6-30-2008


Fort Hays State University

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FORT HAYS STATE UNIVERSITY

ANNUAL FINANCIAL REPORT FOR FISCAL YEAR 2008 ENDED JUNE 30, 2008
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2008

DR. EDWARD H. HAMMOND, PRESIDENT

KANSAS BOARD OF REGENTS

JAROLD BOETTCHER  JANIE PERKINS
JILL DOCKING  DONNA SHANK
CHRISTINE DOWNEY-SCHMIDT  GARY SHERRER
RICHARD HEDGES  WILLIAM THORNTON
DAN LYKINS
REGINALD L. ROBINSON, PRESIDENT AND CEO

UNIVERSITY FINANCIAL PERSONNEL REPORTING

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

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2008

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

USING THIS ANNUAL REPORT

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

STATEMENT OF NET ASSETS

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

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

Net assets are divided into three categories:

1. **Invested in capital assets, net of debt**, indicates the university’s equity in property, plant, and equipment owned by the University.

2. **Restricted net assets** are further divided into two subcategories, non-expendable and expendable. The corpus of non-expendable restricted resources is only available for investment purposes. Expendable restricted net assets are available for expenditure by the University but must be spent for purposes as determined by donors and/or external entities who have placed time or purposes restrictions on the use of the assets.

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

Total Assets at June 30, 2008 were $98,013,874 an increase of $6,102,975 (6.6%). Capital assets, net of depreciation, comprised 59.7%, or $58,554,561 of the $98,013,874 in total assets.
Total liabilities were $25,106,845 at June 30, 2008, an increase of $519,818 (2.1%) compared to $24,587,027 at June 30, 2007. Long-term liabilities comprised 66.5%, or $16,707,305 of the total liabilities.

Total net assets at June 30, 2008 were $72,907,029, a $5,583,157 increase over the prior year, or a 8.2% increase in net assets. The breakout of net assets is shown below:

- Capital Assets, net of related debt: $41,290,877
- Restricted net assets: $9,249,398
- Unrestricted net assets: $22,366,754
- Total net assets: $72,907,029

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

The Statement of Revenues, Expenses and Changes in Net Assets presents the total revenues earned and expenses incurred by the University for operating, non-operating and other related activities during a period of time. Its purpose is to assess the University’s operating results.

Revenues

Operating revenues at the University as of June 30, 2008 increased by 11.9% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were $26.8 million in 2008, compared to $24.3 million in 2007. This increase is a result of a 5.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2008. The goal of the tuition increase, which was the result of collaboration between University administration & University students, was to provide additional funds to the University to improve or enhance student education and services. Reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulted in an 11.5% increase in Virtual College headcount from the Fall of 2006 to the Fall of 2007.
- Federal, state, and local grants and contracts increased $1.6 million or 16% from the previous fiscal year. These revenues are generated by activities that are related incidentally or exist primarily to afford hands on experience related to providing instruction, research, and public service.

Total non-operating revenues were up 8.2% from the prior year from $34.5 million to $37.3 million. State appropriations, the largest single source of revenue at the University increased from $34.2 million to $36.5 million.

In summary, total revenues increased by $7.7 million, from $82.1 million to $89.8 million, an overall increase of 9.0%. The compositions of these revenues are displayed in the following graph:
Expenses

Operating expenses were $84.0 million for the 2008 fiscal year. This was an increase over the prior year of $8.5 million, or 11.0%. The following is a brief summary of the significant changes:

- Instruction and academic support increased 13.6% in 2008. Continued growth in Virtual College enrollment has necessitated the need to invest additional dollars in the academic and instructional programs helping to maintain quality programs and initiatives.
- Student services support increased 10.7% in 2008. Student programs continue to be enhanced maintaining a consistency between tuition increases and funding of student programs.

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

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

By Program:

By Natural Classification:
Extraordinary Items

The University did not have any special and extraordinary items in 2008.

Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), formerly the Fort Hays State University Endowment Association, a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University’s Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately $97,029 and $69,744 in 2008 and 2007, respectively.

Net Assets

Net assets increased by $5,583,157 over the previous fiscal year.

STATEMENT OF CASH FLOWS

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

CASH FLOWS FOR THE PERIOD

<table>
<thead>
<tr>
<th></th>
<th>June 30, 2008</th>
<th>June 30, 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net cash provided (used) by:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating activities</td>
<td>$(27,857,759)</td>
<td>$(30,484,804)</td>
</tr>
<tr>
<td>Non-capital financing activities</td>
<td>36,744,965</td>
<td>34,292,800</td>
</tr>
<tr>
<td>Capital and related financing activities</td>
<td>(6,302,388)</td>
<td>(4,488,055)</td>
</tr>
<tr>
<td>Investing activities</td>
<td>75,239</td>
<td>4,447,423</td>
</tr>
<tr>
<td>Net increase in cash</td>
<td>2,660,057</td>
<td>3,767,364</td>
</tr>
<tr>
<td>Beginning cash and cash equivalent balances</td>
<td>27,071,287</td>
<td>23,303,923</td>
</tr>
<tr>
<td>Ending cash and cash equivalent balances</td>
<td>$29,731,343</td>
<td>$27,071,287</td>
</tr>
</tbody>
</table>

Net cash provided/used by operating activities includes tuition and fees, grant and contract revenues, auxiliary enterprise revenues, sales of educational activities, and payments to employees and suppliers. Cash flows from operating activities will always be negative since GASB requires state appropriations to be reported as cash flows from non-capital financing activities. Cash flows from capital financing activities include all plant funds and related long-term debt activities. Cash flows from investing activities show all uses of cash and cash equivalents to purchase investments, and all increases in cash and cash equivalents as a result of selling investments or earning income on cash and investments.

CAPITAL ASSETS

The University continued to invest in capital assets during the 2008 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.
DEBT ADMINISTRATION

At June 30, 2008, the University had $16.5 million in debt outstanding. Debt was issued in fiscal year 2003 to finance the redemption of outstanding Housing System Revenue Bonds, Series E 1994, in the amount of $1,332,071; the redemption of outstanding Lewis Field Stadium Revenue Bonds, Series C 1993, in the amount of $582,877; and to finance the new Housing System Revenue Bonds, Series 2003 D-1, in the amount of $3,600,000 and to finance the new Lewis Field Revenue Bonds, Series 2003 D-1, in the amount of $748,000.

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

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

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

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

ECONOMIC OUTLOOK

The State of Kansas provides approximately 41% of the total resources for the University during a fiscal year. Appropriations for fiscal year 2009 were set at $37.6 million representing an approximate 3.0% increase over fiscal year 2008. State of Kansas revenues have been projected to be down in FY2009 and well into FY2010. The Governor has determined a need to implement a 3%, or $1,126,627 budget reduction in the University’s budget for fiscal year 2009 and another 4%, or $1,502,169 reduction for fiscal year 2010. The University’s administration is in the process of developing a plan including hiring freezes and across the board budget reductions to meet the financial crisis head on. During this budget crisis the University’s administration is focusing its’ efforts on keeping tuition increases at a minimum as we have in the past.

Enrollment for the academic 2008-2009 year is expected to increase due to our continued efforts to maintain affordable tuition rates which continue to be the lowest in the Kansas Regent’s system.. Continued regional and international recruitment will show increases in headcount in our virtual college and on campus during the next several years.
FORT HAYS STATE UNIVERSITY
STATEMENT OF NET ASSETS
as of June 30, 2008 and 2007

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash and cash equivalents</td>
<td>$29,312,678</td>
<td>$26,461,091</td>
</tr>
<tr>
<td>Investments</td>
<td>478,936</td>
<td>508,236</td>
</tr>
<tr>
<td>Accounts receivable, net</td>
<td>787,606</td>
<td>921,946</td>
</tr>
<tr>
<td>Loans to students, net - current portion</td>
<td>894,119</td>
<td>1,423,037</td>
</tr>
<tr>
<td>Inventories</td>
<td>217,010</td>
<td>252,087</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>772,245</td>
<td>868,947</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td><strong>32,462,594</strong></td>
<td><strong>30,435,344</strong></td>
</tr>
<tr>
<td>Noncurrent assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Restricted cash and cash equivalents</td>
<td>418,666</td>
<td>610,196</td>
</tr>
<tr>
<td>Investments, bond reserve</td>
<td>1,074,183</td>
<td>1,074,183</td>
</tr>
<tr>
<td>Loans to students, net</td>
<td>5,503,870</td>
<td>4,609,300</td>
</tr>
<tr>
<td>Capital assets, net</td>
<td>58,554,561</td>
<td>55,181,876</td>
</tr>
<tr>
<td><strong>Total noncurrent assets</strong></td>
<td><strong>65,551,260</strong></td>
<td><strong>61,475,555</strong></td>
</tr>
<tr>
<td><strong>Total Assets</strong></td>
<td><strong>$98,013,874</strong></td>
<td><strong>$91,910,899</strong></td>
</tr>
</tbody>
</table>

| LIABILITIES | | |
| Current liabilities | | |
| Accounts payable and accrued liabilities | $3,645,644 | $3,308,155 |
| Deferred revenue | 1,538,739 | 1,425,136 |
| Accrued compensated absences - current portion | 1,481,910 | 1,281,449 |
| Capital Leases Payable - current portion | 246,275 | 227,498 |
| Revenue bonds payable - current portion | 525,000 | 500,000 |
| Other Postemployment Healthcare Benefits | 560,325 | - |
| Deposits held in custody for others | 401,647 | 307,641 |
| **Total current liabilities** | **8,399,540** | **7,089,879** |
| Noncurrent liabilities | | |
| Accrued compensated absences | 214,896 | 233,569 |
| Capital leases payable | 4,062,409 | 4,308,579 |
| Revenue bonds payable | 12,430,000 | 12,955,000 |
| **Total noncurrent liabilities** | **16,707,305** | **17,497,148** |
| **Total Liabilities** | **$25,106,845** | **$24,587,027** |

| NET ASSETS | | |
| Invested in capital assets, net of related debt | $41,290,877 | $37,190,799 |
| Restricted for: | | |
| Expendable: | | |
| Loans | 6,977,681 | 7,248,590 |
| Debt service | 1,074,183 | 1,074,183 |
| Capital Projects | 1,197,534 | 713,049 |
| Unrestricted | 22,366,754 | 21,097,251 |
| **Total Net Assets** | **$72,907,029** | **$67,323,872** |

See accompanying notes to financial statements.
FORT HAYS STATE UNIVERSITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
for the Years Ended June 30, 2008 and 2007

**OPERATING REVENUES**

Tuition and fees (net of scholarship allowances of $3,557,850 and $3,485,582 in 2008 and 2007, respectively) $ 26,863,524 $ 24,313,876
Federal grants and contracts 8,348,672 7,627,473
State and local grants and contracts 2,647,850 1,792,295
Sales and services of educational departments 2,293,577 2,115,862
Auxiliary enterprises:
- Residential Life 4,911,735 3,940,517
- Athletics 1,786,494 1,759,506
- Parking 229,445 228,780
- Student Union 1,473,036 1,463,184
- University Health Services 623,325 506,289
Interest earned on loans to students 117,916 146,806
Other operating revenues 2,285,345 2,155,791
Total operating revenues 51,580,919 46,070,379

**OPERATING EXPENSES**

Educational and General
- Instruction 32,312,674 28,341,959
- Research 413,084 385,574
- Public service 4,229,673 4,303,141
- Academic support 11,356,516 10,075,047
- Student services 6,829,746 6,167,945
- Institutional support 5,655,808 5,545,679
- Operations and maintenance of plant 7,099,428 6,289,340
- Depreciation 2,605,846 2,844,621
- Scholarships and fellowships 5,929,274 4,758,651
Auxiliary enterprises:
- Residential Life 3,499,970 3,557,559
- Athletics 1,818,218 1,648,624
- Parking 20,483 15,572
- Student Union 1,091,890 897,263
- University Health Services 584,716 544,510
Other operating expenses 569,069 152,611
Total operating expenses 84,016,395 75,528,096

Operating Income (Loss) (32,435,476) (29,457,717)

**NON-OPERATING REVENUES (EXPENSES)**

State appropriations 36,553,930 34,222,706
Gifts 97,029 69,744
Investment income 66,108 265,180
Other non-operating revenue (expenses) 854,253 465,671
Interest expense (271,615) (556,635)
Net nonoperating revenues (expenses) 37,299,705 34,466,666

Income before other revenues, expenses, gains, or losses 4,864,229 5,008,949

Capital appropriations 718,928 1,017,000

Increase (Decrease) In Net Assets 5,583,157 6,025,949

**NET ASSETS**

Net assets - beginning of year 67,323,872 61,297,923
Net assets - end of year $ 72,907,029 $ 67,323,872

See accompanying notes to financial statements
### FORT HAYS STATE UNIVERSITY

**STATEMENT OF CASH FLOWS**

for the Years Ended June 30, 2008 and 2007

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH FLOWS FROM OPERATING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tuition and fees</td>
<td>26,863,524</td>
<td>24,313,876</td>
</tr>
<tr>
<td>Sales and services of educational activities</td>
<td>2,293,577</td>
<td>2,115,862</td>
</tr>
<tr>
<td>Auxiliary enterprises:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Life</td>
<td>4,911,735</td>
<td>3,940,517</td>
</tr>
<tr>
<td>Athletics</td>
<td>1,786,494</td>
<td>1,759,506</td>
</tr>
<tr>
<td>Parking</td>
<td>229,445</td>
<td>228,780</td>
</tr>
<tr>
<td>Student union</td>
<td>1,475,036</td>
<td>1,483,184</td>
</tr>
<tr>
<td>University health services</td>
<td>623,325</td>
<td>506,289</td>
</tr>
<tr>
<td>Grants and contracts</td>
<td>10,996,522</td>
<td>9,419,768</td>
</tr>
<tr>
<td>Payments to suppliers</td>
<td>(20,368,434)</td>
<td>(21,406,354)</td>
</tr>
<tr>
<td>Payments to utilities</td>
<td>(2,211,071)</td>
<td>(1,956,053)</td>
</tr>
<tr>
<td>Compensation and benefits</td>
<td>(50,732,407)</td>
<td>(47,368,754)</td>
</tr>
<tr>
<td>Payments for scholarships and fellowships</td>
<td>(6,981,020)</td>
<td>(5,765,831)</td>
</tr>
<tr>
<td>Loans issued to students and employees</td>
<td>(1,500,419)</td>
<td>(1,694,014)</td>
</tr>
<tr>
<td>Collection of loans to students and employees</td>
<td>1,068,060</td>
<td>1,835,823</td>
</tr>
<tr>
<td>Other receipts (payments)</td>
<td>3,689,874</td>
<td>2,302,597</td>
</tr>
<tr>
<td><strong>Net cash provided (used) by operating activities</strong></td>
<td>(27,857,759)</td>
<td>(30,484,804)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State appropriations</td>
<td>36,553,930</td>
<td>34,222,706</td>
</tr>
<tr>
<td>Gifts</td>
<td>97,029</td>
<td>69,744</td>
</tr>
<tr>
<td>Student organization agency transactions</td>
<td>94,006</td>
<td>350</td>
</tr>
<tr>
<td>Federal family education loan receipts</td>
<td>24,526,094</td>
<td>22,142,148</td>
</tr>
<tr>
<td>Federal family education loan disbursements</td>
<td>(24,526,094)</td>
<td>(22,142,148)</td>
</tr>
<tr>
<td><strong>Net cash provided by noncapital financing activities</strong></td>
<td>36,744,965</td>
<td>34,292,800</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Capital appropriations</td>
<td>718,928</td>
<td>1,017,000</td>
</tr>
<tr>
<td>Purchases of capital assets</td>
<td>(5,978,531)</td>
<td>(4,194,748)</td>
</tr>
<tr>
<td>Proceeds from issue of bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Principal paid on capital debt and leases</td>
<td>(771,170)</td>
<td>(753,672)</td>
</tr>
<tr>
<td>Interest paid on capital debt and leases</td>
<td>(271,615)</td>
<td>(558,635)</td>
</tr>
<tr>
<td><strong>Net cash used by capital financing activities</strong></td>
<td>(6,302,388)</td>
<td>(4,498,055)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CASH FLOWS FROM INVESTING ACTIVITIES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proceeds from sales and maturities of investments</td>
<td>39,062</td>
<td>4,208,071</td>
</tr>
<tr>
<td>Investment Income</td>
<td>66,108</td>
<td>252,382</td>
</tr>
<tr>
<td>Purchase of investments</td>
<td>(29,931)</td>
<td>(13,030)</td>
</tr>
<tr>
<td><strong>Net cash provided by investing activities</strong></td>
<td>75,239</td>
<td>4,447,423</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Net Increase (decrease) in cash</strong></td>
<td>2,600,057</td>
<td>3,767,364</td>
</tr>
<tr>
<td>Cash - beginning of the year</td>
<td>27,071,287</td>
<td>23,303,923</td>
</tr>
<tr>
<td>Cash - end of year</td>
<td><strong>29,731,343</strong></td>
<td><strong>27,071,267</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operating income (loss)</td>
<td>(32,435,476)</td>
<td>(29,457,717)</td>
</tr>
<tr>
<td>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>2,605,846</td>
<td>2,844,621</td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivables, net</td>
<td>134,340</td>
<td>(311,155)</td>
</tr>
<tr>
<td>Loans to students, net</td>
<td>(365,652)</td>
<td>(78,078)</td>
</tr>
<tr>
<td>Inventories</td>
<td>35,077</td>
<td>(7,816)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>94,006</td>
<td>(3,634)</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>1,211,511</td>
<td>(3,711,354)</td>
</tr>
<tr>
<td>Current Portion of Capital Leases Payable</td>
<td>18,777</td>
<td>18,780</td>
</tr>
<tr>
<td>Current Portion of Revenue Bonds Payable</td>
<td>25,000</td>
<td>290,000</td>
</tr>
<tr>
<td>Other Postemployment Healthcare Benefits</td>
<td>560,325</td>
<td>-</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>73,603</td>
<td>(215,121)</td>
</tr>
<tr>
<td>Accrued compensated absences</td>
<td>181,788</td>
<td>148,670</td>
</tr>
<tr>
<td><strong>Net cash provided (used) by operating activities:</strong></td>
<td>(27,857,759)</td>
<td>(30,484,804)</td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Organization. Fort Hays State University (University) is a regional university principally serving western Kansas. The University's primary emphasis is undergraduate liberal education, which includes the humanities, the fine arts, the social/behavioral sciences and the natural/physical sciences. The University, located in Hays, Kansas, has an undergraduate enrollment of approximately 8,650 and a graduate enrollment of approximately 1,457. The University is accredited by the North Central Association of Colleges and Schools, is governed by the Kansas Board of Regents and is an agency of the State of Kansas. As an agency of the State of Kansas, the University is included in the financial report of the State of Kansas.

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

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

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

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

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

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

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

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

Inventories. Inventories are carried at cost.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 2 - Cash, Cash Equivalents, and Investments

Cash and Cash Equivalents: The carrying amount of the University's deposits with the State Treasurer and other financial institutions at June 30, 2008 and 2007 was $29,731,344 and $27,071,287, respectively.

Investments: Of Fort Hays State University's total investments of $1,553,119, $234,281 is administered by the Fort Hays State University Alumni Association and $244,656 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests $1,074,183 of the total. These monies represent bond reserve requirements.

