COMMUNITY EDUCATION SUB-TOTAL	6,601	18,014	7,509	539	0	32,662	11,723	20,399	540
TOTAL PUBLIC SERVICE	1,421,470	1,494,548	74,348	21,052	4,019	3,015,437	208,267	354,476	2,452,693

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Name of Department	Expenditures						Source of Funds		
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
ACADEMIC SUPPORT									
LIBRARY	934,289	376,756	30,730	305,538	0	1,647,313	1,596,186	0	51,127
LIBRARY ACTION PLANS	0	0	0	50,000	0	50,000	50,000	0	0
LIBRARY SERVICES	0	14,986	9,910	7,959	0	32,854	0	32,854	0
LIBRARY - ST FUNDED ENHANCE	0	91,436	2,501	40,063	0	134,000	134,000	0	0
LIBRARY - CECIL CURREY FUND	0	0	173	0	0	173	0	0	173
LIBRARY SUB-TOTAL	934,289	483,178	43,313	403,560		1,864,340	1,780,186	32,854	51,300
STERNBERG MUSEUM	445,608	11,101	3,106	4,385	0	464,200	454,332	0	9,868
STERNBERG - ADMINISTRATION	155,319	43,627	2,270	0	0	201,217	0	0	201,217
IMS - CHOATE	0	8	0	0	0	8	0	0	8
STERNBERG - COLLECTIONS	0	964	1,010	4,210	0	6,184	0	0	6,184
STERNBERG - EDUCATION	0	1,501	736	0	0	2,237	0	0	2,237
STERNBERG - EXHIBITS	0	254	407	0	0	661	0	0	661
EXPEDITIONS CLEARING	0	339	0	0	0	339	0	339	0
VISUAL ARTS CENTER	0	2,774	2,969	0	0	5,743	5,743	0	0
MUSEUMS AND GALLERIES									
SUB TOTAL	600,926	60,568	10,498	8,595		680,588	460,075	339	220,174
FIPSE EQUIPMENT GRANT	0	75,859	40,540	540,022	0	656,421	0	0	656,421
CC MEDIATED EQUIP CHECKOUT	0	0	407	1,500	0	1,907	0	1,907	0
COMPUTING CENTER	1,566,666	217,547	38,184	131,737	0	1,954,134	1,954,134	0	0
MEDIATED CLASSROOM SUPPORT	0	949	19,952	5,502	0	26,403	26,403	0	0
CC SALES & SERVICE	0	1,793	122,238	350,544	0	474,575	0	474,575	0
COMPUTING CENTER - SEASONAL	16,697	527	12,876	379	0	30,479	30,479	0	0
ADMINISTRATIVE SOFTWARE	0	331,458	97	5,988	0	337,542	337,542	0	0
MANAGEMENT INFORMATION	0	16,690	0	0	0	16,690	16,690	0	0
INTERNET TECHNOLOGY FEE	0	2,931	846	595	0	4,372	0	4,372	0
CC - KDW&P DATABASE CONTRACT	9,063	0	0	0	0	9,063	0	9,063	0
COMPUTING SUPPORT									
SUB-TOTAL	1,592,426	647,754	235,139	1,036,266	0	3,511,585	2,365,247	489,917	656,421
CTELT - EDUCATION GRANT	0	1,305	1,374	0	0	2,679	0	0	2,679
CENTER FOR LEARNING TECH	415,293	27,343	15,103	20,301	0	478,041	471,055	0	6,987
CTELT SALES & SERVICE	666	1,898	1,141	0	0	3,705	0	3,705	0
CTELT ACTION PLANS	0	7,500	0	0	0	7,500	7,500	0	0
CTELT PHOTOGRAPHY	0	6	4,240	3,934	0	8,180	0	8,180	0
CTELT GRANTS	0	121	0	0	0	121	0	0	121
KELLY CENTER	294,387	17,327	8,805	7,506	0	328,024	321,481	0	6,544
DUI EVALS / ALOCOHOL ED PROG	2,481	8	1,278	0	0	3,768	0	0	3,768
UNIVERSITY FARM - SALARIES	309,240	0	0	0	0	309,240	291,996	0	17,244
UNIVERSITY FARM	0	95,266	308,556	144,487	3,792	552,101	0	552,101	0
UNIVERSITY FARM OVERTIME	47,655	0	0	0	0	47,655	47,655	0	0
UNIVERSITY FARM OIL & GAS FE	0	253	154	8,241	0	8,648	0	8,648	0



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Name of Department	Expenditures						Source of Funds		
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
ANCILLARY SUPPORT SUB-TOTAL	1,069,723	151,029	340,651	184,469	3,792	1,749,664	1,139,687	572,634	37,343
ASSESSMENT-ACAD PROG	8,500	12,254	3,977	0	0	24,732	24,732	0	0
DEAN OF EDUCATION	213,857	9,781	2,267	3,924	0	229,829	229,829	0	0
DEAN OF GRADUATE SCHOOL	139,108	10,509	4,270	1,198	0	155,085	147,521	0	7,564
DEAN OF ARTS AND SCIENCES	180,724	30,711	2,598	0	0	214,032	214,032	0	0
DOMESTIC GRADUATE APP. FEE	0	20,756	508	0	0	21,264	0	21,264	0
FACULTY RECRUITING	0	4,792	0	0	0	4,792	4,792	0	0
DEAN OF VIRTUAL COLLEGE	257,254	16,766	790	1,128	0	275,938	275,938	0	0
COL OF ED-SALES & SERVICE	0	0	32	0	0	32	0	32	0
INT STUDENT APPL FEE	0	3,110	39	0	0	3,148	0	3,148	0
DEAN - COLLEGE OF BUSINESS	150,862	20,292	6,134	949	0	178,236	178,236	0	0
DEAN OF HEALTH & LIFE SCIENC	146,788	6,066	4,550	0	0	157,404	157,404	0	0
ASSISTANT PROVOST -QLTY MGMT	140,844	2,733	2,232	0	0	145,808	145,029	0	780
ACADEMIC ADVISING	47,550	3,985	1,951	0	0	53,486	53,486	0	0
INSTITUTIONAL ASSESSMENT	18,445	3,070	467	0	0	21,982	21,982	0	0
ACADEMIC ADMINISTRATION SUB-TOTAL	1,303,932	144,824	29,815	7,199	0	1,485,769	1,452,981	24,445	8,343
TOTAL ACADEMIC SUPPORT	5,501,296	1,487,352	659,416	1,640,089	3,792	9,291,946	7,198,175	1,120,189	973,581
STUDENT SERVICES									
STUDENT DEVELOPMENT	254,586	15,038	4,074	0	0	273,698	265,237	0	8,461
NATIONAL STUDENT EXCHANGE	0	540	0	0	0	540	0	540	0
STUDENT ADA ACCOMODATIONS	0	300	0	0	0	300	300	0	0
STUDENT INFORMATION PROCESS	10,952	24,559	1,290	6,267	0	43,068	38,132	0	4,935
STUDENT SERVICES ADMINISTRATION SUB-TOTAL	265,538	40,438	5,363	6,267	0	317,606	303,669	540	13,396
OFFICE OF LEGISLATIVE-CLOSED	2,939	1,682	103	0	0	4,723	0	4,723	0
ACTIVITY-SALARY CLEARING	6,280	0	0	0	0	6,280	0	6,280	0
BLACK STUDENT UNION	0	2,459	203	0	0	2,662	0	2,662	0
CAMPUS REC & INTRAMURALS	100	5,219	19,001	1,635	0	25,955	0	25,955	0
BLOCK AND BRIDLE CLUB	0	11,374	2,905	1,816	0	16,095	0	16,095	0
SGA CONTINGENCY FUND	0	2,669	762	1,157	0	4,588	0	4,588	0
CHINESE STUDENT ASSOCIATION	0	400	284	0	0	684	0	684	0

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	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
IFC/PANHELLENIC	0	1,736	1,726	0	0	3,462	0	3,462	0
SABRE CLUB	0	0	987	0	0	987	0	987	0
STUDENT VISITATION DAY	0	0	322	0	0	322	0	322	0
STUDENT INTRODUCTION	5,792	6,373	8,666	0	0	20,831	0	20,831	0
INT STUDENT UNION	0	1,513	751	0	0	2,264	0	2,264	0
MULTICULTURAL AFFAIRS OFFICE	0	328	323	0	0	651	0	651	0
LEADER CLEARING	0	1,483	0	333	0	1,816	0	1,816	0
LEADER SALARIES	50,324	0	0	0	0	50,324	0	50,324	0
AMERICORPS SGA ALLOCATION	0	4,065	49	0	0	4,114	0	4,114	0
U A B	4,424	43,872	7,930	4,776	0	61,002	0	61,002	0
U A B MAJOR CONCERTS	103	9,146	662	0	0	9,912	0	9,912	0
FHSU HOMECOMING PARADE	203	190	772	0	0	1,165	0	1,165	0
STERNBERG GEOSCIENCES CLUB	0	0	16	0	0	16	0	16	0
HISP AMER LEADER ORG	0	1,997	17	0	0	2,014	0	2,014	0
RODEO CLUB	0	19,159	11,463	697	0	31,319	0	31,319	0
REVEILLE CLEARING	0	1,160	0	812	0	1,972	0	1,972	0
REVEILLE SALARIES	14,918	0	0	0	0	14,918	0	14,918	0
SPECIAL EVENTS COMM	3,307	125,118	659	0	0	129,084	0	129,084	0
SPEC EVENTS - ARTS COMM GRNT	0	8,575	0	0	0	8,575	0	8,575	0
STUDENT GOVERNMENT	15,101	5,862	2,867	2,055	0	25,885	0	25,885	0
FHS PLAYERS	0	3,443	1,882	0	0	5,325	0	5,325	0
NON-TRAD STUDENTS	0	1,925	301	0	0	2,226	0	2,226	0
CHOICES GRANT - NCAA	0	0	800	0	0	800	0	800	0
ENGLISH CLUB	0	848	0	0	0	848	0	848	0
SGA APPROPRIATIONS	0	8,378	250	0	0	8,628	0	8,628	0
KHF GRANT - BINGE DRINKING	39,139	16,573	576	0	0	56,287	0	56,287	0
KFHS BROADCASTING COUNCIL	0	2,914	4,904	3,960	0	11,778	0	11,778	0
NATIONAL SPEECH-HRNG ASSOC.	0	3,842	0	0	0	3,842	0	3,842	0
ALPHA KAPPA PSI	0	452	1,000	0	0	1,453	0	1,453	0
AGRIBUSINESS CLUB	0	2,821	27	0	0	2,848	0	2,848	0
MORTAR BOARD	0	1,822	804	0	0	2,626	0	2,626	0
LITTLE THEATRE	101	2,927	7,264	0	800	11,092	0	11,092	0
DRAMA-GU	0	3,768	2,935	0	1,650	8,353	8,353	0	0
MIDWEST MODEL U N	0	872	0	0	0	872	0	872	0
PHI EPSILON KAPPA	0	0	0	6,000	0	6,000	0	6,000	0
ATHLETIC BANDS - GU SALARIES	7,230	0	0	0	0	7,230	7,230	0	0
ATHLETIC BANDS	34,935	3,001	4,324	895	0	43,155	0	43,155	0
MUSIC ACTIVITIES	1,629	6,128	4,287	0	0	12,044	0	12,044	0
GENERAL MUSIC FEES	1,579	7,954	50	0	0	9,582	9,582	0	0
SPEECH-DEBATE GENERAL	0	28,626	24	0	0	28,651	28,651	0	0
TALKING TIGERS	0	8,854	121	1,597	0	10,572	0	10,572	0
TIGER TOTS	13,000	0	0	0	0	13,000	0	13,000	0
SOCIAL AND CULTURAL DEVELOPMENT									
SUB-TOTAL	201,105	359,527	90,015	25,733	2,450	678,830	53,816	625,014	0



Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2002

Schedule II

Name of Department	Expenditures						Source of Funds		
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
TESTING SERVICES	15,501	3,310	3,434	4,499	0	26,744	0	26,744	0
CAREER SERVICES - GU	185,783	24,734	8,754	4,532	0	223,803	210,901	0	12,902
CAREER SERVICES	0	13,614	4,568	1,770	0	19,952	0	19,952	0
VETERANS ADMINISTRATION	0	30	5,395	0	0	5,425	0	0	5,425
COUNSELING AND GUIDANCE SUB-TOTAL	201,285	41,688	22,151	10,800	0	275,924	210,901	46,696	18,327
ADMIN ALLOWANCE-LOANS-GRANTS	28,894	84,390	1,588	15,892	0	130,764	0	0	130,764
FINANCIAL AID ADMINISTRATION	327,789	42,159	3,833	2,674	0	376,455	355,961	0	20,494
FINANCIAL AND ADMINISTRATION SUB-TOTAL	356,683	126,550	5,421	18,566	0	507,218	355,961	0	151,258
MENS ATHLETIC SALARIES	655,410	0	0	0	0	655,410	655,410	0	0
WOMENS ATHLETIC SALARIES	124,906	0	0	0	0	124,906	124,906	0	0
MEN'S BASKETBALL	0	18,179	246	0	0	18,425	18,425	0	0
ATHLETICS CLEARING	72,574	9,838	0	0	0	82,412	0	82,412	0
ATHLETIC ADMINISTRATION	24,866	30,058	7,019	0	0	61,943	61,943	0	0
FOOTBALL	11,345	18,472	1,097	325	0	31,238	31,238	0	0
WOMEN'S BASKETBALL	0	14,435	169	0	0	14,605	14,605	0	0
WRESTLING	6,295	5,293	27	0	0	11,616	11,616	0	0
MEN'S BASEBALL	13,773	7,563	217	0	0	21,554	21,554	0	0
MEN'S TRACK	2,720	8,525	1,000	163	0	12,408	12,408	0	0
WOMEN'S TRACK	5,460	7,811	59	163	0	13,492	13,492	0	0
TRAINING ROOM	6,077	1,206	83	0	0	7,367	7,367	0	0
WOMEN'S VOLLEYBALL	0	11,341	39	0	0	11,380	11,380	0	0
ATHLETIC FACILITIES	0	0	1,845	0	0	1,845	1,845	0	0
WOMEN'S TENNIS	6,336	608	19	0	0	6,963	6,963	0	0
SPORTS INFORMATION	3,060	15,969	467	1,839	0	21,336	21,336	0	0
MEN'S GOLF	0	97	0	0	0	97	97	0	0
WOMEN'S SOFTBALL	19,961	0	0	0	0	19,961	0	19,961	0
WOMEN'S SOFTBALL-OOE	7,208	10,261	32	0	0	17,502	17,502	0	0
EAGLE COMMUNICATION CLEARING	11,410	0	0	0	0	11,410	0	11,410	0
ATHLETICS - SEASONAL	4,446	0	0	0	0	4,446	4,446	0	0
INTERCOLLEGIATE ATHLETICS SUB-TOTAL	975,848	159,656	12,321	2,489	0	1,150,314	1,036,531	113,783	0

Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2002

Schedule II

Name of Department	Expenditures						Source of Funds		
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
REGISTRAR'S OFFICE	406,184	55,724	7,348	913	0	470,169	468,444	0	1,725
REGISTRAR-ADMISSION-OVERTIME	1,285	0	0	0	0	1,285	1,285	0	0
ADMISSIONS OFFICE	312,849	102,849	10,720	616	0	427,033	414,145	0	12,889
APPLICATION FEE	9,833	37,307	16,642	1,848	5	65,634	0	65,634	0
REGISTRAR-SALES & SERVICE	933	4,920	1,578	0	0	7,431	0	7,431	0
REGISTRAR AND ADMISSIONS SUB-TOTAL	731,083	200,801	36,287	3,376	5	971,552	883,873	73,066	14,614
TOTAL STUDENT SERVICES	2,731,541	928,658	171,559	67,231	2,455	3,901,445	2,844,751	859,099	197,595
INSTITUTIONAL SUPPORT									
PRESIDENTS OFFICE	423,914	96,155	17,023	346	0	537,437	537,437	0	0
PRESIDENT - SPECIAL PROJECTS	0	1	0	0	0	1	0	1	0
PROVOST	257,538	27,866	7,965	0	0	293,369	293,369	0	0
PROVOST SALES AND SERVICE	0	12,404	4,586	0	0	16,990	0	16,990	0
V P FOR ADMIN & FINANCE	201,321	9,017	2,140	1,072	0	213,549	213,549	0	0
PRES OFC-CLEARING	0	22	0	0	0	22	0	22	0
FACULTY SENATE	2,381	3,357	1,564	0	0	7,302	7,302	0	0
V.P. FOR STUDENT DEVELOPMENT	154,627	10,919	2,047	0	0	167,594	167,594	0	0
CLASSIFIED SENATE	0	1,033	71	0	0	1,103	1,103	0	0
EXECUTIVE MANAGEMENT SUB-TOTAL	1,039,781	160,774	35,395	1,418	0	1,237,367	1,220,354	17,013	0
BUSINESS OFFICE	363,056	14,842	3,593	9,983	0	391,475	389,507	0	1,967
COMMERCE BANK CLEARING	0	824	0	0	0	824	0	824	0
BUSINESS OFFICE OVERTIME	8,155	0	0	0	0	8,155	8,155	0	0
LICENSING REVENUE	0	2,530	5,340	0	0	7,870	0	0	7,870
DEPT OF ADMINISTRATION CHRGS	0	15,213	0	0	0	15,213	15,213	0	0
BUSINESS OFFICE SERV	0	1,087	369	1,850	0	3,306	0	3,306	0
OVERHEAD COST RECOVERY	2,384	18,807	1,044	6,886	0	29,122	0	29,122	0
STUDENT FISCAL SERVICES	255,141	1,576	571	292	0	257,580	256,455	0	1,125
INTERNATIONAL TAX CLEARING	0	0	0	0	1,813	1,813	0	1,813	0
BUDGET & PLANNING	202,903	6,312	1,094	3,447	0	213,756	213,756	0	0
MISCELLANEOUS COLLECTIONS	0	18,018	0	0	0	18,018	0	18,018	0
FISCAL OPERATIONS SUB-TOTAL	831,640	79,208	12,011	22,458	1,813	947,130	883,086	53,082	10,962



Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2002

Schedule II

Name of Department	Expenditures						Source of Funds		
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
FACULTY & STAFF DEVELOPMENT	1,194	20,669	1,878	0	0	23,741	23,741	0	0
EMPLOYEE RELATIONS OFFICE	40,954	27	1,994	0	0	42,976	42,976	0	0
PERSONNEL OFFICE	148,541	3,236	413	0	0	152,189	150,389	0	1,800
ADMIN STAFF DEVEL	479	4,144	1,538	0	0	6,161	6,161	0	0
ADMINISTRATIV PAYMNT CHARGES	230	57,858	5,183	0	0	63,272	0	63,272	0
SICK LEAVE - RETIREES	346	0	0	0	0	346	346	0	0
AFFIRMATIVE ACTION OFFICE	28,507	1,719	1,598	0	0	31,824	31,824	0	0
JV ADJUSTMENTS	181	0	0	0	0	181	181	0	0
GENERAL INSTITUTIONAL EXP	5,740	55,033	14,064	0	0	74,836	74,836	0	0
BANK COLLECTION COSTS	0	3,274	0	0	0	3,274	3,274	0	0
TELEPHONE SERVICES	34,957	12,252	12	0	0	47,220	32,808	0	14,412
COMMUNICATION CONTROL	0	8,393	0	0	0	8,393	8,393	0	0
ISN CONTROL	0	36,050	0	0	0	36,050	36,050	0	0
GENERAL ADMINISTRATION SUB-TOTAL	261,128	202,655	26,680	0	0	490,463	410,979	63,272	16,212
ALUMNI AND LEG. RELATIONS	168,791	32,208	2,767	0	0	203,765	197,313	0	6,452
ALUMNI OVERTIME	26,564	0	0	0	0	26,564	26,564	0	0
ALUMNI SALES AND SERVICE	0	13,936	1,230	0	0	15,166	0	15,166	0
UNIVERSITY RELATIONS	250,144	32,954	15,962	9,496	0	308,555	305,166	0	3,389
UNIVERSITY RELATIONS SALES	0	110	872	0	0	982	0	982	0
ENDOWMENT	11,364	11,118	4	1,308	0	23,793	18,317	0	5,477
COMMENCEMENT	4,164	16,617	20,648	0	0	41,428	0	41,428	0
PARENTS DAY COMMITTEE	0	2,214	0	0	0	2,214	2,214	0	0
PERFORMING ARTS CENTER	44,333	1,443	0	5,847	0	51,623	51,623	0	0
PERF ARTS CEN SALES & SERV	0	542	4,261	5,000	0	9,802	0	9,802	0
ENDOWMENT - CLEARING	5,021	35,232	5,399	0	0	45,652	0	0	45,652
ENDOWMENT - PAYROLL CLEARING	9,195	0	0	0	0	9,195	0	9,195	0
PUBLIC RELATIONS & DEVELOPMENT SUB-TOTAL	519,576	146,373	51,141	21,650	0	738,740	601,196	76,574	60,970
TOTAL INSTITUTIONAL SUPPORT	2,652,125	589,010	125,227	45,526	1,813	3,413,700	3,115,615	209,941	88,145
PHYSICAL PLANT									
BUILDINGS MAINTENANCE	884,340	30,081	81,902	32,547	0	1,028,869	1,028,869	0	0
BUILDINGS MAINT OVERTIME	1,446	0	0	0	0	1,446	1,446	0	0
CUSTODIAL SALES & SERVICE	0	1,512	2,826	0	0	4,339	0	4,339	0
CUSTODIAL SERVICES	900,921	18,506	40,369	1,857	0	961,653	956,438	0	5,215
CUSTODIAL SERVICES OVERTIME	20,863	0	0	0	0	20,863	20,863	0	0
CUST. SERVICES - H & HP	343,117	2,239	12,345	18,653	0	376,354	371,763	0	4,591
CUST. SERVICES - H & HP OVER	19,725	0	0	0	0	19,725	19,725	0	0
MOTOR POOL	38,450	0	50	0	0	38,500	38,500	0	0
GROSS COLISEUM RENT SERVICE	0	514	2,069	0	0	2,584	0	2,584	0
GROUPS	381,970	6,768	29,941	2,227	0	420,906	420,906	0	0
GROUPS-OVERTIME	14,735	0	0	0	0	14,735	14,735	0	0
PHYSICAL PLANT ADMIN	156,145	17,686	22,694	13,605	0	210,130	210,130	0	0

Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2002

Schedule II

Name of Department	Expenditures					Source of Funds			
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
POWER PLANT	180,393	2,631	10,191	0	0	193,214	193,214	0	0
POWER PLANT-OVERTIME	3,525	0	0	0	0	3,525	3,525	0	0
UNIVERSITY POLICE	437,873	5,578	13,188	0	0	456,639	456,639	0	0
TRAFFIC & SECURITY OVERTIME	49,337	0	0	0	0	49,337	49,337	0	0
BYRNE MEMORIAL GRANT	0	6,219	0	0	0	6,219	0	0	6,219
LOCKSMITH	0	521	3,186	0	0	3,707	3,707	0	0
ENVIRONMENTAL SAFETY	0	4,933	2,378	0	0	7,311	7,311	0	0
PHYSICAL PLANT SALES&SERV	2,490	15,468	20,289	4,848	885	43,980	0	43,980	0
SOLID WASTE DISPOSAL CLRG	0	32,151	8,742	13,648	0	54,541	0	54,541	0
GREENHOUSE	0	3	1,963	0	0	1,966	1,966	0	0
STERNBERG OPERATIONS	180,466	4,760	20,588	1,310	0	207,124	206,361	0	763
ARCHITECTURAL SERVICES	160,669	5,563	976	0	0	167,208	167,208	0	0
WUEST RENTAL	0	85,350	0	0	0	85,350	85,350	0	0
UTILITIES	0	1,394,823	7,024	29,988	0	1,431,834	1,431,834	0	0
UNION RENTAL	0	17,510	0	0	0	17,510	17,510	0	0
GU-CAPITOL IMPROVEMENTS	0	880	16,325	24,180	0	41,385	41,385	0	0
<b>TOTAL PHYSICAL PLANT</b>	<b>3,776,463</b>	<b>1,653,696</b>	<b>297,047</b>	<b>142,862</b>	<b>885</b>	<b>5,870,953</b>	<b>5,748,722</b>	<b>105,443</b>	<b>16,788</b>
AIDS AND AWARDS	0	0	0	0	96,005	96,005	96,005	0	0
GRAD TEACH ASST	0	0	0	0	0	0	0	0	0
YOUTH ED. SERVICE	5,945	0	0	0	0	5,945	0	0	5,945
KANSAS CAREER WORKSTUDY	0	0	0	0	35,142	35,142	0	0	35,142
KCWS-ADMIN COSTS	0	0	62	0	0	62	0	0	62
EDUC OPPORTUNITY FEES	0	0	0	0	19,400	19,400	0	0	19,400
OUTSIDE SCHOLARSHIP FY2001	0	0	0	0	37,640	37,640	0	0	37,640
COMMUNITY SCHOLARSHIP FY02	0	0	0	0	1,023,469	1,023,469	0	0	1,023,469
EOF - ALTERN. SPRING BREAK	1,307	0	0	0	0	1,307	0	0	1,307
EOF - ACE SERVICE STIPEND	1,500	0	0	0	0	1,500	0	0	1,500
EOF - SGA BOOK EXCHANGE	1,820	0	0	0	0	1,820	0	0	1,820
EOF - CULTURAL AFFAIRS COORD	3,040	0	0	0	0	3,040	0	0	3,040
EOF - DISABLT Y SVS GRAD ASST	3,000	0	0	0	0	3,000	0	0	3,000
EOF - GVRNMTL RELAT. LIAISON	1,419	0	0	0	0	1,419	0	0	1,419
EOF - INT/KFHS NEWSRM MEDIA	1,878	0	0	0	0	1,878	0	0	1,878
EOF - RES LIFE PEER TUTORING	3,394	0	0	0	0	3,394	0	0	3,394
EOF - STU AFFAIRS GRAD ASST	1,700	0	0	0	0	1,700	0	0	1,700
EOF - STU OBSERV. DIRECTORS	998	0	0	0	0	998	0	0	998
EOF - STU RET & COMM OUTREAC	899	0	0	0	0	899	0	0	899
EDUC. OPPOR. GRANTS-SEOG	0	0	0	0	287,200	287,200	0	0	287,200
PELL GRANTS-FY 01	0	0	0	0	6,451	6,451	0	0	6,451
PELL GRANTS-FY 02	0	0	0	0	3,652,214	3,652,214	0	0	3,652,214
<b>TOTAL AIDS AND AWARDS</b>	<b>26,901</b>	<b>0</b>	<b>62</b>	<b>0</b>	<b>5,157,520</b>	<b>5,184,483</b>	<b>96,005</b>	<b>0</b>	<b>5,088,478</b>
<b>GRAND TOTAL EDUCATION and GENERAL EXPENDITURES</b>	<b>36,820,028</b>	<b>7,597,437</b>	<b>1,964,153</b>	<b>2,516,332</b>	<b>5,262,656</b>	<b>54,160,606</b>	<b>40,841,553</b>	<b>3,588,678</b>	<b>9,730,376</b>



