

Fort Hays State University

## FHSU Scholars Repository

---

Annual Financial Reports

University Documents Collections

---

6-30-2011

### Annual Financial Report, June 30, 2011

Fort Hays State University

Follow this and additional works at: [https://scholars.fhsu.edu/financial\\_rpts](https://scholars.fhsu.edu/financial_rpts)

---

#### Recommended Citation

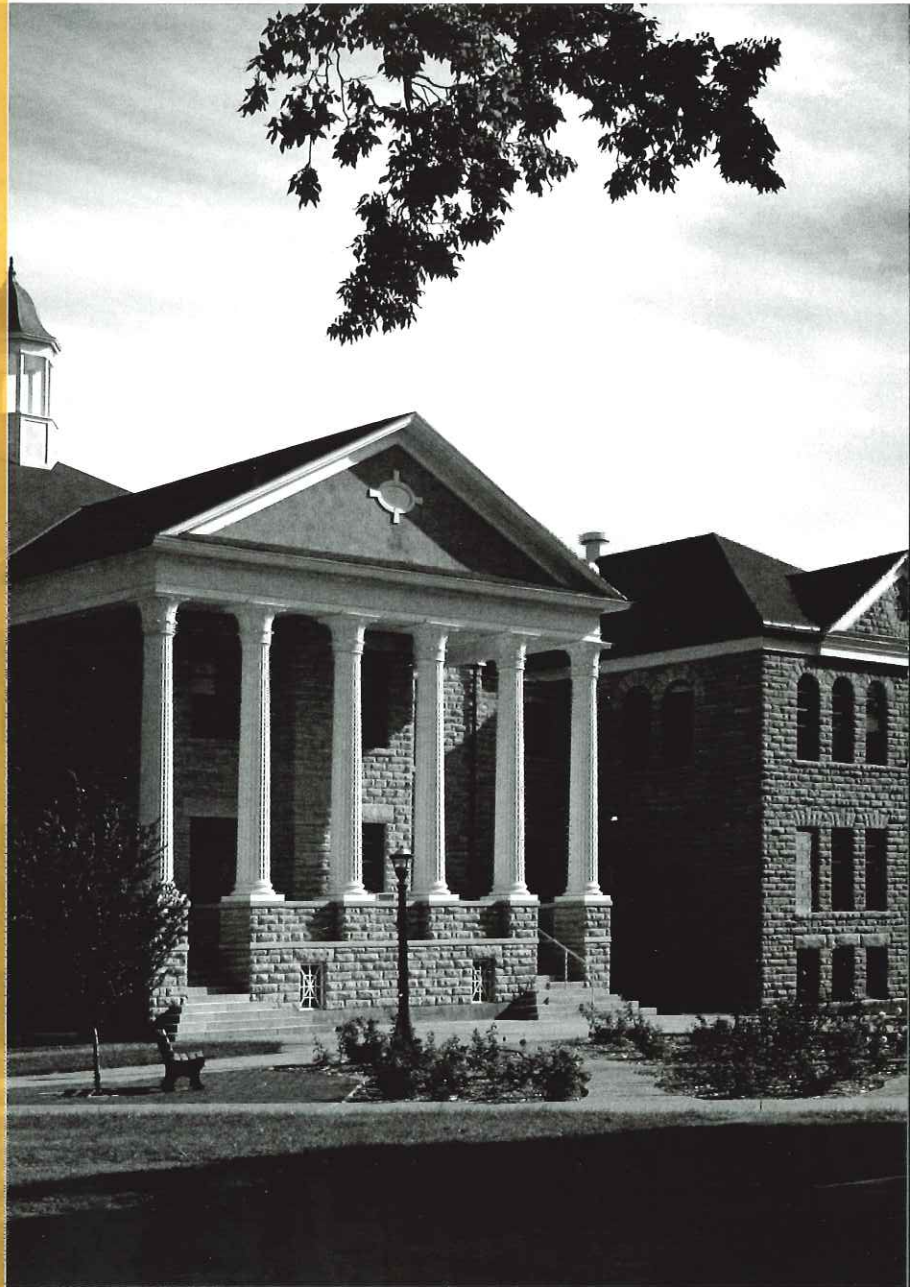
Fort Hays State University, "Annual Financial Report, June 30, 2011" (2011). *Annual Financial Reports*. 12.  
[https://scholars.fhsu.edu/financial\\_rpts/12](https://scholars.fhsu.edu/financial_rpts/12)

This Document is brought to you for free and open access by the University Documents Collections at FHSU Scholars Repository. It has been accepted for inclusion in Annual Financial Reports by an authorized administrator of FHSU Scholars Repository. For more information, please contact [ScholarsRepository@fhsu.edu](mailto:ScholarsRepository@fhsu.edu).



**FORT HAYS STATE  
UNIVERSITY**

*Forward thinking. World ready.*



**ANNUAL FINANCIAL REPORT  
FOR FISCAL YEAR 2011  
ENDED JUNE 30, 2011**

**FORT HAYS STATE UNIVERSITY  
ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2011**

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

**KANSAS BOARD OF REGENTS**

<b>CHRISTINE DOWNEY-SCHMIDT</b>	<b>ED MCKECHNIE</b>
<b>MILDRED EDWARDS</b>	<b>ROBBA MORAN</b>
<b>TIM EMERT</b>	<b>JANIE PERKINS</b>
<b>FRED LOGAN</b>	<b>KENNY WILK</b>
<b>DAN LYKINS</b>	

**ANDY TOMPKINS, 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**

## TABLE OF CONTENTS

MANAGEMENTS DISCUSSION AND ANALYSIS.....	1
STATEMENT OF NET ASSETS.....	6
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS.....	7
STATEMENT OF CASH FLOWS.....	8
NOTES TO FINANCIAL STATEMENTS.....	9

# FORT HAYS STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2011

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.

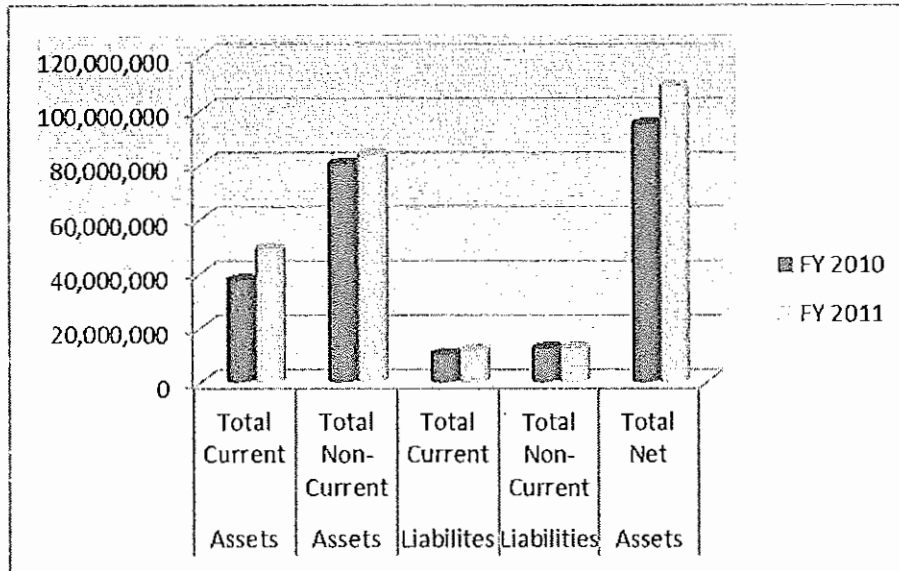
Total Assets at June 30, 2011, were \$132.4 million, an increase of \$14.4 million or 12.5%. Capital assets, net of depreciation, comprised 53.1 %, or \$70.6 million of the \$132.4 million in total assets.

Total liabilities were \$24.1 million at June 30, 2011, an increase of \$1.2 million or 5.0% compared to \$22.9 million at June 30, 2010. Long-term liabilities comprised 52.3%, or \$12.6 million of the total liabilities.

Total net assets at June 30, 2011, were \$108.3 million a \$13.2 million increase over the prior year, or a 13.9% increase in net assets. The breakout of net assets is shown below:

	<u>June 30, 2011</u>	<u>June 30, 2010</u>
Capital Assets, net of related debt.....	\$59,643,487	\$53,525,829
Restricted net assets .....	11,068,636	10,800,954
Unrestricted net assets .....	<u>37,609,923</u>	<u>30,772,257</u>
<b>Total net assets.....</b>	<b><u>\$108,322,046</u></b>	<b><u>\$95,099,039</u></b>

The composition of current and non-current assets and liabilities and net assets is displayed below for both 2011 and 2010 fiscal year-ends.



## 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.

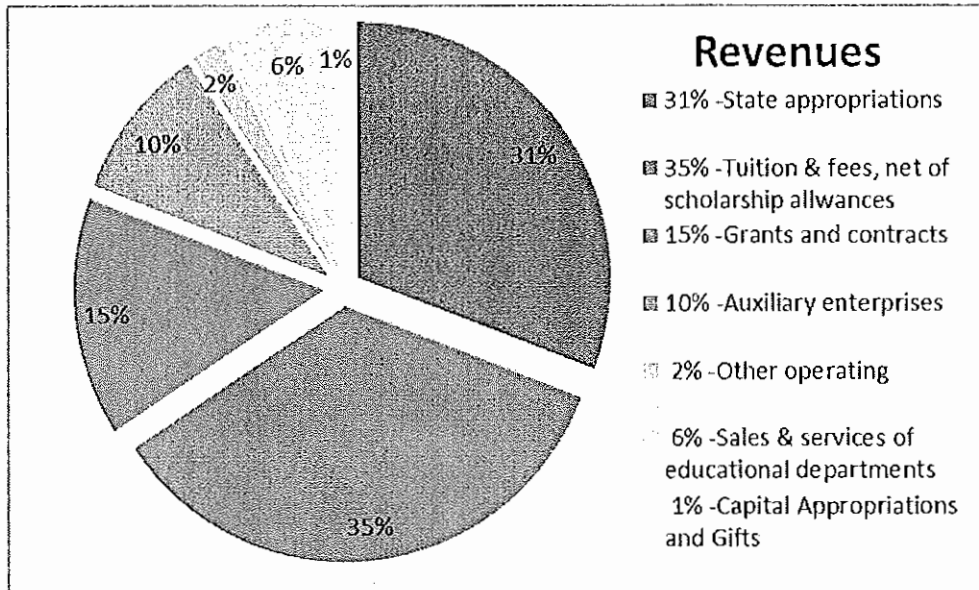
### Revenues

Operating revenues at the University as of June 30, 2011, increased by 11.3% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$38.2 million in 2011, compared to \$33.9 million in 2010. This increase is in part a result of a 4.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2011. The goal of the tuition increase, which was the result of collaboration between University administration & University students, was to provide additional funds to the University to improve or enhance student education and services. Reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulted in a 5.9% increase in Virtual College headcount from the Fall of 2009 to the Fall of 2010.

Total non-operating revenues increased by 16.9%, when comparing FY2011 \$47.2million to FY2010 \$40.3million. State appropriations remained stable comparing \$32.7 million in FY2010 to \$32.9 million in FY2011. Federal grants, specifically Pell Grants, increased 22.2% to \$11.6 million from \$9.5 million in FY2010.

In summary, total revenues increased by \$12.7 million, from \$98.2 million to \$110.4 million, an overall increase of 12.4%. The composition of these revenues are displayed in the following graph:

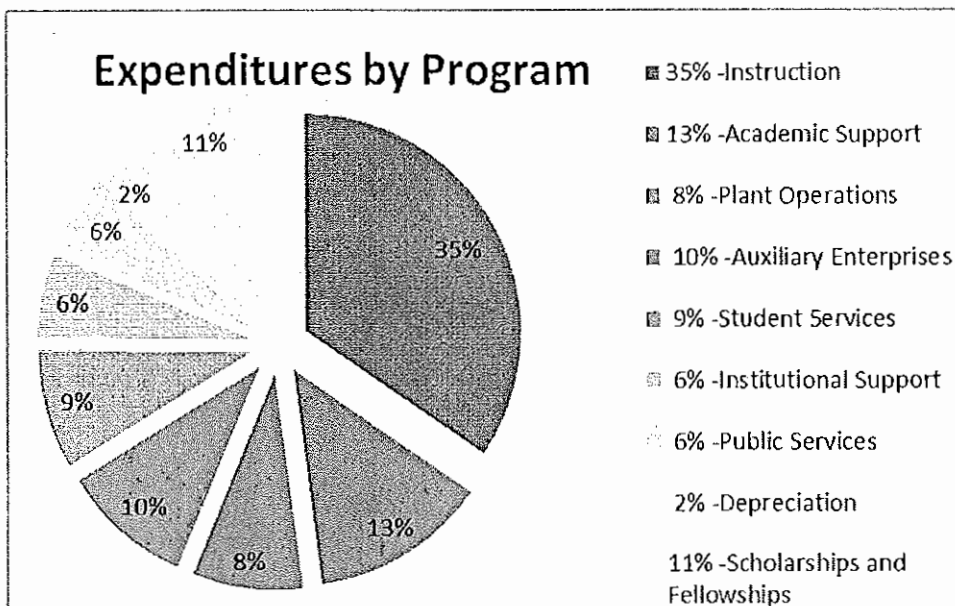


### Expenses

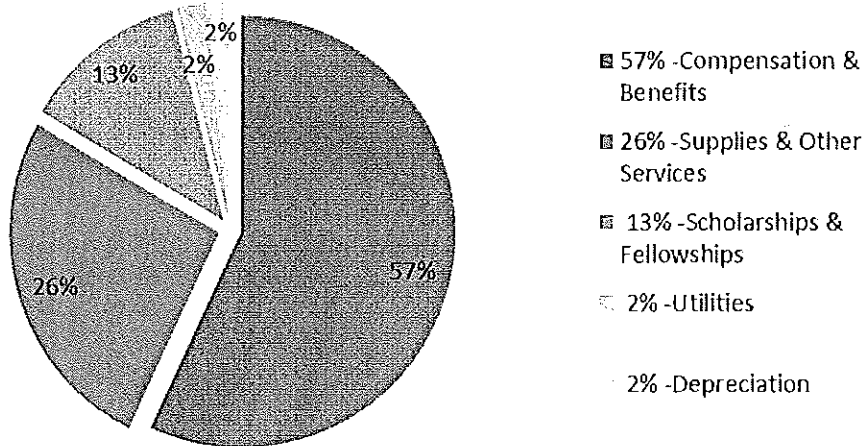
Operating expenses were \$97.1 million for the 2011 fiscal year compared to \$89.9 million for the 2010 fiscal year. The main part of this increase was seen in the amount of Student Financial Aid awarded. FY2011 disbursed Student Financial Aid increased by 21.1% over the prior year. This increase in Student Financial Aid disbursements is directly related to the decline of the economy in the state of Kansas.

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

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



## Expenditures by Natural Classification



### Extraordinary Items

The University did not have any special and extraordinary items in 2011.

### Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University's Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately \$57,609 and \$45,884 in 2011 and 2010, respectively.

### Net Assets

Net assets increased by \$13.2 million over the previous fiscal year. This increase is primarily a result of an increase in capital assets, net of depreciation and an increase in tuition and fees mainly due to an increase in Virtual College enrollment.

## STATEMENT OF CASH FLOWS

The Statement of Cash Flows presents cash receipts and payments of the University during a period of time. Its purpose is to assess the University's ability to generate future net cash flows and meet its obligations as they come due. Cash flows for the fiscal year-ends 2011 and 2010 are displayed below:

	June 30, 2011	June 30, 2010
Net cash provided (used) by:		
Operating activities	\$(32,846,810)	\$(31,403,083)
Non-capital financing activities	45,788,152	42,574,659
Capital and related financing activities	(4,752,653)	(5,839,916)
Investing activities	654,908	374,138
Net increase in cash	8,843,597	5,705,798
Beginning cash and cash equivalent balances	43,238,648	37,532,850
Ending cash and cash equivalent balances	\$ 52,082,245	\$ 43,238,648

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 2011 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

## **DEBT ADMINISTRATION**

At June 30, 2011, the University had \$10.8 million in debt outstanding.

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

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

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

## **ECONOMIC OUTLOOK**

The State of Kansas provided approximately 31% of the total resources for the University during fiscal year 2011. Appropriations for fiscal year 2011 were set at \$34.1 million. State of Kansas revenues were down in FY2011 and beginning to increase in the first months of FY2012. The University's administration has developed a four step strategy of reducing operating costs by implementing efficiencies, making cuts in the budgets of offices and departments, generating new revenue through enrollment growth, and instituting marginal increases in tuition.