NOTE 3 - Accounts Receivable

Accounts receivable net of estimated uncollectible amounts, consisted of the following at June 30, 2008:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition &amp; Fees</td>
<td>$417,232</td>
</tr>
<tr>
<td>Auxiliary</td>
<td>115,134</td>
</tr>
<tr>
<td>Grants &amp; Contracts</td>
<td>230,291</td>
</tr>
<tr>
<td>Other</td>
<td>24,949</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$787,606</strong></td>
</tr>
</tbody>
</table>

NOTE 4 - Inventories

Inventories consisted of the following at June 30, 2008:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Museum Store</td>
<td>$47,967</td>
</tr>
<tr>
<td>Physical Plant</td>
<td>32,023</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>115,114</td>
</tr>
<tr>
<td>Other</td>
<td>21,906</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$217,010</strong></td>
</tr>
</tbody>
</table>

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, 2008. 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, 2008, the allowance for uncollectible loans was estimated to be $336,742.
NOTE 6 - Capital Assets

Capital asset activity for the year ended June 30, 2008 was as follows:

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Retirement</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$ 304,456</td>
<td>-</td>
<td>- $</td>
<td>$ 304,456</td>
</tr>
<tr>
<td>Bond work in process and fees</td>
<td>519,563</td>
<td>898,883</td>
<td>- $</td>
<td>1,418,446</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>4,842,923</td>
<td>228,605</td>
<td>- $</td>
<td>5,071,528</td>
</tr>
<tr>
<td>Buildings</td>
<td>89,569,275</td>
<td>3,863,045</td>
<td>- $</td>
<td>93,432,320</td>
</tr>
<tr>
<td>Equipment</td>
<td>9,836,027</td>
<td>1,296,991</td>
<td>276,843</td>
<td>10,866,177</td>
</tr>
<tr>
<td>Total</td>
<td>105,072,244</td>
<td>6,287,524</td>
<td>276,843</td>
<td>111,082,927</td>
</tr>
</tbody>
</table>

Less accumulated depreciation:

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond Issuance Fees</td>
<td>68,535</td>
<td>24,424</td>
<td>-</td>
<td>92,959</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>2,535,618</td>
<td>153,069</td>
<td>-</td>
<td>2,688,687</td>
</tr>
<tr>
<td>Buildings</td>
<td>42,115,628</td>
<td>1,985,912</td>
<td>-</td>
<td>44,101,540</td>
</tr>
<tr>
<td>Equipment</td>
<td>5,727,275</td>
<td>890,565</td>
<td>451,175</td>
<td>6,166,665</td>
</tr>
<tr>
<td>Total</td>
<td>50,447,056</td>
<td>3,053,970</td>
<td>451,175</td>
<td>53,049,851</td>
</tr>
</tbody>
</table>

Capital assets, net (University) $ 54,625,188 3,233,554 174,334 58,033,076

Fort Hays State University Alumni Association 10,326
Fort Hays State University Athletic Association 511,159

Capital assets, net (Total) $ 58,554,561

NOTE 7 - Changes In Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2008 was as follows:

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance</th>
<th>Current Portion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Leases Payable</td>
<td>$ 4,536,077</td>
<td>-</td>
<td>227,393</td>
<td>$ 4,308,684</td>
<td>$ 246,275</td>
</tr>
<tr>
<td>Revenue bonds payable</td>
<td>13,455,000</td>
<td>-</td>
<td>500,000</td>
<td>12,955,000</td>
<td>525,000</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>1,515,018</td>
<td>1,463,237</td>
<td>1,281,449</td>
<td>1,696,806</td>
<td>1,481,910</td>
</tr>
<tr>
<td>Total long-term liabilities</td>
<td>$ 19,506,095</td>
<td>1,463,237</td>
<td>2,008,842</td>
<td>$ 18,960,490</td>
<td>$ 2,253,185</td>
</tr>
</tbody>
</table>
NOTE 8 - Revenue Bonds Outstanding

Revenue bonds payable consist of the following:

<table>
<thead>
<tr>
<th>Principal Outstanding at 6/30/08</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$855,000</td>
<td></td>
</tr>
</tbody>
</table>

Kansas Development Finance Authority Lewis Field Stadium Renovation Revenue Bonds, Series 2003D-2. $1,150,000 due in annual installments of $55,000 to $200,000. Issued April 1, 2003, with a final maturity date of April 1, 2018. Interest ranging from 2.00% to 4.125%, payable semi-annually.

<table>
<thead>
<tr>
<th>Principal Outstanding at 4,595,000</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$4,595,000</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Principal Outstanding at 7,505,000</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>$7,505,000</td>
<td></td>
</tr>
</tbody>
</table>

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

NOTE 9 - Revenue Bonds Maturity Schedule

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

<table>
<thead>
<tr>
<th>Year Ending June 30:</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>525,000</td>
<td>523,548</td>
<td>1,048,548</td>
</tr>
<tr>
<td>2010</td>
<td>535,000</td>
<td>505,231</td>
<td>1,040,231</td>
</tr>
<tr>
<td>2011-2012</td>
<td>1,130,000</td>
<td>956,645</td>
<td>2,086,645</td>
</tr>
<tr>
<td>2013-2017</td>
<td>3,190,000</td>
<td>2,007,776</td>
<td>5,197,776</td>
</tr>
<tr>
<td>2018-2022</td>
<td>3,620,000</td>
<td>1,305,145</td>
<td>4,925,145</td>
</tr>
<tr>
<td>2023-2028</td>
<td>3,955,000</td>
<td>502,042</td>
<td>4,457,042</td>
</tr>
<tr>
<td>Total</td>
<td>12,955,000</td>
<td>5,800,384</td>
<td>18,755,384</td>
</tr>
</tbody>
</table>

NOTE 10 - Lease Obligations

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of $5,640,506 as of June 30, 2008. Payments to liquidate these obligations are scheduled as follows:

<table>
<thead>
<tr>
<th>Fiscal Year Total</th>
<th>Fiscal Year Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fiscal Year 2009 Total</td>
<td>386,849</td>
</tr>
<tr>
<td>Fiscal Year 2010 Total</td>
<td>387,055</td>
</tr>
<tr>
<td>Fiscal Year 2011 Total</td>
<td>379,816</td>
</tr>
<tr>
<td>Fiscal Year 2012 Total</td>
<td>387,576</td>
</tr>
<tr>
<td>Fiscal Year 2013 Total</td>
<td>395,495</td>
</tr>
<tr>
<td>Fiscal Year 2014 Total</td>
<td>403,578</td>
</tr>
<tr>
<td>Fiscal Year 2015 Total</td>
<td>411,826</td>
</tr>
<tr>
<td>Fiscal Year 2016 Total</td>
<td>420,244</td>
</tr>
<tr>
<td>Fiscal Year 2017 Total</td>
<td>428,836</td>
</tr>
<tr>
<td>Fiscal Year 2018 Total</td>
<td>437,604</td>
</tr>
<tr>
<td>Fiscal Year 2019 Total</td>
<td>446,553</td>
</tr>
<tr>
<td>Fiscal Year 2020 Total</td>
<td>455,686</td>
</tr>
<tr>
<td>Fiscal Year 2021 Total</td>
<td>465,008</td>
</tr>
<tr>
<td>Fiscal Year 2022 Total</td>
<td>234,380</td>
</tr>
</tbody>
</table>
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 $556,779 during fiscal year 2008 and individual employees contributed $348,617. Unclassified employees participate in the "Board of Regents Retirement Program". This defined contribution program is funded through contributions by the University and the individual employees. The University contributed $2,171,699 during fiscal year 2008 and individual employees contributed $1,391,752.

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, 2008.

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 and natural classification are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Compensation &amp; Benefits</th>
<th>Scholarships &amp; Fellowships</th>
<th>Utilities</th>
<th>Supplies &amp; Other Services</th>
<th>Depreciation</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational and general</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instruction</td>
<td>$26,980,206</td>
<td>173,149</td>
<td>118</td>
<td>5,159,201</td>
<td>-</td>
<td>$32,312,674</td>
</tr>
<tr>
<td>Research</td>
<td>277,225</td>
<td>17,275</td>
<td></td>
<td>118,584</td>
<td>-</td>
<td>413,084</td>
</tr>
<tr>
<td>Public service</td>
<td>1,951,044</td>
<td>-</td>
<td>-</td>
<td>2,278,629</td>
<td>-</td>
<td>4,229,673</td>
</tr>
<tr>
<td>Academic support</td>
<td>6,447,965</td>
<td>4,333</td>
<td>40,809</td>
<td>4,863,410</td>
<td>-</td>
<td>11,356,516</td>
</tr>
<tr>
<td>Student services</td>
<td>4,384,811</td>
<td>271,798</td>
<td>3,075</td>
<td>2,170,062</td>
<td>-</td>
<td>6,829,746</td>
</tr>
<tr>
<td>Institutional support</td>
<td>3,581,259</td>
<td>115,558</td>
<td>-</td>
<td>1,958,991</td>
<td>-</td>
<td>5,655,808</td>
</tr>
<tr>
<td>Operations and maintenance of plant</td>
<td>4,658,963</td>
<td>-</td>
<td>1,480,235</td>
<td>960,230</td>
<td>-</td>
<td>7,099,428</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,605,846</td>
<td>-</td>
<td>2,605,846</td>
</tr>
<tr>
<td>Scholarships and fellowships</td>
<td>48,180</td>
<td>5,881,094</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,929,274</td>
</tr>
<tr>
<td>Auxiliary enterprises:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Housing</td>
<td>1,351,324</td>
<td>-</td>
<td>484,166</td>
<td>1,664,480</td>
<td>-</td>
<td>3,499,970</td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>517,813</td>
<td>5,718</td>
<td>1,294,687</td>
<td>-</td>
<td>1,818,218</td>
</tr>
<tr>
<td>Parking</td>
<td>4,019</td>
<td>-</td>
<td>-</td>
<td>16,464</td>
<td>-</td>
<td>20,483</td>
</tr>
<tr>
<td>Student unions</td>
<td>569,187</td>
<td>-</td>
<td>196,949</td>
<td>305,754</td>
<td>-</td>
<td>1,091,680</td>
</tr>
<tr>
<td>University health services</td>
<td>458,224</td>
<td>-</td>
<td>-</td>
<td>126,492</td>
<td>-</td>
<td>584,716</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>569,069</td>
<td>-</td>
<td>569,069</td>
</tr>
<tr>
<td>Total</td>
<td>$50,732,407</td>
<td>6,981,020</td>
<td>2,211,071</td>
<td>21,486,052</td>
<td>2,605,846</td>
<td>$84,016,395</td>
</tr>
</tbody>
</table>

14
NOTE 14 – Other Postemployment Healthcare Benefits

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

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

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

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

| Normal cost (with interest) | $316,230 |
| Amortization of UAAL | 235,046 |
| Interest on amortized liability | 9,049 |
| Annual OPEB cost (expense) | 560,325 |
| Contributions made | -- |
| Increase in net OPEB obligation | 560,325 |

Net OPEB obligation July 1, 2007 $ -
Net OPEB obligation June 30, 2008 $560,325

Schedule of Employer Contributions (for fiscal year ended)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual OPEB Cost</th>
<th>Net Employer Contributions</th>
<th>Percentage Contributed</th>
<th>End of Year Net OPEB Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>$560,325</td>
<td>$0</td>
<td>0%</td>
<td>$560,325</td>
</tr>
</tbody>
</table>

Funded Status and Funding Progress. As of June 30, 2008, the most recent actuarial valuation date, the actuarial accrued liability for benefits was $4,780,580. The University’s policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of $4,780,580. The covered payroll (annual payroll of active employees covered by the plan) was $40,972,711, and the ratio of the UAAL to the covered payroll was 12 percent.

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

### Schedule of Funding Progress:

<table>
<thead>
<tr>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Unfunded AAL (b-a)</th>
<th>Funded Ratio (a/b)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percent of Covered Payroll ((b-a)/c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/30/2008</td>
<td>$0</td>
<td>$4,780,580</td>
<td>$4,780,580</td>
<td>0%</td>
<td>$40,972,711</td>
<td>12%</td>
</tr>
</tbody>
</table>

### Actuarial Methods and Assumptions.

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

In the June 30, 2008 actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State’s pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.
ANNUAL FINANCIAL INFORMATION
FOR FISCAL YEAR 2008
ENDED JUNE 30, 2008
ANNUAL FINANCIAL INFORMATION
FOR THE YEAR ENDED JUNE 30, 2008

DR. EDWARD H. HAMMOND, PRESIDENT

KANSAS BOARD OF REGENTS

JAROLD BOETTCHER    JANIE PERKINS
JILL DOCKING        DONNA SHANK
CHRISTINE DOWNEY-SCHMIDT  GARY SHERER
RICHARD HEDGES    WILLIAM THORNTON
DAN LYKINS          REGINALD L. ROBINSON, PRESIDENT AND CEO

UNIVERSITY FINANCIAL PERSONNEL REPORTING

MIKE BARNETT, VICE PRESIDENT FOR ADMINISTRATION AND FINANCE
PHILIP C. TOEPFER, CONTROLLER
MICHAEL J. DREES, DIRECTOR, ACCOUNTING SERVICES
FORT HAYS STATE UNIVERSITY
ANNUAL FINANCIAL INFORMATION
For the Year Ended June 30, 2008
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FORT HAYS STATE UNIVERSITY

MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2008

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

USING THIS ANNUAL REPORT

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

STATEMENT OF NET ASSETS

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

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

Net assets are divided into three categories:

1. **Invested in capital assets, net of debt**, indicates the university’s equity in property, plant, and equipment owned by the University.

2. **Restricted net assets** are further divided into two subcategories, non-expendable and expendable. The corpus of non-expendable restricted resources is only available for investment purposes. Expendable restricted net assets are available for expenditure by the University but must be spent for purposes as determined by donors and/or external entities who have placed time or purposes restrictions on the use of the assets.

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

Total Assets at June 30, 2008 were $98,013,874 an increase of $6,102,975 (6.6%). Capital assets, net of depreciation, comprised 59.7%, or $58,554,561 of the $98,013,874 in total assets.
Total liabilities were $25,106,845 at June 30, 2008, an increase of $519,818 (2.1%) compared to $24,587,027 at June 30, 2007. Long-term liabilities comprised 66.5%, or $16,707,305 of the total liabilities.

Total net assets at June 30, 2008 were $72,907,029, a $5,583,157 increase over the prior year, or a 8.2% increase in net assets. The breakout of net assets is shown below:

- Capital Assets, net of related debt: $41,290,877
- Restricted net assets: 9,249,398
- Unrestricted net assets: 22,366,754
- Total net assets: $72,907,029

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS

The Statement of Revenues, Expenses and Changes in Net Assets presents the total revenues earned and expenses incurred by the University for operating, non-operating and other related activities during a period of time. Its purpose is to assess the University’s operating results.

Revenues

Operating revenues at the University as of June 30, 2008 increased by 11.9% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were $26.8 million in 2008, compared to $24.3 million in 2007. This increase is a result of a 5.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2008. The goal of the tuition increase, which was the result of collaboration between University administration & University students, was to provide additional funds to the University to improve or enhance student education and services. Reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulted in an 11.5% increase in Virtual College headcount from the Fall of 2006 to the Fall of 2007.

- Federal, state, and local grants and contracts increased $1.6 million or 16% from the previous fiscal year. These revenues are generated by activities that are related incidentally or exist primarily to afford hands on experience related to providing instruction, research, and public service.

Total non-operating revenues were up 8.2% from the prior year from $34.5 million to $37.3 million. State appropriations, the largest single source of revenue at the University increased from $34.2 million to $36.5 million.

In summary, total revenues increased by $7.7 million, from $82.1 million to $89.8 million, an overall increase of 9.0%. The compositions of these revenues are displayed in the following graph:
Expenses

Operating expenses were $84.0 million for the 2008 fiscal year. This was an increase over the prior year of $8.5 million, or 11.0%. The following is a brief summary of the significant changes:

- Instruction and academic support increased 13.6% in 2008. Continued growth in Virtual College enrollment has necessitated the need to invest additional dollars in the academic and instructional programs helping to maintain quality programs and initiatives.
- Student services support increased 10.7% in 2008. Student programs continue to be enhanced maintaining a consistency between tuition increases and funding of student programs.

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

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

By Program:

By Natural Classification:
Extraordinary Items

The University did not have any special and extraordinary items in 2008.

Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), formerly the Fort Hays State University Endowment Association, a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University’s Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately $97,029 and $69,744 in 2008 and 2007, respectively.

Net Assets

Net assets increased by $5,583,157 over the previous fiscal year.

STATEMENT OF CASH FLOWS

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

CASH FLOWS FOR THE PERIOD

<table>
<thead>
<tr>
<th>Net cash provided (used) by:</th>
<th>June 30, 2008</th>
<th>June 30, 2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating activities</td>
<td>$(27,857,759)</td>
<td>$(30,484,804)</td>
</tr>
<tr>
<td>Non-capital financing activities</td>
<td>36,744,965</td>
<td>34,292,800</td>
</tr>
<tr>
<td>Capital and related financing activities</td>
<td>(6,302,388)</td>
<td>(4,488,055)</td>
</tr>
<tr>
<td>Investing activities</td>
<td>75,239</td>
<td>4,447,423</td>
</tr>
<tr>
<td>Net increase in cash</td>
<td>2,660,057</td>
<td>3,767,364</td>
</tr>
<tr>
<td>Beginning cash and cash equivalent balances</td>
<td>27,071,287</td>
<td>23,303,923</td>
</tr>
<tr>
<td>Ending cash and cash equivalent balances</td>
<td>$ 29,731,343</td>
<td>$ 27,071,287</td>
</tr>
</tbody>
</table>

Net cash provided/used by operating activities includes tuition and fees, grant and contract revenues, auxiliary enterprise revenues, sales of educational activities, and payments to employees and suppliers. Cash flows from operating activities will always be negative since GASB requires state appropriations to be reported as cash flows from non-capital financing activities. Cash flows from capital financing activities include all plant funds and related long-term debt activities. Cash flows from investing activities show all uses of cash and cash equivalents to purchase investments, and all increases in cash and cash equivalents as a result of selling investments or earning income on cash and investments.

CAPITAL ASSETS

The University continued to invest in capital assets during the 2008 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.
DEBT ADMINISTRATION

At June 30, 2008, the University had $16.5 million in debt outstanding. Debt was issued in fiscal year 2003 to finance the redemption of outstanding Housing System Revenue Bonds, Series E 1994, in the amount of $1,332,071; the redemption of outstanding Lewis Field Stadium Revenue Bonds, Series C 1993, in the amount of $582,877; and to finance the new Housing System Revenue Bonds, Series 2003 D-1, in the amount of $3,600,000 and to finance the new Lewis Field Revenue Bonds, Series 2003 D-1, in the amount of $748,000.

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

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

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

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

ECONOMIC OUTLOOK

The State of Kansas provides approximately 41% of the total resources for the University during a fiscal year. Appropriations for fiscal year 2009 were set at $37.6 million representing an approximate 3.0% increase over fiscal year 2008. State of Kansas revenues have been projected to be down in FY2009 and well into FY2010. The Governor has determined a need to implement a 3%, or $1,126,627 budget reduction in the University’s budget for fiscal year 2009 and another 4%, or $1,502,169 reduction for fiscal year 2010. The University’s administration is in the process of developing a plan including hiring freezes and across the board budget reductions to meet the financial crisis head on. During this budget crisis the University’s administration is focusing its’ efforts on keeping tuition increases at a minimum as we have in the past.