Fort Hays State University  
Departmental Expenditures Summary  
Year Ended June 30, 2002

Schedule II

Name of Department	Expenditures						Source of Funds		
	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	Total	Unrestricted		Restricted
							General Use	Designated	
AUXILIARY ENTERPRISES									
PARKING FEES	4,303	3,281	5,770	0	(35)	13,320	0	13,320	0
LLE BLOCK GRANT - 2000	0	0	23	1,232	0	1,256	0	0	1,256
LLE BLOCK GRANT - 2002	0	0	784	1,529	0	2,313	0	0	2,313
AGNEW HALL	103,327	167,349	15,810	628	0	287,114	0	285,338	1,775
CUSTER HALL	43,580	50,510	10,653	132	0	104,876	0	104,876	0
RESIDENTIAL LIFE ADMIN	465,110	218,031	33,692	5,263	0	722,096	0	712,570	9,526
COMMUTER MEAL SALES	0	25,120	0	0	0	25,120	0	25,120	0
MCMINDES HALL	265,581	865,836	89,243	2,290	0	1,222,951	0	1,214,213	8,737
MCMINDES HALL KITCHEN	12,956	3,847	5,321	2,869	0	24,993	0	24,993	0
WIEST HALL	242,994	598,654	75,763	30,309	605	948,325	0	948,325	0
WIEST HALL KITCHEN	0	3,544	455	24	0	4,022	0	4,022	0
WOOSTER PLACE	7,294	91,595	27,638	699	0	127,226	0	127,226	0
CUSTER HALL WINDOW REPLACE.	0	1,988	85	151,985	0	154,058	0	154,058	0
STUDENT HEALTH CENTER	373,094	51,249	78,698	1,748	0	504,788	0	504,057	731
S U ADMINISTRATION	218,505	18,394	2,138	1,687	0	240,724	0	238,693	2,031
UNION BUILDING MAINTENANCE	142,536	118,427	34,178	976	0	296,117	0	294,318	1,800
UNION BOOKSTORE	0	277	0	0	0	277	0	277	0
UNION FOOD SERVICE	0	4,465	15,385	22,009	0	41,860	0	41,860	0
UNION RECREATION AREA	13,879	1,536	0	0	0	15,415	0	14,689	726
UNION-CARD CENTER	13,822	3,063	2,911	0	0	19,796	0	19,796	0
TIGER TOTS	53,434	399	10,489	0	0	64,322	0	64,322	0
<b>TOTAL AUXILIARY ENTERPRISES</b>	<b>1,960,416</b>	<b>2,227,565</b>	<b>409,037</b>	<b>223,381</b>	<b>570</b>	<b>4,820,969</b>	<b>0</b>	<b>4,792,074</b>	<b>28,895</b>
<b>GRAND TOTALS</b>	<b>38,780,444</b>	<b>9,825,002</b>	<b>2,373,190</b>	<b>2,739,712</b>	<b>5,263,226</b>	<b>58,981,575</b>	<b>40,841,553</b>	<b>8,380,751</b>	<b>9,759,271</b>

**FORT HAYS STATE UNIVERSITY**  
**UNEXPENDED PLANT FUNDS SUMMARY**  
**Year Ended June 30, 2002**

Department Name	Balance 07-01-01	Prior Year Payments	Encumbrance Balances	Current Year Encumbrances	Current Year Payments	Balance 6-30-02
Akers-R&R	0	0	0	(83,522)	45,810	(37,712)
Campus-R & R	(12,619)	12,619	0	(196,640)	173,636	(23,004)
Rarick Telecom	0	0	0	(24,517)	24,517	0
Campus-Classroom	0	0	0	(4,380)	4,380	0
Campus-ADA	(18,358)	18,358	0	(41,350)	35,480	(5,870)
Campus Fire Safety	0	0	0	0	0	0
Picken-ADA	0	0	0	0	0	0
Picken-R & R	(1,394)	0	(1,394)	0	0	(1,394)
Sheridan R&R	0	0	0	0	0	0
McCartney Fire & Safety	0	0	0	(188)	188	0
McCartney-R&R	0	0	0	0	0	0
McCartney Classrooms	(716)	716	0	(698)	698	0
McCartney-Remodelling	(287,927)	286,127	(1,800)	(267,623)	262,673	(6,750)
Albertson R&R	(3,713)	3,713	0	0	0	0
Albertson-Classroom	0	0	0	0	0	0
Albertson-Remodelling	(317)	317	0	(481)	481	0
Davis-R & R	0	0	0	0	0	0
Davis-Classroom	0	0	0	0	0	0
Martin-Allen ADA	0	0	0	0	0	0
Martin-Allen Remodelling	0	0	0	0	0	0
Malloy-R&R	(154,395)	154,395	0	(49,114)	49,114	0
Malloy-Classrooms	(4,153)	4,153	0	(18,150)	18,150	0
Forsyth R&R	0	0	0	(172,863)	172,863	0
Cunningham R&R	0	0	0	0	0	0
Cunningham Classrooms	0	0	0	(22,702)	22,702	0
Stroup Classrooms	0	0	0	(44)	44	0
Rarick Fire Safety	0	0	0	0	0	0
Rarick-R & R	0	0	0	0	0	0
Rarick-Classrooms	(1,148)	1,148	0	(412)	412	0
Mediated Classrooms	0	0	0	(8)	8	0
Fall '98 Media Classrooms	0	0	0	0	0	0
Albertson-Media Classrms	0	0	0	(35,038)	35,038	0
Stroup Media Classrooms	0	0	0	0	0	0
Rarick-Mediated	(17,836)	17,836	0	(49,023)	49,023	0
McCartney Mediated	0	0	0	(45,188)	36,503	(8,685)
Picken Mediated	0	0	0	(22,055)	22,055	0
Davis Mediated	0	0	0	0	0	0
<b>Total</b>	<b>(502,576)</b>	<b>481,546</b>	<b>(3,194)</b>	<b>(1,033,998)</b>	<b>953,776</b>	<b>(83,415)</b>

Notes: Crumbling Classroom moneys are encumbered. Cash is drawn when spent.



**FORT HAYS STATE UNIVERSITY**  
**REMODELING AND ADDITIONS SUMMARY**  
**Year Ended June 30, 2002**

Department Name	Appropriations			Expenditures	Encumbrances	Balance 06-30-02
	Balance 07-01-01	Receipts Transfers	Funds Available			
Parking Lot Repair	51,202	74,353	125,555	67,182	58,374	(0)
F97 Lead/Asbestos Consult.	118	0	118	0	0	118
Campus Entrance Modifications	18,269	0	18,269	63	18,206	0
Campus Exterior Imprvmnts.	24,959	0	24,959	0	0	24,959
Campus Asbestos - IV	(44)	0	(44)	0	0	(44)
F97 Campus Exterior Imprvmt	12,717	(604)	12,113	12,113	0	0
F99 Exterior Lighting	850	1,904	2,754	74	0	2,680
F99 Utility Meters	741	(741)	0	0	0	0
FY01 HVAC Repairs	0	(76)	(76)	(76)	0	0
FY00 Stone Replce Sheridan	3,434	(3,434)	0	0	0	0
FY00 Misc Roof Repairs	4,114	0	4,114	4,114	0	0
FY00 Campus Sidewalk Repl.	7,659	0	7,659	7,659	0	0
F01 CH/Gross Hardware Repl.	22,305	0	22,305	4,854	0	17,451
F01 Campus Carpet Replac.	1,113	0	1,113	1,113	0	0
F01 Misc. Roof Repair	16,961	0	16,961	16,171	0	791
F01 Campus Sidewalks	19,395	0	19,395	19,395	0	0
F01 Campus Asbesstos	3,375	0	3,375	3,375	0	0
F01 Sheridan Emergency	29,695	0	29,695	0	0	29,695
F01 Custer Sewage Lift Station	2,315	0	2,315	0	0	2,315
F02 Forsyth Library Roof Rep.	0	250,000	250,000	201,300	0	48,700
F02 Malloy Hall Chiller Repl.	0	122,772	122,772	117,126	0	5,646
F02 Gross Copper Roof Repl.	0	60,000	60,000	60,000	0	0
F02 Campus Wide Elevator	0	7,000	7,000	6,897	0	103
F02 HVAC Repair and Repl.	0	30,000	30,000	30,000	0	0
F02 Misc Roof Repairs	0	15,000	15,000	176	0	14,824
F02 Campus Asbestos Abate.	0	10,000	10,000	1,610	0	8,390
F02 Campus Sidewalk Repl.	0	23,087	23,087	11,990	6,794	4,303
F02 Campus Carpet Repl.	0	14,965	14,965	11,162	2,977	826
F02 Rarick Elevator Repl.	0	52,400	52,400	1,390	22,081	28,929
F01 Motor Pool Roof	2,823	(2,823)	0	0	0	0
F02 Forsyth Library Entrance	0	45,000	45,000	4,590	0	40,410
F02 CH Gym 121 Wood Floor	0	79,082	79,082	79,082	0	0
F02 Akers Boiler Valve	0	4,313	4,313	4,313	0	0
F02 Sewer Line Replacement	0	13,600	13,600	7,665	0	5,935
Custer Window Replacement	0	154,058	154,058	133,180	20,878	0
<b>Total</b>	<b>222,001</b>	<b>949,857</b>	<b>1,171,857</b>	<b>806,517</b>	<b>129,309</b>	<b>236,031</b>

The Appropriations, Receipts and Transfers consists of \$718,000 from the Board of Regents.

\$3, 446.00 from Prior Year Encumbrance Adjustments.

\$154, 058.00 From Residential Life.

\$74, 353.00 From Parking Fund.

## FORT HAYS STATE UNIVERSITY

Schedule V

DETAIL OF FUND BALANCES  
Year Ended June 30, 2002

Fund Name	Current Funds			Loan Funds	Plant Funds			
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness	Investment in Plant
	General Use	Designated Use						
General Fees Fund	210,908							
Equipment Reserve Fund		0						
Wildlife Art Fund		6,690						
Oil and Gas Royalties Fund		1,276						
Parking Fees Fund		93,969						
Restricted Fees Fund		2,118,270	1,040,716					
Commencement Fees Fund		12,768						
Institutional Overhead Fund		54,102						
Economic Opportunity Act-Federal			20,804					
Health Fees Fund		15,914						
Student Union Fees Fund		474,006						
Housing System Revenue Fund		6,001						
Housing System Bond & Interest								
Sinking Fund		0						
Pledged Housing Suspense Fund		401,895						
Health Professions Student								
Assistance Program Fund				5,881				
National Direct Student Loan Fund				758,907				
Impact Program-Sykes Grant			0					
Kansas Career Workstudy Fund			2,983					
Major Repairs Fund						170,798		
Regents R&R (Crumbling Class.)					(81,721)			
Investment in Plant (Net)								77,065,824



## FORT HAYS STATE UNIVERSITY

Schedule V

DETAIL OF FUND BALANCES  
Year Ended June 30, 2002

Fund Name	Current Funds			Loan Funds	Plant Funds			
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness	Investment in Plant
	General Use	Designated Use						
Lewis Field Renovation								
Principal & Interest Fund							1,811	
Reserve Fund							120,000	
Revenue Fund		118,383						
Surplus Fund							66,971	
Depreciation & Replacement Fund							35,000	
Housing System Renovation & Refund								
Project Fund								
Principal & Interest Fund							638	
Depreciation & Replacement Fund							100,000	
Reserve Fund							204,017	
Deduct: Excess of Receipts			(1,064,503)					
TOTAL FUND BALANCES	210,908	3,303,274	0	764,788	(81,721)	170,798	528,437	77,065,824