Enrollment for the academic 2011-2012 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, 2011 and 2010

**ASSETS**

	<u>2011</u>	<u>2010</u>
Current assets		
Cash and cash equivalents	\$ 44,403,969	\$ 34,495,908
Investments	459,933	442,603
Accounts receivable, net	1,436,194	898,908
Loans to students, net - current portion	1,024,435	933,560
Inventories	164,380	169,266
Prepaid expenses	1,111,980	709,921
Total current assets	<u>48,600,891</u>	<u>37,650,166</u>
Noncurrent assets		
Restricted cash and cash equivalents	7,678,276	8,742,740
Investments, bond reserve	115,000	720,263
Loans to students, net	5,383,020	5,839,549
Capital assets, net	<u>70,623,210</u>	<u>65,065,922</u>
Total noncurrent assets	<u>83,799,506</u>	<u>80,368,474</u>
Total Assets	<u>\$ 132,400,397</u>	<u>\$ 118,018,640</u>

**LIABILITIES**

Current liabilities		
Accounts payable and accrued liabilities	\$ 6,632,686	\$ 4,787,369
Deferred revenue	2,037,515	2,743,819
Accrued compensated absences - current portion	1,627,653	1,648,722
Capital Leases Payable - current portion	318,118	320,410
Revenue bonds payable - current portion	400,000	390,000
Deposits held in custody for others	<u>468,488</u>	<u>453,705</u>
Total current liabilities	<u>11,484,460</u>	<u>10,344,025</u>
Noncurrent liabilities		
Accrued compensated absences	352,379	319,540
Capital leases payable	3,431,605	3,591,168
Other Postemployment Healthcare Benefits	1,979,902	1,434,862
Revenue bonds payable	<u>6,830,000</u>	<u>7,230,000</u>
Total noncurrent liabilities	<u>12,593,886</u>	<u>12,575,570</u>
Total Liabilities	<u>\$ 24,078,346</u>	<u>\$ 22,919,595</u>

**NET ASSETS**

Invested in capital assets, net of related debt	\$ 59,643,487	\$ 53,525,829
Restricted for:		
Expendable:		
Loans	7,230,225	7,335,337
Debt service	115,002	720,265
Capital Projects	3,723,409	2,745,352
Unrestricted	<u>37,609,923</u>	<u>30,772,256</u>
Total Net Assets	<u>\$ 108,322,046</u>	<u>\$ 95,099,039</u>

See accompanying notes to financial statements.

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS**  
**for the Years Ended June 30, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
<b><u>OPERATING REVENUES</u></b>		
Tuition and fees (net of scholarship allowances of \$6,238,581 and \$5,232,980 in 2011 and 2010 respectively)	\$ 38,196,193	\$ 33,888,851
Federal grants and contracts	3,469,942	2,121,543
State and local grants and contracts	1,740,872	3,074,876
Sales and services of educational departments	6,860,638	6,409,528
Auxiliary enterprises:		
Residential Life	6,051,096	5,040,234
Athletics	2,347,779	1,984,153
Parking	255,697	231,280
Student Union	1,644,339	1,638,938
University Health Services	635,233	549,465
Interest earned on loans to students	119,269	100,239
Other operating revenues	752,149	714,956
Total operating revenues	<u>62,073,207</u>	<u>55,754,063</u>
<b><u>OPERATING EXPENSES</u></b>		
Educational and General		
Instruction	33,334,943	32,844,908
Research	283,712	219,634
Public service	5,566,062	5,234,500
Academic support	12,931,127	11,511,202
Student services	8,665,520	6,864,113
Institutional support	6,009,829	5,863,577
Operations and maintenance of plant	7,377,253	6,969,059
Depreciation	1,657,141	3,266,382
Scholarships and fellowships	10,850,711	8,955,229
Auxiliary enterprises:		
Residential Life	5,956,422	4,059,110
Athletics	2,251,597	1,815,417
Parking	30,447	160,613
Student Union	999,396	950,523
University Health Services	496,618	484,930
Other operating expenses	730,746	740,276
Total operating expenses	<u>97,141,524</u>	<u>89,939,473</u>
Operating Income (Loss)	<u>(35,068,317)</u>	<u>(34,185,410)</u>
<b><u>NON-OPERATING REVENUES (EXPENSES)</u></b>		
State appropriations	34,149,217	33,132,573
Other Federal Grants and Contracts	11,596,109	9,489,172
Gifts	57,609	45,884
Investment income	12,516	5,867
Other non-operating revenue (expenses)	1,593,050	(1,691,967)
Interest expense	(254,178)	(656,975)
Net nonoperating revenues (expenses)	<u>47,154,323</u>	<u>40,324,554</u>
Income before other revenues, expenses, gains, or losses	12,086,006	6,139,144
Capital appropriations	<u>1,137,000</u>	<u>2,083,670</u>
Increase (Decrease) In Net Assets	13,223,006	8,222,814
<b><u>NET ASSETS</u></b>		
Net assets - beginning of year	95,099,039	86,876,225
Net assets - end of year	<u>\$ 108,322,046</u>	<u>\$ 95,099,039</u>

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF CASH FLOWS**  
for the Years Ended June 30, 2011 and 2010

	2011	2010
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Tuition and fees	\$ 38,196,193	\$ 33,888,851
Sales and services of educational activities	6,860,638	6,409,528
Auxiliary enterprises:		
Residential Life	6,051,096	5,040,234
Athletics	2,347,779	1,984,153
Parking	255,697	231,280
Student union	1,644,339	1,638,938
University health services	635,233	549,465
Grants and contracts	5,210,814	5,196,419
Payments to suppliers	(25,662,662)	(21,892,647)
Payments to utilities	(2,096,660)	(1,917,639)
Compensation and benefits	(55,332,714)	(53,195,501)
Payments for scholarships and fellowships	(13,061,308)	(10,316,323)
Loans issued to students and employees	365,654	(768,596)
Collection of loans to students and employees	1,024,435	933,560
Other receipts (payments)	714,656	815,195
Net cash provided (used) by operating activities	<u>(32,846,810)</u>	<u>(31,403,083)</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>		
State appropriations	34,149,217	33,132,573
Other Federal Grants and Contracts	11,596,109	9,489,172
Gifts	57,609	45,884
Deposits held in custody for others	(14,783)	(92,970)
Federal family education loan receipts	38,348,400	34,180,754
Federal family education loan disbursements	(38,348,400)	(34,180,754)
Net cash provided by noncapital financing activities	<u>45,788,152</u>	<u>42,574,659</u>
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u></b>		
Capital appropriations	1,137,000	2,083,670
Purchases of capital assets	(5,557,288)	(6,063,118)
Proceeds from issue of bonds	-	-
Principal paid on capital debt and leases	(225,944)	(231,550)
Interest paid on capital debt and leases	(254,178)	(656,975)
Other	147,757	(971,943)
Net cash used by capital financing activities	<u>(4,752,653)</u>	<u>(5,839,916)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Proceeds from sales and maturities of investments	635,109	437,892
Investment Income	26,599	21,584
Purchase of investments	(6,800)	(85,338)
Net cash provided by investing activities	<u>654,908</u>	<u>374,138</u>
Net Increase (decrease) in cash	8,843,597	5,705,798
Cash - beginning of the year	43,238,648	37,532,850
Cash - end of year	<u>\$ 52,082,245</u>	<u>\$ 43,238,648</u>
<b><u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO</u></b>		
<b><u>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Operating income (loss)	\$ (35,068,317)	\$ (34,185,410)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	1,657,141	3,266,382
Changes in assets and liabilities:		
Accounts receivables, net	(537,286)	(70,957)
Loans to students, net	365,654	302,889
Inventories	(5,911)	51,846
Prepaid expenses	(402,059)	61,936
Accounts payable and accrued liabilities	1,845,317	1,649,456
Current Portion of Capital Leases Payable	(161,855)	(670)
Current Portion of Revenue Bonds Payable	(390,000)	(145,000)
Revenue Bonds Payable Defeased	-	(4,275,000)
Other Postemployment Healthcare Benefits	545,040	487,157
Deferred revenue	(706,304)	1,186,073
Accrued compensated absences	11,770	268,215
Net cash provided (used) by operating activities:	<u>\$ (32,846,810)</u>	<u>\$ (31,403,083)</u>

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**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 11,158 and a graduate enrollment of approximately 1,644. The University is accredited by the North Central Association of Colleges and Schools, is governed by the Kansas Board of Regents and is an agency of the State of Kansas. As an agency of the State of Kansas, the University is included in the financial report of the State of Kansas.

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

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

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

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

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

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

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

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

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

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

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

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

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, 2011 and 2010 was \$52,082,245 and \$43,238,648, respectively.

*Investments:* Of Fort Hays State University's total investments of \$574,933, \$207,699 is administered by the Fort Hays State University Alumni Association and \$252,234 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$115,000 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, 2011:

Tuition & Fees	\$	620,418
Auxiliary		51,099
Grants & Contracts		745,003
Other		19,674
	\$	<u>1,436,194</u>

**NOTE 4 – Inventories**

Inventories consisted of the following at June 30, 2011:

Museum Store	\$	50,250
Physical Plant		26,185
Office Supplies		72,546
Other		15,399
	\$	<u>164,380</u>

**NOTE 5 - Loans to Students**

Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans to students at June 30, 2011. 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, 2011, the allowance for uncollectible loans was estimated to be \$ 337,235.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2011, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 304,456	-	-	\$ 304,456
Bond Issuance Fees	519,563	-	-	519,563
Construction in Progress	582,929	3,531,445	386,705	3,727,669
Infrastructure	5,673,976	550,260	-	6,224,236
Buildings	104,911,644	4,579,970	1,213,952	108,277,662
Equipment	11,637,018	937,196	953,592	11,620,623
Total	<u>123,629,587</u>	<u>9,598,871</u>	<u>2,554,249</u>	<u>130,674,209</u>
Less accumulated depreciation:				
Bond Issuance Fees	141,807	24,424	-	166,231
Infrastructure	3,027,096	184,974	-	3,212,070
Buildings	48,410,141	2,295,408	860,440	49,845,109
Equipment	<u>7,637,209</u>	<u>856,737</u>	<u>921,966</u>	<u>7,571,980</u>
Total accumulated Depreciation	<u>59,216,253</u>	<u>3,361,543</u>	<u>1,782,406</u>	<u>60,795,390</u>
Capital assets, net (University)	<u>\$ 64,413,334</u>	<u>6,237,326</u>	<u>771,843</u>	69,878,816
Fort Hays State University Alumni Association				2,812
Fort Hays State University Athletic Association				741,576
Capital assets, net (Total)				<u>\$ 70,623,204</u>

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

Long-term liability activity for the year ended June 30, 2011, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 3,911,578	83,555	245,410	\$ 3,749,723	\$ 318,118
Revenue bonds payable	7,620,000	-	390,000	7,230,000	400,000
Post Employment Benefits	1,434,862	545,040	-	1,979,902	-
Compensated absences	<u>1,968,262</u>	<u>32,839</u>	<u>21,069</u>	<u>1,980,032</u>	<u>1,627,653</u>
Total long-term liabilities	<u>\$ 14,934,702</u>	<u>661,434</u>	<u>656,479</u>	<u>\$ 14,939,657</u>	<u>\$ 2,345,771</u>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

	<u>Principal Outstanding at 6/30/11</u>
Kansas Development Finance Authority Lewis Field Stadium Renovation Revenue Bonds, Series 2003D-2. \$1,150,000 due in annual installments of \$55,000 to \$200,000. Issued April 1, 2003, with a final maturity date of April 1, 2018. Interest ranging from 2.00% to 4.125%, payable semi-annually.	\$ 655,000
Kansas Development Finance Authority Memorial Union Renovation Revenue Bonds, Series 2005G. \$7,790,000 due in annual installments of \$285,000 to \$575,000. Issued November 15, 2005, with a final maturity date of October 1, 2025. Interest ranging from 3.30% to 4.60%, payable semi-annually.	\$ 6,575,000

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

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

Year Ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	400,000	290,644	690,644
2013-2017	2,225,000	1,264,640	3,489,640
2018-2022	2,445,000	740,649	3,185,649
2023-2028	2,160,000	195,894	2,355,894
Total	\$ 7,230,000	2,491,827	\$ 9,721,827

**NOTE 10 - Lease Obligations**

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of \$4,486,586 as of June 30, 2011. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2012 Total	387,576	Fiscal Year 2018 Total	437,604
Fiscal Year 2013 Total	395,495	Fiscal Year 2019 Total	446,553
Fiscal Year 2014 Total	403,578	Fiscal Year 2020 Total	455,486
Fiscal Year 2015 Total	411,826	Fiscal Year 2021 Total	465,008
Fiscal Year 2016 Total	420,244	Fiscal Year 2022 Total	234,380
Fiscal Year 2017 Total	428,836		

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**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 \$777,431 during fiscal year 2011 and individual employees contributed \$393,560. 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 \$2,278,546 during fiscal year 2011 and individual employees contributed \$1,469,443.

**NOTE 12 - Commitments and Contingent Liabilities**

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

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

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

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

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
Educational and general						
Instruction	\$ 29,107,110	415,001	45	3,812,787	-	\$ 33,334,943
Research	151,167	16,895	-	115,650	-	283,712
Public service	2,227,548	1,377	182	3,336,955	-	5,566,062
Academic support	7,462,804	6,266	65,869	5,396,189	-	12,931,127
Student services	4,997,282	247,548	2,945	3,417,745	-	8,665,520
Institutional support	3,906,081	183,537	1,115	1,919,096	-	6,009,829
Operations and maintenance of plant	4,915,271	-	1,373,743	1,088,239	-	7,377,253
Depreciation	-	-	-	-	1,657,141	1,657,141
Scholarships and fellowships	38,131	10,812,580	-	-	-	10,850,711
Auxiliary enterprises:						
Housing	1,413,966	-	535,359	4,007,097	-	5,956,422
Athletics	-	709,143	-	1,542,454	-	2,251,597
Parking	11,286	-	-	19,161	-	30,447
Student unions	699,055	-	117,403	182,938	-	999,396
University health services	403,013	-	-	93,605	-	496,618
Other operating expenses	-	-	-	730,746	-	730,746
<b>Total \$</b>	<b>55,332,714</b>	<b>12,392,347</b>	<b>2,096,660</b>	<b>25,662,662</b>	<b>1,657,141</b>	<b>\$ 97,141,524</b>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**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 does not pay retiree benefits directly; they are paid implicitly, over time, through employer subsidization of active premiums that would be lower if retirees were not part of the experience group.

**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)	\$ 318,252
Amortization of UAAL	253,019
	<hr/>
Annual OPEB cost (expense)	571,271
Adjustment to the ARC	(81,474)
Interest on Net OPEB Obligation	55,242
	<hr/>
Increase in net OPEB obligation (related to implicit rate subsidy)	545,040
Net OPEB obligation July 1, 2010	<hr/> 1,434,862
Net OPEB obligation June 30, 2011	<hr/> <u>\$ 1,979,902</u>

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

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2009	\$387,380	\$0	0%	\$947,705
2010	\$487,157	\$0	0%	\$1,434,862
2011	\$545,040	\$0	0%	\$1,979,902

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**Funded Status and Funding Progress.** As of June 30, 2011, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,907,154. The University's policy is to fund the benefits that are paid implicitly through rate subsidization resulting in an unfunded actuarial accrued liability (UAAL) of \$4,907,154. The covered payroll (annual payroll of active employees covered by the plan) was \$44,002,198, and the ratio of the UAAL to the covered payroll was 11 percent.

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

**Schedule of Funding Progress:**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll ((b-a)/c)
6/30/2009	\$0	\$3,321,442	\$3,321,442	0%	\$42,723,148	8%
6/30/2010	\$0	\$4,311,362	\$4,311,362	0%	\$42,162,818	10%
6/30/2011	\$0	\$4,907,154	\$4,907,154	0%	\$44,002,198	11%

**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, 2011, actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.

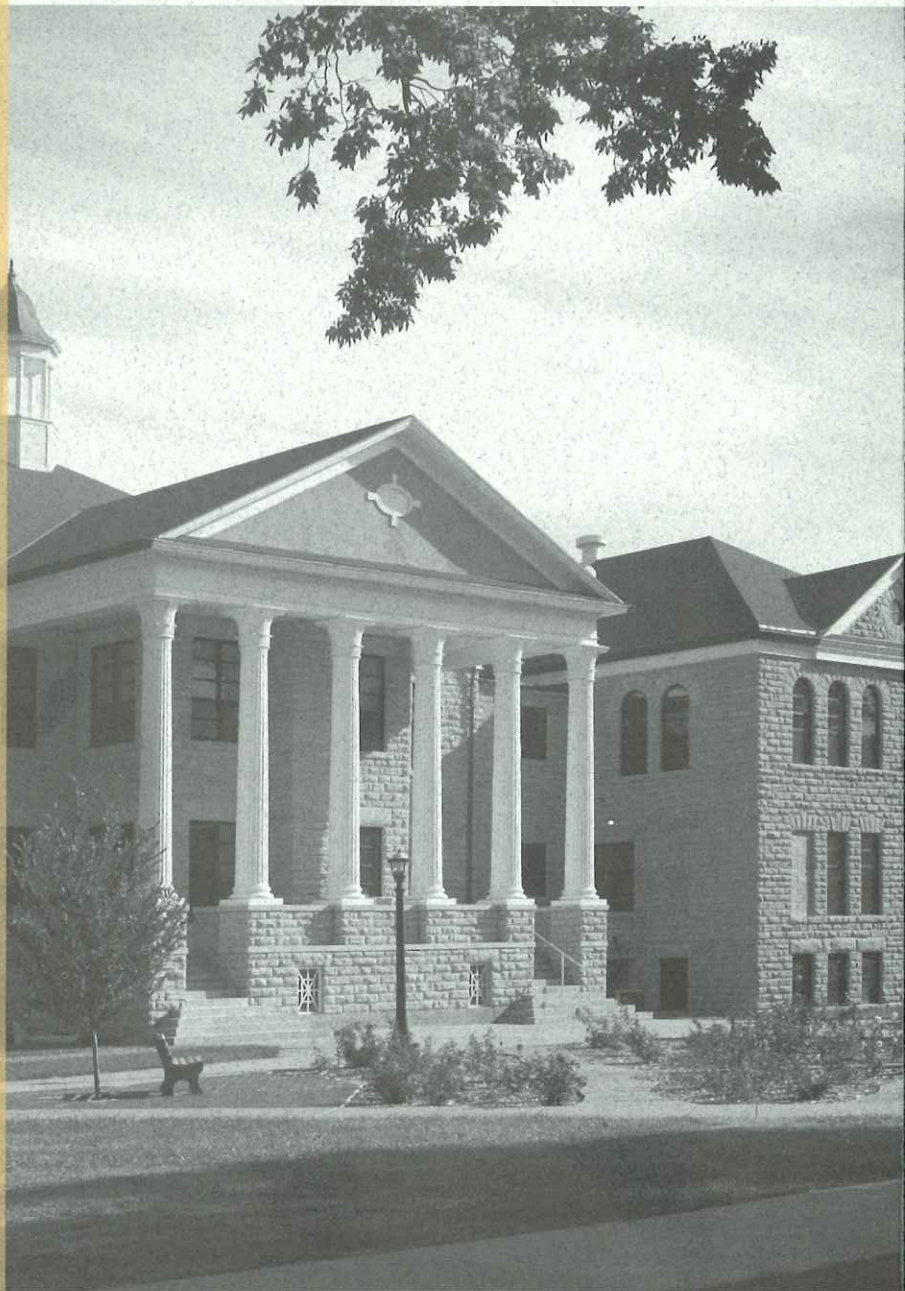
**NOTE 15- Transfers**

The 6/30/2010, Statement of Revenues, Expenses, and Changes in Net Assets, reflects the re-categorizing of an expense transfer of funds originally recorded in Operating Revenues: Sales and services of educational departments to Non-Operating Expenses: Other non-operating expenses, for the purposes of recognizing the Residential Life bond defeasance in the amount of \$4,326,805.