Enrollment for the academic 2008-2009 year is expected to increase due to our continued efforts to maintain affordable tuition rates which continue to be the lowest in the Kansas Regent’s system. Continued regional and international recruitment will show increases in headcount in our virtual college and on campus during the next several years.
## FORT HAYS STATE UNIVERSITY
### STATEMENT OF NET ASSETS
#### as of June 30, 2008 and 2007

### ASSETS

<table>
<thead>
<tr>
<th>Current assets</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and cash equivalents</td>
<td>$29,312,678</td>
<td>$26,461,091</td>
</tr>
<tr>
<td>Investments</td>
<td>478,936</td>
<td>508,236</td>
</tr>
<tr>
<td>Accounts receivable, net</td>
<td>787,606</td>
<td>921,946</td>
</tr>
<tr>
<td>Loans to students, net - current portion</td>
<td>894,119</td>
<td>1,423,037</td>
</tr>
<tr>
<td>Inventories</td>
<td>217,010</td>
<td>252,087</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>772,245</td>
<td>868,947</td>
</tr>
<tr>
<td><strong>Total current assets</strong></td>
<td><strong>32,462,594</strong></td>
<td><strong>30,435,344</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Noncurrent assets</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Restricted cash and cash equivalents</td>
<td>418,666</td>
<td>610,196</td>
</tr>
<tr>
<td>Investments, bond reserve</td>
<td>1,074,183</td>
<td>1,074,183</td>
</tr>
<tr>
<td>Loans to students, net</td>
<td>5,503,870</td>
<td>4,609,300</td>
</tr>
<tr>
<td><strong>Capital assets, net</strong></td>
<td><strong>58,554,561</strong></td>
<td><strong>55,181,876</strong></td>
</tr>
<tr>
<td><strong>Total noncurrent assets</strong></td>
<td><strong>65,551,280</strong></td>
<td><strong>61,475,555</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Total Assets</strong></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$98,013,874</td>
<td>$91,910,899</td>
</tr>
</tbody>
</table>

### LIABILITIES

<table>
<thead>
<tr>
<th>Current liabilities</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>$3,645,644</td>
<td>$3,308,155</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>1,538,739</td>
<td>1,465,136</td>
</tr>
<tr>
<td>Accrued compensated absences - current portion</td>
<td>1,481,910</td>
<td>1,281,449</td>
</tr>
<tr>
<td><strong>Capital Leases Payable - current portion</strong></td>
<td><strong>246,275</strong></td>
<td><strong>227,498</strong></td>
</tr>
<tr>
<td>Revenue bonds payable - current portion</td>
<td>525,000</td>
<td>500,000</td>
</tr>
<tr>
<td>Other Postemployment Healthcare Benefits</td>
<td>560,325</td>
<td>-</td>
</tr>
<tr>
<td>Deposits held in custody for others</td>
<td>401,647</td>
<td>307,641</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td><strong>8,399,540</strong></td>
<td><strong>7,089,879</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Noncurrent liabilities</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued compensated absences</td>
<td>214,896</td>
<td>233,569</td>
</tr>
<tr>
<td><strong>Capital leases payable</strong></td>
<td><strong>4,062,409</strong></td>
<td><strong>4,308,579</strong></td>
</tr>
<tr>
<td>Revenue bonds payable</td>
<td>12,430,000</td>
<td>12,955,000</td>
</tr>
<tr>
<td><strong>Total noncurrent liabilities</strong></td>
<td><strong>16,707,305</strong></td>
<td><strong>17,497,148</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Total Liabilities</strong></th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$25,106,845</td>
<td>$24,587,027</td>
</tr>
</tbody>
</table>

### NET ASSETS

<table>
<thead>
<tr>
<th>Invested in capital assets, net of related debt</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$41,290,877</td>
<td>$37,190,799</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Loans</td>
<td>6,977,681</td>
<td>7,248,590</td>
</tr>
<tr>
<td>Debt service</td>
<td>1,074,183</td>
<td>1,074,183</td>
</tr>
<tr>
<td><strong>Capital Projects</strong></td>
<td>1,197,534</td>
<td>713,049</td>
</tr>
<tr>
<td><strong>Unrestricted</strong></td>
<td>22,366,754</td>
<td>21,097,251</td>
</tr>
<tr>
<td><strong>Total Net Assets</strong></td>
<td><strong>72,907,029</strong></td>
<td><strong>67,323,872</strong></td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements.
FORT HAYS STATE UNIVERSITY
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS
for the Years Ended June 30, 2008 and 2007

<table>
<thead>
<tr>
<th>OPERATING REVENUES</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition and fees (net of scholarship allowances of $3,557,850 and $3,485,582 in 2008 and 2007, respectively)</td>
<td>$26,863,524</td>
<td>$24,313,876</td>
</tr>
<tr>
<td>Federal grants and contracts</td>
<td>8,348,672</td>
<td>7,627,473</td>
</tr>
<tr>
<td>State and local grants and contracts</td>
<td>2,647,850</td>
<td>1,792,295</td>
</tr>
<tr>
<td>Sales and services of educational departments</td>
<td>2,293,577</td>
<td>2,115,862</td>
</tr>
<tr>
<td>Auxiliary enterprises:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Life</td>
<td>4,911,735</td>
<td>3,940,517</td>
</tr>
<tr>
<td>Athletics</td>
<td>1,786,494</td>
<td>1,759,506</td>
</tr>
<tr>
<td>Parking</td>
<td>229,445</td>
<td>228,780</td>
</tr>
<tr>
<td>Student Union</td>
<td>1,473,036</td>
<td>1,483,184</td>
</tr>
<tr>
<td>University Health Services</td>
<td>623,325</td>
<td>506,289</td>
</tr>
<tr>
<td>Interest earned on loans to students</td>
<td>117,916</td>
<td>146,806</td>
</tr>
<tr>
<td>Other operating revenues</td>
<td>2,285,345</td>
<td>2,155,791</td>
</tr>
<tr>
<td>Total operating revenues</td>
<td>51,580,919</td>
<td>46,070,379</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>OPERATING EXPENSES</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational and General</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instruction</td>
<td>32,312,674</td>
<td>28,341,959</td>
</tr>
<tr>
<td>Research</td>
<td>413,084</td>
<td>385,574</td>
</tr>
<tr>
<td>Public service</td>
<td>4,229,673</td>
<td>4,303,141</td>
</tr>
<tr>
<td>Academic support</td>
<td>11,356,516</td>
<td>10,075,047</td>
</tr>
<tr>
<td>Student services</td>
<td>6,829,746</td>
<td>6,167,945</td>
</tr>
<tr>
<td>Institutional support</td>
<td>5,655,808</td>
<td>5,545,679</td>
</tr>
<tr>
<td>Operations and maintenance of plant</td>
<td>7,099,428</td>
<td>6,289,340</td>
</tr>
<tr>
<td>Depreciation</td>
<td>2,605,846</td>
<td>2,844,621</td>
</tr>
<tr>
<td>Scholarships and fellowships</td>
<td>5,929,274</td>
<td>4,758,651</td>
</tr>
<tr>
<td>Auxiliary enterprises:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Life</td>
<td>3,499,970</td>
<td>3,557,559</td>
</tr>
<tr>
<td>Athletics</td>
<td>1,818,218</td>
<td>1,648,624</td>
</tr>
<tr>
<td>Parking</td>
<td>20,483</td>
<td>15,572</td>
</tr>
<tr>
<td>Student Union</td>
<td>1,091,890</td>
<td>897,263</td>
</tr>
<tr>
<td>University Health Services</td>
<td>584,716</td>
<td>544,510</td>
</tr>
<tr>
<td>Other operating expenses</td>
<td>569,069</td>
<td>152,611</td>
</tr>
<tr>
<td>Total operating expenses</td>
<td>84,016,395</td>
<td>75,528,096</td>
</tr>
<tr>
<td>Operating Income (Loss)</td>
<td>(32,435,476)</td>
<td>(29,457,717)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NON-OPERATING REVENUES (EXPENSES)</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>State appropriations</td>
<td>36,553,930</td>
<td>34,222,706</td>
</tr>
<tr>
<td>Gifts</td>
<td>97,029</td>
<td>69,744</td>
</tr>
<tr>
<td>Investment income</td>
<td>66,108</td>
<td>265,180</td>
</tr>
<tr>
<td>Other non-operating revenue (expenses)</td>
<td>854,253</td>
<td>405,671</td>
</tr>
<tr>
<td>Interest expense</td>
<td>(271,615)</td>
<td>(556,635)</td>
</tr>
<tr>
<td>Net nonoperating revenues (expenses)</td>
<td>37,299,705</td>
<td>34,466,666</td>
</tr>
<tr>
<td>Income before other revenues, expenses, gains, or losses</td>
<td>4,864,229</td>
<td>5,008,949</td>
</tr>
<tr>
<td>Capital appropriations</td>
<td>718,928</td>
<td>1,017,000</td>
</tr>
<tr>
<td>Increase (Decrease) In Net Assets</td>
<td>5,583,157</td>
<td>6,025,949</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NET ASSETS</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Net assets - beginning of year</td>
<td>67,323,872</td>
<td>61,297,923</td>
</tr>
<tr>
<td>Net assets - end of year</td>
<td>$72,907,029</td>
<td>$67,323,872</td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements
FORT HAYS STATE UNIVERSITY
STATEMENT OF CASH FLOWS
for the Years Ended June 30, 2008 and 2007

<table>
<thead>
<tr>
<th>CASH FLOWS FROM OPERATING ACTIVITIES</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition and fees</td>
<td>$26,863,524</td>
<td>$24,313,876</td>
</tr>
<tr>
<td>Sales and services of educational activities</td>
<td>2,293,577</td>
<td>2,115,862</td>
</tr>
<tr>
<td>Auxiliary enterprises:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Residential Life</td>
<td>4,911,735</td>
<td>3,940,517</td>
</tr>
<tr>
<td>Athletics</td>
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<td>1,759,506</td>
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<td>226,780</td>
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<tr>
<td>Student union</td>
<td>1,473,036</td>
<td>1,463,184</td>
</tr>
<tr>
<td>University health services</td>
<td>623,325</td>
<td>506,289</td>
</tr>
<tr>
<td>Grants and contracts</td>
<td>10,996,522</td>
<td>9,419,768</td>
</tr>
<tr>
<td>Payments to suppliers</td>
<td>(20,368,434)</td>
<td>(21,406,354)</td>
</tr>
<tr>
<td>Payments to utilities</td>
<td>(2,211,071)</td>
<td>(1,956,053)</td>
</tr>
<tr>
<td>Compensation and benefits</td>
<td>(50,732,407)</td>
<td>(47,368,754)</td>
</tr>
<tr>
<td>Payments for scholarships and fellowships</td>
<td>(6,981,020)</td>
<td>(5,765,831)</td>
</tr>
<tr>
<td>Loans issued to students and employees</td>
<td>(1,500,419)</td>
<td>(1,694,014)</td>
</tr>
<tr>
<td>Collection of loans to students and employees</td>
<td>1,068,060</td>
<td>1,635,823</td>
</tr>
<tr>
<td>Other receipts (payments)</td>
<td>3,689,874</td>
<td>2,302,597</td>
</tr>
<tr>
<td><strong>Net cash provided (used) by operating activities</strong></td>
<td>$(27,857,759)</td>
<td>$(30,484,804)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>State appropriations</td>
<td>36,553,930</td>
<td>34,222,706</td>
</tr>
<tr>
<td>Gifts</td>
<td>97,029</td>
<td>69,744</td>
</tr>
<tr>
<td>Student organization agency transactions</td>
<td>94,006</td>
<td>350</td>
</tr>
<tr>
<td>Federal family education loan receipts</td>
<td>24,526,094</td>
<td>22,142,148</td>
</tr>
<tr>
<td>Federal family education loan disbursements</td>
<td>(24,526,094)</td>
<td>(22,142,148)</td>
</tr>
<tr>
<td><strong>Net cash provided by noncapital financing activities</strong></td>
<td>36,744,965</td>
<td>34,292,800</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital appropriations</td>
<td>716,928</td>
<td>1,017,000</td>
</tr>
<tr>
<td>Purchases of capital assets</td>
<td>(5,978,531)</td>
<td>(4,194,748)</td>
</tr>
<tr>
<td>Proceeds from issue of bonds</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Principal paid on capital debt and leases</td>
<td>(771,170)</td>
<td>(753,672)</td>
</tr>
<tr>
<td>Interest paid on capital debt and leases</td>
<td>(271,615)</td>
<td>(556,635)</td>
</tr>
<tr>
<td><strong>Net cash used by capital financing activities</strong></td>
<td>(6,302,385)</td>
<td>(4,486,055)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CASH FLOWS FROM INVESTING ACTIVITIES</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds from sales and maturities of investments</td>
<td>39,062</td>
<td>4,208,071</td>
</tr>
<tr>
<td>Investment income</td>
<td>66,108</td>
<td>252,382</td>
</tr>
<tr>
<td>Purchase of investments</td>
<td>(29,931)</td>
<td>(13,030)</td>
</tr>
<tr>
<td><strong>Net cash provided by investing activities</strong></td>
<td>75,239</td>
<td>4,447,423</td>
</tr>
</tbody>
</table>

| Net Increase (decrease) in cash       | 2,660,057 | 3,767,364 |
| Cash - beginning of the year          | 27,071,287 | 23,303,923 |
| Cash - end of year                    | $29,731,343 | $27,071,287 |

<table>
<thead>
<tr>
<th>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</th>
<th>2008</th>
<th>2007</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating income (loss)</td>
<td>$(32,435,476)</td>
<td>$(29,457,717)</td>
</tr>
<tr>
<td>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Depreciation expense</td>
<td>2,605,846</td>
<td>2,844,621</td>
</tr>
<tr>
<td>Changes in assets and liabilities:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts receivables, net</td>
<td>134,340</td>
<td>(311,155)</td>
</tr>
<tr>
<td>Loans to students, net</td>
<td>(365,652)</td>
<td>(78,078)</td>
</tr>
<tr>
<td>Inventories</td>
<td>35,077</td>
<td>(7,816)</td>
</tr>
<tr>
<td>Prepaid expenses</td>
<td>96,702</td>
<td>(3,634)</td>
</tr>
<tr>
<td>Accounts payable and accrued liabilities</td>
<td>1,211,911</td>
<td>(3,711,354)</td>
</tr>
<tr>
<td>Current Portion of Capital Leases Payable</td>
<td>18,777</td>
<td>16,780</td>
</tr>
<tr>
<td>Current Portion of Revenue Bonds Payable</td>
<td>28,000</td>
<td>260,000</td>
</tr>
<tr>
<td>Other Postemployment Healthcare Benefits</td>
<td>560,325</td>
<td>-</td>
</tr>
<tr>
<td>Deferred revenue</td>
<td>73,603</td>
<td>(215,121)</td>
</tr>
<tr>
<td>Accrued compensated absences</td>
<td>181,788</td>
<td>148,670</td>
</tr>
<tr>
<td><strong>Net cash provided (used) by operating activities:</strong></td>
<td>$(27,857,759)</td>
<td>$(30,484,804)</td>
</tr>
</tbody>
</table>

See accompanying notes to financial statements.
NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Organization. Fort Hays State University (University) is a regional university principally serving western Kansas. The University’s primary emphasis is undergraduate liberal education, which includes the humanities, the fine arts, the social/behavioral sciences and the natural/physical sciences. The University, located in Hays, Kansas, has an undergraduate enrollment of approximately 8,650 and a graduate enrollment of approximately 1,457. The University is accredited by the North Central Association of Colleges and Schools, is governed by the Kansas Board of Regents and is an agency of the State of Kansas. As an agency of the State of Kansas, the University is included in the financial report of the State of Kansas.

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

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

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

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

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

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

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

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

Inventories. Inventories are carried at cost.

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

Capital Assets. Capital assets are recorded at cost at the date of acquisition, or fair market value at the date of donation in the case of gifts. For equipment, the University’s capitalization policy includes all items with a unit cost $5,000 or more, and an
Deferred Revenues. Deferred revenues include amounts received for tuition and fees and certain auxiliary activities prior to the end of the fiscal year but related to the subsequent accounting period. Deferred revenues also include summer school tuition not earned during the current year and amounts received from grant and contract sponsors that have not yet been earned.

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

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

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

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

- Invested in capital assets, net of related debt: This represents the University’s total investment in capital assets, net of outstanding debt obligations related to those capital assets. To the extent debt has been incurred but not yet expended for capital assets such amounts are not included as a component of invested in capital assets, net of related debt.
- Restricted net assets – expendable: Restricted expendable net assets include resources in which the University is legally or contractually obligated to spend resources in accordance with restrictions imposed by external third parties.
- Restricted net assets – nonexpendable: Restricted nonexpendable net assets consist of endowment and similar type funds in which donors or other outside sources have stipulated, as a condition of the gift instrument, that the principal is to be maintained inviolate and in perpetuity, and invested for the purpose of producing present and future income, which may either be expended or added to principal.
- Unrestricted net assets: Unrestricted net assets represent resources derived from student tuition and fees, state appropriations, and sales and services of educational departments. These resources are used for transactions relating to the educational and general operations of the University, and may be used at the discretion of the governing board to meet current expenses for any purpose. These resources also include auxiliary enterprises, which are substantially self-supporting activities that provide services for students, faculty, and staff.

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

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

- Operating revenues: Operating revenues include activities that have the characteristics of exchange transactions, such as 1) student tuition and fees, net of scholarship discounts and allowances, 2) sales and services of auxiliary enterprises, 3) most federal, state and local grants and contracts, and 4) interest on institutional student loans.
- Nonoperating revenues: Nonoperating revenues include activities that have the characteristics of nonexchange transactions, such as gifts and contributions, and other revenue sources that are defined as nonoperating revenues by GASB Statement No. 9, Reporting Cash Flows of Proprietary and Nonexpendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting, and GASB Statement No. 35, such as state appropriations and investment income.

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

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

Depreciation is computed using the straight-line method over the estimated useful lives of the assets, 25 years for infrastructure and land improvements, 8 years for equipment, and 5 years for vehicles. Depreciation for buildings is computed using a componentized building depreciation study.
operating or nonoperating revenues in the University’s financial statements. To the extent that revenues from such programs are used to satisfy tuition and fees and other student charges, the University has recorded a scholarship discount and allowance.

NOTE 2—Cash, Cash Equivalents, and Investments

Cash and Cash Equivalents: The carrying amount of the University’s deposits with the State Treasurer and other financial institutions at June 30, 2008 and 2007 was $29,731,344 and $27,071,287, respectively.

Investments: Of Fort Hays State University’s total investments of $1,553,119, $234,281 is administered by the Fort Hays State University Alumni Association and $244,656 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests $1,074,183 of the total. These monies represent bond reserve requirements.

NOTE 3 - Accounts Receivable

Accounts receivable net of estimated uncollectible amounts, consisted of the following at June 30, 2008:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuition &amp; Fees</td>
<td>$417,232</td>
</tr>
<tr>
<td>Auxiliary</td>
<td>$115,134</td>
</tr>
<tr>
<td>Grants &amp; Contracts</td>
<td>$230,291</td>
</tr>
<tr>
<td>Other</td>
<td>$24,949</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$787,606</strong></td>
</tr>
</tbody>
</table>

NOTE 4 – Inventories

Inventories consisted of the following at June 30, 2008:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Museum Store</td>
<td>$47,967</td>
</tr>
<tr>
<td>Physical Plant</td>
<td>$32,023</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>$115,114</td>
</tr>
<tr>
<td>Other</td>
<td>$21,906</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$217,010</strong></td>
</tr>
</tbody>
</table>

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, 2008. 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, 2008, the allowance for uncollectible loans was estimated to be $336,742.
NOTE 6 - Capital Assets

Capital asset activity for the year ended June 30, 2008 was as follows:

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Retirement</th>
<th>Ending Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$304,456</td>
<td>-</td>
<td>-</td>
<td>$304,456</td>
</tr>
<tr>
<td>Bond work in process and fees</td>
<td>519,563</td>
<td>898,883</td>
<td>-</td>
<td>1,418,446</td>
</tr>
<tr>
<td>Infrastructure</td>
<td>4,842,923</td>
<td>228,605</td>
<td>-</td>
<td>5,071,528</td>
</tr>
<tr>
<td>Buildings</td>
<td>89,569,275</td>
<td>3,863,045</td>
<td>-</td>
<td>93,432,320</td>
</tr>
<tr>
<td>Equipment</td>
<td>9,836,027</td>
<td>1,296,991</td>
<td>276,843</td>
<td>10,856,177</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>105,072,244</strong></td>
<td><strong>6,287,524</strong></td>
<td><strong>276,843</strong></td>
<td><strong>111,082,927</strong></td>
</tr>
</tbody>
</table>

Less accumulated depreciation:

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance</th>
<th>Current Portion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond Issuance Fees</td>
<td>68,535</td>
<td>24,424</td>
<td>-</td>
<td>92,959</td>
<td></td>
</tr>
<tr>
<td>Infrastructure</td>
<td>2,535,618</td>
<td>153,069</td>
<td>-</td>
<td>2,688,687</td>
<td></td>
</tr>
<tr>
<td>Buildings</td>
<td>42,115,628</td>
<td>1,985,912</td>
<td>-</td>
<td>44,101,540</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>5,727,275</td>
<td>890,565</td>
<td>451,175</td>
<td>6,166,665</td>
<td></td>
</tr>
<tr>
<td><strong>Total accumulated</strong></td>
<td><strong>50,447,056</strong></td>
<td><strong>3,053,970</strong></td>
<td><strong>451,175</strong></td>
<td><strong>53,049,851</strong></td>
<td></td>
</tr>
</tbody>
</table>

Capital assets, net (University) $54,625,188 $3,233,554 $174,334 $58,033,076

Fort Hays State University Alumni Association $10,326
Fort Hays State University Athletic Association $511,159

Capital assets, net (Total) $58,554,561

NOTE 7 - Changes In Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2008 was as follows:

<table>
<thead>
<tr>
<th></th>
<th>Beginning Balance</th>
<th>Additions</th>
<th>Reductions</th>
<th>Ending Balance</th>
<th>Current Portion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Capital Leases Payable</td>
<td>$4,536,077</td>
<td>-</td>
<td>227,393</td>
<td>$4,308,684</td>
<td>$246,275</td>
</tr>
<tr>
<td>Revenue bonds payable</td>
<td>$13,455,000</td>
<td>-</td>
<td>500,000</td>
<td>$12,955,000</td>
<td>$525,000</td>
</tr>
<tr>
<td>Compensated absences</td>
<td>$1,515,018</td>
<td>1,463,237</td>
<td>1,281,449</td>
<td>$1,696,806</td>
<td>$1,481,910</td>
</tr>
<tr>
<td><strong>Total long-term liabilities</strong></td>
<td>$19,506,095</td>
<td>$1,463,237</td>
<td>$2,008,842</td>
<td>$18,960,490</td>
<td>$2,253,185</td>
</tr>
</tbody>
</table>
NOTE 8 - Revenue Bonds Outstanding

Revenue bonds payable consist of the following:

<table>
<thead>
<tr>
<th>Principal Outstanding at 6/30/08</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kansas Development Finance Authority Lewis Field Stadium Renovation Revenue Bonds, Series 2003D-2. $1,150,000 due in annual installments of $55,000 to $200,000. Issued April 1, 2003, with a final maturity date of April 1, 2018. Interest ranging from 2.00% to 4.125%, payable semi-annually. $855,000</td>
</tr>
<tr>
<td>Kansas Development Finance Authority Housing System Refunding and Renovation and Revenue Bonds, Series 2003D-1. $5,320,000 due in annual installments of $135,000 to $1,530,000. Issued May 1, 2003, with a final maturity date of April 1, 2028. Interest ranging from 2.00% to 4.70%, payable semi-annually. $4,595,000</td>
</tr>
<tr>
<td>Kansas Development Finance Authority Memorial Union Renovation Revenue Bonds, Series 2005G. $7,790,000 due in annual installments of $285,000 to $575,000. Issued November 15, 2005, with a final maturity date of October 1, 2025. Interest ranging from 3.30% to 4.60%, payable semi-annually. $7,505,000</td>
</tr>
</tbody>
</table>

NOTE 9 - Revenue Bonds Maturity Schedule

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

<table>
<thead>
<tr>
<th>Year Ending June 30:</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>525,000</td>
<td>523,548</td>
<td>1,048,548</td>
</tr>
<tr>
<td>2010</td>
<td>535,000</td>
<td>505,231</td>
<td>1,040,231</td>
</tr>
<tr>
<td>2011-2012</td>
<td>1,130,000</td>
<td>956,645</td>
<td>2,086,645</td>
</tr>
<tr>
<td>2013-2017</td>
<td>3,190,000</td>
<td>2,007,776</td>
<td>5,197,776</td>
</tr>
<tr>
<td>2018-2022</td>
<td>3,620,000</td>
<td>1,305,145</td>
<td>4,925,145</td>
</tr>
<tr>
<td>2023-2028</td>
<td>3,955,000</td>
<td>502,042</td>
<td>4,457,042</td>
</tr>
<tr>
<td>Total</td>
<td>12,955,000</td>
<td>5,800,384</td>
<td>18,755,384</td>
</tr>
</tbody>
</table>

NOTE 10 - Lease Obligations

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of $5,640,506 as of June 30, 2008. Payments to liquidate these obligations are scheduled as follows:

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Total 2009</th>
<th>Total 2010</th>
<th>Total 2011</th>
<th>Total 2012</th>
<th>Total 2013</th>
<th>Total 2014</th>
<th>Total 2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>2009</td>
<td>386,849</td>
<td>387,055</td>
<td>379,816</td>
<td>387,576</td>
<td>395,495</td>
<td>403,578</td>
<td>411,826</td>
</tr>
<tr>
<td>2010</td>
<td>420,244</td>
<td>428,836</td>
<td>437,604</td>
<td>446,553</td>
<td>455,686</td>
<td>465,008</td>
<td>234,380</td>
</tr>
</tbody>
</table>
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 $555,779 during fiscal year 2008 and individual employees contributed $348,617. Unclassified employees participate in the "Board of Regents Retirement Program". This defined contribution program is funded through contributions by the University and the individual employees. The University contributed $2,171,699 during fiscal year 2008 and individual employees contributed $1,391,752.

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, 2008.

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 and natural classification are as follows:

<table>
<thead>
<tr>
<th></th>
<th>Compensation &amp; Benefits</th>
<th>Scholarships &amp; Fellowships</th>
<th>Utilities</th>
<th>Supplies &amp; Other Services</th>
<th>Depreciation</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Educational and general</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Instruction</td>
<td>$26,980,206</td>
<td>173,149</td>
<td>118</td>
<td>5,159,201</td>
<td>-</td>
<td>$32,312,674</td>
</tr>
<tr>
<td>Research</td>
<td>277,225</td>
<td>17,275</td>
<td>-</td>
<td>118,584</td>
<td>-</td>
<td>413,084</td>
</tr>
<tr>
<td>Public service</td>
<td>1,951,044</td>
<td>-</td>
<td>-</td>
<td>2,278,629</td>
<td>-</td>
<td>4,229,673</td>
</tr>
<tr>
<td>Academic support</td>
<td>6,447,965</td>
<td>4,333</td>
<td>40,809</td>
<td>4,863,410</td>
<td>-</td>
<td>11,356,516</td>
</tr>
<tr>
<td>Student services</td>
<td>4,384,811</td>
<td>271,798</td>
<td>3,075</td>
<td>2,170,062</td>
<td>-</td>
<td>6,829,746</td>
</tr>
<tr>
<td>Institutional support</td>
<td>3,581,259</td>
<td>115,558</td>
<td>-</td>
<td>1,958,991</td>
<td>-</td>
<td>5,655,808</td>
</tr>
<tr>
<td>Operations and maintenance of plant</td>
<td>4,658,963</td>
<td>-</td>
<td>1,480,235</td>
<td>960,230</td>
<td>-</td>
<td>7,099,428</td>
</tr>
<tr>
<td>Depreciation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>2,605,846</td>
<td>-</td>
<td>2,605,846</td>
</tr>
<tr>
<td>Scholarships and fellowships</td>
<td>48,180</td>
<td>5,881,094</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>5,929,274</td>
</tr>
<tr>
<td>Auxiliary enterprises:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Housing</td>
<td>1,351,324</td>
<td>-</td>
<td>484,166</td>
<td>1,664,480</td>
<td>-</td>
<td>3,499,970</td>
</tr>
<tr>
<td>Athletics</td>
<td>-</td>
<td>517,813</td>
<td>5,718</td>
<td>1,294,687</td>
<td>-</td>
<td>1,818,218</td>
</tr>
<tr>
<td>Parking</td>
<td>4,019</td>
<td>-</td>
<td>-</td>
<td>16,464</td>
<td>-</td>
<td>20,483</td>
</tr>
<tr>
<td>Student unions</td>
<td>589,187</td>
<td>-</td>
<td>196,949</td>
<td>305,754</td>
<td>-</td>
<td>1,091,890</td>
</tr>
<tr>
<td>University health services</td>
<td>458,224</td>
<td>-</td>
<td>-</td>
<td>126,492</td>
<td>-</td>
<td>584,716</td>
</tr>
<tr>
<td>Other</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>569,069</td>
<td>-</td>
<td>569,069</td>
</tr>
<tr>
<td>Total</td>
<td>$50,732,407</td>
<td>6,981,020</td>
<td>2,211,071</td>
<td>21,486,052</td>
<td>2,605,846</td>
<td>$84,016,395</td>
</tr>
</tbody>
</table>
NOTE 14 – Other Postemployment Healthcare Benefits

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

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

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

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

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Normal cost (with interest)</td>
<td>$316,230</td>
</tr>
<tr>
<td>Amortization of UAAL</td>
<td>235,046</td>
</tr>
<tr>
<td>Interest on amortized liability</td>
<td>9,049</td>
</tr>
<tr>
<td>Annual OPEB cost (expense)</td>
<td>560,325</td>
</tr>
<tr>
<td>Contributions made</td>
<td></td>
</tr>
<tr>
<td>Increase in net OPEB obligation</td>
<td>560,325</td>
</tr>
</tbody>
</table>

Net OPEB obligation July 1, 2007:
Net OPEB obligation June 30, 2008:

Schedule of Employer Contributions (for fiscal year ended)

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Annual OPEB Cost</th>
<th>Net Employer Contributions</th>
<th>Percentage Contributed</th>
<th>End of Year Net OPEB Obligation</th>
</tr>
</thead>
<tbody>
<tr>
<td>2008</td>
<td>$560,325</td>
<td>0</td>
<td>0%</td>
<td>$560,325</td>
</tr>
</tbody>
</table>

Funded Status and Funding Progress. As of June 30, 2008, the most recent actuarial valuation date, the actuarial accrued liability for benefits was $4,780,580. The University’s policy is to fund the benefits on a pay as you go basis, resulting in an unfunded actuarial accrued liability (UAAL) of $4,780,580. The covered payroll (annual payroll of active employees covered by the plan) was $40,972,711, and the ratio of the UAAL to the covered payroll was 12 percent.

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

Schedule of Funding Progress:

<table>
<thead>
<tr>
<th>Actuarial Valuation Date</th>
<th>Actuarial Value of Assets (a)</th>
<th>Actuarial Accrued Liability (AAL) (b)</th>
<th>Unfunded AAL (b-a)</th>
<th>Funded Ratio (a/b)</th>
<th>Covered Payroll (c)</th>
<th>UAAL as a Percent of Covered Payroll ((b-a)/c)</th>
</tr>
</thead>
<tbody>
<tr>
<td>6/30/2008</td>
<td>$0</td>
<td>$4,780,580</td>
<td>$4,780,580</td>
<td>0%</td>
<td>$40,972,711</td>
<td>12%</td>
</tr>
</tbody>
</table>

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

In the June 30, 2008 actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.
Note: The following financial statements have been prepared on a modified accrual basis of accounting and represent the historical format of the University's financial statements prior to GASB 34/35. These financial statements have been prepared for historical comparison purposes and are to be used for internal management purposes only.
<table>
<thead>
<tr>
<th>Semester</th>
<th>Fall 99</th>
<th>Fall 00</th>
<th>Fall 01</th>
<th>Fall 02</th>
<th>Fall 03</th>
<th>Fall 04</th>
<th>Fall 05</th>
<th>Fall 06</th>
<th>Fall 07</th>
<th>Fall 08</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total FTE</td>
<td>4525</td>
<td>4520</td>
<td>4575</td>
<td>4906</td>
<td>5785</td>
<td>5946</td>
<td>6071</td>
<td>6155</td>
<td>6245</td>
<td>6541</td>
</tr>
<tr>
<td>Off Campus FTE</td>
<td>457</td>
<td>572</td>
<td>726</td>
<td>1072</td>
<td>1760</td>
<td>2049</td>
<td>2309</td>
<td>2430</td>
<td>2699</td>
<td>3076</td>
</tr>
<tr>
<td>Total Headcount</td>
<td>5533</td>
<td>5506</td>
<td>5626</td>
<td>6549</td>
<td>8037</td>
<td>8500</td>
<td>9019</td>
<td>9122</td>
<td>9588</td>
<td>10107</td>
</tr>
<tr>
<td>Off Campus Headcount</td>
<td>5626</td>
<td>6549</td>
<td>8037</td>
<td>8500</td>
<td>9019</td>
<td>9122</td>
<td>9588</td>
<td>10107</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*FTE is computed on the basis of nine credit hours for graduate students and fifteen credit hours for undergraduate students.
EXHIBITS
FORT HAYS STATE UNIVERSITY

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
Year Ended June 30, 2008

<table>
<thead>
<tr>
<th>Current Funds</th>
<th>Plant Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
</tr>
<tr>
<td></td>
<td>General Use</td>
</tr>
<tr>
<td>Revenues and Other Additions:</td>
<td></td>
</tr>
<tr>
<td>Current Funds (Schedule I)</td>
<td>19,057,872</td>
</tr>
<tr>
<td>State Appropriations</td>
<td>36,561,937</td>
</tr>
<tr>
<td>Credit Hour Revenues</td>
<td></td>
</tr>
<tr>
<td>Bond Proceeds</td>
<td></td>
</tr>
<tr>
<td>Interest Collections</td>
<td>159,887</td>
</tr>
<tr>
<td>Principal Collections</td>
<td>908,173</td>
</tr>
<tr>
<td>Federal Contributions</td>
<td>146,238</td>
</tr>
<tr>
<td>Other Reimbursements</td>
<td></td>
</tr>
<tr>
<td>Transfers from Board of Regents</td>
<td>2,073,000</td>
</tr>
<tr>
<td>Retirement of Indebtedness</td>
<td></td>
</tr>
<tr>
<td>Additions to Plant</td>
<td></td>
</tr>
<tr>
<td>Transfers from State Bond Sales</td>
<td></td>
</tr>
<tr>
<td>Add Adjustment of Restricted Receipts</td>
<td>(745,273)</td>
</tr>
<tr>
<td>Adjust Revenues shown in the Transfer Section below</td>
<td></td>
</tr>
<tr>
<td>Total Revenues &amp; Other Additions</td>
<td>55,619,809</td>
</tr>
</tbody>
</table>

| Expenditures & Other Deductions: | | |
| Educational & General Expenditures (Schedule I) | 51,072,798 | 9,918,930 | 13,302,354 | | |
| Encumbrances | 1,250,448 | 1,516,718 | | 633,467 | | |
| Auxiliary Enterprises (Schedule I) | 6,673,924 | 13,600 | | | | |
| Loans to Students | 1,500,419 | | | | | |
| Collection Fees | | | 35,751 | | | |
| Expended Plant Funds (Schedule III) | | | | | | 278,069 | 17,589 |
| Non-Operating Expenses | 728,015 | 850,194 | | | | |
| Bond Expenses Retained at Purchase | | | | | | | |
| Retirement of Indebtedness | | | | | | 500,000 | |
| Interest on Indebtedness | | | | | | 550,414 | |
| T-Bill Purchase | | | | | | | |
| Cost of Bond Issuance | | | | | | | |
| Expended for Remodeling and Additions (Schedule IV) | | | | | | | | 859,865 |
| Total Expenditures and Other Deductions | 52,323,246 | 18,837,587 | 14,166,148 | 1,536,170 | 911,536 | 1,198,648 | 1,068,003 |
## FORT HAYS STATE UNIVERSITY

### Exhibit A

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES

Year Ended June 30, 2008

<table>
<thead>
<tr>
<th>Transfers Among Funds:</th>
<th>Current Funds</th>
<th>Plant Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Loan</td>
</tr>
<tr>
<td></td>
<td>General Use</td>
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<td>Transfers Among Funds:</td>
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<td>Additions (Deductions):</td>
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<tr>
<td>Transfer for Project reimbursement</td>
<td>(91,136)</td>
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<tr>
<td>Transfer for Debt Retirement</td>
<td>(337,736)</td>
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<tr>
<td>Transfer for Debt Retirement</td>
<td>(144,212)</td>
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<td>Transfer for SEOG matching</td>
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<tr>
<td>Transfer to Non-FHSU State Funds</td>
<td>(243,565)</td>
<td>(24,550)</td>
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<td>Transfer for Administrative Allow.</td>
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<td>11,974</td>
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<tr>
<td>Transfer to/from State Fund</td>
<td>(58,898)</td>
<td>(98,348)</td>
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<td>Transfer to Housing Fund</td>
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<tr>
<td>Transfer from Capital Interest</td>
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<tr>
<td>Transfer to PMIB</td>
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<tr>
<td>Transfer from PMIB</td>
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<tr>
<td><strong>Total Transfers</strong></td>
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<td>(597,634)</td>
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<td>(101,504)</td>
<td>(101,504)</td>
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<td><strong>Net Change for the Year</strong></td>
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<td>(1,023,513)</td>
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<td>8,526,253</td>
<td>6,555,112</td>
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<td>Adjustments for Prior Year</td>
<td>(898)</td>
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<td>Fund Balance 6-30-08</td>
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<td>5,531,599</td>
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### FORT HAYS STATE UNIVERSITY

**Schedule I**

**CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES**

*Years Ended June 30, 2008 and 2007*

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<td>-</td>
<td>36,553,930</td>
<td>34,262,525</td>
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<td>-</td>
<td>-</td>
<td>-</td>
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<td>Reappropriations from prior year</td>
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<td>-</td>
<td>-</td>
<td>8,007</td>
<td>16,466</td>
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<td>7,850,140</td>
<td>7,489,312</td>
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<td>135,848</td>
<td>365,122</td>
<td>475,794</td>
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<td>1,546,727</td>
<td>31,627</td>
<td>1,578,354</td>
<td>1,458,219</td>
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<td>3,303,323</td>
<td>2,758,688</td>
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<td>-</td>
<td>332,303</td>
<td>20,906</td>
<td>353,208</td>
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<td>Licenses, Permits &amp; Fines</td>
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<td>1,475</td>
<td>88,785</td>
<td>81,346</td>
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<td>-</td>
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<td>736,408</td>
<td>1,263,402</td>
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<td>10,537</td>
<td>1,712,919</td>
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<td>Other Revenue &amp; Transfers</td>
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<td>(849,879)</td>
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<td>2,553,876</td>
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<td>18,411,708</td>
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<td>82,534,186</td>
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<table>
<thead>
<tr>
<th>Expenditures &amp; Mandatory Transfers</th>
<th>2008</th>
<th>2007</th>
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<tr>
<td>Educational &amp; General:</td>
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<td>Institutional Support</td>
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<td>24,571,868</td>
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<td><strong>Total Educational &amp; General Expenditures and Transfers</strong></td>
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<td><strong>Excess of Current Revenue over Current Expenditures</strong></td>
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### Departmental Expenditure Summary

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<td><strong>June 30, 2007</strong></td>
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<td><strong>INSTRUCTION</strong></td>
<td><strong>Expenditures</strong></td>
<td><strong>Capital Outlay</strong></td>
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#### Year Ended June 30, 2008

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## Fort Hays State University

### Departmental Expenditure Summary

#### Year Ended June 30, 2008

<table>
<thead>
<tr>
<th>Name of Department</th>
<th>Salaries &amp; Wages</th>
<th>Contractual Services</th>
<th>Commodity</th>
<th>Capital Outlay</th>
<th>Total</th>
<th>June 30, Total</th>
<th>General Use</th>
<th>Designated Restricted</th>
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<tbody>
<tr>
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### RESEARCH

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<th>Contractual Services</th>
<th>Commodity</th>
<th>Capital Outlay</th>
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Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

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<th>Source of Funds</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
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<tr>
<td><strong>Name of Department</strong></td>
<td><strong>Salaries &amp; Wages</strong></td>
<td><strong>Contractual Services</strong></td>
<td><strong>Commodity Outlay</strong></td>
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**RESEARCH TOTAL** | 277,225 | 50,216 | 36,116 | 4,063 | 17,275 | 384,895 | 20,761 | 254,085 | 100,050 |

**PUBLIC SERVICE**

<table>
<thead>
<tr>
<th>Source of Funds</th>
<th><strong>Unrestricted</strong></th>
<th><strong>Restricted</strong></th>
<th><strong>Total</strong></th>
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</table>
## Fort Hays State University
### Departmental Expenditure Summary
#### Year Ended June 30, 2008

### Schedule II

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<tr>
<th>Name of Department</th>
<th>Salaries &amp; Wages</th>
<th>Contractual Services</th>
<th>Commodity</th>
<th>Capital Outlay</th>
<th>Other</th>
<th>June 30 Total</th>
<th>General Use</th>
<th>Designated</th>
<th>Restricted</th>
<th>Total</th>
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### June 30, 2007

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### Fort Hays State University
#### Departmental Expenditure Summary
##### Year Ended June 30, 2008

**Schedule II**

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### Fort Hays State University

**Departmental Expenditure Summary**

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Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

Schedule II

Source of Funds

- Unrestricted
- Restricted
### Fort Hays State University

**Departmental Expenditure Summary**  
**Year Ended June 30, 2008**

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## Fort Hays State University
### Departmental Expenditure Summary
**Year Ended June 30, 2008**

**Schedule II**

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<th>Name of Department</th>
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<th>Commodity</th>
<th>Capital Outlay</th>
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**Intercollegiate Athletics**

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<th>Other</th>
<th>June 30, Total</th>
<th>General Use</th>
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**Total Student Services**