**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED-CURRENT FUND DEPARTMENTS**  
**Year Ended June 30, 2002**

Schedule VI

Account Number	Account Name	Balance 07-01-01	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-02
110222	Business SBI	3,091	(3,091)	0	0	0	(0)
110292	Economics, Special Project	8,124	5,695	2,053	0	0	11,767
110402	Center for Civic Leadership	0	11,803	4,839	3,786	0	3,179
114092	Technology Equip--BOR	(4,537)	4,537	0	0	0	0
116182	NSF Career Grant-Chem.	21,320	71,713	97,737	1,071	(12,489)	6,714
116282	GIS- Ergo Operation Acct.	41,122	21,609	4,324	0	0	58,407
116292	NASA Ice Penetrating Grant	0	10,452	10,381	0	0	71
116302	Geosci-Dickenson Co Proj.	0	4,000	1,731	0	0	2,269
116332	Mod Lang-Home on Range	212	3,655	2,871	0	0	997
116362	Mexico Trip-Schuhl	0	5,284	6,398	0	0	(1,114)
116432	Honors Academy	2,998	0	0	0	0	2,998
116452	Mod Lang-Dusseldorf Trip	0	7,164	7,366	0	0	(202)
116592	Eisenhower Grant-Int. Math	1,582	0	1,592	0	0	(10)
116622	OPPS Grant-Louisiana St.	(5,739)	17,200	11,095	0	0	366
116682	Family Development Serv.	2,985	13,606	13,159	0	0	3,432
116702	Respect Grant	5,352	(5,352)	0	0	0	0
116722	Int-Media Projects	0	1,253	0	0	0	1,253
116802	Eisenhower Grant-Proj. Iris	30,606	58,635	44,332	0	0	44,909
116812	NSF Grant-Middle Schl Tchr	0	61,822	17,911	0	0	43,911
116822	Eisenhower Grnt-ABC's Sci	0	37,910	12,746	0	0	25,164
117042	Spec Ed Cont Imprvmnt Grt	23,750	25,000	7,670	0	0	41,080
117402	Teacher Ed-POS Start Gnt	2,776	25,236	19,846	0	0	8,166
117422	Proj. Engage Grant- Edu.	1,328	0	581	0	0	747
117432	Eisenhower Grant-Finds	43,330	23,701	35,789	0	0	31,242
117452	Eisenhower Gnt-Classic	0	42,735	7,561	0	0	35,174
118012	KUMC-CNM Grant	12,288	41,113	61,026	0	0	(7,625)
118022	Nursing-KHF-Supp.	9,668	0	0	0	0	9,668
118052	Nursing-KDHE Grant	5,852	11,200	4,067	0	0	12,985
118062	Nursing-FNP Traineeship	0	44,407	44,907	0	0	(500)
118092	Nursing-HMC	(12,738)	30,983	30,145	0	0	(11,900)
118122	Western Ks. Survey	1,573	0	1,355	0	0	218
118132	Thomson-Bio Sci	2,103	10,000	9,084	0	0	3,019
118142	Thomson-Comm Disorders	(135)	13,850	13,718	0	0	(3)
118152	Thomson Trust-Dr. Fern.	0	0	0	0	0	0
118162	Herndon Clinic	34,451	36,425	41,782	0	0	29,094
118172	Thomson-Allied Health	138	14,000	13,937	0	0	201
118202	Exercise Physiology Lab	6,735	8,395	7,790	0	0	7,340
118232	Thomson-Hlth/Life	3,972	(554)	731	0	0	2,687
118242	Rock Wren Research Grant	2	0	0	2	0	(0)
118252	Bio Science-Trout Fishery	(3,727)	3,727	0	0	0	0
118262	Bio Science-Topeka Shiner	999	0	575	0	0	424
118292	Allied Health-MDI-K Brin	0	0	479	0	0	(479)
118312	Healthcare Reform Grant	324	0	0	0	0	324
118322	Comm Disorders-Spec Evnt	512	5,192	3,010	0	0	2,694
118332	Comm Disorders-Masonic	0	66,122	71,150	0	0	(5,028)



**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED-CURRENT FUND DEPARTMENTS**  
**Year Ended June 30, 2002**

Schedule VI

Account Number	Account Name	Balance 07-01-01	Receipts	Expenditures	Encumbrances	Non Expense Items	Balance 06-30-02
118352	Bio Sci-Neosho River	6,334	0	1,238	0	0	5,096
118382	Bio Sci. USAF Paleo Grant	(262)	262	0	0	0	0
118392	Fleharty Research Asst-End	0	2,500	2,500	0	0	0
118422	Physical Connection Grant	8,480	3,000	2,138	0	0	9,342
118432	Physical Therapy Clinic	0	16,214	27,972	0	0	(11,758)
118442	Bio Sci-Wildflower Seed	487	0	463	0	0	24
118452	Bio Sci-Z Bar Ranch Grant	6,230	9,000	9,574	0	0	5,656
118472	Bio Sci-Rattlesnakes Grant	741	4,900	7,027	0	0	(1,386)
118482	Bio Sci-Rehab Workshops	(554)	554	0	0	0	0
118542	Physl Thrpy Clinic NWKAAA	3,261	8,265	8,054	0	0	3,472
118562	Nursing-Nightingale Grant	3,800	2,134	1,598	0	0	4,336
118572	Physl Thrpy Clinic-Stroke C.	0	7,300	6,727	0	0	573
118582	Elderlinks Center-GEC Grt.	0	18,700	0	0	0	18,700
156222	Math Project-Veed	2,914	0	0	0	0	2,914
157032	Tech-Studies Workshop	3,024	0	0	0	0	3,024
158222	Special Projects in HHP	3,316	208	1,990	0	0	1,534
223602	Swift Foxes - Choate	632	0	1,010	0	0	(378)
223682	Comanche Grasslands	6,371	16,989	23,360	0	0	(0)
223702	Comanche Grant-Dinosaur	0	20,000	539	0	0	19,461
226562	Space Consortium	(9,059)	0	16,250	0	0	(25,308)
226582	Osborne Co. Map	4,141	0	243	0	0	3,898
228632	Land Rental - Spaulding	11	115	197	0	0	(71)
228642	Smoky Hills Weapon Range	3,854	0	0	0	0	3,854
228652	River Minnows-Wenke	306	0	306	0	0	0
228662	Slate Creek - Nicholson	316	0	282	0	0	34
320742	SBD Center	1,332	157,756	146,400	960	1,184	10,544
321472	Geosciences-UNL GIS Map	0	0	888	0	0	(888)
321482	Geography-UNB GIS Map	0	9,845	6,332	0	0	3,513
321492	Geography-NGS Streamsho	0	31,120	23,848	0	0	7,272
322422	KSBDC	(86,464)	1,797,714	1,402,887	0	10,035	298,328
323102*	Sykes Impact Grant-KDOCH	11,697	13,935	0	0	25,632	0
323102	Sykes Impact Grant-KDOCH	0	50,160	0	0	0	50,160
322502	Info Enterprise Institute	(13,716)	47,847	19,530	0	5,018	9,584
323752	Fish ID-Eberle	7,688	0	1,818	0	0	5,870
325402	KHF-Univ for Comm Service	7,816	0	7,816	0	0	(0)
325552	Americorps Grant	(2,783)	177,879	186,165	0	0	(11,069)
326222	Ethnic Heritage Students	183	0	0	0	0	183
328012	Senior Companion Program	0	342,925	408,281	197	0	(65,552)
329212	SCP-Information Referral	109,169	46,295	28,749	0	0	126,715
329222	Foster Grandparents Match	3,737	0	306	0	0	3,431
329232	Foster Grandparent Program	2,437	107,474	133,498	0	0	(23,587)
328252	SCP-Kns. Dept on Aging	0	25,000	25,000	0	0	0
328262	SCP- NWKAAA	0	5,470	4,329	0	0	1,141
357342	Grant for Gifted-K. Smith	1,666	0	0	0	0	1,666
357452	Multicultural Education	754	0	0	0	0	754
357472	Title IV	2,358	0	0	539	0	1,819

**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED-CURRENT FUND DEPARTMENTS**  
Year Ended June 30, 2002

Schedule VI

Account Number	Account Name	Balance 07-01-01	Receipts	Expen- ditures	Encum- brances	Non Expense Items	Balance 06-30-02
358302	Prairie Naturalist	0	1,000	1	0	0	999
412042	Library-Cecil Curry Fund	977	0	173	0	0	804
423042	Museum Sales & Service	(9,875)	216,743	210,283	16	0	(3,430)
423062	IMS	0	0	8	0	0	(8)
423112	Sternberg-Ks Art Grant	(8,616)	0	0	0	0	(8,616)
426032	Bird Range	550	0	0	0	0	550
443012	FIPSE Equipment Grant	(264,579)	921,000	656,421	0	0	0
452082	CTELT-Education Grant	6,189	1,151	2,679	0	0	4,661
452122	CTELT Grants	6,529	7,820	121	0	0	14,228
455092	DUI Evals/Alcohol Ed Prog.	3,378	5,263	3,768	0	0	4,873
535092	Veterans Administration	2,612	6,510	5,425	0	0	3,696
543022	Admin. Allow. Loan & Grant	258,629	119,544	123,190	0	0	254,983
543032	Financial Aid Miscellaneous	(539)	4,307	7,574	0	0	(3,806)
623022	Licensing Revenue	22,243	3,717	7,870	0	0	18,090
623142	Misc. Grants Receivable	(11,078)	(36,989)	0	0	0	(48,067)
623182	Misc. Grants Receivable	41,530	3,026	0	0	0	44,556
623242	NSF Grants Receivable	(51,349)	(35,270)	0	0	26,520	(113,139)
675162	Endowment -Clearing	494	43,944	45,652	0	0	(1,214)
703192	Byrne Memorial Grant	1,683	4,920	6,219	0	0	384
815022	Ks. Scholarships	0	61,737	0	0	61,737	0
815032	Voc. Ed. Scholarships	0	1,500	0	0	1,500	0
815042	Ks. Nursing Scholarships	0	12,250	0	0	12,250	0
815052	Youth Ed. Services	4,681	2,331	5,945	0	0	1,066
815062	Ks. Supplemental Grant	89	422,295	0	0	422,090	294
815072 *	College Work Study	16,586	474,436	470,218	0	0	20,804
815122 *	Kansas Career Work Study	0	35,200	35,142	0	0	58
815132 *	KCWS-Administrative Costs	1,584	1,402	62	0	0	2,924
815142	Ed. Opportunity Fees	20,982	39,802	40,356	0	0	20,428
815152	Ks. Teaching Scholarships	0	45,000	0	0	45,000	0
815162	Ks. Minority Scholarships	0	5,550	0	0	5,550	0
815192	Outside Scholarship FY01	(2,710)	37,273	37,640	0	0	(3,077)
815302	Outside Scholarship FY02	15,295	1,007,305	1,023,469	0	0	(869)
815312	Outside Scholarship FY03	0	19,765	0	0	0	19,765
835042 *	SEOG Grants	0	315,090	287,200	0	27,890	0
835092 *	Pell Grants FY01	0	6,451	6,451	0	0	0
835102*	Pell Grants FY02	0	3,652,214	3,652,214	0	0	0
913652	LLE Block Grant-2000	1,287	0	1,256	0	0	31
913662	LLE Block Grant-2002	0	8,631	2,313	0	0	6,318
913622	LLE Block Grant	674	0	0	0	0	674
<b>Total</b>		<b>387,782</b>	<b>11,067,906</b>	<b>9,752,700</b>	<b>6,570</b>	<b>631,916</b>	<b>1,064,502</b>

\* Not in Restricted Fees Fund.

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

The College Work Study Expenditures Excludes \$2,370.00 spent in Service Clearing



FORT HAYS STATE UNIVERSITY  
Statement of Outstanding Bonds  
June 30, 2002

Description of Bonds	Date Of Issue	Years to Maturity	Amount Of Original Issue	Bonds Retired to 6-30-2002	Bonds Outstanding as of 6-30-2002	Bonds Maturing 2001-2002	Revenues Pledged
KDFA Lewis Field Stadium Revenue Bonds: Series C 1993	3-1-93	7	\$1,200,000.00	\$540,000.00	\$660,000.00	\$75,000.00	See Footnote #2
KDFA Housing System Refunding and Renovation Revenue Bonds: Series E, 1994	11-1-94	9	\$2,155,000.00	\$705,000.00	\$1,450,000.00	\$120,000.00	See Footnote #1
Totals			<u>\$3,355,000.00</u>	<u>\$1,245,000.00</u>	<u>\$2,110,000.00</u>	<u>\$195,000.00</u>	

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

26 Footnote #2: A fee of \$1.00 per credit hour (on campus) up to and including 15 hours is currently being assessed each student as a Lewis Field Renovation Bond Fee.