# FORT HAYS STATE UNIVERSITY

*Forward thinking. World ready.*



ANNUAL FINANCIAL INFORMATION  
FOR FISCAL YEAR 2011  
ENDED JUNE 30, 2011



# **FORT HAYS STATE UNIVERSITY**

*Forward thinking. World ready.*

---

## **FORT HAYS STATE UNIVERSITY ANNUAL FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2011**

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

### **KANSAS BOARD OF REGENTS**

<b>CHRISTINE DOWNEY-SCHMIDT</b>	<b>ED MCKECHNIE</b>
<b>MILDRED EDWARDS</b>	<b>ROBBA MORAN</b>
<b>TIM EMERT</b>	<b>JANIE PERKINS</b>
<b>FRED LOGAN</b>	<b>KENNY WILK</b>
<b>DAN LYKINS</b>	

**ANDY TOMPKINS, 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, 2011  
**Table of Contents**

**GAAP Financial Statements**

Management's Discussion and Analysis.....	1
Statement of Net Assets.....	6
Statement of Revenues, Expenses, and Changes in Net Assets.....	7
Statement of Cash Flows.....	8
Notes to Financial Statements.....	9

**Historical Financial Statements**

<b>Graphs and Charts</b>	
Total Headcount and FTE Enrollment.....	17
<b>Exhibits</b>	
Exhibit A - Statement of Revenues, Expenditures and Changes in Fund Balances.....	18
<b>Schedules</b>	
Schedule I - Current Funds, Revenue, Expenditures and Other Changes.....	20
Schedule II - Departmental Expenditure Summary.....	21
Schedule III - Unexpended Plant Funds Summary.....	38
Schedule IV - Remodeling and Additions Summary.....	39
Schedule V - Detail of Fund Balances.....	40
Schedule VI - Restricted Current Fund Departments.....	41
Schedule VII - Statement of Outstanding Obligations.....	44
Schedule VIIa - Description of Outstanding Bonds.....	45
Schedule VIIb - Bond Indebtedness Summary.....	47
Schedule VIII - Kansas Development Finance Authority Bond Activity.....	48
Schedule IX - Land Values.....	50
Schedule X - Building Values.....	51
Schedule XI - Agency Fund Balances (Student Organizations).....	52
Schedule XII - Federal Grants.....	55
Schedule XIII - Analysis of Changes in Loan Fund Balances.....	56
<b>Statements</b>	
Statement I - Commencement Activities.....	57
Statement II - Residence Halls Summary.....	58
Statement III - Memorial Union Summary.....	59
Statement IV - Service Clearing Summary.....	60
Statement V - Student Health Summary.....	62
Statement VI - Day Care Center Summary.....	63
Statement VII - Parking and Traffic Summary.....	64
Statement VIII- Athletic Association Summary.....	65
Fort Hays State University Map.....	66



**FORT HAYS STATE  
UNIVERSITY**

*Forward thinking. World ready.*

**GAAP  
FINANCIAL  
STATEMENTS**

# FORT HAYS STATE UNIVERSITY

## MANAGEMENT'S DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2011

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.

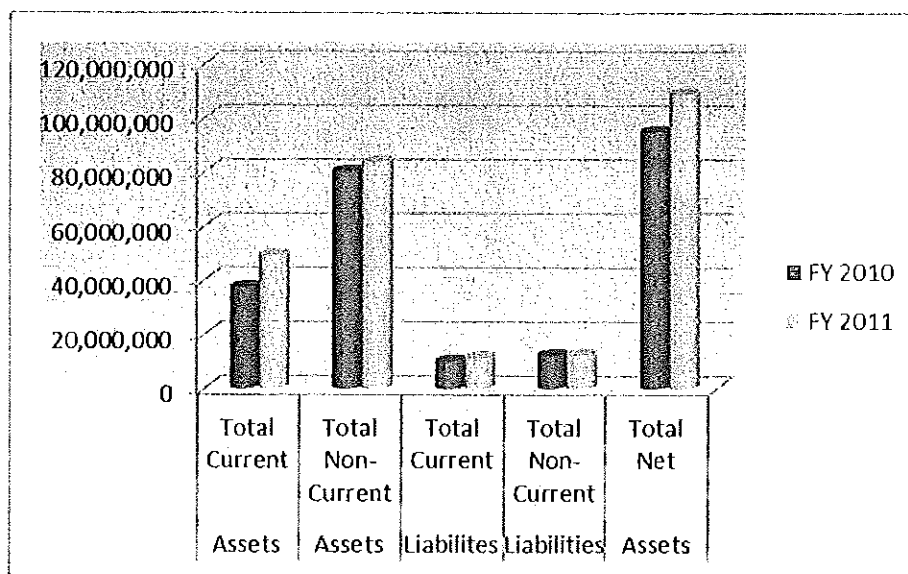
Total Assets at June 30, 2011, were \$132.4 million, an increase of \$14.4 million or 12.5%. Capital assets, net of depreciation, comprised 53.1 %, or \$70.6 million of the \$132.4 million in total assets.

Total liabilities were \$24.1 million at June 30, 2011, an increase of \$1.2 million or 5.0% compared to \$22.9 million at June 30, 2010. Long-term liabilities comprised 52.3%, or \$12.6 million of the total liabilities.

Total net assets at June 30, 2011, were \$108.3 million a \$13.2 million increase over the prior year, or a 13.9% increase in net assets. The breakout of net assets is shown below:

	<u>June 30, 2011</u>	<u>June 30, 2010</u>
Capital Assets, net of related debt .....	\$59,643,487	\$53,525,829
Restricted net assets .....	11,068,636	10,800,954
Unrestricted net assets .....	37,609,923	30,772,257
<b>Total net assets.....</b>	<b><u>\$108,322,046</u></b>	<b><u>\$95,099,039</u></b>

The composition of current and non-current assets and liabilities and net assets is displayed below for both 2011 and 2010 fiscal year-ends.



## 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.

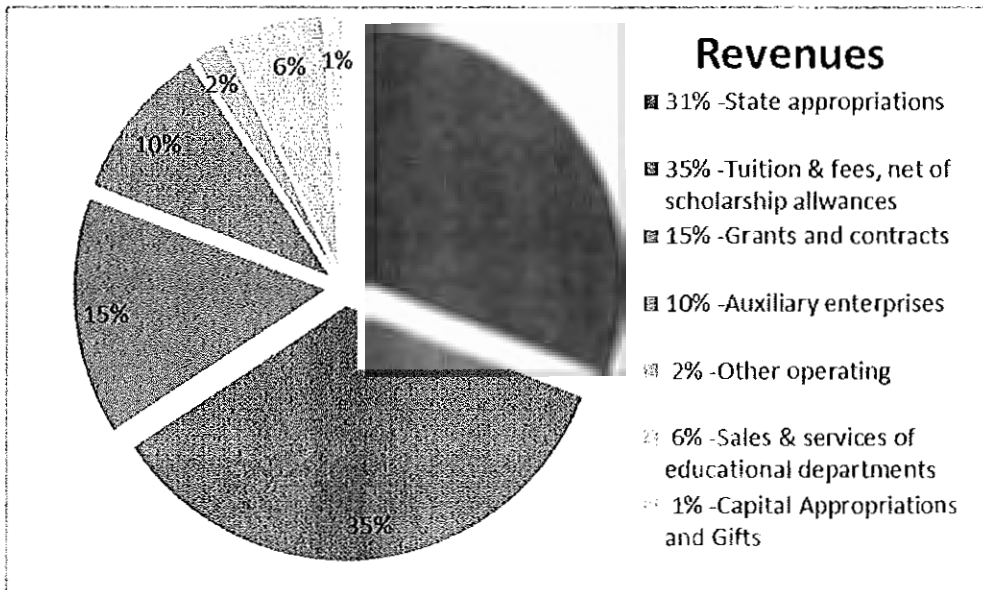
### Revenues

Operating revenues at the University as of June 30, 2011, increased by 11.3% over the previous fiscal year. The following is a brief summary of the significant changes:

- Student fee revenues, after scholarship allowances, were \$38.2 million in 2011, compared to \$33.9 million in 2010. This increase is in part a result of a 4.0% tuition increase approved by the Kansas Board of Regents for fiscal year 2011. The goal of the tuition increase, which was the result of collaboration between University administration & University students, was to provide additional funds to the University to improve or enhance student education and services. Reasonable tuition charges and a continued effort to expand our Virtual College on the national and international level resulted in a 5.9% increase in Virtual College headcount from the Fall of 2009 to the Fall of 2010.

Total non-operating revenues increased by 16.9%, when comparing FY2011 \$47.2million to FY2010 \$40.3million. State appropriations remained stable comparing \$32.7 million in FY2010 to \$32.9 million in FY2011. Federal grants, specifically Pell Grants, increased 22.2% to \$11.6 million from \$9.5 million in FY2010.

In summary, total revenues increased by \$12.7 million, from \$98.2 million to \$110.4 million, an overall increase of 12.4%. The composition of these revenues are displayed in the following graph:

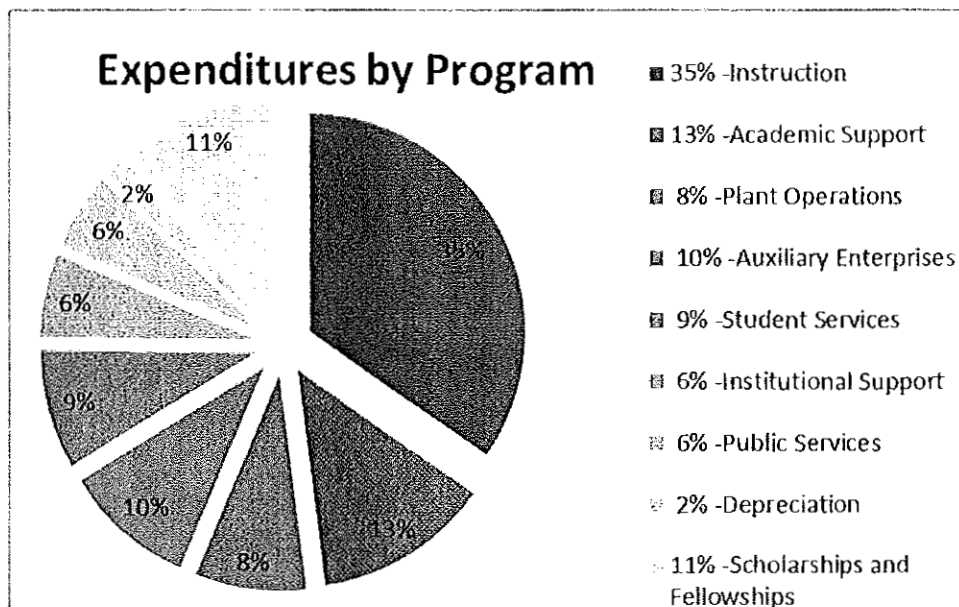


## Expenses

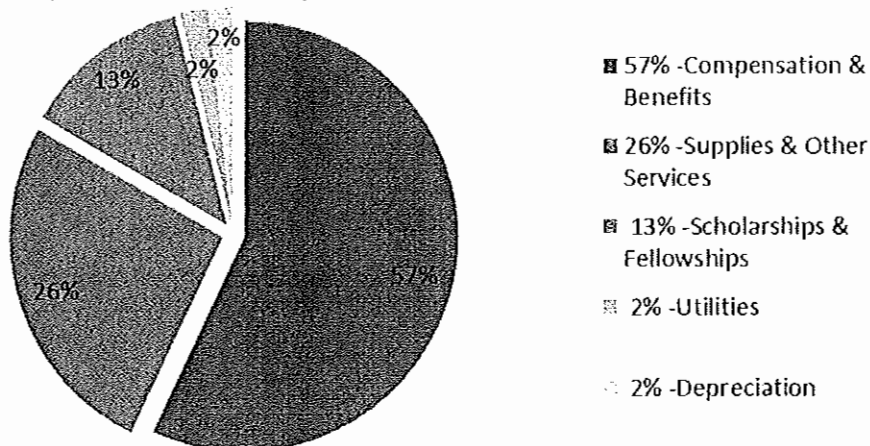
Operating expenses were \$97.1 million for the 2011 fiscal year compared to \$89.9 million for the 2010 fiscal year. The main part of this increase was seen in the amount of Student Financial Aid awarded. FY2011 disbursed Student Financial Aid increased by 21.1% over the prior year. This increase in Student Financial Aid disbursements is directly related to the decline of the economy in the state of Kansas.

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

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



## Expenditures by Natural Classification



## Extraordinary Items

The University did not have any special and extraordinary items in 2011.

## Foundation Expenses Paid On Behalf of University

The Fort Hays State University Foundation (FHSUF), a separate not-for-profit organization whose primary mission is to raise funds for the University, provides direct and indirect support to the University that is not entirely reflected in the University's Statement of Revenues, Expenses and Changes in Net Assets. Expense items paid on behalf of the University by FHSUF include expenses such as equipment, miscellaneous office expenses and travel. Total University support provided by FHSUF equaled approximately \$57,609 and \$45,884 in 2011 and 2010, respectively.

## Net Assets

Net assets increased by \$13.2 million over the previous fiscal year. This increase is primarily a result of an increase in capital assets, net of depreciation and an increase in tuition and fees mainly due to an increase in Virtual College enrollment.

## STATEMENT OF CASH FLOWS

The Statement of Cash Flows presents cash receipts and payments of the University during a period of time. Its purpose is to assess the University's ability to generate future net cash flows and meet its obligations as they come due. Cash flows for the fiscal year-ends 2011 and 2010 are displayed below:

	June 30, 2011	June 30, 2010
Net cash provided (used) by:		
Operating activities	\$(32,846,810)	\$(31,403,083)
Non-capital financing activities	45,788,152	42,574,659
Capital and related financing activities	(4,752,653)	(5,839,916)
Investing activities	654,908	374,138
Net increase in cash	8,843,597	5,705,798
Beginning cash and cash equivalent balances	43,238,648	37,532,850
Ending cash and cash equivalent balances	\$ 52,082,245	\$ 43,238,648

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 2011 fiscal year. Detailed information regarding capital asset additions, retirements & depreciation is available in Note 6 to the financial statements.

## **DEBT ADMINISTRATION**

At June 30, 2011, the University had \$10.8 million in debt outstanding.

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

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

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

## **ECONOMIC OUTLOOK**

The State of Kansas provided approximately 31% of the total resources for the University during fiscal year 2011. Appropriations for fiscal year 2011 were set at \$34.1 million. State of Kansas revenues were down in FY2011 and beginning to increase in the first months of FY2012. The University's administration has developed a four step strategy of reducing operating costs by implementing efficiencies, making cuts in the budgets of offices and departments, generating new revenue through enrollment growth, and instituting marginal increases in tuition.