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**Institutional Support**

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<tr>
<th>Name of Department</th>
<th>Salaries &amp; Wages</th>
<th>Contractual Services</th>
<th>Commodity</th>
<th>Capital Outlay</th>
<th>Other</th>
<th>June 30, Total</th>
<th>General Use</th>
<th>Designated Use</th>
<th>Restricted Use</th>
<th>Total</th>
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**Executive Management Sub-Total**

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<th>Name of Department</th>
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<th>General Use</th>
<th>Designated Use</th>
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## Fort Hays State University

### Departmental Expenditure Summary

**Year Ended June 30, 2008**

### Schedule II

#### Source of Funds

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**FISCAL OPERATIONS**

**SUB-TOTAL**

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**GENERAL ADMINISTRATION**

**SUB-TOTAL**

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<th>Restricted</th>
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## Departmental Expenditure Summary
### Year Ended June 30, 2008

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<th>Source of Funds</th>
<th>Total</th>
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</tr>
<tr>
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<tr>
<td></td>
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### PHYSICAL PLANT

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<tr>
<th>Name of Department</th>
<th>Salaries &amp; Wages</th>
<th>Contractual Services</th>
<th>Commodity Outlay</th>
<th>Other</th>
<th>June 30, Total</th>
<th>General Use</th>
<th>Designated</th>
<th>Restricted</th>
<th>Total</th>
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### Fort Hays State University
Departmental Expenditure Summary
Year Ended June 30, 2008

#### Schedule II

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<tr>
<th>Name of Department</th>
<th>Salaries &amp; Wages</th>
<th>Contractual Services</th>
<th>Capital Outlay</th>
<th>Other</th>
<th>June 30, Total</th>
<th>General Use</th>
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<td>41,707</td>
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<tr>
<td>TIGER TOTS</td>
<td>73,021</td>
<td>230</td>
<td>6,641</td>
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<td></td>
<td>79,892</td>
<td></td>
<td>78,012</td>
<td>70,914</td>
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<tr>
<td>TIGER TOTS,FEDERAL AID</td>
<td>-</td>
<td>6</td>
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<td>12,122</td>
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<td>12,122</td>
<td>4,935</td>
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| TOTAL AUXILIARY                        | 2,475,776        | 2,614,151            | 431,894   | 1,165,683     | 20    | 6,687,524     |             | 6,703,924             | 5,767,329     |                |


*June 30, 2007 amounts are for comparison purposes and only reflect accounts still active during FY2008.
### FORT HAYS STATE UNIVERSITY
### UNEXPENDED PLANT FUNDS SUMMARY
### Year Ended June 30, 2008

<table>
<thead>
<tr>
<th>Department Name</th>
<th>Balance 07-01-07</th>
<th>Receipts</th>
<th>Transfers</th>
<th>Payments</th>
<th>Outstanding Encumbrances</th>
<th>Balance 6-30-08</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Infrastructure Maintenance Fund:</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Picken Hall</td>
<td>- 2,073,000</td>
<td>-</td>
<td>184,776</td>
<td>290,003</td>
<td></td>
<td>1,598,221</td>
</tr>
<tr>
<td><strong>Fund Subtotal</strong></td>
<td>- 2,073,000</td>
<td>-</td>
<td>184,776</td>
<td>290,003</td>
<td></td>
<td>1,598,221</td>
</tr>
<tr>
<td><strong>Deferred Maintenance Fund:</strong></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Control Account</td>
<td>- 771,120</td>
<td>- 545,000</td>
<td>-</td>
<td>-</td>
<td></td>
<td>226,120</td>
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<tr>
<td>Felten Star Theatre Seating</td>
<td>- 90,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td>90,000</td>
</tr>
<tr>
<td>Cunningham Gym Wall Painting</td>
<td>- 35,000</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td></td>
<td>35,000</td>
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<tr>
<td>Utility Tunnel Replacement</td>
<td>- 260,000</td>
<td>- 25,964</td>
<td>25,964</td>
<td>268,605</td>
<td>(34,569)</td>
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<tr>
<td>Sheridan Roof Repairs</td>
<td>- 70,000</td>
<td>59,256</td>
<td>30,958</td>
<td>30,958</td>
<td>(20,213)</td>
<td></td>
</tr>
<tr>
<td>Service Buildings Masonery Cleaning</td>
<td>- 90,000</td>
<td>8,072</td>
<td>43,902</td>
<td>43,902</td>
<td>38,026</td>
<td></td>
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<tr>
<td><strong>Fund Subtotal</strong></td>
<td>- 771,120</td>
<td>- 93,292</td>
<td>343,464</td>
<td>343,464</td>
<td>334,363</td>
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<td><strong>Total Plant Funds</strong></td>
<td>- 2,844,120</td>
<td>- 278,069</td>
<td>633,467</td>
<td>633,467</td>
<td>1,932,584</td>
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## FORT HAYS STATE UNIVERSITY
### REMODELING AND ADDITIONS SUMMARY
#### Year Ended June 30, 2008

### Appropriations

<table>
<thead>
<tr>
<th>Department Name</th>
<th>Balance 07-01-07</th>
<th>Receipts</th>
<th>Funds Available</th>
<th>Expenditures -ncumbrance-</th>
<th>Balance 06-30-08</th>
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<td>PRIOR YEAR UNALLOCATED BALANC</td>
<td>(3,954)</td>
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<td>(3,954)</td>
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<td>-</td>
<td>262,518</td>
<td>262,518</td>
<td>34,594</td>
<td>222,950</td>
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<td>F04 CAMPUS ELEC SYS UPGRADE</td>
<td>1,619</td>
<td>-</td>
<td>1,619</td>
<td>1,619</td>
<td>-</td>
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<tr>
<td>F04 GORSS COLISEUM ROOF REPAIR</td>
<td>1,892</td>
<td>-</td>
<td>1,892</td>
<td>1,210</td>
<td>682</td>
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<tr>
<td>F05 CAMPUS ELEC SYSTEM UPGRD</td>
<td>46,000</td>
<td>-</td>
<td>46,000</td>
<td>40,053</td>
<td>5,947</td>
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<td>F06 LEWIS FLD FIRE SAFETY IMPRV</td>
<td>128</td>
<td>-</td>
<td>128</td>
<td>-</td>
<td>128</td>
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<tr>
<td>F06 MIS ROOF REPAIRS</td>
<td>2,466</td>
<td>-</td>
<td>2,466</td>
<td>2,467</td>
<td>(0)</td>
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<td>F07 CAMPUS SIDEWALK REPLACEMENT</td>
<td>10,494</td>
<td>-</td>
<td>10,494</td>
<td>620</td>
<td>9,873</td>
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<tr>
<td>F07 CAMPUS ELEVATOR REPAIRS</td>
<td>5,000</td>
<td>-</td>
<td>5,000</td>
<td>2,657</td>
<td>-</td>
</tr>
<tr>
<td>F07 CAMPUS ASBESTOS ABATEMENT</td>
<td>1,130</td>
<td>-</td>
<td>1,130</td>
<td>1,130</td>
<td>-</td>
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<tr>
<td>F07 CAMPUS EXTERIOR UTILITY RR</td>
<td>8,940</td>
<td>-</td>
<td>8,940</td>
<td>8,940</td>
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<td>F07 FIRE ALARM CONTROL PNL UPG</td>
<td>24,696</td>
<td>(18,696)</td>
<td>6,000</td>
<td>5,780</td>
<td>220</td>
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<td>F07 WITT, GR, MO, WINDOW REPLA</td>
<td>(1,640)</td>
<td>2,300</td>
<td>660</td>
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<td>F07 CAMPUS WATER VALVE REPLAC</td>
<td>75,000</td>
<td>(15,000)</td>
<td>60,000</td>
<td>28,765</td>
<td>31,235</td>
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<tr>
<td>F07 BROOKS BLDG EIFS REPLACEM</td>
<td>4,255</td>
<td>-</td>
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<td>4,255</td>
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<tr>
<td>F07 FORSYTH LIBRARY CARPET REP</td>
<td>50,000</td>
<td>(17,087)</td>
<td>32,913</td>
<td>32,913</td>
<td>(0)</td>
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<tr>
<td>F07 CH NATATORIUM &amp; WELLNS WIN</td>
<td>(8,861)</td>
<td>8,861</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>F07 FORSYTH LIBRARY SHLVG REPL</td>
<td>49</td>
<td>17</td>
<td>66</td>
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<tr>
<td>F08 SIDEWALK REPLACEMENT</td>
<td>-</td>
<td>20,000</td>
<td>20,000</td>
<td>16,192</td>
<td>3,808</td>
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<td>F08 HVAC REPAIRS</td>
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<td>81,802</td>
<td>81,802</td>
<td>64,725</td>
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<td>-</td>
<td>5,000</td>
<td>5,000</td>
<td>-</td>
<td>5,000</td>
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<tr>
<td>F08 ASBESTOS ABATEMENT</td>
<td>-</td>
<td>12,617</td>
<td>12,617</td>
<td>12,455</td>
<td>162</td>
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<td>F08 STEM GEN &amp; DIST UPGRADE</td>
<td>-</td>
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<td>5,000</td>
<td>5,000</td>
<td>-</td>
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<td>F08 EXT UTILITY REPAIRS</td>
<td>-</td>
<td>10,000</td>
<td>7,375</td>
<td>-</td>
<td>2,625</td>
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<tr>
<td>F08 ROOF REPAIRS</td>
<td>-</td>
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<td>4,315</td>
<td>-</td>
<td>685</td>
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<tr>
<td>F08 CARPET REPLACEMENT</td>
<td>-</td>
<td>55,000</td>
<td>55,000</td>
<td>69,427</td>
<td>(14,427)</td>
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<td>F08 HEATHER STUDIO LIGHT REP.</td>
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<td>34,622</td>
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<td>F08 AKERS CONDENSATE TANK REP.</td>
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<td>25,953</td>
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<td>F08 AKERS OVERHEAD DOOR INSUL.</td>
<td>-</td>
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<td>44,227</td>
<td>44,227</td>
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<td>F08 CUSTER PARTIAL ROOF REP.</td>
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<td>42,280</td>
<td>42,280</td>
<td>41,672</td>
<td>608</td>
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<td>F08 CUSTER 2ND FLOOR IMPROV.</td>
<td>-</td>
<td>208</td>
<td>208</td>
<td>208</td>
<td>-</td>
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<tr>
<td>F08 CUNNINGHAM SEWAGE LIFT</td>
<td>-</td>
<td>65,000</td>
<td>65,000</td>
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<td>23,208</td>
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<td>F08 ELECTRIC SYSTEM IMPR.</td>
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<td>44,198</td>
<td>44,198</td>
<td>44,198</td>
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<td>F08 CUNNINGHAM SEWER IMPROV.</td>
<td>-</td>
<td>485,000</td>
<td>485,000</td>
<td>129,624</td>
<td>301,189</td>
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<tr>
<td>F08 TUNNEL LID REPAIRS</td>
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<td>30,000</td>
<td>30,000</td>
<td>170</td>
<td>29,830</td>
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<tr>
<td>F08 CUSTER 1ST FLOOR IMPROV.</td>
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<td>88,216</td>
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<td>F08 BROOKS CORRIDOR REALIGN.</td>
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<td>19,396</td>
<td>19,396</td>
<td>4,586</td>
<td>14,810</td>
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<td>2,634</td>
<td>2,215</td>
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<td>LEWIS FIELD EAST PHASE III</td>
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<td>93,841</td>
<td>(2,705)</td>
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**Total** 217,761 1,389,654 1,607,415 880,348 338,783 388,284

The Appropriations, Receipts and Transfers consists of:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
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<td>From the Board of Regents</td>
<td>1,036,000</td>
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<tr>
<td>From University Funds</td>
<td>353,654</td>
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<tr>
<td><strong>Total</strong></td>
<td>1,389,654</td>
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<tr>
<td>Fund Name</td>
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<tr>
<td>-------------------------------------------------------------</td>
<td>-------------</td>
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<tr>
<td>General Fees Fund-Tuition</td>
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<tr>
<td>Imprest Fund</td>
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<tr>
<td>Faculty of Distinction</td>
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<tr>
<td>Oil and Gas Royalties Fund</td>
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<tr>
<td>Parking Fees Fund</td>
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<tr>
<td>Restricted Fees Fund</td>
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<tr>
<td>Institutional Overhead Fund</td>
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<td>Economic Opportunity Act-Federal</td>
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<td>Health Fees Fund</td>
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<td>Student Union Fees Fund</td>
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<td>Housing System Revenue Fund</td>
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<tr>
<td>Pledged Housing Suspension Fund</td>
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<td>Health Professions Student Assistance Program Fund</td>
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<tr>
<td>National Direct Student Loan Fund</td>
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<tr>
<td>Kansas Career Workstudy Fund</td>
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<td>Federal Grants Fund</td>
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<td>Major Repairs Fund</td>
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<tr>
<td>Infrastructure Maintenance Fund</td>
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<tr>
<td>Deferred Maintenance Fund</td>
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</tr>
<tr>
<td>Investment in Plant</td>
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<tr>
<td>Lewis Field Renovation Project</td>
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<td>Project Fund and T-Bills</td>
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<tr>
<td>Revenue Fund</td>
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<tr>
<td>Principal and Interest</td>
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<td>Housing System Renovation &amp; Refund</td>
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<td>Project Fund and T-Bills</td>
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<tr>
<td>Principal and Interest</td>
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<td>Memorial Union Renovation Project</td>
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<td>Project Fund and T-Bills</td>
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<td>Revenue Fund</td>
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<td>Capital Interest</td>
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<td>Reserve</td>
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<tr>
<td>Service Clearing Fund</td>
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<td>Nine Month Payroll Clearing Fund</td>
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<td>TOTAL FUND BALANCES</td>
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<tr>
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<td>118646</td>
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<td>118652</td>
<td>MUSIC-HIGH PLAINS CHLDN CMP</td>
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<tr>
<td>118676</td>
<td>MUSIC-WKSA D’ADDARIO GRANT</td>
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<tr>
<td>118682</td>
<td>NASA-POLAR OCEAN GRANT</td>
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<tr>
<td>118684</td>
<td>MUSIC COTTONWOOD PROJECT</td>
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<tr>
<td>118672</td>
<td>CONTENT WKSHIP-STROHKIRCH</td>
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<td>118682</td>
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<td>SOCIOLOGY-CE GRANT WRITING</td>
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<td>117052</td>
<td>SPEC ED-KLIPP GRANT</td>
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<tr>
<td>117432</td>
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<tr>
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<td>SPEC ED-HS PROJECT GRANT</td>
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<td>FEDERAL PELL GRANT FY07</td>
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<td>913802</td>
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<td>TIGER TOTS-FEDERAL AID</td>
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<td><strong>Total</strong></td>
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* Not in Restricted Fees Fund.
### FORT HAYS STATE UNIVERSITY

**Statement of Outstanding Bonds**

**June 30, 2008**

<table>
<thead>
<tr>
<th>Description of Bonds</th>
<th>Date Of Issue</th>
<th>Years to Maturity</th>
<th>Amount Of Original Issue</th>
<th>Bonds Retired and Redeemed to 6-30-2008</th>
<th>Bonds Outstanding as of 6-30-2008</th>
<th>Bonds Maturing 2007-2008</th>
<th>Revenues Pledged</th>
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<tr>
<td>KOFA Student Housing Refunding and Renovation Project: Series 2003D-1</td>
<td>05-01-2003</td>
<td>25</td>
<td>5,320,000</td>
<td>725,000</td>
<td>4,595,000</td>
<td>155,000</td>
<td>See Footnote #1</td>
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<td>KOFA Lewis Field Stadium Refunding and Renovation Project: Series 2003D-2</td>
<td>05-01-2003</td>
<td>15</td>
<td>1,150,000</td>
<td>295,000</td>
<td>855,000</td>
<td>60,000</td>
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<td>11-15-2005</td>
<td>20</td>
<td>7,205,000</td>
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<td>7,205,000</td>
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<td>KOFA Memorial Union Renovation Project Series 2005G-2</td>
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<td>20</td>
<td>585,000</td>
<td>285,000</td>
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<td>285,000</td>
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<td>14,260,000</td>
<td>1,305,000</td>
<td>12,955,000</td>
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</table>

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

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

**Footnote #3:** A fee of $6.00 per credit hour (on campus) is currently being assessed each student as a Memorial Union Renovation Bond Fee toward the payment of principal and interest on these bonds.
A. The KDFA Series 2003D-1, bonds are described as follows:

1. Designation: Kansas Development Finance Authority Revenue Bonds, Series 2003D-1 (Kansas Board of Regents- Fort Hays State University Housing System Refunding and Renovation Project).

2. Date: May 1, 2003.

3. Principal Amount: $5,320,000.00

4. Description, Maturity Dates and Interest Rates of Bonds: The bonds shall consist of fully registered certificated bonds in denominations of $5,000 or integral multiples thereof not exceeding the principal amount of the bonds maturing on any principal payment date, and shall be numbered in such manner as the Bond Registrar shall determine. The bonds shall be dated May 1, 2003, shall become due on the principal payment dates in the years and in the respective principal amounts (subject to prior redemption as hereinafter provided), and shall bear interest at the rates per annum, as follows:

<table>
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<th>Maturity Date</th>
<th>Principal Amount</th>
<th>Interest Rate</th>
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<td>April 1, 2004</td>
<td>$130,000</td>
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<tr>
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<td>$145,000</td>
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<tr>
<td>April 1, 2006</td>
<td>$145,000</td>
<td>2.00%</td>
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<tr>
<td>April 1, 2007</td>
<td>$150,000</td>
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<td>April 1, 2008</td>
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<td>April 1, 2009</td>
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<td>April 1, 2010</td>
<td>$160,000</td>
<td>3.125%</td>
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<tr>
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<tr>
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<td>April 1, 2021</td>
<td>$245,000</td>
<td>4.40%</td>
<td></td>
</tr>
<tr>
<td>April 1, 2022</td>
<td>$255,000</td>
<td>4.50%</td>
<td></td>
</tr>
<tr>
<td>April 1, 2023</td>
<td>$265,000</td>
<td>4.50%</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Term Bonds:</th>
<th>Maturity Date</th>
<th>Principal Amount</th>
<th>Interest Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 1, 2028</td>
<td>$1,530,000</td>
<td>4.70%</td>
<td></td>
</tr>
</tbody>
</table>

Interest on the bonds at the rates aforesaid (computed on the basis of a 360-day year of twelve 30-day months) from the most recent interest payment date to which interest has been paid or duly provided for, shall be payable on the interest payment dates, to the owners thereof as their names appear on the registration books maintained by the Bond Registrar at the close of business on the record dates.
(5) Redemption Provisions: The bonds maturing in the years 2004 through 2011, inclusive, shall not be subject to call for redemption and payment prior to the respective maturities. The bonds maturing April 1, 2011, and thereafter, shall be subject to redemption and payment prior to maturity, at the option of the issuer, and upon instructions from the board, on and after April 1, 2011, as a whole at any time or in part on any interest payment date at the redemption price of 100% (expressed as a percentage of the principal amount), plus accrued interest thereon to the date of redemption. Each of the Series 2003D-1 2028 Term Bonds shall be subject to mandatory redemption and payment prior to maturity pursuant to the mandatory redemption requirements of this Bond Resolution on April 1 in each of the years set forth below, at 100% of the principal amount thereof plus accrued interest to the redemption date, without redemption premium:

<table>
<thead>
<tr>
<th>AMOUNT</th>
<th>PAYMENT DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>$280,000</td>
<td>April 1, 2024</td>
</tr>
<tr>
<td>$290,000</td>
<td>April 1, 2025</td>
</tr>
<tr>
<td>$305,000</td>
<td>April 1, 2026</td>
</tr>
<tr>
<td>$320,000</td>
<td>April 1, 2027</td>
</tr>
<tr>
<td>$335,000</td>
<td>April 1, 2028</td>
</tr>
</tbody>
</table>

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

(1) Designation: Kansas Development Finance Authority Revenue Bonds, Series 2003D-2 (Kansas Board of Regents- Fort Hays State University Lewis Field Stadium Refunding and Renovation Project).

(2) Date: May 1, 2003

(3) Principal Amount: $1,150,000.