**FORT HAYS STATE UNIVERSITY  
DESCRIPTION OF OUTSTANDING BONDS**

**Schedule VIIa**

A. The KDFA Series C 1993, bonds are described as follows:

- (1) Designation: Kansas Development Finance Authority Lewis Field Stadium Renovation Revenue Bonds, Series E, 1993.
- (2) Date: March 1, 1993.
- (3) Principal Amount: \$1,200,00.0
- (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 March 1, 1993, 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, 1994	\$45,000	3.25%
	April 1, 1995	\$50,000	3.50%
	April 1, 1996	\$50,000	3.75%
	April 1, 1997	\$55,000	4.00%
	April 1, 1998	\$60,000	4.40%
	April 1, 1999	\$65,000	4.70%
	April 1, 2000	\$70,000	5.00%
	April 1, 2001	\$70,000	5.20%
	April 1, 2002	\$75,000	5.35%
	April 1, 2003	\$80,000	5.50%
	April 1, 2004	\$80,000	5.65%
Term Bonds:	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
	April 1, 2008	\$500,000	6.00%

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

- (5) Redemption Provisions: The bonds maturing in the years 1994 through 2003, inclusive, shall not be subject to call for redemption and payment prior to the respective maturities. The bonds maturing April 1, 2004, and thereafter, shall be subject to redemption and payment prior to maturity, at the option of the issuer, and upon instructions from the board, on and after April 1, 2003, as a whole at any time or in part on any interest payment date at the redemption price of 100% (expressed as a percentage of the principal amount), plus accrued interest thereon to the date of redemption. Each of the Term Bonds shall also be subject to mandatory redemption and payment on April 1, 2005, or on any Principal Payment date thereafter, pursuant to the redemption schedule hereinafter set out, at the principal amount thereof, plus accrued interest thereon to date fixed for redemption and payment, without premium. The authority hereby agrees to redeem the following principal amounts of the Term Bonds on each of the Principal Payment Dates:



AMOUNT	PAYMENT DATE
\$85,000	April 1, 2005
\$95,000	April 1, 2006
\$100,000	April 1, 2007
\$220,000	April 1, 2008

B. The KDFA Series E 1994, bonds are described as follows:

- (1) Designation: Kansas Development Finance Authority Housing System Refunding and Renovation Revenue Bonds, Series E, 1994.
- (2) Date: November 1, 1994.
- (3) Principal Amount: \$2,155,000.
- (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. The bonds shall be dated November 1, 1994 and will mature, subject to prior redemption, in the years and amounts and shall bear interest at the rates per annum, as follows:

Serial Bonds:	<u>Maturity Date</u>	<u>Principal Amount</u>	<u>Interest Rate</u>
	October 1, 1995	\$85,000	4.75%
	October 1, 1996	\$90,000	5.00%
	October 1, 1997	\$95,000	5.25%
	October 1, 1998	\$100,000	5.40%
	October 1, 1999	\$105,000	5.60%
	October 1, 2000	\$110,000	5.75%
	October 1, 2001	\$120,000	5.80%
	October 1, 2002	\$125,000	6.00%
	October 1, 2003	\$130,000	6.00%
	October 1, 2004	\$140,000	6.10%
	October 1, 2005	\$150,000	6.30%
	October 1, 2006	\$160,000	6.40%
	October 1, 2007	\$170,000	6.50%
	October 1, 2008	\$180,000	6.50%
	October 1, 2009	\$395,000	6.60%

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 as of the fifteenth day of the month preceding the Interest Payment Date in which such interest payment is due.

- (5) Redemption Provisions: The bonds maturing in the years 1995 through 2002, inclusive, shall not be subject to call for redemption and payment prior to the respective maturities. The bonds maturing October 1, 2003, and thereafter, shall be subject to redemption and payment prior to maturity, at the option of the issuer, as a whole at any time or in part on any interest payment date at the redemption price of 100% (expressed as a percentage of the principal amount), plus accrued interest thereon to the date of redemption.

FORT HAYS STATE UNIVERSITY  
Summary of Bond Indebtedness  
Current Payment Schedule as of June 30, 2002

Schedule VIIb

Year Ended 06-30-	-----Housing Renovation & Refund-----		
	Principal	Interest	Annual Debt Service
Date of Issue: November 1, 1994, Series E 1994			
2003	125,000.00	88,600.00	213,600.00
2004	130,000.00	80,950.00	210,950.00
2005	140,000.00	72,780.00	212,780.00
2006	150,000.00	63,785.00	213,785.00
2007	160,000.00	53,940.00	213,940.00
2008	170,000.00	43,295.00	213,295.00
2009	180,000.00	31,920.00	211,920.00
2010	395,000.00	13,035.00	408,035.00
	<u>1,450,000.00</u>	<u>448,305.00</u>	<u>1,898,305.00</u>

Year Ended 06-30-	-----Lewis Field Renovation-----		
	Principal	Interest	Annual Debt Service
Date of Issue: March 1, 1993, Series E 1993			
2003	80,000.00	38,920.00	118,920.00
2004	80,000.00	34,520.00	114,520.00
2005	85,000.00	30,000.00	115,000.00
2006	95,000.00	24,900.00	119,900.00
2007	100,000.00	19,200.00	119,200.00
2008	220,000.00	13,200.00	233,200.00
	<u>660,000.00</u>	<u>160,740.00</u>	<u>820,740.00</u>



**FORT HAYS STATE UNIVERSITY**  
**LAND VALUES**  
Year Ended June 30, 2002

Schedule VIII

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

FORT HAYS STATE UNIVERSITY  
BUILDING VALUES  
Year Ended June 30, 2002

Building	Date of Acquisition	Value
Picken Hall	1904	1,733,002.15
Martin Allen Hall	1905	551,749.90
Sheridan Hall	1916	8,677,385.66
Custer Hall	1922	1,220,280.10
Memorial Union	1923	2,456,984.85
McCartney Hall	1926	991,062.59
Albertson Hall	1928	1,547,876.00
Power Plant	1932	58,786.14
Lewis Field Stadium	1937	1,355,605.64
University Farm Building	1938	539,190.55
Davis Hall	1952	889,318.90
President's Residence	1954	133,626.98
Agnew Hall	1955	1,101,511.28
Witt Building	1960	428,115.72
Wiest Hall	1961	3,233,478.13
Wooster Place	1961	938,193.66
McMindes Hall	1963	2,927,693.21
Malloy Hall	1965	1,260,417.71
Forsyth Library	1966	1,626,980.44
Power Plant (New)	1967	832,632.34
R.U. Brooks Service Building	1968	283,245.20
Cunningham Hall & Gross Memorial Coliseum	1974	7,296,305.00
New Rarick Hall	1979	5,175,997.64
Stroup Hall	1980	1,559,617.86
Heather Hall	1981	378,057.76
Metrodome	1991	3,081,547.73
Utility Building Lot 5	1991	8,660.00
Utility Building Lot 6	1991	10,230.00
Tomanek Hall	1993	10,167,907.96
Total Value of Buildings		<u>60,465,461.10</u>



**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
**Year Ended June 30, 2002**

ORGANIZATION	BALANCE 06-30-01	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-02
ACTIVITIES-MONEY MARKET PLUS	(13,283.34)	0.00	0.00	(13,283.34)
ADVANCE TECHNOLOGY STUDENT ORG	136.97	3,065.06	2,562.79	639.24
A E RHO BROADCASTING	138.78	0.00	0.00	138.78
AGNEW HALL	109.21	2,123.63	2,145.07	87.77
AGNEW HALL STAFF	89.19	273.70	335.89	27.00
AGRIBUSUNESS CLUB	0.00	1,709.38	2,553.04	(843.66)
ALPHA KAPPA PSI	1,451.67	6,326.52	6,428.89	1,349.30
ALPHA LAMBDA DELTA	220.12	1,653.08	1,696.00	177.20
ALPHA PSI OMEGA	195.93	0.00	0.00	195.93
AMER SOCIETY OF INTERIOR DESIGNERS	217.80	675.00	595.00	297.80
ASSN OF RADIOLOGY TECH STUDENTS	(68.72)	4,064.47	4,354.82	(359.07)
ASTRONOMY CLUB	351.46	0.00	229.90	121.56
BACCHUS	365.76	0.00	300.00	65.76
BAND ACTIVITIES	324.07	3,012.60	3,015.67	321.00
BLACK STUDENT UNION	14.02	175.00	72.10	116.92
CATHOLIC CAMPUS CENTER	0.00	88.30	88.30	0.00
CHAMPS	61.77	0.00	0.00	61.77
CHEMISTRY CLUB	2,770.26	4,470.58	6,532.93	707.91
CHINESE STUDENTS ASSOCIATION	0.00	0.00		0.00
CHORAL ACTIVITIES	282.85	4,468.85	4,270.12	481.58
CMENC	791.51	682.00	594.78	878.73
COLLEGIATE DEMOCRATS	2.69	0.00	0.00	2.69
COLLEGIATE REPUBLICANS	130.29	0.00	0.00	130.29
COMMUNICATIONS ACTIVITIES	(120.15)	0.00	0.00	(120.15)
COMMUNICATIONS CLUB	128.73	6,979.31	6,985.04	123.00
COUNSELORS/FUTURE	112.26	0.00	17.37	94.89
CREATIVE ARTS SOCIETY	629.19	2,635.48	2,189.55	1,075.12
CUSTER HALL	1,605.68	1,293.67	1,189.90	1,709.45
CUSTER & MCGRATH HALL STAFF	86.56	100.00	43.24	143.32
DAWN CARE	6,863.96	5,686.38	5,624.73	6,925.61
DISC	489.17	86.65	45.00	530.82
DELTA TAU ALPHA	1,506.74	50.00	23.11	1,533.63
ENDOWMENT LOAN CLEARING	0.00	0.00	0.00	0.00
ENGLISH CLUB	292.06	1,490.97	818.33	964.70
ENROLLMENT FEE SUSPENSE	16,997.07	0.00	0.00	16,997.07
EPSILON PI TAU	659.02	1,543.00	1,173.50	1,028.52
FEE SUSPENSE #2	0.00	0.00	0.00	0.00
FEE SUSPENSE AESL	0.00	0.00	0.00	0.00
FEE SUSP-INTERNATIONAL STUDENT	(16,997.07)	0.00	0.00	(16,997.07)
FACULTY MEN'S CLUB	15.00	0.00	0.00	15.00
FACULTY REVOLVING FUND	4,328.76	4,917.13	8,886.31	359.58
FHANS CLUB	836.49	55.00	9.92	881.57
FINANCIAL MNGMNT. ASSOC.	919.16	1,092.05	330.60	1,680.61
FORSYTHE LIBRARY STUDENT ASSN.	0.00	213.14	34.00	179.14

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
**Year Ended June 30, 2002**

ORGANIZATION	BALANCE 06-30-01	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-02
FOREIGN STUDENT AFFAIRS	163.44	0.00	0.00	163.44
FORT HAYS INTRAMURALS	96.56	12,880.96	12,615.48	362.04
FORT HAYS RODEO CLUB	247.92	170.00	234.90	183.02
FHSU AGRONOMY CLUB	0.00	2,129.00	2,044.66	84.34
FHSU MATH CLUB	76.04	100.00	156.65	19.39
FHSU MATH RELAYS	2,685.54	3,144.00	3,466.35	2,363.19
FHSU SOCIAL WORK CLUB	(30.97)	1,958.57	1,827.96	99.64
FRENCH CLUB	112.03	357.61	345.61	124.03
GAMMA	898.88	8,591.46	9,285.86	204.48
GEOLOGY FIELD CAMP	0.00	14,926.79	15,025.61	(98.82)
HALO	1.27	1,500.58	1,473.34	28.51
HAYS AREA COMPUTER CLUB	0.00	0.00	0.00	0.00
HAYS SYMPHONY	320.95	1,840.21	1,016.80	1,144.36
HISTORY CLUB	60.46	200.20	55.00	205.66
HOME ECONOMICS ASSOC	560.50	1,700.00	978.80	1,281.70
INSURANCE CLEARING FUND	(452.19)	7,659.08	6,804.69	402.20
INTER-FRATERNITY COUNCIL	473.00	935.44	722.48	685.96
INTERNATIONAL BUSINESS EXPERIENCE	0.00	0.00	0.00	0.00
INTERNATIONAL STUDENT EXCHANGE	7,675.33	7,130.00	11,110.39	3,694.94
INTERNATIONAL STUDENT UNION	1,966.38	311.18	713.31	1,564.25
INVESTMENT INCOME	133,484.06	44,990.51	51,069.22	127,405.35
JENNY VOTH FUNDRAISER	787.00	0.00	787.00	0.00
JUDO CLUB	282.12	0.00	0.00	282.12
KANSAS SPEECH AND DEBATE	712.18	0.00	0.00	712.18
KAPPA MU EPSILON	779.36	442.72	496.04	726.04
KAPPA OMICRON NU	560.71	0.00	0.00	560.71
KARA (KS ASSN RES ASSISTANTS)	0.00	0.00	0.00	0.00
KFHS	843.34	0.00	557.45	285.89
K.I.D.S. ORGANIZATION	0.00	0.00	0.00	0.00
KREW	(117.48)	0.00	0.00	(117.48)
LAMBDA ALPHA EPSILON	(253.90)	720.00	170.24	295.86
LAMBDA PI ETA	9.08	0.00	0.00	9.08
LEADER	22,510.48	94,395.72	99,752.34	17,153.86
LEADERSHIP STUDIES ASSN	118.69	450	49.09	519.60
MARKETING CLUB	6.03	0.00	0.00	6.03
MARTIAL ARTS CLUB	0.00	0.00	0.00	0.00
MBA ASSOCIATION	140.00	0.00	5.82	134.18
MCGRATH HALL	0.00	0.00	0.00	0.00
MCMINDES HALL	5,053.30	10,670.29	14,348.46	1,375.13
MCMINDES HALL STAFF	107.38	1,393.77	1,403.49	97.66
MCMINDES JUDICIAL BOARD	(78.51)	103.28	0.00	24.77
MCMINDES 1ST EAST	0.64	70.00	41.66	28.98
MCMINDES 1ST WEST	1.30	105.00	85.66	20.64
MCMINDES 2ND EAST	155.16	187.00	332.71	9.45