Enrollment for the academic 2011-2012 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, 2011 and 2010**

<b><u>ASSETS</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Current assets		
Cash and cash equivalents	\$ 44,403,969	\$ 34,495,908
Investments	459,933	442,603
Accounts receivable, net	1,436,194	898,908
Loans to students, net - current portion	1,024,435	933,560
Inventories	164,380	169,266
Prepaid expenses	1,111,980	709,921
Total current assets	<u>48,600,891</u>	<u>37,650,166</u>
Noncurrent assets		
Restricted cash and cash equivalents	7,678,276	8,742,740
Investments, bond reserve	115,000	720,263
Loans to students, net	5,383,020	5,839,549
Capital assets, net	70,623,210	65,065,922
Total noncurrent assets	<u>83,799,506</u>	<u>80,368,474</u>
Total Assets	<u>\$ 132,400,397</u>	<u>\$ 118,018,640</u>
<b><u>LIABILITIES</u></b>		
Current liabilities		
Accounts payable and accrued liabilities	\$ 6,632,686	\$ 4,787,369
Deferred revenue	2,037,515	2,743,819
Accrued compensated absences - current portion	1,627,653	1,648,722
Capital Leases Payable - current portion	318,118	320,410
Revenue bonds payable - current portion	400,000	390,000
Deposits held in custody for others	468,488	453,705
Total current liabilities	<u>11,484,460</u>	<u>10,344,025</u>
Noncurrent liabilities		
Accrued compensated absences	352,379	319,540
Capital leases payable	3,431,605	3,591,168
Other Postemployment Healthcare Benefits	1,979,902	1,434,862
Revenue bonds payable	6,830,000	7,230,000
Total noncurrent liabilities	<u>12,593,886</u>	<u>12,575,570</u>
Total Liabilities	<u>\$ 24,078,346</u>	<u>\$ 22,919,595</u>
<b><u>NET ASSETS</u></b>		
Invested in capital assets, net of related debt	\$ 59,643,487	\$ 53,525,829
Restricted for:		
Expendable:		
Loans	7,230,225	7,335,337
Debt service	115,002	720,265
Capital Projects	3,723,409	2,745,352
Unrestricted	<u>37,609,923</u>	<u>30,772,256</u>
Total Net Assets	<u>\$ 108,322,046</u>	<u>\$ 95,099,039</u>

See accompanying notes to financial statements.

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET ASSETS**  
**for the Years Ended June 30, 2011 and 2010**

	<u>2011</u>	<u>2010</u>
<b><u>OPERATING REVENUES</u></b>		
Tuition and fees (net of scholarship allowances of \$6,238,581 and \$5,232,980 in 2011 and 2010 respectively)	\$ 38,196,193	\$ 33,888,851
Federal grants and contracts	3,469,942	2,121,543
State and local grants and contracts	1,740,872	3,074,876
Sales and services of educational departments	6,860,638	6,409,528
Auxiliary enterprises:		
Residential Life	6,051,096	5,040,234
Athletics	2,347,779	1,984,153
Parking	255,697	231,280
Student Union	1,644,339	1,638,938
University Health Services	635,233	549,465
Interest earned on loans to students	119,269	100,239
Other operating revenues	752,149	714,956
Total operating revenues	<u>62,073,207</u>	<u>55,754,063</u>
<b><u>OPERATING EXPENSES</u></b>		
Educational and General		
Instruction	33,334,943	32,844,908
Research	283,712	219,634
Public service	5,566,062	5,234,500
Academic support	12,931,127	11,511,202
Student services	8,665,520	6,864,113
Institutional support	6,009,829	5,863,577
Operations and maintenance of plant	7,377,253	6,969,059
Depreciation	1,657,141	3,266,382
Scholarships and fellowships	10,850,711	8,955,229
Auxiliary enterprises:		
Residential Life	5,956,422	4,059,110
Athletics	2,251,597	1,815,417
Parking	30,447	160,613
Student Union	999,396	950,523
University Health Services	496,618	484,930
Other operating expenses	730,746	740,276
Total operating expenses	<u>97,141,524</u>	<u>89,939,473</u>
Operating Income (Loss)	<u>(35,068,317)</u>	<u>(34,185,410)</u>
<b><u>NON-OPERATING REVENUES (EXPENSES)</u></b>		
State appropriations	34,149,217	33,132,573
Other Federal Grants and Contracts	11,596,109	9,489,172
Gifts	57,609	45,884
Investment income	12,516	5,867
Other non-operating revenue (expenses)	1,593,050	(1,691,967)
Interest expense	(254,178)	(656,975)
Net nonoperating revenues (expenses)	<u>47,154,323</u>	<u>40,324,554</u>
Income before other revenues, expenses, gains, or losses	12,086,006	6,139,144
Capital appropriations	<u>1,137,000</u>	<u>2,083,670</u>
Increase (Decrease) In Net Assets	13,223,006	8,222,814
<b><u>NET ASSETS</u></b>		
Net assets - beginning of year	95,099,039	86,876,225
Net assets - end of year	\$ <u>108,322,046</u>	\$ <u>95,099,039</u>

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**STATEMENT OF CASH FLOWS**  
for the Years Ended June 30, 2011 and 2010

	<u>2011</u>	<u>2010</u>
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Tuition and fees	\$ 38,196,193	\$ 33,888,851
Sales and services of educational activities	6,860,638	6,409,528
Auxiliary enterprises:		
Residential Life	6,051,096	5,040,234
Athletics	2,347,779	1,984,153
Parking	255,697	231,280
Student union	1,644,339	1,638,938
University health services	635,233	549,465
Grants and contracts	5,210,814	5,196,419
Payments to suppliers	(25,662,662)	(21,892,647)
Payments to utilities	(2,096,660)	(1,917,639)
Compensation and benefits	(55,332,714)	(53,195,501)
Payments for scholarships and fellowships	(13,061,308)	(10,316,323)
Loans issued to students and employees	365,654	(768,596)
Collection of loans to students and employees	1,024,435	933,560
Other receipts (payments)	714,656	815,195
Net cash provided (used) by operating activities	<u>(32,846,810)</u>	<u>(31,403,083)</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>		
State appropriations	34,149,217	33,132,573
Other Federal Grants and Contracts	11,596,109	9,489,172
Gifts	57,609	45,884
Deposits held in custody for others	(14,783)	(92,970)
Federal family education loan receipts	38,348,400	34,180,754
Federal family education loan disbursements	<u>(38,348,400)</u>	<u>(34,180,754)</u>
Net cash provided by noncapital financing activities	<u>45,788,152</u>	<u>42,574,659</u>
<b><u>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES</u></b>		
Capital appropriations	1,137,000	2,083,670
Purchases of capital assets	(5,557,288)	(6,063,118)
Proceeds from issue of bonds	-	-
Principal paid on capital debt and leases	(225,944)	(231,550)
Interest paid on capital debt and leases	(254,178)	(656,975)
Other	147,757	(971,943)
Net cash used by capital financing activities	<u>(4,752,653)</u>	<u>(5,839,916)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Proceeds from sales and maturities of investments	635,109	437,892
Investment income	26,599	21,584
Purchase of investments	<u>(6,800)</u>	<u>(85,338)</u>
Net cash provided by investing activities	<u>654,908</u>	<u>374,138</u>
Net Increase (decrease) in cash	8,843,597	5,705,798
Cash - beginning of the year	43,238,648	37,532,850
Cash - end of year	<u>\$ 52,082,245</u>	<u>\$ 43,238,648</u>
<b><u>RECONCILIATION OF NET OPERATING REVENUES (EXPENSES) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u></b>		
Operating income (loss)	\$ (35,068,317)	\$ (34,185,410)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:		
Depreciation expense	1,657,141	3,266,382
Changes in assets and liabilities:		
Accounts receivables, net	(537,286)	(70,957)
Loans to students, net	365,654	302,889
Inventories	(5,911)	51,846
Prepaid expenses	(402,059)	61,936
Accounts payable and accrued liabilities	1,845,317	1,649,456
Current Portion of Capital Leases Payable	(161,855)	(670)
Current Portion of Revenue Bonds Payable	(390,000)	(145,000)
Revenue Bonds Payable Defeased	-	(4,275,000)
Other Postemployment Healthcare Benefits	545,040	487,157
Deferred revenue	(706,304)	1,186,073
Accrued compensated absences	11,770	268,215
Net cash provided (used) by operating activities:	<u>\$ (32,846,810)</u>	<u>\$ (31,403,083)</u>

See accompanying notes to financial statements

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**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 11,158 and a graduate enrollment of approximately 1,644. The University is accredited by the North Central Association of Colleges and Schools, is governed by the Kansas Board of Regents and is an agency of the State of Kansas. As an agency of the State of Kansas, the University is included in the financial report of the State of Kansas.

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

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

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

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

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

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

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

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

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

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

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

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

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, 2011 and 2010 was \$52,082,245 and \$43,238,648, respectively.

*Investments:* Of Fort Hays State University's total investments of \$574,933, \$207,699 is administered by the Fort Hays State University Alumni Association and \$252,234 is held in certificates of deposit for the student activity accounts. The Kansas Development Finance Authority invests \$115,000 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, 2011:

Tuition & Fees	\$	620,418
Auxiliary		51,099
Grants & Contracts		745,003
Other		19,674
	\$	<u>1,436,194</u>

**NOTE 4 – Inventories**

Inventories consisted of the following at June 30, 2011:

Museum Store	\$	50,250
Physical Plant		26,185
Office Supplies		72,546
Other		15,399
	\$	<u>164,380</u>

**NOTE 5 - Loans to Students**

Student loans made through the Federal Perkins Loan Program comprise substantially all of the loans to students at June 30, 2011. 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, 2011, the allowance for uncollectible loans was estimated to be \$ 337,235.

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE 6 - Capital Assets**

Capital asset activity for the year ended June 30, 2011, was as follows:

	Beginning Balance	Additions	Retirements	Ending Balance
Land	\$ 304,456	-	-	\$ 304,456
Bond Issuance Fees	519,563	-	-	519,563
Construction in Progress	582,929	3,531,445	386,705	3,727,669
Infrastructure	5,673,976	550,260	-	6,224,236
Buildings	104,911,644	4,579,970	1,213,952	108,277,662
Equipment	11,637,018	937,196	953,592	11,620,623
Total	<u>123,629,587</u>	<u>9,598,871</u>	<u>2,554,249</u>	<u>130,674,209</u>
Less accumulated depreciation:				
Bond Issuance Fees	141,807	24,424	-	166,231
Infrastructure	3,027,096	184,974	-	3,212,070
Buildings	48,410,141	2,295,408	860,440	49,845,109
Equipment	<u>7,637,209</u>	<u>856,737</u>	<u>921,966</u>	<u>7,571,980</u>
Total accumulated Depreciation	<u>59,216,253</u>	<u>3,361,543</u>	<u>1,782,406</u>	<u>60,795,390</u>
Capital assets, net (University)	\$ <u>64,413,334</u>	<u>6,237,326</u>	<u>771,843</u>	69,878,816
Fort Hays State University Alumni Association				2,812
Fort Hays State University Athletic Association				741,576
Capital assets, net (Total)				<u>\$ 70,623,204</u>

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

Long-term liability activity for the year ended June 30, 2011, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Current Portion
Capital Leases Payable	\$ 3,911,578	83,555	245,410	\$ 3,749,723	\$ 318,118
Revenue bonds payable	7,620,000	-	390,000	7,230,000	400,000
Post Employment Benefits	1,434,862	545,040	-	1,979,902	-
Compensated absences	<u>1,968,262</u>	<u>32,839</u>	<u>21,069</u>	<u>1,980,032</u>	<u>1,627,653</u>
Total long-term liabilities	\$ <u>14,934,702</u>	<u>661,434</u>	<u>656,479</u>	\$ <u>14,939,657</u>	\$ <u>2,345,771</u>

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**NOTE 8 - Revenue Bonds Outstanding**

Revenue bonds payable consist of the following:

	<u>Principal Outstanding at 6/30/11</u>
Kansas Development Finance Authority Lewis Field Stadium Renovation Revenue Bonds, Series 2003D-2. \$1,150,000 due in annual installments of \$55,000 to \$200,000. Issued April 1, 2003, with a final maturity date of April 1, 2018. Interest ranging from 2.00% to 4.125%, payable semi-annually.	\$ 655,000
Kansas Development Finance Authority Memorial Union Renovation Revenue Bonds, Series 2005G. \$7,790,000 due in annual installments of \$285,000 to \$575,000. Issued November 15, 2005, with a final maturity date of October 1, 2025. Interest ranging from 3.30% to 4.60%, payable semi-annually.	\$ 6,575,000

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

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

Year Ending June 30:	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	400,000	290,644	690,644
2013-2017	2,225,000	1,264,640	3,489,640
2018-2022	2,445,000	740,649	3,185,649
2023-2028	<u>2,160,000</u>	<u>195,894</u>	<u>2,355,894</u>
Total	\$ <u>7,230,000</u>	<u>2,491,827</u>	\$ <u>9,721,827</u>

**NOTE 10 - Lease Obligations**

Fort Hays State University is obligated for the purchase of certain equipment funded through the Master Lease and Facilities Conservation Improvement Program in the amount of \$4,486,586 as of June 30, 2011. Payments to liquidate these obligations are scheduled as follows:

Fiscal Year 2012 Total	387,576	Fiscal Year 2018 Total	437,604
Fiscal Year 2013 Total	395,495	Fiscal Year 2019 Total	446,553
Fiscal Year 2014 Total	403,578	Fiscal Year 2020 Total	455,486
Fiscal Year 2015 Total	411,826	Fiscal Year 2021 Total	465,008
Fiscal Year 2016 Total	420,244	Fiscal Year 2022 Total	234,380
Fiscal Year 2017 Total	428,836		

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**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 \$777,431 during fiscal year 2011 and individual employees contributed \$393,560. 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 \$2,278,546 during fiscal year 2011 and individual employees contributed \$1,469,443.

**NOTE 12 - Commitments and Contingent Liabilities**

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

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

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

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

	Compensation & Benefits	Scholarships & Fellowships	Utilities	Supplies & Other Services	Depreciation	Total
Educational and general						
Instruction	\$ 29,107,110	415,001	45	3,812,787	-	\$ 33,334,943
Research	151,167	16,895	-	115,650	-	283,712
Public service	2,227,548	1,377	182	3,336,955	-	5,566,062
Academic support	7,462,804	6,266	65,869	5,396,189	-	12,931,127
Student services	4,997,282	247,548	2,945	3,417,745	-	8,665,520
Institutional support	3,906,081	183,537	1,115	1,919,096	-	6,009,829
Operations and maintenance of plant	4,915,271	-	1,373,743	1,088,239	-	7,377,253
Depreciation	-	-	-	-	1,657,141	1,657,141
Scholarships and fellowships	38,131	10,812,580	-	-	-	10,850,711
Auxiliary enterprises:						
Housing	1,413,966	-	535,359	4,007,097	-	5,956,422
Athletics	-	709,143	-	1,542,454	-	2,251,597
Parking	11,286	-	-	19,161	-	30,447
Student unions	699,055	-	117,403	182,938	-	999,396
University health services	403,013	-	-	93,605	-	496,618
Other operating expenses	-	-	-	730,746	-	730,746
Total \$	55,332,714	12,392,347	2,096,660	25,662,662	1,657,141	\$ 97,141,524

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**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 does not pay retiree benefits directly; they are paid implicitly, over time, through employer subsidization of active premiums that would be lower if retirees were not part of the experience group.

**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)	\$ 318,252
Amortization of UAAL	253,019
Annual OPEB cost (expense)	571,271
Adjustment to the ARC	(81,474)
Interest on Net OPEB Obligation	55,242
Increase in net OPEB obligation (related to implicit rate subsidy)	545,040
Net OPEB obligation July 1, 2010	1,434,862
Net OPEB obligation June 30, 2011	\$ 1,979,902

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

Fiscal Year	Annual OPEB Cost	Net Employer Contributions	Percentage Contributed	End of Year Net OPEB Obligation
2009	\$387,380	\$0	0%	\$947,705
2010	\$487,157	\$0	0%	\$1,434,862
2011	\$545,040	\$0	0%	\$1,979,902

**FORT HAYS STATE UNIVERSITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2011**

**Funded Status and Funding Progress.** As of June 30, 2011, the most recent actuarial valuation date, the actuarial accrued liability for benefits was \$4,907,154. The University's policy is to fund the benefits that are paid implicitly through rate subsidization resulting in an unfunded actuarial accrued liability (UAAL) of \$4,907,154. The covered payroll (annual payroll of active employees covered by the plan) was \$44,002,198, and the ratio of the UAAL to the covered payroll was 11 percent.

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

**Schedule of Funding Progress:**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) (b)	Unfunded AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percent of Covered Payroll ((b-a)/c)
6/30/2009	\$0	\$3,321,442	\$3,321,442	0%	\$42,723,148	8%
6/30/2010	\$0	\$4,311,362	\$4,311,362	0%	\$42,162,818	10%
6/30/2011	\$0	\$4,907,154	\$4,907,154	0%	\$44,002,198	11%

**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, 2011, actuarial valuation, the projected unit credit method was applied. The actuarial assumptions included a 3.85 percent investment rate of return, which is a blended rate of the expected long-term investment returns on the State's pooled funds and investments. The valuation assumed annual healthcare cost trend rates of 5.5 to 10 percent in the first ten years and an ultimate rate of 5.0 percent after ten years. The valuation followed generally accepted actuarial methods and included tests as considered necessary to assure the accuracy of the results. The UAAL is being amortized over a 30 year open period in level dollar amounts.

**NOTE 15- Transfers**

The 6/30/2010, Statement of Revenues, Expenses, and Changes in Net Assets, reflects the re-categorizing of an expense transfer of funds originally recorded in Operating Revenues: Sales and services of educational departments to Non-Operating Expenses: Other non-operating expenses, for the purposes of recognizing the Residential Life bond defeasance in the amount of \$4,326,805.