(4) Description, Maturity Dates and Interest Rates of Bonds: The bonds shall consist of fully registered certificated bonds in denominations of $5,000 or integral multiples thereof not exceeding the principal amount of the bonds maturing on any principal payment date, and shall be numbered in such manner as the Bond Registrar shall determine. The bonds shall be dated May 1, 2003, shall become due on the principal payment dates in the years and in the respective principal amounts (subject to prior redemption as hereinafter provided), and shall bear interest at the rates per annum, as follows:

<table>
<thead>
<tr>
<th>Serial Bonds: Maturity Date</th>
<th>Principal Amount</th>
<th>Interest Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>April 1, 2004</td>
<td>$55,000</td>
<td>2.00%</td>
</tr>
<tr>
<td>April 1, 2005</td>
<td>$60,000</td>
<td>2.00%</td>
</tr>
<tr>
<td>April 1, 2006</td>
<td>$60,000</td>
<td>2.00%</td>
</tr>
<tr>
<td>April 1, 2007</td>
<td>$60,000</td>
<td>2.20%</td>
</tr>
<tr>
<td>April 1, 2008</td>
<td>$60,000</td>
<td>2.50%</td>
</tr>
<tr>
<td>April 1, 2009</td>
<td>$65,000</td>
<td>2.80%</td>
</tr>
<tr>
<td>April 1, 2010</td>
<td>$65,000</td>
<td>3.125%</td>
</tr>
<tr>
<td>April 1, 2011</td>
<td>$70,000</td>
<td>3.40%</td>
</tr>
<tr>
<td>April 1, 2012</td>
<td>$70,000</td>
<td>3.50%</td>
</tr>
<tr>
<td>April 1, 2013</td>
<td>$70,000</td>
<td>3.625%</td>
</tr>
<tr>
<td>April 1, 2014</td>
<td>$75,000</td>
<td>3.75%</td>
</tr>
<tr>
<td>April 1, 2015</td>
<td>$75,000</td>
<td>3.875%</td>
</tr>
<tr>
<td>April 1, 2016</td>
<td>$80,000</td>
<td>4.00%</td>
</tr>
<tr>
<td>April 1, 2017</td>
<td>$85,000</td>
<td>4.05%</td>
</tr>
<tr>
<td>April 1, 2018</td>
<td>$200,000</td>
<td>4.125%</td>
</tr>
</tbody>
</table>
Interest on the bonds at the rates aforesaid shall be payable on the interest payment dates to the owners thereof as their names appear on the registration books maintained by the Bond Registrar at the close of business on the record dates.

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

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

(1) Designation: Kansas Development Finance Authority Revenue Bonds, Series 2005G (Kansas Board of Regents- Fort Hays State University Memorial Union Project).

(2) Date: November 15, 2005

(3) Principal Amount: $7,790,000.

(4) Description, Maturity Dates and Interest Rates of Bonds: The bonds shall consist of fully registered certificated bonds in denominations of $5,000 or integral multiples thereof not exceeding the principal amount of the bonds maturing on any principal payment date, and shall be numbered in such manner as the Bond Registrar shall determine. The bonds shall be dated November 15, 2005, shall become due on the principal payment dates in the years and in the respective principal amounts (subject to prior redemption as hereinafter provided), and shall bear interest at the rates per annum, as follows:

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

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

(5) Redemption Provisions: At the option of the Authority and upon instructions from the Board, Series 2005G Bonds maturing in the years 2016 and thereafter may be called for redemption and payment prior to maturity on October 1, 2016, or thereafter in whole at any time or in part on any interest Payment Date, at the redemption price equal to 100% of the principal amount, plus accrued interest thereon to the date of redemption. Bonds shall be redeemed only in the principal amount of $5,000 or integral multiples thereof. If less than all of the Outstanding Bonds are to be redeemed and paid prior to maturity, the principal amounts and maturities or portions thereof, to be redeemed, shall be determined by the Authority. The paying agent shall thereafter select the Bonds to be redeemed in such manner as it shall determine.
FORT HAYS STATE UNIVERSITY
Summary of Bond Indebtedness
Current Payment Schedule as of June 30, 2008

<table>
<thead>
<tr>
<th>Year</th>
<th>Housing Renovation &amp; Refund</th>
<th>Annual Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>06-30-</td>
<td>Principal</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>160,000</td>
<td>190,350</td>
</tr>
<tr>
<td>2010</td>
<td>160,000</td>
<td>185,022</td>
</tr>
<tr>
<td>2011</td>
<td>165,000</td>
<td>179,076</td>
</tr>
<tr>
<td>2012</td>
<td>175,000</td>
<td>172,320</td>
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<tr>
<td>2013</td>
<td>180,000</td>
<td>165,070</td>
</tr>
<tr>
<td>2014</td>
<td>185,000</td>
<td>157,408</td>
</tr>
<tr>
<td>2015</td>
<td>190,000</td>
<td>149,164</td>
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<tr>
<td>2016</td>
<td>200,000</td>
<td>140,480</td>
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<tr>
<td>2017</td>
<td>210,000</td>
<td>131,010</td>
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<tr>
<td>2018</td>
<td>215,000</td>
<td>120,908</td>
</tr>
<tr>
<td>2019</td>
<td>225,000</td>
<td>125,876</td>
</tr>
<tr>
<td>2020</td>
<td>235,000</td>
<td>116,312</td>
</tr>
<tr>
<td>2021</td>
<td>245,000</td>
<td>106,090</td>
</tr>
<tr>
<td>2022</td>
<td>255,000</td>
<td>95,310</td>
</tr>
<tr>
<td>2023</td>
<td>265,000</td>
<td>83,836</td>
</tr>
<tr>
<td>2024</td>
<td>-</td>
<td>71,910</td>
</tr>
<tr>
<td>2025</td>
<td>-</td>
<td>58,750</td>
</tr>
<tr>
<td>2026</td>
<td>-</td>
<td>45,120</td>
</tr>
<tr>
<td>2027</td>
<td>-</td>
<td>30,786</td>
</tr>
<tr>
<td>2028</td>
<td>1,530,000</td>
<td>15,746</td>
</tr>
<tr>
<td></td>
<td>4,595,000</td>
<td>2,340,544</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Lewis Field Renovation</th>
<th>Annual Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>06-30-</td>
<td>Principal</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>65,000</td>
<td>34,770</td>
</tr>
<tr>
<td>2010</td>
<td>65,000</td>
<td>33,796</td>
</tr>
<tr>
<td>2011</td>
<td>70,000</td>
<td>32,710</td>
</tr>
<tr>
<td>2012</td>
<td>70,000</td>
<td>31,476</td>
</tr>
<tr>
<td>2013</td>
<td>70,000</td>
<td>30,152</td>
</tr>
<tr>
<td>2014</td>
<td>75,000</td>
<td>28,752</td>
</tr>
<tr>
<td>2015</td>
<td>75,000</td>
<td>27,246</td>
</tr>
<tr>
<td>2016</td>
<td>80,000</td>
<td>25,660</td>
</tr>
<tr>
<td>2017</td>
<td>85,000</td>
<td>23,930</td>
</tr>
<tr>
<td>2018</td>
<td>855,000</td>
<td>222,086</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Year</th>
<th>Memorial Union Renovation</th>
<th>Annual Debt Service</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>06-30-</td>
<td>Principal</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2009</td>
<td>300,000.00</td>
<td>298,427.50</td>
</tr>
<tr>
<td>2010</td>
<td>310,000.00</td>
<td>286,412.50</td>
</tr>
<tr>
<td>2011</td>
<td>320,000.00</td>
<td>276,017.50</td>
</tr>
<tr>
<td>2012</td>
<td>330,000.00</td>
<td>265,045.00</td>
</tr>
<tr>
<td>2013</td>
<td>340,000.00</td>
<td>253,062.50</td>
</tr>
<tr>
<td>2014</td>
<td>355,000.00</td>
<td>240,205.00</td>
</tr>
<tr>
<td>2015</td>
<td>370,000.00</td>
<td>226,607.50</td>
</tr>
<tr>
<td>2016</td>
<td>380,000.00</td>
<td>212,167.50</td>
</tr>
<tr>
<td>2017</td>
<td>395,000.00</td>
<td>196,857.50</td>
</tr>
<tr>
<td>2018</td>
<td>415,000.00</td>
<td>180,450.00</td>
</tr>
<tr>
<td>2019</td>
<td>430,000.00</td>
<td>163,020.00</td>
</tr>
<tr>
<td>2020</td>
<td>450,000.00</td>
<td>144,647.50</td>
</tr>
<tr>
<td>2021</td>
<td>465,000.00</td>
<td>125,316.25</td>
</tr>
<tr>
<td>2022</td>
<td>485,000.00</td>
<td>105,128.75</td>
</tr>
<tr>
<td>2023</td>
<td>505,000.00</td>
<td>83,965.00</td>
</tr>
<tr>
<td>2024</td>
<td>530,000.00</td>
<td>61,447.50</td>
</tr>
<tr>
<td>2025</td>
<td>550,000.00</td>
<td>37,687.50</td>
</tr>
<tr>
<td>2026</td>
<td>575,000.00</td>
<td>12,793.75</td>
</tr>
<tr>
<td></td>
<td>7,505,000.00</td>
<td>3,169,258.75</td>
</tr>
</tbody>
</table>
Memorial Union Renovation Revenue Bonds, Series 2005 G-1

<table>
<thead>
<tr>
<th>Project</th>
<th>Princ. &amp; Int.</th>
<th>Cost of Issue</th>
<th>Capital Interest</th>
<th>Reserve</th>
<th>Bond Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>985222</td>
<td>943292</td>
<td>943302</td>
<td>943312</td>
<td>943282</td>
<td>943282</td>
</tr>
<tr>
<td>5406-5401</td>
<td>5406-5402</td>
<td>5406-5403</td>
<td>5406-5404</td>
<td>5406-5405</td>
<td>Total</td>
</tr>
<tr>
<td>Balance 7-1-07</td>
<td>10</td>
<td>12,638</td>
<td>-</td>
<td>43,318</td>
<td>4,158</td>
</tr>
<tr>
<td>Income:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bond Fees*</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Accrued Interest on Fund</td>
<td>15,176</td>
<td>870</td>
<td>-</td>
<td>700</td>
<td>162</td>
</tr>
<tr>
<td>Discount on T-Bill Purchase**</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,467</td>
</tr>
<tr>
<td>PMIB Interest on Investments</td>
<td>-</td>
<td>862</td>
<td>-</td>
<td>-</td>
<td>24,017</td>
</tr>
<tr>
<td>Return of PMIB Investment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Income Retained at Purchase</td>
<td>-</td>
<td>0</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total Income</td>
<td>15,176</td>
<td>1,732</td>
<td>-</td>
<td>700</td>
<td>25,646</td>
</tr>
<tr>
<td>Expenditures:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expenses Retained at Purchase</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Project Expenses</td>
<td>14,815</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1,467</td>
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<td>Interest on Debt</td>
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<td>299,705</td>
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<td>-</td>
<td>299,705</td>
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<tr>
<td>Total Expenditures</td>
<td>14,815</td>
<td>299,705</td>
<td>-</td>
<td>-</td>
<td>1,467</td>
</tr>
<tr>
<td>Encumbrances:</td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FY2006 Encumbrances</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
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<tr>
<td>FY2007 Encumbrances</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>T-Bill Purchase**</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Transfers to P &amp; I</td>
<td>-</td>
<td>297,602</td>
<td>-</td>
<td>(44,018)</td>
<td>(26,165)</td>
</tr>
<tr>
<td>Total Transfers</td>
<td>-</td>
<td>297,602</td>
<td>-</td>
<td>(44,018)</td>
<td>(26,165)</td>
</tr>
<tr>
<td>Adjustment for Prior Year</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Balance 6-30-08</td>
<td>370</td>
<td>12,266</td>
<td>-</td>
<td>0</td>
<td>2,173</td>
</tr>
</tbody>
</table>

*Series 2005G-1 Memorial Union Renovation Revenue Bonds were acquired November 2005
**$559,808 invested in a T-Bill held by the State Treasurer in reserve.

Memorial Union Renovation Revenue Bonds, Series 2005 G-2

<table>
<thead>
<tr>
<th>Project</th>
<th>Princ. &amp; Int.</th>
<th>Cost of Issue</th>
<th>Capital Interest</th>
<th>Reserve</th>
<th>Bond Fund</th>
</tr>
</thead>
<tbody>
<tr>
<td>985222</td>
<td>943332</td>
<td>943342</td>
<td>943352</td>
<td>943322</td>
<td>943322</td>
</tr>
<tr>
<td>5601-5601</td>
<td>5601-5602</td>
<td>5601-5603</td>
<td>5601-5604</td>
<td>5601-5605</td>
<td>Total</td>
</tr>
<tr>
<td>Balance 7-1-07</td>
<td>(10)</td>
<td>1,080</td>
<td>-</td>
<td>6,421</td>
<td>335</td>
</tr>
<tr>
<td>Income:</td>
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*Series 2005G-2 Memorial Union Renovation Revenue Bonds were acquired November 2005.
**$45,455 invested in a T-Bill held by the State Treasurer in reserve.
Fort Hays State University  
Kansas Development Finance Authority Bond Activity  
Changes in fund balance for the year ending 6-30-2008

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

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<th></th>
<th>5707-5090 Surplus</th>
<th>5103-5020 Revenue</th>
<th>Total Housing Revenue Fund</th>
<th>5011-5242 Princ. &amp; Int.</th>
<th>5011-5244 Bond Revenue</th>
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<td>Debt Principal</td>
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*Series 2003D-1 Housing System Refunding and Renovation Revenue Bonds were acquired May 2003.
**353,289 invested in a T-Bill held by the State Treasurer in reserve.

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

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<tr>
<th></th>
<th>5813-5230 Surplus</th>
<th>5150-5180 Revenue</th>
<th>Total Lewis Field Revenue Fund</th>
<th>5012-5252 Princ. &amp; Int.</th>
<th>5012-5254 Bond Revenue</th>
<th>Total Bond Fund</th>
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<td>T-Bill Interest</td>
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<tr>
<td>Gain on Investment</td>
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<td>Debt Principal</td>
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<td>To KDFA for Bond Redemp.</td>
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<td>(80,034)</td>
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*Series 2003D-2 Lewis Field Stadium Refunding and Renovation Revenue Bonds were acquired May 2003.
**115,000 invested in a T-Bill held by the State Treasurer in reserve.
<table>
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<th>Legal Description</th>
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<th>Value</th>
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<td>Sec. 1, T14, R19, Ellis Co.</td>
<td>1901</td>
<td>632.0</td>
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<td>Sec. 6, T14S, R18W, Ellis Co.</td>
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<td>601.4</td>
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<td>1974</td>
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**TOTALS**  

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Total Value of Buildings: 78,440,145
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## FORT HAYS STATE UNIVERSITY
### AGENCY FUND BALANCES
#### Year Ended June 30, 2008

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<th>ORGANIZATION</th>
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<th>RECEIPTS 06·30·07</th>
<th>EXPENDITURES 06·30·07</th>
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### FORT HAYS STATE UNIVERSITY

#### AGENCY FUND BALANCES

Year Ended June 30, 2008

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<th>RECEIPTS</th>
<th>EXPENDITURES</th>
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<td>126.70</td>
<td>2,519.91</td>
<td>-</td>
<td>2,646.61</td>
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<tr>
<td>GERMAN STUDY ABROAD</td>
<td>91.96</td>
<td>-</td>
<td>-</td>
<td>91.96</td>
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<tr>
<td>SOCIETY OF STUDENT SONOGRAPHERS-I</td>
<td>69.21</td>
<td>-</td>
<td>1,165.50</td>
<td>(1,096.29)</td>
</tr>
<tr>
<td>SOCIETY OF STUDENT SONOGRAPHERS-II</td>
<td>506.13</td>
<td>422.32</td>
<td>875.00</td>
<td>53.45</td>
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<tr>
<td>DEFENSIVE TACTICS CLUB</td>
<td>475.25</td>
<td>480.47</td>
<td>765.00</td>
<td>190.72</td>
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<tr>
<td>ALPHA GAMMA RHO</td>
<td>256.78</td>
<td>-</td>
<td>228.08</td>
<td>28.70</td>
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<tr>
<td>SPANISH CLUB</td>
<td>200.00</td>
<td>-</td>
<td>57.34</td>
<td>142.66</td>
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<tr>
<td>AIKIDO CLUB</td>
<td>134.19</td>
<td>298.22</td>
<td>1,807.73</td>
<td>(263.74)</td>
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<td>KFHS BROADCAST COUNCIL</td>
<td>2,780.00</td>
<td>2,165.02</td>
<td>-</td>
<td>4,945.02</td>
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<tr>
<td>CYBER ATHLETICS</td>
<td>222.87</td>
<td>620.84</td>
<td>204.11</td>
<td>639.60</td>
</tr>
<tr>
<td>PUBLIC RELATIONS STUDENT SOC</td>
<td>726.54</td>
<td>2,160.50</td>
<td>1,130.02</td>
<td>1,757.02</td>
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<tr>
<td>FHSU ATHLETIC TRAINING CLUB</td>
<td>100.00</td>
<td>25.00</td>
<td>-</td>
<td>125.00</td>
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<tr>
<td>GECACHING CLUB</td>
<td>-</td>
<td>259.44</td>
<td>6.55</td>
<td>252.89</td>
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<tr>
<td>TIGERS FOR HABITAT</td>
<td>-</td>
<td>155.47</td>
<td>-</td>
<td>155.47</td>
</tr>
<tr>
<td>STUDENT FEMINIST ORGANIZATION</td>
<td>-</td>
<td>164.30</td>
<td>31.04</td>
<td>133.26</td>
</tr>
<tr>
<td>CUSTIER STAFF</td>
<td>0.00</td>
<td>-</td>
<td>1,00.00</td>
<td>0.00</td>
</tr>
<tr>
<td>MCMINDES HALL STAFF</td>
<td>-</td>
<td>-</td>
<td>214.12</td>
<td>(214.12)</td>
</tr>
<tr>
<td>RHA - TIGER IMPACT</td>
<td>-</td>
<td>-</td>
<td>202,732.52</td>
<td>-</td>
</tr>
<tr>
<td>WOOSTER PLACE ASSOCIATION</td>
<td>627.76</td>
<td>887.50</td>
<td>90.81</td>
<td>1,424.45</td>
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<tr>
<td>RHA - FYRE</td>
<td>2,048.33</td>
<td>2,027.52</td>
<td>438.80</td>
<td>5,637.05</td>
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<td>STADIUM PLACE COUNCIL</td>
<td>569.39</td>
<td>912.50</td>
<td>378.97</td>
<td>1,102.92</td>
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<tr>
<td>RETAIL SALES TAX</td>
<td>36.34</td>
<td>7,562.36</td>
<td>7,397.05</td>
<td>201.65</td>
</tr>
<tr>
<td>UMB VISA CLEARING</td>
<td>48.60</td>
<td>-</td>
<td>(103.30)</td>
<td>151.90</td>
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<tr>
<td>ACTIVITY SUSPENSE ACCOUNT</td>
<td>563.39</td>
<td>-</td>
<td>(1,542.40)</td>
<td>(979.01)</td>
</tr>
<tr>
<td>KANSAS CAVALRY</td>
<td>812.05</td>
<td>1,500.00</td>
<td>2,202.67</td>
<td>109.38</td>
</tr>
<tr>
<td>PRESIDENT'S FOREIGN TRAVEL</td>
<td>(27,764.32)</td>
<td>89,296.32</td>
<td>20,725.58</td>
<td>40,806.42</td>
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<tr>
<td>SA INACTIVE ACCOUNT BALANCES</td>
<td>2,228.93</td>
<td>4,511.99</td>
<td>-</td>
<td>6,740.92</td>
</tr>
<tr>
<td><strong>TOTALS</strong></td>
<td><strong>260,296.94</strong></td>
<td><strong>369,920.01</strong></td>
<td><strong>305,355.05</strong></td>
<td><strong>324,861.90</strong></td>
</tr>
</tbody>
</table>

The 324,861.90 is held in the following asset accounts:

| REGULAR CHECKING ACCOUNT           | 80,206.34        |
| CERTIFICATES OF DEPOSIT            | 244,655.56       |
| **TOTALS**                         | **324,861.90**   |
## Federal Grants