FORT HAYS STATE UNIVERSITY  
AGENCY FUND BALANCES  
Year Ended June 30, 2002

ORGANIZATION	BALANCE 06-30-01	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-02
MCMINDES 2ND WEST	0.00	176.00	154.97	21.03
MCMINDES 3RD EAST	13.39	196.00	189.53	19.86
MCMINDES 3RD WEST	28.80	242.76	261.24	10.32
MCMINDES 4TH EAST	74.76	227.00	273.62	28.14
MCMINDES 4TH WEST	0.00	274.00	155.00	119.00
MCMINDES 5TH EAST	0.00	123.00	90.74	32.26
MCMINDES 5TH WEST	28.34	243.00	238.52	32.82
MCMINDES 6TH EAST	13.22	234.00	97.67	149.55
MCMINDES 6TH WEST	9.12	148.00	87.86	69.26
MEDIA PROS	22.40	80.00	0.00	102.40
MEXICO TRIP-SCHUHL	4,857.62	18,262.00	15,158.09	7,961.53
MEMORIAL UNION SERV CENTER	2,893.88	0.00	0.00	2,893.88
MORTAR BOARD	946.67	4,651.33	3,674.80	1,923.20
MUSIC FESTIVAL ACCOUNT	2,205.64	9,841.64	11,316.66	730.62
NAMA (NATL AGR MARKETING ASSN)	3,453.59	0.00	0.00	3,453.59
NATIONAL FRENCH CONTEST	782.20	2,032.90	2,645.19	169.91
NATIONAL STUDENTS' SPEECH AND HEARING ASSOCIATION	572.58	1,771.69	828.33	1,515.94
NBS/AERHO	(34.06)	3,048.99	2,708.25	306.68
NEW PROFESSIONAL INSTITUTE	310.72	0.00	0.00	310.72
NON-TRADITIONAL STUDENTS	32.38	0.00	0.00	32.38
ORDER OF OMEGA	498.95	210.00	275.00	433.95
PANHELLANIC COUNCIL	121.83	2,083.06	779.64	1,425.25
PHI ALPHA THETA	449.52	318.30	320.00	447.82
PHI DELTA KAPPA	87.23	0.00	0.00	87.23
PHI EPSILON KAPPA	1,094.44	933.91	1,363.11	665.24
PHI ETA SIGMA	504.17	1,563.06	1,586.88	480.35
PHI KAPPA PHI	4,157.84	4,144.61	3,723.51	4,578.94
PHI MU ALPHA SINFONIA	21.29	0.00	21.29	0.00
PHI SIGMA IOTA	875.37	0.00	0.00	875.37
PHYSICAL THERAPY CLUB	40.82	140.00	207.10	(26.28)
PI OMEGA PI	460.85	315.00	417.08	358.77
PI SIGMA ALPHA	145.46	280.00	280.00	145.46
POLITICAL SCIENCE CLUB	0.00	0.00	0.00	0.00
PRE-LAW SOCIETY	155.00	0.00	150.00	5.00
PRE-VET CLUB	450.00	0.00	0.00	450.00
PROS	117.05	0.00	0.00	117.05
PROTESTANT CAMPUS MINISTRIES	209.13	0.00	0.00	209.13
RESIDENCE HALL ASSOCIATION	3,983.38	7,521.89	5,983.48	5,521.79
R.H.A. INVESTMENTS	9,505.75	1,271.50	0.00	10,777.25
RESIDENCE HALL HONORARY	79.61	0.00	0.00	79.61
RESIDENCE HALL NO FRILLS CONF.	0.00	0.00	0.00	0.00
RETAIL SALES TAX	96.22	3,021.46	3,035.31	82.37
REVEILLE	31,519.27	53,285.11	57,591.27	27,213.11

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
Year Ended June 30, 2002

ORGANIZATION	BALANCE 06-30-01	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-02
REVEILLE ACCOUNTS PAYABLE	25,000.00	0.00	1,060.00	23,940.00
S.A.G.E.	0.00	0.00	0.00	0.00
SCEC	290.09	0.00	0.00	290.09
SEVENTH CALVARY	15.60	23,022.27	21,499.86	1,538.01
SIAS CLEARING	0.00	33,317.21	32,251.71	1,065.50
SIGMA ALPHA EPSILON	0.00	1,145.34	764.57	380.77
SIGMA PI SIGMA	42.26	0.00	0.00	42.26
SIGMA XI	601.59	538.45	301.49	838.55
SOCCER CLUB	871.11	0.00	0.00	871.11
SOCIETY OF COLLEGIATE JOURNAL.	0.00	0.00	0.00	0.00
SOCIETY OF PHYSICS STUDENTS	620.26	3,893.16	3,551.58	961.84
SOCIETY OF STUDENT RAD. TECH.	718.98	0.00	0.00	718.98
SOCIOLOGY CLUB	42.57	3,777.82	3,720.39	100.00
SPANISH CLUB	380.00	0.00	0.00	380.00
SPURS	854.67	3,779.96	3,101.75	1,532.88
STERNBERG GEOLOGY CLUB	1,445.05	0.00	0.00	1,445.05
STERNBERG GEOSCIENCE CLUB	(368.46)	1,076.04	1,256.09	(548.51)
STOP	117.48	0.00	0.00	117.48
STUDENT ACCOUNTING ORG.	1,776.77	1,195.97	1,124.05	1,848.69
STUDENT ALUMNI ASSOCIATION	0.00	0.00	0.00	0.00
STUDENT COUNCIL	222.01	0.00	0.00	222.01
STUDENT EDUCATION ASSOCIATION	759.82	0.00	281.63	478.19
TAU KAPPA EPSILON	0.00	0.00	0.00	0.00
TECA	1,575.19	1,461.37	432.31	2,604.25
TIGER BY THE TALE	862.11	750.00	1,332.50	279.61
TIGER WILD	0.00	12,284.52	10,682.87	1,601.65
UMB VISA CLEARING	0.00	0.00	(202.50)	202.50
UNIVERSITY ACITIVITIES BOARD	0.00	790.34	469.70	320.64
UNIVERSITY ASSOCIATION	1,868.50	1,230.70	876.51	2,222.69
UNIVERSITY RELATIONS	0.00	1,050.00	1,050.00	0.00
UNIVERSITY WOMEN'S ASSOCIATION	537.38	0.00	0.00	537.38
VENDING CLEARING	947.60	9,185.00	9,394.43	738.17
VOLLEYBALL CLUB	0.00	0.00	0.00	0.00
WKGLS	80.40	0.00	0.00	80.40
WKP DEVELOPMENT BOARD	80.86	0.00	0.00	80.86
WUEST HALL	78.40	9,028.49	8,685.86	421.03
WUEST HALL JUDICIAL BOARD	39.20	100.96	0.00	140.16
WUEST HALL STAFF	136.24	863.24	563.17	436.31
WOOSTER COMMUNITY ASSN.	40.59	0.00	0.00	40.59
WORLD'S TOGETHER	27.82	0.00	0.00	27.82
<b>TOTALS</b>	<b>303,059.52</b>	<b>503,125.37</b>	<b>515,935.08</b>	<b>290,249.81</b>



FORT HAYS STATE UNIVERSITY  
AGENCY FUND BALANCES  
Year Ended June 30, 2002

ORGANIZATION	BALANCE 06-30-01	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-02
The 290,249.81 is held in the following asset accounts:				
REGULAR CHECKING ACCOUNT	49,434.14			
MONEY MARKET PLUS ACCOUNT	0.00			
CERTIFICATES OF DEPOSIT	240,815.67			
TOTALS	290,249.81			

**FORT HAYS STATE UNIVERSITY**  
**Schedule of Insurance Coverages**  
**June 30, 2002**

Schedule XI

Description and Location of Insured Property	Tuition and Business Interruption (100%)	Building '(100%)	Contents (100%)	Total Coverage
Student Union	697,600	9,936,288	1,521,771	12,155,659
Agnew Hall (Women's Dorm)	1,294,855	4,296,379	268,034	5,859,268
Wiest Hall (Men's Dorm)	1,294,855	11,667,152	1,154,171	14,116,178
McMindes Hall (Women's Dorm)	1,298,794	11,706,650	1,154,171	14,159,615
Wooster Place (Student Apartments)	743,716	5,610,231	288,398	6,642,345
Lewis Field Stadium Turf System	229,185	1,679,234		1,908,419
<b>Totals</b>	<b>5,559,005</b>	<b>44,895,934</b>	<b>4,386,545</b>	<b>54,841,484</b>

This is a blanket policy on Tuition Fees and Business Interruption, Buildings, and Contents. The statement is on file with Corporate Insurance Group of Shawnee Mission, Kansas. The policy (No. GA0465607) is effective 9-15-99 and expires 9-15-2002. A \$1,000 deductible applies separately to each loss.



**FORT HAYS STATE UNIVERSITY**  
**FEDERAL GRANTS**  
**Year Ended June 30, 2002**

Granting Agency	CDFA #	Decsription	Expenditures
Dept. OE (1)	10.558	Child an d Adult Care Food Program	7,685
Dept. OE (1)	84.063	Pell Grant	3,655,508
Dept. OE (1)	84.038	Perkins Loan	151,752
Dept. OE (1)	84.007	Supplemental Ed. Grants	234,618
Dept. OE (1)	84.033	College Work Study Program	475,342
Dept. OE (1)	84.032	Fed. Family Education Loan Program*	0
Dept. OE (1)	84.116	FIPSE Grant	656,421
Dept. OE (1)	84.323	Special Education Improvement Grants	8,250
Dept. OE (1)	84.336	Teacher Quality Enhancement Grants	21,348
Dept. OE (1)	84.281	Eisenhaower Professional Dev. Grant	109,701
Dept. OE (1)	84.069	Leveraging Educational Assistance	34,062
SBA (2)	59.037	Small Business Development Centers	852,648
Dept. CNS (3)	94.016	Senior Companion Program	408,477
Dept. CNS (3)	94.011	Foster Grandparent Program	133,498
Dept. CNS (3)	94.006	Americorps	163,050
U.S. Dept. of Justice (4)	16.592	Cops Grant	1,256
U.S. Dept. of Justice (4)	16.607	Cops Grant	2,528
Dept. H&HS (5)	93.358	FNP Traineeship	44,907
NSF (6)	47.076	Education and Human Resources	18,760
NSF (6)	47.074	Molecular & Cellular Biosciences	98,737
Arts Commission	45.025	Promotion of the Arts	8,575
<b>TOTAL GRANTS</b>			<u><u>7,087,123</u></u>

(1) Office of Education

(2) Small Business Administration

(3) Corporation for National Service

(4) U.S.Department of Justice

(5) Department of Health and Human Services

(6) National Science Foundation

\*Funded thru local banks (\$12,321,410.00)

**FORT HAYS STATE UNIVERSITY**  
**ANALYSIS OF CHANGES IN LOAN FUND BALANCE**  
**Year Ended June 30, 2002**

	Perkins Loans	Nursing Loans	Total
Beginning Balance July 1, 2001	6,781,734	5,717	6,787,451
Additions:			
Advances by Federal Government	152,635	0	152,635
Advances by State of Kansas--Matching	50,880	0	50,880
Interest Income	113,753	0	113,753
Other Income	10,053	164	
Reimbursement for Teacher cancellations	151,752	0	151,752
Total Additions	479,073	164	479,237
Total Balances and Additions	7,260,807	5,881	7,266,688
Deductions:			
Cancellation of Student Loans	172,556	0	172,556
Administrative Expenses	74,482	0	74,482
Repayments to Federal Government	0	0	0
Repayment to Institution Matching	0	0	0
Total Deductions	247,038	0	247,038
Ending Fund Balances June 30, 2002	7,013,769	5,881	7,019,650
Ending Fund Balance Detail:			
Advances by Federal Government	6,177,455	87,787	6,265,242
Institutional Matching	1,061,116	(298)	1,060,818
Unallocated Reimbursements	914,395	10,053	924,448
Unallocated Income	2,027,110	26,804	2,053,914
Unallocated Cancellations and Expenses	(3,166,307)	(118,465)	(3,284,772)
Total Loan Fund Balance June 30, 2002	7,013,769	5,881	7,019,650



FORT HAYS STATE UNIVERSITY  
COMMENCEMENT ACTIVITIES  
Comparison of Income to Expenditures  
For Fiscal Years 2001 & 2002

Statement I

	Period Ending 06-30-01	Period Ending 06-30-02
OPERATING INCOME		
Student Fees	25,501	28,035
Other Reimbursements	2,583	1,251
Total Operating Income	28,084	29,286
OPERATING EXPENDITURES		
1011 Temporary Classified	503	441
114 Other Students - Monthly	0	0
120 Student Employees (Hourly)	1,560	3,612
176 Sick Leave Reserve Payment	9	16
191 Social Security and Related Taxes	42	56
197 Worker's Compensation	19	39
200 Communication	0	3,220
220 Printing and Advertising	11,428	11,335
230 Rents	0	19
250 Travel	50	0
260 Other Fees	88	344
270 Other Professional Fees	1,760	1,700
290 Cleaning Service	0	0
300 Clothing	0	3,700
320 Food	3,131	3,401
340 Other Maintenance Materials	0	0
360 Professional Supplies	5,240	12,405
370 Office Supplies	190	266
390 Other Supplies	1,238	875
Total Operating Expenditures	25,257	41,429
OPERATING INCOME	2,826	(12,143)
OTHER EXPENDITURES		
400 Capital Outlay	0	0
Excess (Deficit) Income over Expenditures	2,826	(12,143)
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	22,084	24,911
Add: Receipts	28,084	29,286
Deduct: Expenditures	25,257	41,429
Balance Remaining End of Fiscal Year	24,910	12,768

\* Adjusted for changes in previous year encumbrances.