# FORT HAYS STATE UNIVERSITY

*Forward thinking. World ready.*

## HISTORICAL FINANCIAL STATEMENTS

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

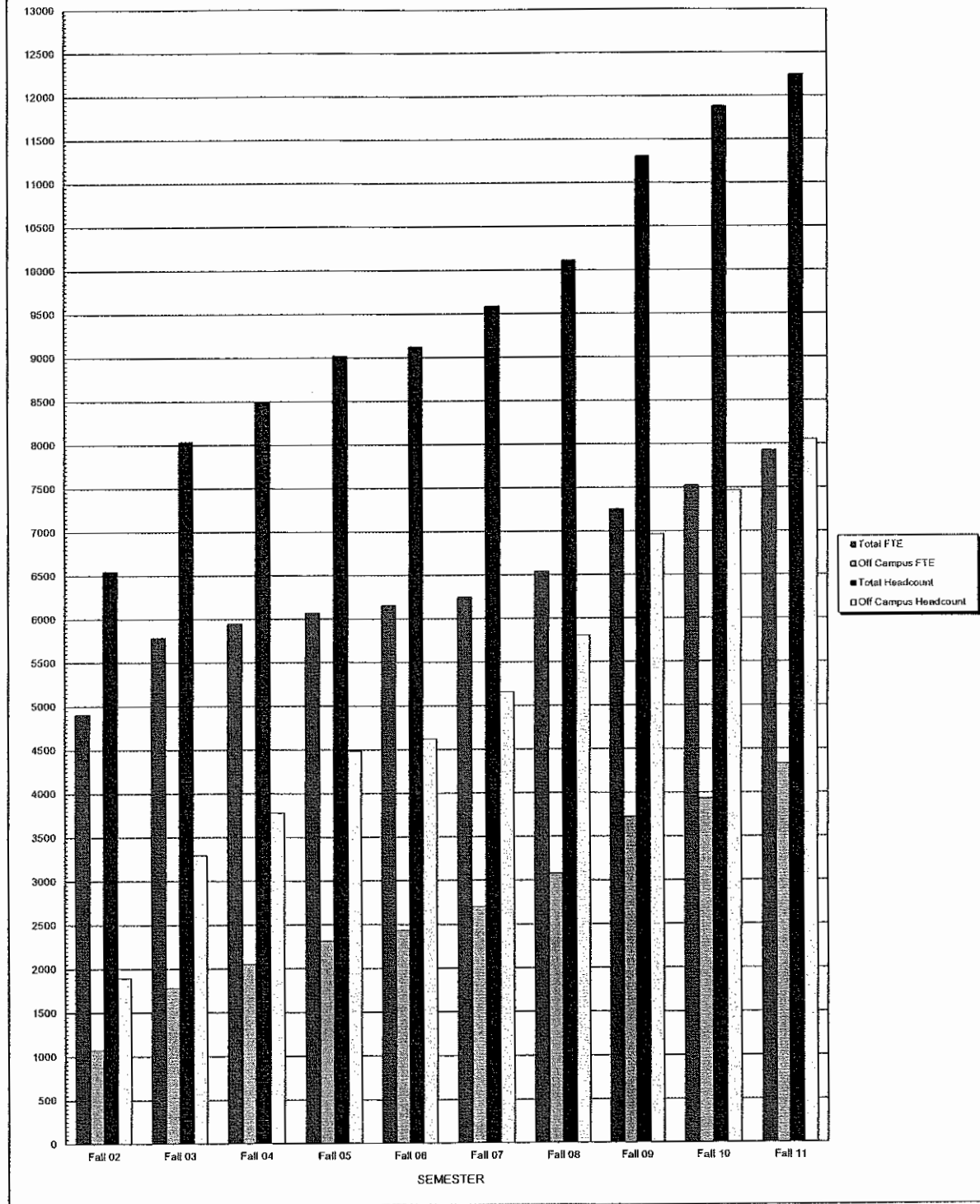


# FORT HAYS STATE UNIVERSITY

*Forward thinking. World ready.*

## GRAPHS & EXHIBITS

# ENROLLMENT CHART



Enrollment Table

	Fall 02	Fall 03	Fall 04	Fall 05	Fall 06	Fall 07	Fall 08	Fall 09	Fall 10	Fall 11
Total FTE	4906	5785	5946	6071	6155	6245	6541	7255	7524	7925
Off Campus FTE	1072	1780	2049	2309	2430	2699	3076	3722	3930	4325
Total Headcount	6549	8037	8500	9019	9122	9588	10107	11308	11883	12250
Off Campus Headcount	1890	3294	3777	4485	4620	5155	5804	6965	7468	8050

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

## FORT HAYS STATE UNIVERSITY

## Exhibit A

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**Year Ended June 30, 2011**

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
<b>Revenues and Other Additions:</b>							
Current Funds (Schedule I)	27,508,013	25,643,880	22,739,500	-	-	-	-
State Appropriations	34,132,189	-	-	-	-	-	-
Credit Hour Revenues	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Interest Collections	-	-	-	233,475	-	-	-
Interest Earned	-	-	-	-	181,940	-	21,478
Principal Collections	-	-	-	1,027,180	-	-	-
Federal Contributions	-	-	-	-	2,717,366	-	-
Other Reimbursements	-	-	-	-	-	-	-
Transfers from Board of Regents	-	-	-	-	-	1,137,000	-
Retirement of Indebtedness	-	-	-	-	-	-	-
Additions to Plant	-	-	-	-	-	-	-
Transfers from State Bond Sales	-	-	-	-	-	-	-
Add Adjustment of Restricted Receipts	-	-	(571,730)	-	-	-	-
Adjust Revenues shown in the Transfer Section below	-	-	-	-	-	-	-
<b>Total Revenues &amp; Other Additions</b>	<b>61,640,202</b>	<b>25,643,880</b>	<b>22,167,770</b>	<b>1,260,654</b>	<b>2,899,306</b>	<b>1,137,000</b>	<b>21,478</b>
<b>Expenditures &amp; Other Deductions:</b>							
Educational & General Expenditures (Schedule I)	54,065,802	13,012,299	20,091,433	-	-	-	-
Net Change in Encumbrances	406,897	454,726	-	(16,000)	1,875,826	1,097,539	-
Auxiliary Enterprises (Schedule I)	-	7,471,912	8,925	-	-	-	-
Loans to Students	-	-	-	851,123	-	-	-
Collection Fees	-	-	-	108,445	-	-	-
Expended Plant Funds (Schedule III)	-	-	-	-	3,344,179	-	-
Non-Operating Expenses	-	1,126,356	776,382	-	-	-	892
Bond Expenses Retained at Purchase	-	-	-	-	-	-	-
Retirement of Indebtedness	-	-	-	-	-	-	390,000
Interest on Indebtedness	-	-	-	-	-	-	303,998
T-Bill Purchase	-	-	-	-	-	-	-
Cost of Bond Issuance	-	-	-	-	-	-	-
Expended for Remodeling and Additions (Schedule IV)	-	-	-	-	-	1,955,889	-
<b>Total Expenditures and Other Deductions</b>	<b>54,472,699</b>	<b>22,065,293</b>	<b>20,876,740</b>	<b>943,568</b>	<b>5,220,005</b>	<b>3,053,428</b>	<b>694,890</b>

## FORT HAYS STATE UNIVERSITY

Exhibit A

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
Year Ended June 30, 2011

	Current Funds			Loan Funds	Plant Funds		
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness
	General Use	Designated Use					
<b>Transfers Among Funds:</b>							
Additions (Deductions):							
Transfer for Project reimbursement	(2,905,400)	(2,043)	(1,291,030)	-	-	-	-
Transfer for Debt Retirement	-	(554,002)	-	-	-	-	554,002
Transfer to/from Other University Funds	(288,565)	-	-	-	(160,468)	1,239,814	91,574
Transfer for SEOG matching	-	-	-	-	-	-	-
Transfer to Non-FHSU State Funds	-	(29,425)	-	-	-	-	-
Transfer for Administrative Allow.	-	-	-	(40,546)	-	-	-
Transfer to/from State Fund	(34,759)	-	-	-	-	-	-
Transfer for Bond Defeasance	-	-	-	-	-	-	-
Transfer from Capital Interest	-	-	-	-	-	-	-
Transfer to PMIB	-	-	-	-	-	-	-
Transfer from PMIB	-	-	-	-	-	-	611,000
<b>Total Transfers</b>	<b>(3,228,724)</b>	<b>(585,470)</b>	<b>(1,291,030)</b>	<b>(40,546)</b>	<b>(160,468)</b>	<b>1,239,814</b>	<b>1,256,576</b>
Lapsed appropriations	-	-	-	-	-	-	-
Reappropriation	(260,684)	-	-	-	-	-	-
<b>Net Change for the Year</b>	<b>3,678,095</b>	<b>2,993,117</b>	<b>-</b>	<b>276,540</b>	<b>(2,481,167)</b>	<b>(676,614)</b>	<b>583,164</b>
<b>Fund Balance 6-30-10</b>	<b>18,545,769</b>	<b>12,253,391</b>	<b>-</b>	<b>546,228</b>	<b>863,945</b>	<b>1,483,576</b>	<b>16,063</b>
Adjustments for Prior Year	(145)	-	-	-	(1)	1	(2)
<b>Adjusted Fund Balance</b>	<b>18,545,624</b>	<b>12,253,391</b>	<b>-</b>	<b>546,228</b>	<b>863,944</b>	<b>1,483,577</b>	<b>16,061</b>
<b>Fund Balance 6-30-11</b>	<b>22,223,719</b>	<b>15,246,508</b>	<b>-</b>	<b>822,768</b>	<b>(1,617,223)</b>	<b>806,963</b>	<b>599,225</b>



**FORT HAYS STATE**  

---

**UNIVERSITY**

*Forward thinking. World ready.*



FORT HAYS STATE  
UNIVERSITY

*Forward thinking. World ready.*

## SCHEDULES

**FORT HAYS STATE UNIVERSITY**  
**CURRENT FUNDS, REVENUE, EXPENDITURES AND OTHER CHANGES**  
**Years Ended June 30, 2011 and 2010**

Schedule I

	Unrestricted		Restricted	2011	2010
	Gen. Use	Desig. Use		Total	Total
<b>Revenues:</b>					
Tuition and Fees	27,508,013	14,719,855	3,421,272	45,649,140	42,001,606
State Appropriations	33,949,251	-	-	33,949,251	34,130,410
Governor and Legislator Budget Reductions	-	-	-	-	(997,837)
Reappropriations from prior year	182,938	-	-	182,938	120,810
Federal Grants & Contracts	-	-	15,561,466	15,561,466	11,667,626
Other Grants & Contracts	-	43,762	550,966	594,728	3,074,876
Sales of Commodities	-	3,850,005	11,154	3,861,159	3,025,531
Agency Sales	-	1,546,533	3,000	1,549,533	1,583,836
Rents & Royalties	-	4,096,954	13,063	4,110,017	3,806,461
Interest	-	78,906	443	79,349	153,838
Licenses, Permits & Fines	-	119,921	-	119,921	107,555
Reimbursements	-	3,426	690,316	693,742	1,569,793
Reimbursements-Other State Agencies	-	-	-	-	-
Other Revenue & Transfers	(306,291)	1,184,516	467,819	467,819	125,330
<b>Total Current Revenue</b>	<b>61,333,911</b>	<b>25,643,880</b>	<b>22,739,499</b>	<b>109,717,290</b>	<b>102,604,665</b>
<b>Expenditures &amp; Mandatory Transfers</b>					
<b>Educational &amp; General:</b>					
Institutional Support	5,318,703	557,686	27,787	5,904,176	5,736,240
Instruction	25,035,675	7,564,429	961,537	33,561,641	31,592,902
Academic Support	9,567,265	2,512,834	216,840	12,296,939	11,444,035
Student Services	5,716,460	1,485,130	250,515	7,452,105	6,109,384
<b>Total Educational Program Expense</b>	<b>45,638,103</b>	<b>12,120,079</b>	<b>1,456,679</b>	<b>59,214,861</b>	<b>54,882,560</b>
Research	18,712	22,745	207,083	248,540	204,126
Public Service	257,805	352,827	3,301,078	3,911,710	3,667,715
Physical Plant	7,225,310	283,063	24,802	7,533,175	7,148,980
Scholarships & Grants	925,872	233,585	15,101,791	16,261,248	13,446,405
<b>Educational &amp; General Expenditures</b>	<b>54,065,802</b>	<b>13,012,299</b>	<b>20,091,433</b>	<b>87,169,534</b>	<b>79,349,786</b>
Transfers and Project Expenditures	2,922,433	2,043	1,291,030	4,215,506	1,395,737
Reappropriation to FY 2011	260,684	-	-	260,684	182,828
Lapses	-	-	-	-	-
Non-Expense Deductions	-	1,155,781	776,382	1,932,163	2,438,766
<b>Total Educational &amp; General Expenditures and Transfers</b>	<b>57,248,919</b>	<b>14,170,123</b>	<b>22,158,845</b>	<b>93,577,887</b>	<b>83,367,117</b>
<b>Auxiliary Enterprises:</b>					
Expenditures	-	7,471,912	8,925	7,480,837	5,889,590
Transfers	-	554,002	-	554,002	4,985,781
<b>Total Auxiliary Enterprises</b>	<b>-</b>	<b>8,025,914</b>	<b>8,925</b>	<b>8,034,839</b>	<b>10,875,371</b>
<b>Total Current Expenditures and Transfers</b>	<b>57,248,919</b>	<b>22,196,037</b>	<b>22,167,770</b>	<b>101,612,726</b>	<b>94,242,488</b>
<b>Adjust Receipts to Expenditures</b>	<b>-</b>	<b>-</b>	<b>(571,729)</b>	<b>(571,729)</b>	<b>(737,199)</b>
<b>Excess of Current Revenue over Current Expenditures</b>	<b>4,084,992</b>	<b>3,447,843</b>	<b>-</b>	<b>7,532,835</b>	<b>7,624,978</b>

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

Name of Department	June 30, 2011 Expenditures					June 30, 2011 Total	June 30, 2011 Source of Funds			June 30, 2010 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
INSTRUCTION										
MANAGEMENT AND MARKETING	1,308,329	20,510	4,462	249	-	1,333,552	1,328,340	-	5,212	1,119,784
KFHS SALES & SERVICE	669	-	-	-	-	669	-	669	-	500
MANAGEMENT DEVELOPMENT CENTER	1,500	1,044	3,141	695	-	6,380	-	6,380	-	7
MANAGEMENT & MARKETING SALES & INFORMATICS	250	-	-	-	-	250	-	250	-	252
BUSINESS & LEADERSHIP SYMPOSIU	914,275	18,020	4,085	6,923	-	943,303	941,857	-	1,446	869,721
INFORMATICS-MEDIA PROJECTS	-	5,951	181	-	-	6,131	-	6,131	-	6,689
BUSINESS - AACSB ACCREDITATION	-	4,591	865	-	-	5,456	-	5,456	-	9,045
ECONOMICS & FINANCE VC	12,548	14,728	7,427	-	-	34,703	34,703	-	-	22,811
ECONOMICS AND FINANCE	-	814	-	-	-	814	-	814	-	-
CENTER FOR ECONOMIC EDUCATIO	1,292,831	13,950	4,573	751	-	1,312,105	1,307,207	-	4,898	1,193,987
ECONOMIC EDUCATION	-	478	1,301	-	-	1,780	1,780	-	-	-
INFORMATICS VC	3,232	1,805	683	-	-	5,720	-	5,720	-	8,249
COL OF BUS-DEAN INSTRUCTION	201	388	24	-	-	613	-	613	-	1,732
INFORMATICS-KFHS PR-ATHLETICS	95,182	377	4,839	179	-	100,578	96,260	-	4,317	97,417
INFORMATICS-KFHS PR-DEMOCRACY	7,387	-	-	-	-	7,387	-	7,387	-	-
VIRTUAL MBA	4,160	-	-	-	-	4,160	-	4,160	-	-
VIRTUAL MBA - RU	108,421	-	-	-	-	108,421	108,421	-	-	112,013
SPECIAL ACADEMIC PROJECTS	-	4,584	16	-	-	4,600	-	4,600	-	7,553
ACADEMIC AFFAIRS SPECIALIST	10,708	7,089	149	-	-	17,946	17,946	-	-	13,739
CCL-CNTR FOR CIVIC LEADERSHIP	56,714	11,997	2,534	469	-	71,714	71,714	-	-	67,599
CCL-CNTR FOR CIVIC LEADRSHR RU	2,254	3,927	353	36	-	6,569	6,569	-	-	4,937
CCL-AMERICAN DEMOCRACY PROJECT	6,276	7,266	3,818	1,160	-	18,521	-	-	18,521	8,264
CCL- KS YOUTH LEADRSHR ACADEMY	1,693	5,265	1,864	-	-	8,822	-	8,822	-	4,524
CCL-PROGRAM DEVELOPMENT	21,387	963	(2,140)	1,637	-	21,847	-	21,847	-	54,204
CCL-TIGERS IN SERVICE	3,010	-	-	-	-	3,010	-	3,010	-	-
CCL-WOMENS CONFERENCE	-	159	-	-	-	159	-	159	-	-
OMER VOSS ENDOWED PROF-STATE	8,808	7,759	27	-	-	16,594	-	16,594	-	15,178
CCL-WOMENS LEADERSHIP PROJECT	5,731	6,904	4,964	-	-	17,598	-	-	17,598	14,629
CCL-GLOBAL LEADERSHIP PROJECT	-	1,278	263	425	-	1,966	-	1,966	-	-
2008 ACTION PLANS	-	1,453	-	-	-	1,453	-	1,453	-	-
2010 ACTION PLANS	-	-	108	-	-	108	108	-	-	11,015
2011 ACTION PLANS	595	97,900	14,558	92,435	-	205,488	205,488	-	-	14,439
TEMPORARY UNCLASS SAVINGS	-	8,239	32,741	157,971	-	198,952	198,952	-	-	-
SUPPLEMENTAL INSTR	-	1,878	-	-	-	1,878	-	1,878	-	-
KANSAS ACADEMY OF MATH & SCIEN	33,235	-	-	-	-	33,235	33,235	-	-	31,904
KANSAS ACADEMY OF MATH & SCIEN	262,618	20,955	72,252	26,528	79,220	461,573	461,573	-	-	-
CENTER FOR LIBERAL STUDIES	-	2,543	(423)	3,986	68,438	74,544	-	74,544	-	-
LEADERSHIP STUDIES	99,480	401	209	-	-	100,091	100,091	-	-	94,556
LEADERSHIP SERVICES	413,234	6,848	1,013	-	-	421,095	418,802	-	2,293	387,815
GRAPHICS LAB	-	2,061	-	-	-	2,061	-	2,061	-	1,308
ART	3,331	-	1,810	-	-	5,141	4,005	-	1,136	4,479
	1,064,497	15,077	21,465	9,155	-	1,110,194	1,095,031	-	15,164	970,065