**Fort Hays State University**

### Year Ended June 30, 2008

<table>
<thead>
<tr>
<th>Granting Agency</th>
<th>CDFA #</th>
<th>Description</th>
<th>Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Department of Education</td>
<td>10.558</td>
<td>Child and Adult Care Food Program</td>
<td>6,122</td>
</tr>
<tr>
<td>Department of Education</td>
<td>84.063</td>
<td>Pell Grant</td>
<td>5,107,245</td>
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<tr>
<td>Department of Education</td>
<td>84.007</td>
<td>Supplemental Ed. Grants</td>
<td>203,998</td>
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<tr>
<td>Department of Education</td>
<td>84.033</td>
<td>College Work Study Program</td>
<td>476,806</td>
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<tr>
<td>Department of Education</td>
<td>84.069A</td>
<td>KCG-Federal LEAP Grant</td>
<td>40,360</td>
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<tr>
<td>Department of Education</td>
<td>84.032</td>
<td>Fed. Family Education Loan Program</td>
<td>*</td>
</tr>
<tr>
<td>Department of Education</td>
<td>84.367B</td>
<td>Improve Post Secondary Education</td>
<td>5</td>
</tr>
<tr>
<td>Department of Education</td>
<td>84.366</td>
<td>Mathematics and Science Partnerships</td>
<td>173,707</td>
</tr>
<tr>
<td>Department of Education</td>
<td>84.367</td>
<td>Teacher ED-Modeling Workshop Grant</td>
<td>184,324</td>
</tr>
<tr>
<td>Department of Education</td>
<td>93.6</td>
<td>Spec Ed - HS Project Grant</td>
<td>124,611</td>
</tr>
<tr>
<td>Department of Education</td>
<td>84.325A</td>
<td>Special Education</td>
<td>902</td>
</tr>
<tr>
<td>Small Business Administration</td>
<td>59.037</td>
<td>Small Business Development Centers</td>
<td>768,991</td>
</tr>
<tr>
<td>Corporation for National Service</td>
<td>94.016</td>
<td>Senior Companion Program</td>
<td>436,317</td>
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<tr>
<td>Corporation for National Service</td>
<td>94.011</td>
<td>Foster Grandparent Program</td>
<td>176,082</td>
</tr>
<tr>
<td>Department of Health and Human Service</td>
<td>93.358</td>
<td>FNP Traineeship</td>
<td>32,989</td>
</tr>
<tr>
<td>Department of Health and Human Service</td>
<td>93.389</td>
<td>Allied Health K-BRIN Research Grant</td>
<td>39,991</td>
</tr>
<tr>
<td>National Science Foundation</td>
<td>45.05</td>
<td>Geosciences</td>
<td>13,045</td>
</tr>
<tr>
<td>National Science Foundation</td>
<td>47.076</td>
<td>NSF Grant - Operation Physics</td>
<td>16,652</td>
</tr>
<tr>
<td>Department of Interior</td>
<td>15.FFB</td>
<td>BIOSCI-Plover Census</td>
<td>5,321</td>
</tr>
<tr>
<td>National Endowment for Humanities</td>
<td>45.025</td>
<td>Promotion of the Arts</td>
<td>5,746</td>
</tr>
<tr>
<td>NASA</td>
<td>43.001</td>
<td>Aerospace Education Services Program</td>
<td>15,622</td>
</tr>
<tr>
<td>NASA</td>
<td>43.002</td>
<td>Geosci-NASA Lagrangian Ice Grant</td>
<td>49,376</td>
</tr>
</tbody>
</table>

**TOTAL GRANTS**

7,878,212

*Funded thru local banks $24,526,094*
### Perkins Loans

**Beginning Balance July 1, 2007**  
7,648,273

#### Additions:

- Advances by Federal Government: -
- Advances by State of Kansas—Matching: -
- Interest Income: 77,263
- Other Income: 40,335
- Reimbursement for Teacher cancellations: 146,238

**Total Additions**  
263,836

#### Total Balances and Additions

7,912,109

#### Deductions:

- Cancellation of Student Loans: 205,725
- Administrative Expenses: 529,869
- Repayments to Federal Government: -
- Repayment to Institution Matching: -

**Total Deductions**  
735,594

**Ending Fund Balances June 30, 2008**  
7,176,515

**Ending Fund Balance Detail:**

- Advances by Federal Government: 6,635,360
- Institutional Matching: 1,213,755
- Unallocated Reimbursements: 1,839,460
- Unallocated Income: 2,758,917
- Unallocated Cancellations and Expenses: (5,270,977)

**Total Loan Fund Balance June 30, 2008**  
7,176,515
FORT HAYS STATE UNIVERSITY

STATEMENTS
FORT HAYS STATE UNIVERSITY
COMMENCEMENT ACTIVITIES
Comparison of Income to Expenditures
For Fiscal Years 2007 & 2008

<table>
<thead>
<tr>
<th></th>
<th>Period Ending</th>
<th>Period Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>06-30-07</td>
<td>06-30-08</td>
</tr>
</tbody>
</table>

OPERATING INCOME

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Fees</td>
<td>64,616</td>
<td>87,619</td>
</tr>
<tr>
<td>Meals</td>
<td>88</td>
<td>-</td>
</tr>
<tr>
<td>Other Reimbursements</td>
<td>1,378</td>
<td>1,478</td>
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<tr>
<td>Total Operating Income</td>
<td>66,082</td>
<td>89,097</td>
</tr>
</tbody>
</table>

OPERATING EXPENDITURES

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>120 Student Employees (Hourly)</td>
<td>6,162</td>
<td>2,210</td>
</tr>
<tr>
<td>176 Sick Leave Reserve Payment</td>
<td>34</td>
<td>11</td>
</tr>
<tr>
<td>191 Social Security and Related Taxes</td>
<td>3</td>
<td>53</td>
</tr>
<tr>
<td>197 Worker's Compensation</td>
<td>65</td>
<td>22</td>
</tr>
<tr>
<td>200 Communication</td>
<td>7,263</td>
<td>9,992</td>
</tr>
<tr>
<td>220 Printing and Advertising</td>
<td>10,445</td>
<td>10,918</td>
</tr>
<tr>
<td>230 Rents</td>
<td>818</td>
<td>-</td>
</tr>
<tr>
<td>250 Travel</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>260 Other Fees</td>
<td>2,360</td>
<td>4,918</td>
</tr>
<tr>
<td>270 Other Professional Fees</td>
<td>800</td>
<td>1,040</td>
</tr>
<tr>
<td>290 Cleaning Service</td>
<td>-</td>
<td>93</td>
</tr>
<tr>
<td>300 Clothing</td>
<td>2,305</td>
<td>11,279</td>
</tr>
<tr>
<td>320 Food</td>
<td>259</td>
<td>2,155</td>
</tr>
<tr>
<td>340 Other Maintenance Materials</td>
<td>-</td>
<td>26</td>
</tr>
<tr>
<td>360 Professional Supplies</td>
<td>14,619</td>
<td>29,534</td>
</tr>
<tr>
<td>370 Office Supplies</td>
<td>6</td>
<td>-</td>
</tr>
<tr>
<td>390 Other Supplies</td>
<td>1,159</td>
<td>5,578</td>
</tr>
<tr>
<td>Total Operating Expenditures</td>
<td>46,297</td>
<td>77,828</td>
</tr>
</tbody>
</table>

OPERATING INCOME

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>19,785</td>
<td>11,270</td>
</tr>
</tbody>
</table>

OTHER EXPENDITURES

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
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</tr>
</thead>
<tbody>
<tr>
<td>400 Capital Outlay</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Excess (Deficit) Income over Expenditures 19,785 11,270

ACCOUNT SUMMARY:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Forward from Previous Year</td>
<td>40,325</td>
<td>60,110</td>
</tr>
<tr>
<td>Add: Receipts</td>
<td>66,082</td>
<td>89,097</td>
</tr>
<tr>
<td>Deduct: Expenditures</td>
<td>46,297</td>
<td>77,828</td>
</tr>
</tbody>
</table>

Balance Remaining End of Fiscal Year 60,110 71,380

* Adjusted for changes in previous year encumbrances.
FORT HAYS STATE UNIVERSITY 
RESIDENCE HALLS 
Comparison of Income to Expenditures 
For Fiscal Years 2007 & 2008

<table>
<thead>
<tr>
<th></th>
<th>Period Ending 06-30-07</th>
<th>Period Ending 06-30-08</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>OPERATING INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales of Meals</td>
<td>1,493,671</td>
<td>2,008,527</td>
</tr>
<tr>
<td>Rent of Halls</td>
<td>2,175,030</td>
<td>2,668,806</td>
</tr>
<tr>
<td>Other Rents</td>
<td>54,011</td>
<td>57,659</td>
</tr>
<tr>
<td>Work Study Program</td>
<td>122</td>
<td>5,170</td>
</tr>
<tr>
<td>Other Service Charges</td>
<td>65,055</td>
<td>64,385</td>
</tr>
<tr>
<td>Transfers to Residence Hall Associations</td>
<td>(21,575)</td>
<td>(24,550)</td>
</tr>
<tr>
<td>Other Income</td>
<td>107,218</td>
<td>112,359</td>
</tr>
<tr>
<td><strong>Total Operating Income</strong></td>
<td><strong>3,873,532</strong></td>
<td><strong>4,892,356</strong></td>
</tr>
</tbody>
</table>

| **OPERATING EXPENDITURES** |                        |                        |
| 100 Classified Salaries    | 404,120                | 627,067                |
| 110 Unclassified Salaries  | 84,409                 | 115,252                |
| 120 Student Salaries       | 357,495                | 345,558                |
| 121 Work Study Salaries    | 162                    | 6,894                  |
| 175 Dependent Health Insurance | 19,223                  | 24,017                |
| 176 Sick Leave Reserve Payment | 5,607                  | 5,475                  |
| 180 Basic Retirement Programs | 41,323                | 46,454                |
| 191 OASDHI                 | 49,024                 | 55,126                 |
| 195 Health Insurance       | 123,970                | 128,144                |
| 197 Worker’s Compensation | 8,958                  | 10,609                 |
| 188 Unemployment Compensation | 1,088                | 918                    |
| 200 Communication          | 139,038                | 134,145                |
| 210 Freight and Express    | 57                     | 25                     |
| 220 Printing and Advertising | 8,480                | 8,702                  |
| 230 Rents                 | 61,024                 | 61,649                 |
| 240 Repairing and Servicing | 71,010                | 84,407                 |
| 250 & 950 Travel and Subsistence | 7,093                   | 18,962                 |
| 260 Other Fees            | 1,270,883              | 1,409,795              |
| 270 Other Professional Fees | 3,032                  | 2,858                  |
| 280 Utilities             | 435,706                | 484,166                |
| 290 Contractual Services  | 31,838                 | 36,151                 |
| 300 Clothing              | 45                     | 2,915                  |
| 320 Food                  | 312                    | 415                    |
| 340 Maintenance Materials | (3,246)                | 98,781                 |
| 350 Motor Vehicle Parts and Repairs | 3,230                | 4,051                  |
| 360 Professional Supplies | 1,409                  | 2,503                  |
| 370 Office Supplies       | 8,851                  | 9,802                  |
| 390 Other Supplies        | 117                    | 1,068                  |
| 392 Household Supplies    | 71,472                 | 94,815                 |
| 395 Small Tools           | 8,486                  | 7,473                  |
| 399 Other Supplies, Materials, and Parts | 3,718                 | 12,915                 |
| **Total Operating Expenditures** | **3,217,933**          | **3,841,113**          |

**OPERATING INCOME**

655,599                      

1,051,243

**OTHER EXPENDITURES**

44,136                     

36,688

410 Computer Software & Equipment | 14,587                  | 2,393                  |

420 Building and Improvements | 688,367                 | 902,395                |

735 Debt Service | 335,772                  | 337,736                |

**Excess (Deficit) Income over Expenditures** | (427,263) | (227,969) |

**ACCOUNT SUMMARY:**

Balance Forward from Previous Year | 1,801,638 | 1,374,375 |

Add: Receipts | 3,873,532 | 4,892,356 |

Deduct: Expenditures | 4,300,795 | 5,120,325 |

Balance Remaining End of Fiscal Year | 1,374,375 | 1,146,406 |
### Statement III

**MEMORIAL UNION**

**Comparison of Income to Expenditures**

For Fiscal Years 2007 & 2008

<table>
<thead>
<tr>
<th></th>
<th>Period Ending</th>
<th>Period Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>06-30-07</td>
<td>06-30-08</td>
</tr>
<tr>
<td><strong>OPERATING INCOME</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Work Study Program</td>
<td>321</td>
<td>428</td>
</tr>
<tr>
<td>Student Union Fees</td>
<td>1,173,254</td>
<td>1,131,853</td>
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<tr>
<td>Income From Sales &amp; Service</td>
<td>309,930</td>
<td>341,183</td>
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<tr>
<td><strong>Total Operating Income</strong></td>
<td>1,483,505</td>
<td>1,473,464</td>
</tr>
<tr>
<td><strong>OPERATING EXPENDITURES</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>100 Classified Salaries</td>
<td>178,510</td>
<td>186,451</td>
</tr>
<tr>
<td>110 Unclassified Salaries</td>
<td>160,456</td>
<td>177,362</td>
</tr>
<tr>
<td>120 Student Salaries</td>
<td>70,090</td>
<td>97,090</td>
</tr>
<tr>
<td>121 Work Study Salaries</td>
<td>428</td>
<td>570</td>
</tr>
<tr>
<td>175 Dependent Health Insurance</td>
<td>4,416</td>
<td>4,454</td>
</tr>
<tr>
<td>176 Sick Leave Reserve Payment</td>
<td>2,252</td>
<td>2,307</td>
</tr>
<tr>
<td>180 Basic Retirement Programs</td>
<td>27,328</td>
<td>30,577</td>
</tr>
<tr>
<td>191 OASDHI</td>
<td>25,523</td>
<td>27,977</td>
</tr>
<tr>
<td>195 Health Insurance</td>
<td>42,431</td>
<td>43,314</td>
</tr>
<tr>
<td>197 Worker's Compensation</td>
<td>4,336</td>
<td>4,473</td>
</tr>
<tr>
<td>198 Unemployment Compensation</td>
<td>519</td>
<td>421</td>
</tr>
<tr>
<td>200 Communication</td>
<td>8,906</td>
<td>9,267</td>
</tr>
<tr>
<td>210 Freight and Express</td>
<td>74</td>
<td>15</td>
</tr>
<tr>
<td>220 Printing and Advertising</td>
<td>5,803</td>
<td>12,276</td>
</tr>
<tr>
<td>230 Rents</td>
<td>2,124</td>
<td>1,987</td>
</tr>
<tr>
<td>240 Repairing and Servicing</td>
<td>37,064</td>
<td>22,660</td>
</tr>
<tr>
<td>250 &amp; Travel and Subsistence</td>
<td>11,646</td>
<td>13,504</td>
</tr>
<tr>
<td>260 Other Fees</td>
<td>378</td>
<td>12,799</td>
</tr>
<tr>
<td>270 Other Professional Fees</td>
<td>750</td>
<td>2,704</td>
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<tr>
<td>280 Utilities</td>
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<td>290 Contractual Services</td>
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<td>1,911</td>
</tr>
<tr>
<td>292 Laundry</td>
<td>909</td>
<td>1,309</td>
</tr>
<tr>
<td>299 Miscellaneous Expenses</td>
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<tr>
<td>296 Insurance</td>
<td>9,585</td>
<td>10,876</td>
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<tr>
<td>300 Clothing</td>
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<td>571</td>
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<td>320 Food</td>
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<tr>
<td>350 Motor Vehicle Parts and Repairs</td>
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<td>360 Professional Supplies</td>
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<td>370 Office Supplies</td>
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<td>390 Other Supplies</td>
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<td>392 Household Supplies</td>
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<tr>
<td>400 Equipment- Non Inventory</td>
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<tr>
<td><strong>Total Operating Expenditures</strong></td>
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<td><strong>OPERATING INCOME</strong></td>
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<td><strong>OTHER EXPENDITURES</strong></td>
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<td><strong>Excess (Deficit) income over Expenditures</strong></td>
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<td>(167,406)</td>
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<td><strong>ACCOUNT SUMMARY:</strong></td>
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<td>Balance Forward from Previous Year</td>
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<td>1,225,009</td>
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<td>Add: Receipts</td>
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<td>1,473,464</td>
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<td>Deduct: Expenditures</td>
<td>1,145,036</td>
<td>1,640,870</td>
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<tr>
<td><strong>Balance Remaining End of Fiscal Year</strong></td>
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## Operating Income

<table>
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<tr>
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<th>Printing &amp; Mailroom Services</th>
<th>Warehouse</th>
<th>Duplicating Services</th>
<th>Garage</th>
<th>Car Pool</th>
<th>Tele-Comm.</th>
<th>Summary</th>
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</thead>
<tbody>
<tr>
<td><strong>Income from Sales &amp; Service</strong></td>
<td>126,745</td>
<td>533,654</td>
<td>286,899</td>
<td>251,387</td>
<td>667,193</td>
<td>1,865,877</td>
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<tr>
<td><strong>Other Income</strong></td>
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<td></td>
<td>129,362</td>
<td>29,362</td>
<td>29,761</td>
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<td>29,761</td>
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<tr>
<td><strong>Total Gross Income</strong></td>
<td>127,143</td>
<td>533,654</td>
<td>286,899</td>
<td>280,750</td>
<td>667,193</td>
<td>1,895,638</td>
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**Cost of Goods Sold:**

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<th>Printing &amp; Mailroom Services</th>
<th>Warehouse</th>
<th>Duplicating Services</th>
<th>Garage</th>
<th>Car Pool</th>
<th>Tele-Comm.</th>
<th>Summary</th>
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<tbody>
<tr>
<td><strong>Inventory 07-01-07</strong></td>
<td>81,489</td>
<td>73,746</td>
<td>24,890</td>
<td>926</td>
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<td></td>
<td>181,051</td>
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<tr>
<td><strong>Purchases</strong></td>
<td>67,858</td>
<td>121,051</td>
<td>258,284</td>
<td>170,369</td>
<td>154,983</td>
<td>772,545</td>
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<tr>
<td><strong>Mds. Available for Resale</strong></td>
<td>149,347</td>
<td>194,797</td>
<td>283,174</td>
<td>171,295</td>
<td>154,983</td>
<td>953,596</td>
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<tr>
<td><strong>Less: Inventory 6-30-08</strong></td>
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<td>147,138</td>
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<tr>
<td><strong>Cost of Goods Sold</strong></td>
<td>124,900</td>
<td>104,130</td>
<td>272,158</td>
<td>150,288</td>
<td>154,983</td>
<td>806,459</td>
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**Gross Profit on Operations**

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<th>Warehouse</th>
<th>Duplicating Services</th>
<th>Garage</th>
<th>Car Pool</th>
<th>Tele-Comm.</th>
<th>Summary</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Income from Work Study</strong></td>
<td>2,243</td>
<td>429,524</td>
<td>14,741</td>
<td>130,462</td>
<td>512,210</td>
<td>1,089,179</td>
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**Operating Income**

<table>
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<th>Warehouse</th>
<th>Duplicating Services</th>
<th>Garage</th>
<th>Car Pool</th>
<th>Tele-Comm.</th>
<th>Summary</th>
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</thead>
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<tr>
<td><strong>Operational Expenditures</strong></td>
<td>2,243</td>
<td>429,524</td>
<td>14,741</td>
<td>130,462</td>
<td>512,210</td>
<td>1,089,179</td>
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### Operating Expenditures

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<th>Duplicating Services</th>
<th>Garage</th>
<th>Car Pool</th>
<th>Tele-Comm.</th>
<th>Summary</th>
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<tbody>
<tr>
<td><strong>100 Classified Salaries</strong></td>
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<td>29,669</td>
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<td><strong>101 Overtime &amp; Shift Dif.</strong></td>
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<td>118</td>
<td>20,474</td>
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<td><strong>110 Unclassified Salaries</strong></td>
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<td>-</td>
<td>102,342</td>
<td>102,342</td>
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<td><strong>120 Student Salaries</strong></td>
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<td>3,500</td>
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<td><strong>121 Work Study Salaries</strong></td>
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<td><strong>175 Dependent's Health Insurance</strong></td>
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<td><strong>176 Sick Leave Assessment</strong></td>
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<tr>
<td><strong>181 Public Employee's Retirement</strong></td>
<td>1,096</td>
<td>12,445</td>
<td>1,807</td>
<td>2,187</td>
<td>15,077</td>
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<tr>
<td><strong>191 OASDHI</strong></td>
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<td>1,644</td>
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<tr>
<td><strong>237 Rent of Equipment</strong></td>
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<tr>
<td><strong>239 Other Rent and Utilities</strong></td>
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<td><strong>241 Repair, Passenger Cars</strong></td>
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<tr>
<td><strong>243 Repair, Machinery and Equipment</strong></td>
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<td><strong>246 Repair, Computer Equipment</strong></td>
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<tr>
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</table>
## FORT HAYS STATE UNIVERSITY