**FORT HAYS STATE UNIVERSITY**  
**RESIDENCE HALLS**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2001 & 2002**

**Statement II**

	Period Ending 06-30-01	Period Ending 06-30-02
OPERATING INCOME		
Sales of Meals	1,278,009	1,224,601
Rent of Halls	1,836,790	1,867,214
Other Rents	425	17,509
Housing System Bond Fee	62,178	18,496
Work Study Program	14,613	20,041
Other Service Charges	69,829	56,583
Transfers to Residence Hall Associations	(17,250)	(17,250)
Recovery of Expenditures	0	
Other Income	87,453	36,722
Total Operating Income	3,332,048	3,223,916
OPERATING EXPENDITURES		
100 Classified Salaries	342,245	494,168
110 Unclassified Salaries	115,619	63,207
120 Student Salaries	360,635	374,137
121 Work Study Salaries	19,484	26,721
175 Dependent Health Insurance	15,051	16,514
176 Sick Leave Reserve Payment	4,034	4,057
180 Basic Retirement Programs	25,293	29,153
191 OASDHI	41,771	45,736
195 Health Insurance	60,804	77,016
197 Worker's Compensation	8,677	9,635
198 Unemployment Compensation	610	499
200 Communication	118,522	227,428
210 Freight and Express	293	90
220 Printing and Advertising	11,113	12,879
230 Rents	45,225	47,258
240 Repairing and Servicing	131,716	166,094
250 & 950 Travel and Subsistence	11,889	5,887
260 Other Fees	1,048,898	1,072,072
270 Other Professional Fees	25,689	18,709
280 Utilities	467,127	455,942
290 Contractual Services	16,129	16,591
292 Laundry	5,619	3,522
300 Clothing	2,161	2,273
320 Food	81	0
340 Maintenance Materials	169,953	145,386
350 Motor Vehicle Parts and Repairs	3,889	3,244
360 Professional Supplies	1,411	1,622
370 Office Supplies	14,610	11,201
390 Other Supplies	3,606	13,658
392 Household Supplies	62,551	74,842
395 Small Tools	5,234	6,366
399 Other Supplies, Materials, and Parts	3,949	69
523 Property Damage or Loss Claims	-	605
Total Operating Expenditures	3,143,890	3,426,583
OPERATING INCOME	188,158	(202,667)



FORT HAYS STATE UNIVERSITY  
RESIDENCE HALLS  
Comparison of Income to Expenditures  
For Fiscal Years 2001 & 2002

Statement II

	Period Ending 06-30-01	Period Ending 06-30-02
OTHER EXPENDITURES		
400 Capital Outlay	-	12,933
410 Computer Software & Equipment	-	
420 Building and Improvements	12,361	181,267
460 TeleCommunications/Data Facilities	785	
490 Other Books and Equipment	2,715	
735 Debt Service	189,080	195,771
	<hr/>	<hr/>
Excess (Deficit) Income over Expenditures	(16,783)	(592,638)
	<hr/>	<hr/>
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	1,013,882	1,000,534
Add: Receipts	3,332,048	3,223,916
Deduct: Expenditures	3,348,831	3,816,554
	<hr/>	<hr/>
Balance Remaining End of Fiscal Year	997,098	407,896
	<hr/>	<hr/>

\* Adjusted for changes in previous year encumbrances.

Fort Hays State University  
Kansas Development Finance Authority  
Housing System Refunding and Renovation Revenue Bonds, Series E 1994  
Changes in fund balance for the year ending 6-30-2002

Supplement A

	5707-5090 Surplus	5103-5020 Revenue	5050-5310 Princ. & Int.	5050-5330 Reserve	5600-5070 Depreciation	5050-5340 Rebate	Total
Balance 7-1-01	665,242	331,855	1,545	204,017	100,000	0	1,302,659
Income:							
Statement (II)		3,202,264					3,202,264
Accrued Interest (II)	21,652		19,164	1,958			42,774
Other Revenue							
Revenue Bond Proceeds							
Total Income	21,652	3,202,264	19,164	1,958	0	0	3,245,038
Expenditures:							
Statement (II) Less Debt Xfer		3,620,783					
Interest on Debt			95,841				95,841
Debt Principal			120,000				120,000
Total Expenditures	0	3,620,783	215,841	0	0	0	3,836,624
Transfers:							
Between Surplus & Revenue	(285,000)	285,000					0
From Revenue to Debt	0	(195,771)	195,771		0		0
Total Transfer	(285,000)	89,229	195,771	0	0	0	0
Adjustment for Prior Year		3,437		0			3,437
Balance 6-30-02	401,894	6,002	638	205,975	100,000	0	714,509

Notes: Reserve account consists of investments of \$187,000 and cash of \$18,975.



**FORT HAYS STATE UNIVERSITY  
MEMORIAL UNION  
Comparison of Income to Expenditures  
For Fiscal Years 2001 & 2002**

Statement III

	Period Ending 06-30-01	Period Ending 06-30-02
OPERATING INCOME		
Work Study Program	2,798	4,557
Student Union Fees	372,801	365,387
Income From Sales & Service	315,852	309,914
Miscellaneous Income	0	0
Total Operating Income	691,451	679,858
OPERATING EXPENDITURES		
100 Classified Salaries	152,753	152,872
110 Unclassified Salaries	100,225	102,490
120 Student Salaries	66,556	58,498
121 Work Study Salaries	3,730	6,076
175 Dependent Health Insurance	3,948	3,962
176 Sick Leave Reserve Payment	1,390	1,280
180 Basic Retirement Programs	15,768	17,328
191 OASDHI	18,379	18,679
195 Health Insurance	23,007	24,309
197 Worker's Compensation	2,990	3,040
198 Unemployment Compensation	240	209
200 Communication	16,157	15,103
210 Freight and Express	20	58
220 Printing and Advertising	991	1,204
230 Rents	2,670	2,045
240 Repairing and Servicing	36,960	22,810
250 & Travel and Subsistence	2,015	605
260 Other Fees	672	37
270 Other Professional Fees	939	700
280 Utilities	99,078	97,538
290 Contractual Services	553	680
292 Laundry	984	871
296 Insurance	4,365	4,512
300 Clothing	85	0
320 Food	9,721	10,782
330 Fuel		
340 Maintenance Materials	30,450	47,858
350 Motor Vehicle Parts and Repairs	56	39
360 Professional Supplies	634	2,295
370 Office Supplies	4,393	1,740
390 Other Supplies	9,459	4,847
392 Household Supplies	11,560	11,723
Total Operating Expenditures	620,750	614,190

FORT HAYS STATE UNIVERSITY  
MEMORIAL UNION  
Comparison of Income to Expenditures  
For Fiscal Years 2001 & 2002

Statement III

	Period Ending 06-30-01	Period Ending 06-30-02
OPERATING INCOME	70,701	65,669
OTHER EXPENDITURES		
400 Capital Outlay	2,601	0
735 Debt Service		
	<hr/>	<hr/>
Excess (Deficit) Income over Expenditures	<u>68,100</u>	<u>65,669</u>

ACCOUNT SUMMARY:

Balance Forward from Previous Year	389,886	458,338
Add: Receipts	691,451	679,858
Deduct: Expenditures	<u>623,351</u>	<u>614,190</u>
Balance Remaining End of Fiscal Year	<u>457,986</u>	<u>524,006</u>

\* Adjusted for changes in previous year encumbrances.

Card Center Balance	25,000	20,000
Union Maintenance Reserve-SGA	49,805	77,577
Union Reserve	<u>383,181</u>	<u>426,429</u>
Balance Remaining End of Fiscal Year	<u>457,986</u>	<u>524,006</u>



Fort Hays State University  
Kansas Development Finance Authority  
Lewis Field Stadium Renovation Revenue Bonds, Series C 1993  
Changes in fund balance for the year ending 6-30-2002

Statement IV

	5813-5230 943112 Surplus	5150-5180 943072 Revenue	5448-5190 943082 Princ. & Int.	5670-5200 943102 Reserve	5671-5210 703302 Depreciation	5672-5220 943122 Rebate	Total
Balance 7-1-01	67,692	110,946	4,508	120,000	35,000	0	338,146
Income:							
Student Fees	0	112,439	0	0	0	0	112,439
Accrued Interest	0	0	10,239	0	0	0	10,239
Other Revenue	0	0	0	0	0	0	0
Revenue Bond Proceeds	0	0	0	0	0	0	0
Total Income	0	112,439	10,239	0	0	0	122,677
Expenditures:							
Insurance	720	0	0	0	0	0	720
Building	0	0	0	0	0	0	0
Interest on Debt	0	0	42,936	0	0	0	42,936
Debt Principal	0	0	75,000	0	0	0	75,000
Total Expenditures	720	0	117,936	0	0	0	118,656
Transfers:							
From Revenue to P & I	0	(105,001)	105,001	0	0	0	0
Total Transfers	0	(105,001)	105,001	0	0	0	0
Balance 6-30-2002	66,972	118,383	1,812	120,000	35,000	0	342,167

Note: A fee of \$1.00 per on campus credit hour for the first 15 hours is assessed.

**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
**Year Ended June 30, 2002**

Statement V

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
<b>OPERATING INCOME</b>						
Income from Sales & Service	481,282	572,070	356,372	185,723	619,504	2,214,950
Other Income	1,357	0	3,009	13,969	3,608	21,943
Total Gross Income	482,639	572,070	359,381	199,692	623,112	2,236,893
Cost of Goods Sold:						
Inventory 07-01-01	131,948	32,456	24,159	3,307	0	191,870
Purchases	367,626	156,162	324,150	75,303	201,946	1,125,187
Mds. Available for Resale	499,574	188,618	348,309	78,610	201,946	1,317,057
Less: Inventory 6-30-02	135,013	31,929	28,709	3,608	0	199,260
Cost of Goods Sold	364,561	156,689	319,600	75,002	201,946	1,117,798
Gross Profit on Operations	118,078	415,380	39,781	124,689	421,166	1,119,095
Income from Work Study	0	2,370	0	0	0	2,370
Operating Income	118,078	417,750	39,781	124,689	421,166	1,121,465
<b>OPERATING EXPENDITURES</b>						
100 Classified Salaries	49,522	185,590	19,408	23,509	80	278,108
101 Overtime & Shift Dif.	123	2,767	0	0	0	2,890
110 Unclassified Salaries	0	0	0	0	0	0
120 Student Salaries	11,357	4,003	4,212	2,646	0	22,218
121 Work Study Salaries	0	3,160	0	0	0	3,160
175 Dependent's Health Insurance	2,394	6,078	1,437	0	0	9,909
176 Sick Leave Assessment	244	782	94	105	358	1,583
181 Public Employees Retirement	2,231	8,260	868	1,057	3,866	16,282
191 OASDHI	3,502	13,171	1,309	1,788	6,737	26,507
195 Health Insurance	5,566	19,481	2,783	2,783	7,274	37,887
197 Worker's Compensation	579	1,857	224	248	850	3,759
198 Unemployment Compensation	62	167	12	16	82	340
205 Intergovernmental Local Comr	990	1,650	330	330	0	3,300
206 Postage	9	9,540	55	5	0	9,608
207 Intergovernmental Telephone	21	62	0	14	0	96
209 Other Communication Charges	0	235	0	3,224	0	3,459
219 Other Freight & Express	323	621	55	0	35	1,034
221 Printing and Binding	8,229	22	2,387	0	0	10,638
224 Advertising	0	240	0	23	75	338
229 Other Vendor Printing/Binding	0	0	0	0	0	0
237 Rent of Equipment	0	893	1,908	0	0	2,801
239 Other Rent and Utilities	0	0	0	0	0	0
241 Repair, Passenger Cars	0	0	0	851	0	851
243 Repair, Machinery and Equip.	0	38,548	2,496	199	463	41,706
244 Repair, Building and Grounds	0	0	0	0	0	0
246 Repair, Computer Equipment	0	0	0	0	0	0
247 Info Processing Equip R/S	80	0	0	0	9,098	9,178
248 Info Processing Equip Softwar	0	0	0	0	36,371	36,371
249 Other R/S	0	0	57	0	0	57
2511 Private Car In-State	0	0	0	765	175	940
2512 Private Car Out-of-State	0	357	0	0	0	357
2521 Hire Car, Plane, Bus In-State	0	0	0	0	0	0
2531 State Car In-State	147	272	0	0	273	692