**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2011**

Schedule II

							June 30, 2011			June 30, 2010 Total
							Source of Funds			
							Unrestricted		Restricted	
Name of Department	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other	June 30, 2011 Total	General Use	Unrestricted	Restricted	
ART SALES & SERVICE	-	7,782	52,779	-	-	60,561	-	60,561	-	58,776
LEADERSHIP STUDIES-LDRS310	-	84	-	-	-	84	-	84	-	-
GEOSCI-PETROLEUM GEOLOGY-GRANT	-	-	960	3,572	-	4,532	-	4,532	-	293
GEOSCI-PETROLEUM GEOLOGY-MATCH	-	1,179	225	-	-	1,404	-	1,404	-	3,373
LEADERSHIP STUDIES VC	20,287	4,831	1,099	882	-	27,098	-	27,098	-	16,816
COMMUNICATION-GENERAL	-	140	-	-	-	140	140	-	-	-
CHEMISTRY-SALES AND SERVICE	-	6,832	2,895	-	-	9,727	-	9,727	-	1,094
CHEMISTRY	666,367	9,489	23,603	2,858	-	702,317	698,042	-	4,275	703,793
COMMUNICATION	604,723	6,982	2,124	1,938	-	615,766	615,766	-	-	745,699
GEOLOGY FIELD CAMP	-	8,246	1,020	-	-	9,266	-	9,266	-	877
COMMUNICATION-JOURNALISM	-	239	-	-	-	239	239	-	-	1,867
GEOSCIENCES	697,570	12,354	7,785	1,253	-	718,961	712,530	-	6,431	633,703
GIS LAB	746	195	896	-	-	1,838	1,838	-	-	3,833
GEOSCIENCES SALES & SERV	-	4,310	564	-	-	4,874	-	4,874	-	4,905
ENGLISH SALES & SERVICE	-	-	-	-	1,000	1,000	-	1,000	-	1,520
ENGLISH	1,147,727	9,845	5,977	1,247	-	1,164,796	1,163,987	-	809	1,074,701
ESL CENTER	137,507	2,724	878	-	-	141,109	137,740	-	3,368	123,775
MODERN LANGUAGES	440,727	5,018	1,791	-	-	447,536	448,367	-	1,169	405,483
MOD LANG-SPANISH STUDY ABROAD	-	12,459	14	-	-	12,473	-	-	12,473	12,597
GEOSCIENCES VC	875	5,514	-	-	-	6,389	-	6,389	-	609
HISTORY	575,577	5,348	2,961	3,755	-	587,641	584,332	-	3,309	530,383
HISTORY-SALES AND SERVICE	-	35	-	-	-	35	-	35	-	10,102
ENGLISH VC	-	8,505	-	-	3,050	11,555	-	11,555	-	7,793
MATHEMATICS	755,346	9,123	2,073	1,391	-	767,933	765,690	-	2,243	689,945
MATH/COMP SCI SALES&SERVICE	-	-	579	-	-	579	-	579	-	-
RARICK COMPUTING SYSTEMS LAB	1,848	-	47	600	-	2,494	1,641	-	854	1,056
MODERN LANGUAGES VC	-	458	218	-	-	676	-	676	-	825
MATH RELAYS	-	2,311	224	-	-	2,534	-	-	2,534	2,555
MUSIC	1,172,797	27,020	15,382	-	-	1,215,199	1,206,161	-	9,038	990,069
PHILOSOPHY	325,491	6,797	2,444	1,971	-	336,703	336,703	-	-	357,859
HISTORY VC	-	300	-	-	-	300	-	300	-	741
PHYSICS-SALES & SERVICE	14,065	-	598	-	13,000	27,663	-	27,663	-	32,443
PHYSICS	446,196	5,037	3,919	1,202	-	456,354	451,003	-	5,352	433,717
MATHEMATICS VC	-	5	-	-	-	5	-	5	-	94
POLITICAL SCIENCE	475,219	3,367	2,309	-	-	480,896	473,335	-	7,561	443,836
MUSIC VC	-	467	2,053	-	-	2,520	-	2,520	-	399
JUSTICE STUDIES	183,571	3,963	3,363	-	-	190,898	189,627	-	1,271	293,431
PHILOSOPHY VC	-	595	814	-	-	1,409	-	1,409	-	2,908
PHYSICS VC	1,471	-	-	-	-	1,471	-	1,471	-	1,140
PSYCHOLOGY	704,933	16,404	1,970	1,282	-	724,590	713,344	-	11,246	631,351
POLITICAL SCIENCES VC	-	3,653	808	-	-	4,460	-	4,460	-	50
PSYCHOLOGY-SALES & SERVICE	26	2,786	33	-	-	2,846	-	2,846	-	1,970
SOCIOLOGY AND SOCIAL WORK	764,205	3,181	3,528	-	-	770,914	767,067	-	3,847	707,288

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

Name of Department	June 30, 2011 Expenditures					June 30, 2011 Total	June 30, 2011 Source of Funds			June 30, 2010 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
FAMILY DEVELOPMENT SERVICES	2,037	56	16	-	-	2,109	-	-	2,109	8,597
SOCIAL WORK PROGRAM	-	5,239	1,704	-	-	6,943	6,943	-	-	4,698
JUSTICE STUDIES VC	-	7,554	2,388	-	-	9,941	-	9,941	-	9,275
SOCIAL WORK ACCREDITATION	-	7,891	300	-	-	8,191	8,191	-	-	15,146
PSYCHOLOGY VC	-	6	-	-	-	6	-	6	-	80
SOCIOLOGY & SOCIAL WORK VC	7,391	4,697	191	-	-	12,278	-	12,278	-	13,880
MUSIC-WESTERN KS STRING ACDMY	7,860	401	-	-	-	8,260	-	8,260	-	24,322
SOCIOLOGY-CE GRANT WRITING	-	244	-	-	-	244	-	-	244	-
JOURNALISM-KSPA SALES&SERVICE	-	769	-	-	-	769	-	-	769	-
GEOSCI-KGA PROGRAM GRANT	-	1,941	-	-	-	1,941	-	-	1,941	-
LEADERSHIP-GREEK STUDY ABROAD	-	17,233	-	-	-	17,233	-	17,233	-	-
TEACH ED-TRANS2TEACH-KNOTT-PR	3,175	-	-	-	-	3,175	-	-	3,175	14,244
TEACH ED-T2T GRANT	-	6,947	405	-	1,351	8,703	-	-	8,703	-
TECHNOLOGY STUDIES	640,523	22,685	19,139	-	-	682,347	676,257	-	6,090	608,133
TECHNOLOGY STUDIES VC	2,190	506	-	-	-	2,696	-	2,696	-	698
TECH STUDIES-SALES & SERV	-	835	-	-	-	835	-	835	-	346
COMPUTER LAB-EDUC	9,499	911	1,450	-	-	11,860	6,099	-	5,761	16,730
TEACHER EDUCATION SERVICES	33,192	-	-	-	-	33,192	-	33,192	-	20,055
TEACHER EDUCATION	1,004,210	20,852	13,548	3,234	-	1,041,843	1,034,832	-	7,011	948,002
TEACHER EDUCATION VC	6,800	1,539	871	-	-	9,211	-	9,211	-	9,885
TEACHER ED-PRGRM ACTIVITIES	-	460	404	-	-	864	-	864	-	905
ADVANCED EDUCATION PROGRAMS	1,071,596	14,764	4,750	10,959	-	1,102,069	1,096,878	-	5,191	1,000,087
ADVANCED EDUCATION PROGRAMS VC	1,095	490	392	2,567	-	4,543	-	4,543	-	3,655
TEACHER ED SALES AND SERVICE	892	904	-	-	-	1,796	-	1,796	-	-
OFFICE OF STUDENT TEACHING	42,822	24,339	2,272	-	-	69,432	69,432	-	-	59,627
TEACHER ED-SCHOOL EFFICIENCY	-	-	-	-	392	392	-	392	-	1,094
NCATE ACCREDITATION	-	227	(6)	-	-	221	221	-	-	16,909
TEACHER ED-YOUNG READERS	-	1,059	-	-	-	1,059	-	-	1,059	-
RESTRICTED LICENSE SUPERVISION	25,183	-	-	-	-	25,183	25,183	-	-	42,492
ANSCHUTZ ENDOWD PROF-STATE	-	3,099	719	-	-	3,818	-	-	3,818	6,346
ANSCHUTZ ENDOWD PROF-ENDOWMENT	-	3,302	43	837	-	4,183	-	4,183	-	6,102
ENERGIZING MIDDLE SCHOOL SCIEN	51,649	5,796	13,676	-	43,478	114,600	-	-	114,600	131,563
SMEI-ROBOTICS FOR KANSAS	-	-	13,097	-	2,920	16,017	-	-	16,017	-
TEACH ED-MODELING INSTRUCTION	31,529	8,438	15,758	-	30,997	86,722	-	-	86,722	66,566
SMEI-UNPACKING SCIENCE GRANT	22,268	1,662	2,306	-	10,881	37,117	-	-	37,117	26,845
SMEI-EXPOLORING THE SOLAR SYST	5,355	1,004	216	-	-	6,576	-	-	6,576	19,730
NURSING	1,311,424	29,958	10,335	-	-	1,351,716	1,343,528	-	8,189	1,348,371
NURSING VC	4,990	-	-	-	-	4,990	-	4,990	-	3,954
RURAL HEALTH SERVICES	-	7,460	-	4,500	-	11,960	11,960	-	-	18,819
NURSING-KBOR NURSING POSITION	31,303	-	-	-	-	31,303	-	31,303	-	26,993
NURSING-GRANT MTCH-SCHOLARSHIP	-	-	-	-	2,597	2,597	2,597	-	-	4,847
NURSING-WAGNER FUND	12,143	33,659	3,804	5,754	-	55,360	-	55,360	-	31,507
NURSING-TRAINEESHIPS GRANT	-	(1)	-	-	30,590	30,589	-	-	30,589	34,751

**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2011**

Schedule II

Name of Department	June 30, 2011 Expenditures					June 30, 2011 Total	June 30, 2011 Source of Funds			June 30, 2010 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
NURSING F07 STATE APPROPRIATIO	145,249	-	-	-	-	145,249	145,249	-	-	142,207
NURSING-REGENT INITIATIVE-SCHLRS	-	-	-	-	6,262	6,262	-	-	6,262	5,365
AGRICULTURE	610,264	8,354	4,612	2,759	-	625,989	625,989	-	-	553,319
AGRICULTURE-SALES & SERVICE	-	7,051	2,411	-	-	9,462	-	9,462	-	4,706
BIOLOGICAL SCIENCES	1,059,232	31,711	19,270	1,926	-	1,112,139	1,096,633	-	15,506	1,001,114
BIOLOGICAL SCIENCES VC	-	12	-	-	-	12	-	12	-	10
ALLIED HEALTH-MDI	622,927	15,022	3,753	-	-	641,702	638,873	-	2,829	627,174
ALLIED HEALTH VC	-	442	-	-	-	442	-	442	-	-
THOMSON-BIOLOGICAL SCIENCE	-	4,491	4,374	544	-	9,410	-	-	9,410	9,604
COMMUNICATION DISORDERS	749,437	13,471	7,897	5,562	-	776,367	776,367	-	-	711,273
THOMSON-COMM DISORDERS	-	8,042	-	5,142	-	13,184	-	-	13,184	9,326
HERNDON CLINIC	29,599	6,206	16,136	577	-	52,518	-	-	52,518	52,511
THOMSON-ALLIED HEALTH	-	8,844	754	7,975	-	17,572	-	-	17,572	13,217
HEALTH AND HUMAN PERFORMANCE	1,383,302	21,766	14,423	1,432	-	1,420,923	1,388,645	-	32,278	1,315,864
EXERCISE PHYSIOLOGY LAB	-	382	-	-	-	382	-	-	382	1,159
H AND HP-RENTALS	933	2,713	8,737	1,787	-	14,170	-	14,170	-	12,240
HHP-NUTRITION	-	-	638	-	-	638	-	638	-	63
THOMSON-HLTH/LIFE	2,112	4,944	-	-	1,500	8,557	-	-	8,557	1,313
HEALTH & HUMAN PERFORMANCE VC	535	-	756	-	-	1,291	-	1,291	-	720
FIREARMS EDUCATION	-	212	987	-	-	1,199	-	1,199	-	80
BIOSCI-LEAF BUG	-	246	32	-	-	278	-	-	278	-
BIO SCIENCE-NEOSHO RIVER	-	855	80	-	-	935	-	-	935	-
FLEHARTY RESEARCH ASST-ENDOW	7,100	-	-	-	-	7,100	-	-	7,100	7,103
BIOLOGY SALES & SERVICE	8,557	1,293	3,652	-	-	13,502	-	13,502	-	13,525
NURSING-NFLP GRANT	-	-	-	-	11,764	11,764	-	-	11,764	-
NURSING-NFLP MATCH	-	-	-	-	1,307	1,307	-	-	1,307	-
NURSING SALES & SERVICE	-	9,587	9,503	8,513	-	27,602	-	27,602	-	14,914
PHYSL THRPY CLIN-NWKAAA GRNT	13,139	-	-	-	-	13,139	-	-	13,139	13,116
ALLIED HEALTH-MDI PROGRAMS	-	4,587	1,371	3,100	-	9,058	-	9,058	-	6,099
NURSING-NIGHTINGALE	-	13	-	-	-	13	-	-	13	715
NURSING-ARRA NFLP GRANT	-	-	-	-	4,444	4,444	-	-	4,444	-
NURSING-ARRA NFLP MATCH	-	-	-	-	556	556	-	-	556	-
NURSING & TECH ENHANCMENT GRANT	-	-	2,548	247,452	-	250,000	-	-	250,000	-
ALLIED HEALTH-DM SONOGRAPHY	-	320	2,140	934	-	3,394	-	-	3,394	4,089
COMM DISORDERS CRS MATERIALS	-	4,708	1,079	-	-	5,787	-	-	5,787	8,139
AGRICULTURE-WATERLINK GRANT	-	(53)	-	-	-	(53)	-	-	(53)	538
HHP ARCHERY/WORKSHOPS	-	273	3,111	-	-	3,384	-	3,384	-	-
GRADUATE ASSISTANT RPMNT-HMC	7,100	-	-	-	-	7,100	-	-	7,100	-
CHOATE GRAD RSRCH FELLOW-ENDOW	1,869	-	-	-	-	1,869	-	-	1,869	-
VIRTUAL COLL SALARIES-INTL	1,621,168	-	-	-	-	1,621,168	-	1,621,168	-	1,643,607
ACADEMIC EXTENSION	225,140	774,185	76,523	26,577	20,475	1,122,901	-	1,122,901	-	949,849
VIRTUAL COLLEGE SALARIES	2,915,763	-	-	-	-	2,915,763	-	2,915,763	-	2,731,026
OFF CAMPUS CENTERS	70,362	9,641	12	-	-	80,015	80,015	-	-	76,205