### SERVICE CLEARING

**Year Ended June 30, 2008**

<table>
<thead>
<tr>
<th>Warehouse</th>
<th>Duplicating</th>
<th>Services</th>
<th>Car Pool</th>
<th>Garages</th>
<th>Tele-Comm.</th>
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<td>103</td>
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<td><strong>292 Laundry</strong></td>
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<td><strong>299 Other Contractual Services</strong></td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td><strong>300 Clothing</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>341 Building Materials and Supplies</strong></td>
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<td>218</td>
<td>184</td>
<td>402</td>
</tr>
<tr>
<td><strong>520 Property Damage</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>490 Equipment not Depreciated</strong></td>
<td>-</td>
<td>840</td>
<td>-</td>
<td>1,851</td>
<td>2,612</td>
<td>5,303</td>
</tr>
<tr>
<td><strong>Total Operating Expenditures</strong></td>
<td>31,604</td>
<td>336,059</td>
<td>40,617</td>
<td>55,846</td>
<td>350,418</td>
<td>814,544</td>
</tr>
</tbody>
</table>

**Operating Income**

(29,361) 93,465 (25,876) 74,616 161,792 274,635

**Other Expenditures**

| Capital Outlay | 400 | - | 84,057 | - | 102,112 | 13,769 | 199,938 |

**Excess (Deficit) Income/Expenses**

(29,361) 9,408 (25,876) (27,496) 148,023 74,698

**Balance from previous year**

12,203 47,082 10,020 349,903 177,340 590,548

**Prior Year IFAS adjustments to State**

(317) (259) - - 5,435 4,858

**Adjustments to fund balance**

- - - - - -

**Net Change in inventory**

57,042 (16,921) 13,874 (20,001) - 33,913

**Fund Balance 6/30/2008**

39,566 39,310 (1,983) 296,325 330,799 704,017
FORT HAYS STATE UNIVERSITY
STUDENT HEALTH
Comparison of Income to Expenditures
For Fiscal Years 2007 & 2008

<table>
<thead>
<tr>
<th>Period Ending</th>
<th>Period Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>06-30-07</td>
<td>06-30-08</td>
</tr>
</tbody>
</table>

OPERATING INCOME

<table>
<thead>
<tr>
<th>Income Source</th>
<th>Period Ending</th>
<th>Period Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>Charges for Office Fees</td>
<td>60,631</td>
<td>95,194</td>
</tr>
<tr>
<td>Miscellaneous Services</td>
<td>128</td>
<td>0</td>
</tr>
<tr>
<td>Student Health Fees</td>
<td>363,768</td>
<td>355,327</td>
</tr>
<tr>
<td>Advance from Application Fees</td>
<td>-</td>
<td>85,000</td>
</tr>
<tr>
<td>Other Income</td>
<td>81,752</td>
<td>87,803</td>
</tr>
<tr>
<td><strong>Total Operating Income</strong></td>
<td><strong>506,278</strong></td>
<td><strong>623,325</strong></td>
</tr>
</tbody>
</table>

OPERATING EXPENDITURES

<table>
<thead>
<tr>
<th>Expenses Source</th>
<th>Period Ending</th>
<th>Period Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>100 Classified Salaries</td>
<td>53,567</td>
<td>56,970</td>
</tr>
<tr>
<td>110 Unclassified Salaries</td>
<td>264,644</td>
<td>295,037</td>
</tr>
<tr>
<td>120 Student Salaries</td>
<td>22,248</td>
<td>20,696</td>
</tr>
<tr>
<td>121 Work Study Salaries</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>175 Dependent Health Insurance</td>
<td>5,102</td>
<td>3,988</td>
</tr>
<tr>
<td>176 Sick Leave Assessment</td>
<td>1,873</td>
<td>1,863</td>
</tr>
<tr>
<td>180 Basic Retirement Programs</td>
<td>27,331</td>
<td>30,768</td>
</tr>
<tr>
<td>191 OASDHI</td>
<td>23,496</td>
<td>26,388</td>
</tr>
<tr>
<td>195 Health Insurance</td>
<td>17,470</td>
<td>18,472</td>
</tr>
<tr>
<td>197 Worker's Compensation</td>
<td>3,605</td>
<td>3,614</td>
</tr>
<tr>
<td>198 Unemployment Compensation</td>
<td>516</td>
<td>427</td>
</tr>
<tr>
<td>200 Communication</td>
<td>4,582</td>
<td>5,097</td>
</tr>
<tr>
<td>220 Printing and Advertising</td>
<td>1,075</td>
<td>3,472</td>
</tr>
<tr>
<td>230 Rents</td>
<td>2,643</td>
<td>2,723</td>
</tr>
<tr>
<td>240 Repairing and Servicing</td>
<td>1,617</td>
<td>7,239</td>
</tr>
<tr>
<td>250 Travel and Subsistence</td>
<td>3,974</td>
<td>1,694</td>
</tr>
<tr>
<td>260 Other Fees</td>
<td>20,024</td>
<td>15,225</td>
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<tr>
<td>270 Other Professional Fees</td>
<td>1,684</td>
<td>1,619</td>
</tr>
<tr>
<td>290 Contractual Services</td>
<td>4,240</td>
<td>1,219</td>
</tr>
<tr>
<td>300 Clothing</td>
<td>2,244</td>
<td>-</td>
</tr>
<tr>
<td>320 Food for Human Consumption</td>
<td>647</td>
<td>497</td>
</tr>
<tr>
<td>340 Maintenance Materials</td>
<td>295</td>
<td>10</td>
</tr>
<tr>
<td>360 Professional Supplies</td>
<td>87,066</td>
<td>83,562</td>
</tr>
<tr>
<td>370 Office Supplies</td>
<td>4,766</td>
<td>2,351</td>
</tr>
<tr>
<td>390 Other Supplies</td>
<td>932</td>
<td>2,531</td>
</tr>
<tr>
<td>590 Losses from Monetary Transactions</td>
<td>-</td>
<td>20</td>
</tr>
<tr>
<td><strong>Total Operating Expenditures</strong></td>
<td><strong>555,641</strong></td>
<td><strong>585,482</strong></td>
</tr>
</tbody>
</table>

OPERATING INCOME

<table>
<thead>
<tr>
<th>Income Source</th>
<th>Period Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>(49,363)</td>
<td>37,843</td>
</tr>
</tbody>
</table>

OTHER EXPENDITURES

<table>
<thead>
<tr>
<th>Expenses Source</th>
<th>Period Ending</th>
<th>Period Ending</th>
</tr>
</thead>
<tbody>
<tr>
<td>400 Capital Outlay</td>
<td>1,598</td>
<td>8,066</td>
</tr>
<tr>
<td><strong>Excess (Deficit) Income over Expenditures</strong></td>
<td>(50,961)</td>
<td>29,777</td>
</tr>
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</table>

ACCOUNT SUMMARY:

<table>
<thead>
<tr>
<th>Account</th>
<th>06-30-07</th>
<th>06-30-08</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balance Forward from Previous Year</td>
<td>53,831</td>
<td>2,870</td>
</tr>
<tr>
<td>Add: Receipts</td>
<td>506,278</td>
<td>623,325</td>
</tr>
<tr>
<td>Deduct: Expenditures</td>
<td>557,239</td>
<td>593,548</td>
</tr>
<tr>
<td><strong>Balance Remaining End of Fiscal Year</strong></td>
<td><strong>2,870</strong></td>
<td><strong>32,647</strong></td>
</tr>
<tr>
<td>ACCOUNT</td>
<td>Period Ending 06-30-07</td>
<td>Period Ending 06-30-08</td>
</tr>
<tr>
<td>--------------------------------------</td>
<td>------------------------</td>
<td>-----------------------</td>
</tr>
<tr>
<td>OPERATING INCOME</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Government Allocation</td>
<td>13,000</td>
<td>13,000</td>
</tr>
<tr>
<td>Charges for Day Care Services</td>
<td>73,196</td>
<td>91,315</td>
</tr>
<tr>
<td>Educational and Library Sales</td>
<td>250</td>
<td>-</td>
</tr>
<tr>
<td>Other Income</td>
<td>5,652</td>
<td>7,697</td>
</tr>
<tr>
<td><strong>Total Operating Income</strong></td>
<td><strong>92,099</strong></td>
<td><strong>112,012</strong></td>
</tr>
<tr>
<td>OPERATING EXPENDITURES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>110 Unclassified Salaries</td>
<td>51,422</td>
<td>54,313</td>
</tr>
<tr>
<td>120 Student Salaries</td>
<td>5,548</td>
<td>9,807</td>
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<tr>
<td>176 Leave Assessment</td>
<td>313</td>
<td>321</td>
</tr>
<tr>
<td>180 Basic Retirement Programs</td>
<td>4,885</td>
<td>5,160</td>
</tr>
<tr>
<td>191 OASDHI</td>
<td>3,568</td>
<td>3,896</td>
</tr>
<tr>
<td>195 Health Insurance</td>
<td>11,853</td>
<td>11,853</td>
</tr>
<tr>
<td>197 Worker's Compensation</td>
<td>603</td>
<td>621</td>
</tr>
<tr>
<td>198 Unemployment Compensation</td>
<td>70</td>
<td>52</td>
</tr>
<tr>
<td>200 Communication</td>
<td>15</td>
<td>14</td>
</tr>
<tr>
<td>230 Photocopying</td>
<td>115</td>
<td>117</td>
</tr>
<tr>
<td>240 Repairing &amp; Servicing</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>250 &amp; 950 Travel and Subsistence</td>
<td>223</td>
<td>-</td>
</tr>
<tr>
<td>260 Other Fees</td>
<td>-</td>
<td>99</td>
</tr>
<tr>
<td>320 Food for Consumption</td>
<td>7,545</td>
<td>9,611</td>
</tr>
<tr>
<td>340 Maintenance Materials</td>
<td>-</td>
<td>7</td>
</tr>
<tr>
<td>360 Professional Supplies</td>
<td>1,725</td>
<td>2,142</td>
</tr>
<tr>
<td>370 Office Supplies</td>
<td>379</td>
<td>36</td>
</tr>
<tr>
<td>390 Other Supplies</td>
<td>586</td>
<td>968</td>
</tr>
<tr>
<td><strong>Total Operating Expenditures</strong></td>
<td><strong>88,849</strong></td>
<td><strong>99,014</strong></td>
</tr>
<tr>
<td>OPERATING INCOME</td>
<td>3,250</td>
<td>12,998</td>
</tr>
<tr>
<td>OTHER EXPENDITURES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>400 Capital Outlay</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td><strong>Excess (Deficit) Income over Expenditures</strong></td>
<td>3,250</td>
<td>12,998</td>
</tr>
<tr>
<td>ACCOUNT SUMMARY:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Balance Forward from Previous Year*</td>
<td>(27,495)</td>
<td>(24,245)</td>
</tr>
<tr>
<td>Add: Receipts</td>
<td>92,099</td>
<td>112,012</td>
</tr>
<tr>
<td>Adjustment for change in receivables</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Deduct: Expenditures</td>
<td>88,849</td>
<td>99,014</td>
</tr>
<tr>
<td><strong>Balance Remaining End of Fiscal Year</strong></td>
<td>(24,245)</td>
<td>(11,247)</td>
</tr>
</tbody>
</table>

* Adjusted for changes in previous year encumbrances
## FORT HAYS STATE UNIVERSITY
### PARKING AND TRAFFIC FEES
#### Comparison of Income to Expenditures
##### For Fiscal Years 2007 & 2008

<table>
<thead>
<tr>
<th>Period Ending</th>
<th>OPERATING INCOME</th>
<th>OPERATING EXPENDITURES</th>
<th>OTHER EXPENDITURES</th>
<th>ACCOUNT SUMMARY</th>
</tr>
</thead>
<tbody>
<tr>
<td>06-30-07</td>
<td>Parking Fees 190,158</td>
<td>100 Classified Salaries -</td>
<td>400 Capital Outlay -</td>
<td>Balance Forward from Previous Year * 22,802</td>
</tr>
<tr>
<td></td>
<td>Parking Fines 37,306</td>
<td>120 Student Salaries 3,755</td>
<td>440 Nonstructural Improvements 203,224</td>
<td>Add: Receipts 228,780</td>
</tr>
<tr>
<td></td>
<td>Parking Meters 1,157</td>
<td>190 Payroll Taxes 98</td>
<td>700 Transfers -</td>
<td>Deduct: Expenditures 218,508</td>
</tr>
<tr>
<td></td>
<td>Transfers to Other Funds -</td>
<td>200 Communication 1,239</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Other Income 159</td>
<td>220 Printing and Duplicating 3,171</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Total Operating Income 228,780</td>
<td>230 Rent of Equipment 720</td>
<td></td>
<td></td>
</tr>
<tr>
<td>06-30-08</td>
<td>187,724</td>
<td>229,445</td>
<td>230 Rent of Equipment 720</td>
<td></td>
</tr>
<tr>
<td></td>
<td>40,867</td>
<td>229,445</td>
<td>260 Other Fees 154</td>
<td></td>
</tr>
<tr>
<td></td>
<td>265</td>
<td>273</td>
<td>270 Professional Services -</td>
<td></td>
</tr>
<tr>
<td></td>
<td>589</td>
<td>273</td>
<td>270 Professional Services -</td>
<td></td>
</tr>
<tr>
<td></td>
<td>229,445</td>
<td>273</td>
<td>290 Dues &amp; Memberships -</td>
<td></td>
</tr>
<tr>
<td></td>
<td>15,285</td>
<td>273</td>
<td>290 Dues &amp; Memberships -</td>
<td></td>
</tr>
<tr>
<td></td>
<td>213,495</td>
<td>208,957</td>
<td>300 Clothing -</td>
<td></td>
</tr>
<tr>
<td></td>
<td>10,271</td>
<td>194,850</td>
<td>340 Maintenance Supplies and Parts 3,185</td>
<td></td>
</tr>
<tr>
<td></td>
<td>208,957</td>
<td>194,850</td>
<td>350 Other Parts Supplies and Accessories 432</td>
<td></td>
</tr>
<tr>
<td></td>
<td>194,850</td>
<td>194,850</td>
<td>360 Professional Supplies 180</td>
<td></td>
</tr>
<tr>
<td></td>
<td>194,850</td>
<td>194,850</td>
<td>370 Office Supplies 1,741</td>
<td></td>
</tr>
<tr>
<td></td>
<td>194,850</td>
<td>194,850</td>
<td>390 Parking Permits, Small Tools, Etc. 611</td>
<td></td>
</tr>
<tr>
<td></td>
<td>194,850</td>
<td>194,850</td>
<td>590 Losses from Monetary Transactions -</td>
<td></td>
</tr>
<tr>
<td></td>
<td>194,850</td>
<td>194,850</td>
<td>Total Operating Expenditures 15,285</td>
<td></td>
</tr>
</tbody>
</table>

* Adjusted for changes in previous year encumbrances.
### FORT HAYS STATE UNIVERSITY

**ATHLETIC ASSOCIATION**

**Comparison of Income to Expenditures**

**For Fiscal Years 2007 & 2008**

<table>
<thead>
<tr>
<th>OPERATING INCOME</th>
<th>Period Ending 06/30/07</th>
<th>Period Ending 06/30/08</th>
</tr>
</thead>
<tbody>
<tr>
<td>Student Fees</td>
<td>586,000</td>
<td>574,114</td>
</tr>
<tr>
<td>Virtual College Fees</td>
<td></td>
<td>75,000</td>
</tr>
<tr>
<td>Concessions</td>
<td>159,529</td>
<td>169,087</td>
</tr>
<tr>
<td>Entry Fees</td>
<td>5,475</td>
<td>9,508</td>
</tr>
<tr>
<td>Facility Rental</td>
<td>45,000</td>
<td>56,209</td>
</tr>
<tr>
<td>Fund Raising/Donations</td>
<td>216,842</td>
<td>236,565</td>
</tr>
<tr>
<td>Overhead Fees</td>
<td>20,432</td>
<td>10,576</td>
</tr>
<tr>
<td>Ticket Sales</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basketball</td>
<td>72,444</td>
<td>60,859</td>
</tr>
<tr>
<td>Football</td>
<td>43,265</td>
<td>51,083</td>
</tr>
<tr>
<td>Volleyball; Post-Season; Women's B-Ball; Wrestling; Track; Baseball</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Events</td>
<td>140,884</td>
<td>148,129</td>
</tr>
<tr>
<td>Lark's Park</td>
<td>24,468</td>
<td>28,009</td>
</tr>
<tr>
<td>Program/Media Guide Ads</td>
<td>32,288</td>
<td>31,388</td>
</tr>
<tr>
<td>Sign Advertising (Lewis Field &amp; GMC)</td>
<td>90,096</td>
<td>65,350</td>
</tr>
<tr>
<td>Message Center</td>
<td>7,605</td>
<td>2,000</td>
</tr>
<tr>
<td>Other Income</td>
<td>21,910</td>
<td>35,575</td>
</tr>
<tr>
<td>Program/Media Guide Sales</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Basketball/Football/Special Events</td>
<td>7,843</td>
<td>7,302</td>
</tr>
<tr>
<td>Sports Network</td>
<td>31,625</td>
<td>23,654</td>
</tr>
<tr>
<td>Sponsorships (Event Promotions)</td>
<td>21,725</td>
<td>15,100</td>
</tr>
<tr>
<td>State Appropriations-OOE</td>
<td>397,900</td>
<td>446,364</td>
</tr>
<tr>
<td>State Appropriations - Student Labor</td>
<td>90,401</td>
<td>87,578</td>
</tr>
<tr>
<td>State Appropriations- Salaries &amp; Fringes</td>
<td>1,193,017</td>
<td>1,266,343</td>
</tr>
<tr>
<td>Gross Coliseum Bleacher Seating Replacement</td>
<td></td>
<td>346,654</td>
</tr>
<tr>
<td>Non Budgeted receipts</td>
<td>270,104</td>
<td>230,041</td>
</tr>
<tr>
<td>Total Operating Income</td>
<td>3,483,772</td>
<td>3,982,127</td>
</tr>
</tbody>
</table>

| OPERATING EXPENDITURES                                                          |                        |                        |
| Athletic Administration                                                         | 125,410                | 111,430                |
| Baseball                                                                        | 89,632                 | 140,847                |
| Cheerleaders                                                                    | 22,726                 | 16,736                 |
| Concessions                                                                      | 68,763                 | 74,326                 |
| Facilities                                                                       | 12,137                 | 37,994                 |
| Football                                                                        | 401,697                | 535,924                |
| Golf                                                                            | 26,314                 | 28,501                 |
| Lark's Park                                                                     | 28,467                 | 33,806                 |
| Medical Injury Insurance                                                        | 117,117                | 89,186                 |
| Men's Basketball                                                                | 199,668                | 199,767                |
| Men's Track                                                                     | 69,980                 | 61,689                 |
| Post-Season Competition                                                          | 14,696                 | 36,259                 |
| Promotions                                                                      | 26,891                 | 16,252                 |
| Sports Information                                                              | 24,359                 | 27,880                 |
| Tennis                                                                          | 35,096                 | 14,374                 |
| Training Room                                                                   | 16,595                 | 16,105                 |
| Volleyball                                                                      | 76,046                 | 106,708                |
| Women's Basketball                                                              | 127,799                | 165,868                |
| Women's Track                                                                   | 70,521                 | 60,983                 |
| Wrestling                                                                       | 58,508                 | 40,876                 |
| Women's Softball                                                                | 85,728                 | 107,166                |
| Women's Golf                                                                    | 23,958                 | 27,579                 |
| Special Events                                                                  | 119,865                | 124,825                |
| Student Labor                                                                   | 90,401                 | 87,578                 |
| State Appropriations - Salaries & Fringes                                        | 1,193,017              | 1,266,343              |
| Gross Coliseum Bleacher Seating Replacement                                     |                        | 346,654                |
| Non-Budgeted Expenditures                                                      | 270,104                | 230,041                |
| Total Operating Expenditures                                                    | 3,408,469              | 4,031,140              |

| Excess (Deficit) Income over Expenditures                                        |                        |                        |
|                                                                                | 75,303                 | (49,014)               |