**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
**Year Ended June 30, 2002**

Statement V

	Warehouse	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
2532 State Car Out-of State	0	0	0	0	183	183
2572 Transportation Out-of-State	0	0	0	0	0	0
2581 Subsistence In-State	91	28	0	0	432	551
2582 Subsistence Out-of-State	0	2,537	0	0	0	2,537
2591 NonSubsistence In-State	0	0	0	0	0	0
2592 Nonsubsistence Out-of-State	0	1,014	0	0	0	1,014
263 Data Processing Services	0	1,314	18	0	0	1,332
269 Other Fees	0	5,058	730	40	0	5,827
279 Other Professional Fees	0	7,444	0	0	0	7,444
286 Solid Waste Removal Fees	0	0	0	0	0	0
291 Memberships & Subscriptions	0	190	0	0	79,448	79,638
292 Laundry	0	381	0	0	0	381
296 Surety Bond and Ins. Premium	254	155	0	5,546	264	6,219
299 Other Contractual Services	0	0	0	0	0	0
341 Building Materials and Supplies	11	53	0	1,275	6,148	7,486
343 Computer Systems Parts	0	0	0	0	30	30
349 Other Maint. Materials-Supplies	78	1,218	0	212	332	1,840
3508 Motor Veh Parts	0	0	0	0	0	0
351 Gas and Diesel Fuel	593	39	0	0	140	772
359 Other Parts and Supplies	481	18	0	2,655	59	3,214
369 Scientific Supplies	302	0	0	16	1,706	2,023
371 Office Supplies	0	495	908	131	2,926	4,460
372 Data Processing Supplies	185	195	205	16	1,335	1,936
373 Telecommunications Lines	0	0	0	0	32,294	32,294
392 Laundry Supplies	0	128	83	126	45	382
395 Small Tools	0	22	0	509	640	1,171
399 Other Supplies and Parts	0	130	0	228	369	727
520 Property Damage	0	0	0	0	0	0
490 Equipment not Depreciated	1,482	2,892	0	0	30,499	34,873
Subtotal	88,854	321,068	39,579	48,316	222,584	720,400
Depreciation Expense	4,113	75,561	4,862	60,685	177,768	322,989
Total Operating Expenditures	92,966	396,630	44,440	109,001	400,352	1,043,390
Net Income or (Loss)	25,112	21,121	(4,659)	15,689	20,814	78,075
Net Gain or (Loss) on Equipment	0	0	0	0	0	0
Add: Adjustments to Fund Balance	465	4,429		1,482		6,377
Fund Balance on 07-01-01	166,179	375,646	108,777	341,307	993,276	2,123,139
Total Ending Fund Balance 06-30-02	191,756	401,195	104,118	358,478	1,014,090	2,069,637
Detail of Fund Balance:						
Unexpended Cash	47,668	113,015	60,824	164,249	484,680	870,436
Equipment (Net)	12,338	257,210	14,585	190,627	541,710	1,016,471
Consumable Supply Inventory	135,013	31,929	28,709	3,608	0	199,260
Accounts Payable	(3,264)	(960)	0	(6)	(12,301)	(16,530)
Total Fund Balance on 06-30-02	191,756	401,195	104,118	358,478	1,014,089	2,069,637

\*To arrive at unencumbered cash balances, subtract Accounts Payable.

FORT HAYS STATE UNIVERSITY  
STUDENT HEALTH  
Comparison of Income to Expenditures  
For Fiscal Years 2001 & 2002

Statement VI

	Period Ending 06-30-01	Period Ending 06-30-02
OPERATING INCOME		
Charges for Doctor's Fees	111,616	138,460
Miscellaneous Services	852	3,292
Student Health Fees	314,082	305,358
Work Study Program	0	732
Other Income	0	1,243
Total Operating Income	426,549	449,085
OPERATING EXPENDITURES		
100 Classified Salaries	39,770	40,778
110 Unclassified Salaries	205,735	241,236
114 Graduate Assistants	0	1,719
120 Student Salaries	15,784	12,664
121 Work Study Salaries	0	976
175 Dependent Health Insurance	6,687	6,317
176 Sick Leave Assessment	1,188	1,189
180 Basic Retirement Programs	18,149	24,158
191 OASDHI	18,456	20,521
195 Health Insurance	17,036	20,523
197 Worker's Compensation	2,555	2,825
198 Unemployment Compensation	241	187
200 Communication	2,608	2,674
220 Printing and Advertising	1,657	1,964
230 Rents	3,591	3,400
240 Repairing and Servicing	3,693	4,641
250 & 950 Travel and Subsistence	4,853	1,368
260 Other Fees	23,116	29,911
270 Other Professional Fees	1,489	1,238
290 Contractual Services	2,941	6,052
300 Clothing	0	436
320 Food for Human Consumption	188	202
340 Maintenance Materials	54	42
360 Professional Supplies	77,598	76,706
370 Office Supplies	1,563	2,179
390 Other Supplies	1,156	880
Total Operating Expenditures	450,109	504,790
OPERATING INCOME	(23,560)	(55,704)
OTHER EXPENDITURES		
400 Capital Outlay	2,380	0
Excess (Deficit) Income over Expenditures	(25,940)	(55,704)
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	47,526	21,618
Add: Receipts	426,549	449,085
Expenditures from Other accounts	0	0
Deduct: Expenditures	452,489	504,790
Balance Remaining End of Fiscal Year	21,585	(34,086)

\* Adjusted for changes in previous year encumbrances.



FORT HAYS STATE UNIVERSITY  
DAY CARE CENTER  
Comparison of Income to Expenditures  
For Fiscal Years 2001 & 2002

Statement VII

	Period Ending 06-30-01	Period Ending 06-30-02
OPERATING INCOME		
Student Government Allocation	13,000	13,000
Charges for Day Care Services	33,377	52,949
Educational and Library Sales	230	205
Other Income	5,078	8,708
Total Operating Income	51,685	74,863
OPERATING EXPENDITURES		
110 Unclassified Salaries	43,676	44,530
120 Student Salaries	2,190	6,497
176 Leave Assessment	197	204
180 Basic Retirement Programs	4,241	4,572
191 OASDHI	3,137	3,116
195 Health Insurance	5,332	7,003
197 Worker's Compensation	424	485
198 Unemployment Compensation	41	29
200 Communication	8	44
230 Photocopying	229	140
240 Repairing & Servicing	0	0
250 & 950 Travel and Subsistence	166	215
260 Other Fees	0	0
320 Food for Consumption	5,294	7,183
340 Maintenance Materials	0	17
360 Professional Supplies	627	1,366
370 Office Supplies	185	450
390 Other Supplies	853	1,474
Total Operating Expenditures	66,601	77,322
OPERATING INCOME	(14,916)	(2,460)
OTHER EXPENDITURES		
400 Capital Outlay	0	0
Excess (Deficit) Income over Expenditures	(14,916)	(2,460)
ACCOUNT SUMMARY:		
Balance Forward from Previous Year *	(5,103)	(20,019)
Add: Receipts	51,685	74,863
Adjustment for change in receivables		
Deduct: Expenditures	66,601	77,322
Balance Remaining End of Fiscal Year	(20,019)	(22,479)

\* Adjusted for changes in previous year encumbrances

**FORT HAYS STATE UNIVERSITY**  
**PARKING AND TRAFFIC FEES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2001 & 2002**

Statement VIII

	Period Ending 06-30-01	Period Ending 06-30-02
<b>OPERATING INCOME</b>		
Parking Fees	156,982	154,432
Parking Fines	35,502	25,045
Parking Meters	2,754	2,137
Other Income	0	28
Total Operating Income	195,238	181,642
<b>OPERATING EXPENDITURES</b>		
100 Classified Salaries	0	0
120 Student Salaries	2,113	4,246
190 Payroll Taxes	29	57
200 Communication	1,604	936
220 Printing and Duplicating	5,511	2,046
230 Rent of Equipment	0	0
240 Car repairs and Services	88	0
250 & 950 Travel and Subsistence	0	299
260 Other Fees	115	0
270 Professional Services	554	0
290 Dues & Memberships	0	0
300 Clothing	0	0
340 Maintenance Supplies and Parts	3,880	1,974
350 Other Parts Supplies and Accessories	994	0
360 Professional Supplies	525	100
370 Office Supplies	442	644
390 Parking Permits, Small Tools, Etc.	3,494	3,017
590 Losses from Monetary Transactions	0	0
Total Operating Expenditures	19,348	13,320
<b>OPERATING INCOME</b>	175,890	168,322
<b>OTHER EXPENDITURES</b>		
400 Capital Outlay	0	0
440 Nonstructural Improvements	213,816	125,556
700 Transfers	720	0
Excess (Deficit) Income over Expenditures	(38,646)	42,766
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year *	89,545	51,202
Add: Receipts	195,238	181,642
Adjustment for change in receivables		
Deduct: Expenditures	233,884	138,876
Balance Remaining End of Fiscal Year	50,899	93,969

\* Adjusted for changes in previous year encumbrances.



FORT HAYS STATE UNIVERSITY  
ATHLETIC ASSOCIATION  
Comparison of Income to Expenditures  
For Fiscal Years 2001 & 2002

Statement IX

	Period Ending 6/30/2001	Period Ending 6/30/2002
OPERATING INCOME		
Student Fees	459,750.00	446,400.00
Concessions	141,698.49	141,447.92
Entry Fees	3,030.00	3,230.00
Facility Rental	18,900.00	16,387.00
Fund Raising/Donations	163,087.65	200,197.61
Overhead Fees	14,742.15	34,382.40
Ticket Sales		
Basketball	78,943.31	72,852.81
Football	42,391.70	41,753.21
Volleyball; Post-Season; Women's B-Ball; Wrestling; Track; Baseball	2,724.62	2,930.44
Special Events	142,581.77	153,651.30
Lark's Park	35,488.39	40,599.00
Program/Media Guide Ads	0.00	2,600.00
Sign Advertising (Lewis Field & GMC)	28,276.12	23,040.00
Message Center	1,924.09	2,767.88
Other Income	12,363.90	11,226.65
Program/Media Guide Sales		
Basketball/Football	995.52	1,260.35
Special Events	9,334.63	9,740.14
Commission (State T-shirt sales)	4,546.50	4,390.00
Sports Network	15,885.00	22,500.00
Lewis Field Stadium Boxes	0	4,496.00
Scholarship Carryover	55,251.00	53,876.00
State Appropriations	162,111.96	164,628.00
State Appropriations - Student Labor	83,309.00	85,582.00
Non Budgeted receipts	323,613.79	314,023.51
Total Operating Income	1,800,949.59	1,853,962.22
OPERATING EXPENDITURES		
Athletic Administration	137,172.30	186,285.02
Baseball	41,231.24	51,436.11
Cheerleaders	20,084.44	10,353.62
Concessions	59,622.56	58,182.74
Facilities	8,678.52	39,114.49
Football	331,597.05	248,037.46
Golf	10,553.08	9,935.37
Lark's Park	31,668.24	38,931.75
Medical Injury Insurance	94,721.00	87,734.70
Men's Basketball	156,293.64	152,329.54
Men's Track	34,065.28	45,513.44
Post-Season Competition	13,232.11	20,956.06
Promotions	32,469.98	21,286.35
Sports Information	22,351.45	40,885.67
Tennis	24,608.45	9,944.43
Training Room	23,655.62	18,125.68
Volleyball	52,992.53	69,202.98
Women's Basketball	96,581.95	112,630.11
Women's Track	31,953.80	39,170.90
Wrestling	33,062.69	31,497.70
Women's Softball	37,286.02	36,475.60
Special Events	126,954.03	136,412.23
Student Labor thru June 8, 2002	84,365.18	85,829.60
Non-Budgeted Expenditures	315,837.86	298,872.33
Total Operating Expenditures	1,821,039.02	1,849,143.88
Excess (Deficit) Income over Expenditures	(20,089.43)	4,818.34