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

Name of Department	June 30, 2011 Expenditures					June 30, 2011 Total	June 30, 2011 Source of Funds			June 30, 2010 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
VIRTUAL COLL PROFESSION FOCUS	-	8,004	128	54	-	8,187	-	8,187	-	17,058
VC-MILITARY ADMINISTRATIVE FEE	-	1	-	-	-	1	-	1	-	-
VIRT COLL-INTL PROG CLEARING	87,085	829,263	7,227	7,713	97,924	1,029,212	-	1,029,212	-	1,182,832
VIRTUAL COLL CONCURRENT PMTS	6,609	30,680	-	-	-	37,289	-	37,289	-	33,189
STRATEGIC PARTNERSHIPS	260,225	-	-	-	-	260,225	260,225	-	-	202,558
STRATEGIC PARTNERSHIPS-RU	-	67,643	9,305	1,847	-	78,794	-	78,794	-	60,652
CHINA ACADEMY	2,190	24,353	4,371	-	-	30,913	-	30,913	-	18,200
STRATEGIC PARTNERSHP-INDIA S&S	-	(1,159)	39	-	-	(1,120)	-	(1,120)	-	-
NON-CREDIT COURSES - VC	14,249	2,796	-	-	-	17,046	-	17,046	-	-
HIGH PLAINS MUSIC CAMP	11,962	31,994	29,994	-	-	73,950	-	73,950	-	89,218
FORT HAYS MODEL UN	-	1,183	210	-	-	1,393	-	1,393	-	280
SS-REGULAR SAL	42,046	-	-	-	-	42,046	42,046	-	-	709,921
SPECIAL PROJECTS IN HHP	-	3,363	-	-	-	3,363	-	-	3,363	1,048
TOTAL INSTRUCTION	29,107,110	2,669,144	676,946	676,296	432,146	33,561,641	25,035,675	7,564,429	961,537	30,872,484
RESEARCH										
DEPT RESEARCH CONTROL	10,065	1,163	3,233	-	-	14,462	14,462	-	-	12,033
TOMANEK GRADUATE RESEARCH ASST	2,761	-	-	-	-	2,761	-	2,761	-	1,231
KS WETLANDS-WATERLINK1 GRANT	-	-	509	-	-	509	-	509	-	-
GEO RESEARCH SUPPORT	9,745	-	543	-	-	10,288	-	10,288	-	7,678
CHEM-08 KINBRE FAC SCLR-WIESE	-	-	21	-	-	21	-	-	21	4,684
GEOSCI-SUPERDARN RADAR GRANT	2,487	151	-	-	-	2,638	-	-	2,638	14,977
GEOSCI-NASA ICES POLYNYA STUDY	19,014	10,473	-	-	1,565	31,052	-	-	31,052	23,866
KS SPACE GRANT GU-CHU	-	-	3,140	1,110	-	4,250	4,250	-	-	4,250
KS SPACE CONSORTIUM-CHU	-	-	1,648	6,982	12,132	20,762	-	-	20,762	24,539
GEOSCIENCES-KDOT-I70 SINKHOLE	2,439	77	-	-	-	2,516	-	2,516	-	1,544
GEOSCI-NASA AMSR VAL GRANT	18,171	3,462	-	-	1,565	23,198	-	-	23,198	11,562
GEOSCI-NASA SEA ICE ROUGH GRNT	13,271	1,304	-	-	-	14,574	-	-	14,574	9,309
PLATTE RIVER SMALL MAMMALS	4,324	-	-	-	1,633	5,957	-	5,957	-	14,371
AH-10 KINBRE-WIESE	-	-	(179)	-	-	(179)	-	-	(179)	-
BIOSCI-HUMAN DIMENSIONS GRANT	-	2,517	25	-	-	2,542	-	-	2,542	-
BIO SCI-WARING KAS	-	-	252	-	-	252	-	-	252	748
BIO SCI-POLACIK KAS	-	671	47	-	-	718	-	-	718	204
BIOSCI-AQUATIC SNAILS	2,351	314	1,614	-	-	4,280	-	-	4,280	465
BIOSCI-BLACK RAIL	3,429	160	135	-	-	3,724	-	-	3,724	56
AH-11 KINBRE SU SCLR-MILLER	4,000	-	-	-	-	4,000	-	-	4,000	-
AH-10 KINBRE STAR GRANT-ROGERS	7,500	428	2,072	-	-	10,000	-	-	10,000	3,000
AH-11 KINBRE-OS MENTOR AWARD	9,667	333	-	-	-	10,000	-	-	10,000	-
AH-11 KINBRE GRANT	2,000	-	896	9,138	-	12,034	-	-	12,034	-
AH-11 KINBRE-GILLOCK	-	107	6,201	-	-	6,308	-	-	6,308	-
AH-11 KINBRE-WIESE	-	-	9,568	2,090	-	11,658	-	-	11,658	-
BIOSCI-MARICLE-K STATE GRANT	14,634	324	239	-	-	15,197	-	-	15,197	-

**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2011**

Schedule II

							June 30, 2011 Source of Funds			June 30, 2010 Total
June 30, 2011 Expenditures						Unrestricted		Restricted		
Name of Department	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other	June 30, 2011 Total	General Use	Unrestricted	Restricted	
BIOSCI-WALLEYE AGE/GROWTH GRNT	13,065	2,247	2,700	-	-	18,012	-	-	18,012	-
AH-12 KINBRE GRANT	-	-	484	-	-	484	-	-	484	-
AH-12 KINBRE-GILLOCK	-	-	1,687	-	-	1,687	-	-	1,687	-
AH-12 KINBRE-WIESE	-	473	-	-	-	473	-	-	473	-
BIOSCI-PAPERSHELL MUSSEL GRANT	1,223	151	144	-	-	1,518	-	-	1,518	-
AH-12 KINBRE SMSTR SCLR-SCHMID	179	-	-	-	-	179	-	-	179	-
BIOSCI-PLOVER CENSUS	10,842	23	341	-	-	11,207	-	-	11,207	4,188
BIOSCI-STUDENT RESEARCH FUNDIN	-	-	305	-	-	305	-	305	-	-
AH-12 KINBRE RECRUIT-KOBAYASHI	-	-	706	-	-	706	-	-	706	-
BIOSCI-SPOTTED SKUNK DIET GRNT	-	-	4	-	-	4	-	-	4	-
AH-KINBRE-FSA GRANT-GILLOCK	-	-	35	-	-	35	-	-	35	-
GRAD SCHOOL STUDENT RESEARCH	-	409	-	-	-	409	-	409	-	3,016
RESEARCH TOTAL	151,167	24,788	36,369	19,320	16,895	248,540	18,712	22,745	207,083	141,721
PUBLIC SERVICE										
INFO ENTERPRISE INSTITUTE	2,505	3,074	1,752	9,573	-	16,905	-	16,905	-	9,736
CCL-KHF GRANT-KANSAS CORPS	-	3,589	300	-	-	3,889	-	-	3,889	21,661
SBDC-GU-MATCH	49,932	-	-	-	-	49,932	49,932	-	-	45,690
SBDC-FED ACCOUNT CY10	48,317	7,120	5,027	4,217	-	64,682	-	-	64,682	17,137
SBDC-FED ACCOUNT CY11	31,646	-	-	-	-	31,646	-	-	31,646	-
SBDC-STATE ACCOUNT FY11	39,481	12,362	1,945	-	-	53,788	-	-	53,788	-
SBDC-OUTREACH MATCH	23,941	2,709	-	-	-	26,650	-	-	26,650	15,067
SBDC-PROGRAM INCOME	-	1,439	1,124	-	-	2,563	-	-	2,563	2,376
DOCKING-KHF SURVEY OF TEACHERS	1,785	-	-	-	-	1,785	-	1,785	-	13,887
DOCKING IPA	161,238	51,118	7,353	746	-	220,455	-	220,455	-	198,199
DOCKING IPA-APPROP	120,815	5,211	1,326	-	-	127,353	127,353	-	-	127,676
GEOGRAPHY ED-NGSEF	-	-	(181)	-	-	(181)	-	(181)	-	6,024
DOCKING-KHF CHANGE SOMETHING G	36,438	8,773	-	-	-	45,211	-	-	45,211	(3,067)
DOCKING-EUDORA USD 491	2,874	(706)	-	-	-	2,168	-	2,168	-	28,470
KSBDC-FED ACCOUNT CY11	132,081	-	-	-	-	132,081	-	-	132,081	-
KSBDC-STATE ACCOUNT FY11	-	32,151	4,886	-	-	37,038	-	-	37,038	-
KSBDC-FED ACCOUNT CY10	152,313	12,058	-	-	-	164,370	-	-	164,370	93,989
KSBDC-STATE ACCOUNT FY10	-	1,201	83	-	-	1,283	-	-	1,283	125,805
KSBDC-OTHER CASH MATCH	12,084	54,700	5,694	970	-	73,448	-	-	73,448	(20)
KSBDC-GREENSBURG KS FY10	-	-	-	-	22,666	22,666	-	-	22,666	67,841
KSBDC-PROGRAM INCOME	-	9,604	17	-	-	9,620	-	-	9,620	-
KSBDC-MATCH	9,971	-	-	-	-	9,971	9,971	-	-	9,922
KSBDC-STATE CLEARING	-	-	-	-	466,389	466,389	-	-	466,389	651,975
KSBDC-FEDERAL CLEARING	-	-	-	-	349,673	349,673	-	-	349,673	347,198
KSBDC-VETERANS ACCOUNT CY10	-	7,210	1,033	908	-	9,152	-	-	9,152	-
ENERGYNET GRANT	81,866	151,879	7,219	4,688	1,377	247,029	-	-	247,029	-
KU ASSISTANTSHIP-FUQUA	2,090	-	-	-	-	2,090	-	-	2,090	-



**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2011**

Schedule II

Name of Department	June 30, 2011 Expenditures					June 30, 2011 Total	June 30, 2011 Source of Funds			June 30, 2010 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
KS WETLANDS-E.A.R.T.H. PROJECT	-	123	1,352	-	-	1,475	-	1,475	-	-
MUSIC-WKSA ARTS COMMISSION GNT	987	-	-	-	-	987	-	-	987	754
TEACH ED-YOUNG READER CONF GRN	-	4,920	-	-	-	4,920	-	-	4,920	-
READING SERVICE CENTER	-	30	124	-	-	154	-	154	-	140
MATH AND SCIENCE CENTER	526	9,721	4,999	500	-	15,746	-	15,746	-	19,950
CENTER FOR RURAL LEADERSHIP	-	400	-	-	-	400	-	400	-	11,734
MATH AND SCIENCE CNTR-2914	8,650	-	-	-	-	8,650	-	8,650	-	7,787
HHP-EMS EDUCATION GRANT	1,467	815	(3)	-	-	2,279	-	2,279	-	-
BIOSCI-TRAILS TO GREENER FUTUR	-	1,176	7,501	-	-	8,678	-	-	8,678	-
COMMUNITY EDUCATION										
SUB-TOTAL	11,629	17,186	13,974	500	-	43,289	-	28,704	14,585	43,595
TOTAL PUBLIC SERVICE	2,227,548	737,665	74,636	31,736	840,105	3,911,710	257,805	352,827	3,301,078	3,337,953
ACADEMIC SUPPORT										
LIBRARY	1,064,882	370,068	53,048	158,204	481	1,646,683	1,646,683	-	-	1,511,049
LIBRARY ACTION PLANS	-	68,378	4,995	74,539	-	147,911	147,911	-	-	50,000
LIBRARY SERVICES	-	13,123	8,271	1,075	-	22,469	-	22,469	-	26,233
LIBRARY-ST FUNDED ENHANCE	-	140,627	-	-	-	140,627	140,627	-	-	140,627
LIBRARY-CECIL CURREY FUND	-	-	531	-	-	531	-	-	531	529
LIBRARY VC	-	58,751	-	-	-	58,751	-	58,751	-	47,196
LIBRARY-LEARNING COMMONS	78,079	852	5,094	4,177	-	88,201	78,146	-	10,055	79,017
LIBRARY SUB-TOTAL	1,142,960	651,798	71,939	237,995	481	2,105,173	2,013,367	81,220	10,587	1,854,661
STERNBERG MUSEUM	424,565	736	223	29,050	-	454,574	454,574	-	-	406,397
STERNBERG-ADMINISTRATION	143,851	14,355	2,014	4,029	-	164,249	-	-	164,249	155,535
STERNBERG-COLLECTIONS	-	296	2,446	-	-	2,742	-	2,742	-	2,052
STERNBERG-EDUCATION	-	1,415	2,570	-	-	3,985	-	3,985	-	3,406
STERNBERG-EXHIBITS	-	2,444	10,105	-	-	12,548	-	12,548	-	4,054
KANSAS WETLANDS ED CNTR-GU	191,491	35,384	4,463	16,757	-	248,095	248,095	-	-	173,333
KANSAS WETLANDS EDUCATION CNTR	-	1,197	24,128	1,300	-	26,625	-	26,625	-	31,844
STERNBERG-FUNDRAISING	-	484	100	-	-	584	-	584	-	861
STERNBERG-MWE GRANT-EDUC PROG	-	-	500	-	-	500	-	500	-	-
STERNBERG-ATLAS MAINT GRANT	-	8,503	-	-	-	8,503	-	8,503	-	-
KWEC-WINGS N WETLANDS	-	9,389	6,180	-	-	15,569	-	15,569	-	-
VISUAL ARTS CENTER	-	1,170	3,393	-	-	4,563	4,563	-	-	-
MUSEUMS AND GALLERIES										
SUB-TOTAL	759,907	75,372	56,123	51,136	-	942,538	707,233	71,056	164,249	777,482
CTELT-VIDEO PRODUCTION SERVICE	-	1,593	3,966	800	-	6,359	-	-	6,359	3,649

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

Name of Department	June 30, 2011 Expenditures					June 30, 2011 Total	June 30, 2011 Source of Funds			June 30, 2010 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
CENTER FOR LEARNING TECH	542,467	34,714	11,888	13,389	-	602,458	599,485	-	2,973	623,651
CTELT SALES & SERVICE	-	46	-	-	-	46	-	46	-	(96)
CTELT PHOTOGRAPHY	-	-	3,474	-	-	3,474	-	3,474	-	2,456
LEARNING TECHNOLOGIES										
SUB-TOTAL	542,467	36,352	19,328	14,189	-	612,336	599,485	3,520	9,331	629,660
CC MEDIATED EQUIP CHECKOUT	-	-	626	-	-	626	-	626	-	-
COMPUTING CENTER	2,002,907	124,273	25,843	85,028	-	2,238,051	2,238,051	-	-	2,126,955
MEDIATED CLASSROOM SUPPORT	-	5,414	9,549	14,503	-	29,466	29,466	-	-	1,541
CC SALES & SERVICE	-	1,345	-	-	-	1,345	-	1,345	-	1,528
COMPUTING CENTER-SEASONAL	924	1	-	-	-	925	925	-	-	10,081
MANAGEMENT INFORMATION	170,944	-	466	-	-	171,410	171,410	-	-	174,180
INTERNET TECHNOLOGY FEE	-	1,255	1,176	1,359	-	3,790	-	3,790	-	1,409
COMPUTING CENTER-MICRO CLRNG	-	7,920	296,400	967,154	-	1,271,475	-	1,271,475	-	887,995
COMPUTING CENTER-MEDIA CLRNG	-	-	4,026	7,769	-	11,795	-	11,795	-	105,344
COMPUTING CENTER-SERVER CLRNG	-	-	2,120	47,137	-	49,257	-	49,257	-	197,819
COMPUTING CENTER-NETWORK CLRNG	-	-	21,812	64,729	-	86,541	-	86,541	-	94,742
COMPUTING CNTR ACTION PLANS	-	40,065	1,257	110,947	-	152,269	152,269	-	-	136,782
ADMINISTRATIVE SOFTWARE	-	753,279	-	82,970	-	836,249	836,249	-	-	974,096
COMPUTING CENTER SUPPORT										
SUB-TOTAL	2,174,775	933,551	363,275	1,381,597	-	4,853,197	3,428,369	1,424,828	-	4,712,472
VC-NCKTC AGREEMENT	52,892	-	-	-	-	52,892	-	52,892	-	-
UNIVERSITY FARM-SALARIES	434,400	-	-	-	-	434,400	413,969	-	20,431	420,675
UNIVERSITY FARM	24,973	179,289	455,613	13,498	-	673,372	-	673,372	-	579,570
UNIVERSITY FARM OVERTIME	43,508	-	-	-	-	43,508	43,508	-	-	32,170
UNIVERSITY FARM OIL & GAS FE	-	4,203	1,116	-	-	5,319	-	5,319	-	3,661
ANCILLIARY SUPPORT										
SUB-TOTAL	555,772	183,492	456,729	13,498	-	1,209,491	457,477	731,583	20,431	1,036,076
COLLEGE OF BUSINESS AND LEADER	256,434	26,539	2,671	179	-	285,824	285,824	-	-	270,514
COLLEGE OF BUS AND LDRSHP VC	49,203	1,367	248	-	-	50,819	-	50,819	-	51,540
ASSESSMENT-ACAD PROG	-	19,340	657	-	-	19,998	19,998	-	-	31,467
GRADUATE SCHOOL-THESIS BINDING	-	2	-	-	-	2	-	2	-	2,926
GRADUATE SCHOOL	352,251	14,502	2,727	14,000	-	383,480	374,162	-	9,318	378,311
DOMESTIC GRADUATE APP FEE	12,391	43,077	88	1,925	1,000	58,482	-	58,482	-	42,389
GRANTS FACILITATOR	35,276	-	-	-	-	35,276	35,276	-	-	34,812
INT STUDENT APPL FEE	-	9,521	2,500	-	-	12,021	-	12,021	-	7,512
GRADUATE ASSISTANT REPAYMENT	7,100	-	-	-	-	7,100	-	7,100	-	7,102
ASSISTANT PROVOST	165,036	1,785	596	227	-	167,644	167,644	-	-	161,005

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

Name of Department	June 30, 2011 Expenditures					June 30, 2011 Total	June 30, 2011 Source of Funds			June 30, 2010 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
ACADEMIC ADVISING CENTER	155,323	6,080	1,804	-	-	163,207	160,283	-	2,924	165,896
ACADEMIC ADVISING CTR-RU	23	1,945	404	-	-	2,372	-	2,372	-	218
COLLEGE OF ARTS AND SCIENCES	250,298	45,953	2,380	2,747	689	302,066	302,066	-	-	256,609
COLLEGE OF ARTS AND SCI VC	55,738	200	-	-	1,377	57,315	-	57,315	-	46,857
COLLEGE OF EDUCATION AND TECHN	323,202	24,335	5,427	3,520	-	356,484	356,484	-	-	344,266
COLLEGE OF ED AND TECH VC	2,484	4,007	3,973	-	-	10,465	-	10,465	-	11,668
COL OF ED-SALES & SERVICE	-	-	-	-	-	-	-	-	-	19,720
COLLEGE OF HEALTH & LIFE SCIEN	185,129	19,460	1,127	1,349	2,700	209,765	209,765	-	-	196,655
COLLEGE OF HEALTH&LIFE SCI VC	1,721	-	-	-	-	1,721	-	1,721	-	2,186
VIRTUAL COLLEGE	431,811	1,814	1,649	9,842	500	445,616	445,616	-	-	333,001
FORT HAYS STUDIES	3,500	718	-	-	-	4,218	4,218	-	-	4,887
KS CTR FOR PERFORMANCE EXLNCE	-	330	-	-	-	330	-	330	-	330
ACADEMIC ADMINISTRATION										
SUB-TOTAL	2,286,922	220,976	26,250	33,790	6,266	2,574,204	2,361,334	200,627	12,242	2,369,871
TOTAL ACADEMIC SUPPORT	7,462,804	2,101,542	993,643	1,732,204	6,747	12,296,939	9,567,265	2,512,834	216,840	11,380,212
STUDENT SERVICES										
STUDENT AFFAIRS	330,266	4,552	3,019	-	-	337,837	335,587	-	2,250	321,055
NATIONAL STUDENT EXCHANGE	-	654	-	-	-	654	-	654	-	338
STUDENT ADA ACCOMODATIONS	5,546	350	1,270	-	-	7,165	7,165	-	-	500
STUDENT LIFE EXPERIENCE	-	585	12	-	-	597	-	597	-	1,804
STUDENT AFFAIRS CONTROL ACCT	-	29,815	8,048	102,979	-	140,842	-	140,842	-	-
STUDENT AFFAIRS ACTION PLANS	1,500	70,518	13,876	-	-	85,894	85,894	-	-	32,341
SGA-HHP-SHOOTING SPORTS CLUB	-	9,898	2,162	-	-	12,060	-	12,060	-	13,207
NEW INTL STUDENT ORIENTATION	684	6,981	1,188	-	290	9,142	-	9,142	-	6,005
ATHLETIC BANDS	5,800	-	-	-	-	5,800	5,800	-	-	-
STUDY ABROAD SCHOLARSHIPS	-	(200)	-	-	31,415	31,215	31,215	-	-	-
SGA-TIGER WILD	-	-	455	-	-	455	-	455	-	4,463
SGA-FORT HAYS HONOR SOCIETY	-	2,925	261	-	-	3,186	-	3,186	-	-
SGA-WELLNESS CENTER EQUIPMENT	-	89	(301)	-	-	(212)	-	(212)	-	40,411
FORT HAYS HONOR SOCIETY SALES&	-	298	503	-	-	801	-	801	-	2,122
ACTIVITY-SALARY CLEARING	-	21	-	-	-	21	-	21	-	(21)
SGA-BLACK STUDENT UNION	-	8,766	(498)	-	-	8,267	-	8,267	-	9,956
SGA-CAMPUS REC & INTRAMURALS	30,611	13,474	5,345	-	-	49,430	-	49,430	-	49,061
SGA-UP TIL DAWN	-	2,119	1,202	-	-	3,320	-	3,320	-	518
SGA-BLOCK & BRIDLE CLUB	-	13,253	25	-	-	13,278	-	13,278	-	7,056
SGA CONTINGENCY FUND	-	3,748	1,475	1,292	-	6,515	-	6,515	-	525
SGA-AIKIDO CLUB	-	9,878	35	-	-	9,914	-	9,914	-	7,622
SGA-TIGER CLAWS	-	2,957	-	-	-	2,957	-	2,957	-	-
SGA-CHINESE STUDENT ASSOC	-	5,777	294	-	-	6,072	-	6,072	-	3,409
SGA-IFC/PANHELLENIC	1,974	11,841	582	-	-	14,397	-	14,397	-	11,442

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

						June 30, 2011				June 30, 2010 Total
						Source of Funds				
						Unrestricted		Restricted		
Name of Department	Salaries & Wages	Contractual Services	Commodities	Capital Outlay	Other	June 30, 2011 Total	General Use	Unrestricted	Restricted	
SGA-AGRONOMY CLUB	-	734	-	-	-	734	-	734	-	1,396
SGA-AMERICAN DEMOCRACY PROJECT	4,888	-	-	-	-	4,888	-	4,888	-	10,295
STUDENT INTRODUCTION	10,505	18,401	7,401	-	-	36,307	-	36,307	-	23,991
SGA-INTL STUDENT UNION	-	1,517	247	-	-	1,764	-	1,764	-	1,651
DIVERSITY AFFAIRS ACCOUNT	-	1,705	586	-	-	2,291	-	2,291	-	11,253
LEADER CLEARING	56,370	20,561	990	4,164	-	82,085	-	82,085	-	78,558
SGA-CREATIVE ARTS SOCIETY	-	7,350	-	-	-	7,350	-	7,350	-	2,800
UAB	-	1,270	-	-	-	1,270	-	1,270	-	2,289
SGA-FHSU HOMECOMING PARADE	-	383	237	-	-	620	-	620	-	726
SGA-ENCORE SPECIAL EVENTS	-	36,000	-	-	-	36,000	-	36,000	-	39,000
SGA-UAB	7,971	60,569	5,321	755	-	74,616	-	74,616	-	72,356
SGA-LINES	-	1,563	-	-	-	1,563	-	1,563	-	1,309
SGA-CCL-TIGERS IN SERVICE	6,964	10,681	3,635	96	-	21,376	-	21,376	-	17,757
SGA-ADVANCE TECHNOLOGY STUDENT	-	616	-	-	-	616	-	616	-	1,915
SGA-TIGER TRANSPORT	-	18,360	-	-	-	18,360	-	18,360	-	18,840
SGA-HISP AMER LEADER ORG	-	6,721	118	-	-	6,839	-	6,839	-	7,227
SGA-MIDWEST MODEL UN	-	1,140	-	-	-	1,140	-	1,140	-	-
SGA-ATHLETIC BANDS	70,336	1,166	10,046	-	-	81,549	-	81,549	-	69,194
SGA-CHRISTIAN CHALLENGE	-	14,181	-	-	-	14,181	-	14,181	-	11,004
SGA-RODEO CLUB	-	35,329	7,462	1,020	-	43,811	-	43,811	-	40,226
SPECIAL EVENTS COMM	15,211	133,678	952	-	-	149,842	-	149,842	-	185,095
SGA-TIGER TOTS	14,690	126	184	-	-	15,000	-	15,000	-	-
SGA-MULTICULTURAL COALITION	-	536	140	-	-	676	-	676	-	3,110
SGA-STUDENT ALLOC-EQUIPMENT	-	-	3,005	2,347	-	5,352	-	5,352	-	5,710
SGA-MARKETING/MANAGEMENT CLUB	-	9,391	186	-	-	9,577	-	9,577	-	-
SGA-STUDENT GOVERNMENT	25,986	10,872	1,074	-	-	37,931	-	37,931	-	36,419
SGA-FHS PLAYERS	-	169	-	-	-	169	-	169	-	6,113
SGA APPROPRIATIONS	-	15,605	14	-	-	15,619	-	15,619	-	11,400
SGA-GAY-STRAIGHT ALLIANCE	-	794	-	-	-	794	-	794	-	5,549
SGA-KFHS BROADCASTING COUNC	25,697	10,371	2,792	-	-	38,860	-	38,860	-	29,381
SGA-NATL SPEECH-HEARING ASSN	-	3,497	-	-	-	3,497	-	3,497	-	3,218
SGA-ALPHA KAPPA PSI	-	6,959	-	-	-	6,959	-	6,959	-	7,126
TIGER TOTS	77,550	660	12,753	-	-	90,962	-	90,962	-	65,480
LITTLE THEATRE	1,217	3,528	15,034	8,290	(243)	27,827	-	27,827	-	9,580
DRAMA-GU	-	147	707	-	3,565	4,419	4,419	-	-	7,480
MUSIC-CHOIR TOURS	-	3,323	208	-	-	3,531	-	3,531	-	1,179
ATHLETIC BANDS	502	-	-	-	-	502	502	-	-	6,012
MUSIC ACTIVITIES	1,861	32,849	8,203	-	-	42,912	-	42,912	-	13,812
MUSIC-COLOR GUARD	-	-	2,573	-	-	2,573	-	2,573	-	2,963
HHP-AQUATICS	2,785	75	6,492	-	-	9,351	-	9,351	-	-
HHP-SHOOTING SPORTS CLUB	-	4,666	4,312	1,311	-	10,288	-	10,288	-	13,854
HHP-NSSF GRANT-SHOOTING CLUB	-	8,275	353	1,100	-	9,728	-	-	9,728	2,151
HHP-NSSF GRANT MATCH-SHOOTING	-	2,741	1,858	-	-	4,599	4,599	-	-	1,127

**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2011**

Schedule II

Name of Department	June 30, 2011 Expenditures					June 30, 2011 Total	June 30, 2011 Source of Funds			June 30, 2010 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
WELLNESS CENTER-PRIVILEGE FEES	285	2,927	13,518	35,656	-	52,385	-	-	52,385	-
SOCIAL AND CULTURAL										
SUB-TOTAL	699,199	687,735	149,351	159,010	35,027	1,730,323	475,181	1,190,779	64,363	1,340,360
TESTING SERVICES	427	2,982	600	-	-	4,009	-	4,009	-	4,882
CAREER SERVICES-GU	240,848	19,177	3,847	5,227	-	269,099	264,756	-	4,343	249,553
CAREER SERVICES	-	171	-	-	-	171	-	171	-	118
VETERANS ADMINISTRATION	500	260	8,820	-	-	9,580	-	-	9,580	7,668
KELLY CENTER	323,249	6,451	11,269	1,160	-	342,128	330,400	-	11,728	335,268
DUI EVALS/ALCOHOL ED PROG	-	7,146	558	-	-	7,703	-	-	7,703	4,796
COUNSELING AND GUIDANCE										
SUB-TOTAL	565,024	36,186	25,093	6,387	-	632,690	595,156	4,179	33,354	602,285
ADMIN ALLOWANCE-LOANS-GRANTS	36,092	45,433	6,426	3,164	-	91,115	-	-	91,115	71,465
STAFFORD INTEREST	-	1	-	-	-	1	-	-	1	-
AID REFUND/REPAYMENT	-	63	-	-	-	63	-	63	-	20
FINANCIAL AID ADMINISTRATION	578,715	32,705	9,646	15,400	-	636,466	601,034	-	35,432	558,568
FINANCIAL AID SUPPORT	-	1,750	208	-	3,910	5,868	-	5,868	-	8,381
FINANCIAL AID ADMINISTRATION										
SUB-TOTAL	614,807	79,952	16,280	18,564	3,910	733,513	601,034	5,931	126,548	638,434
MENS BASKETBALL	149,798	1,807	245	-	34,026	185,875	185,875	-	-	169,626
ATHLETICS CLEARING	71,671	7,387	-	-	-	79,058	-	79,058	-	81,212
ATHLETIC ADMINISTRATION	407,953	46,451	5,541	1,940	-	461,885	461,885	-	-	422,138
FOOTBALL	464,594	15,743	87	2,477	75,000	557,901	557,901	-	-	380,223
WOMENS BASKETBALL	133,207	916	121	-	23,144	157,388	157,388	-	-	153,190
WRESTLING	48,709	2,072	155	-	10,910	61,845	61,845	-	-	58,534
MENS BASEBALL	70,090	1,772	89	-	12,955	84,905	84,905	-	-	76,123
MENS TRACK	35,532	7,289	94	-	14,050	56,966	56,966	-	-	51,763
WOMENS TRACK	15,115	4,176	45	-	12,605	31,941	31,941	-	-	27,502
TRAINING ROOM	72,058	674	8	550	-	73,290	73,290	-	-	84,131
WOMENS VOLLEYBALL	77,689	3,760	8	-	11,756	93,212	93,212	-	-	79,112
ATHLETIC FACILITIES	-	72,091	3,512	178,200	-	253,803	253,803	-	-	550
WOMENS TENNIS	-	559	73	-	2,968	3,600	3,600	-	-	3,884
SPORTS INFORMATION	42,192	21,321	2,208	-	-	65,721	65,721	-	-	55,525
MENS GOLF	-	336	-	-	1,050	1,386	1,386	-	-	1,177
WOMENS GOLF	-	5	-	-	1,400	1,405	1,405	-	-	1,500
WOMENS SOFTBALL	-	-	-	-	-	-	-	-	-	-
WOMENS SOFTBALL	44,108	832	39	-	12,070	57,049	57,049	-	-	54,625
GAME DAY MGMT-STUDENT LABOR	88,031	-	-	-	-	88,031	88,031	-	-	51,930

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

Name of Department	June 30, 2011 Expenditures					June 30, 2011 Total	June 30, 2011 Source of Funds			June 30, 2010 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
MENS SOCCER	23,492	151	135	-	-	23,778	23,778	-	-	-
WOMENS SOCCER	44,096	675	290	-	-	45,060	45,060	-	-	-
INTERCOLLEGIATE ATHLETICS										
SUB-TOTAL	1,788,334	188,017	12,648	183,168	211,933	2,384,101	2,305,043	79,058	-	1,762,745
COLORADO HIGHER ED OPP OFFICE	54,794	7,225	-	-	-	62,019	62,019	-	-	53,812
REGISTRARS OFFICE	643,533	36,162	14,767	4,180	-	698,642	698,642	-	-	657,506
ADMISSIONS OFFICE	528,734	360,210	9,335	946	-	899,225	872,975	-	26,250	714,922
ADMISSIONS-SALES & SERVICE	-	1,281	-	-	-	1,281	-	1,281	-	1,048
APPLICATION FEE	27,508	91,647	13,569	17,755	-	150,480	-	150,480	-	79,954
SW KS HISPANIC TALENT DVLPMNT	75,232	23,594	7,496	88	-	106,410	106,410	-	-	104,931
REGISTRAR-SALES & SERVICE	118	34,345	12,375	6,584	-	53,423	-	53,423	-	33,004
REGITRAR AND ADMISSIONS										
SUB-TOTAL	1,329,919	554,465	57,542	29,554	-	1,971,479	1,740,045	205,184	26,250	1,645,177
TOTAL STUDENT SERVICES	4,997,282	1,546,356	260,914	396,683	250,870	7,452,105	5,716,460	1,485,130	250,515	5,989,001
INSTITUTIONAL SUPPORT										
PRESIDENTS OFFICE	588,244	147,477	17,465	6,340	-	759,527	759,527	-	-	733,797
PROVOST	359,449	12,992	286	868	-	373,595	373,595	-	-	378,923
VP FOR ADMIN & FINANCE	340,039	11,200	3,908	8,132	-	363,279	363,062	-	218	342,898
FACULTY SENATE	1,417	3,809	37	-	-	5,262	5,262	-	-	6,847
VP FOR STUDENT AFFAIRS	244,106	5,859	281	-	-	250,245	250,245	-	-	252,228
PROVOST SALES AND SERVICE	20,512	109,894	18,232	-	-	148,637	-	148,637	-	74,983
CLASSIFIED SENATE	-	578	127	-	-	706	706	-	-	622
EXECUTIVE MANAGEMENT										
SUB-TOTAL	1,553,766	291,809	40,335	15,340	-	1,901,252	1,752,397	148,637	218	1,790,298
LICENSING REVENUE	-	8	-	-	-	8	-	-	8	655
RESEARCH OVERHEAD RECOVERY	20,271	10,074	1,357	-	-	31,701	-	31,701	-	41,523
RESEARCH OVERHEAD RCVRY-NONFED	-	1,000	-	-	-	1,000	-	1,000	-	-
BUSINESS OFFICE	509,118	9,184	7,107	4,446	-	529,856	529,856	-	-	511,726
BUSINESS OFFICE OVERTIME	236	-	-	-	-	236	236	-	-	319
DEPT OF ADMINISTRATION CHRGS	-	104,783	-	-	-	104,783	104,783	-	-	103,659
BUSINESS OFFICE SERV	-	(10,693)	34,287	43,801	-	67,395	-	67,395	-	252
STUDENT FISCAL SERVICES	450,680	1,059	23	-	-	451,761	451,761	-	-	448,954
INTERNATIONAL TAX CLEARING	-	-	-	-	8,528	8,528	-	8,528	-	12,226
BUDGET & PLANNING	192,786	1,650	648	-	-	195,084	195,084	-	-	196,371
SW KANSAS ACCESS PROJECT -KBOR	-	4,815	-	-	-	4,815	-	4,815	-	5,966
MISCELLANEOUS COLLECTIONS	-	48,998	-	-	-	48,998	-	48,998	-	32,863

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

						June 30, 2011 Source of Funds				
June 30, 2011 Expenditures						Unrestricted		Restricted		
Name of Department	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other	June 30, 2011 Total	General Use	Unrestricted	Restricted	June 30, 2010 Total
VPAF VENDING	-	1,373	5,638	7,140	-	14,151	-	14,151	-	8,670
FISCAL OPERATIONS										
SUB-TOTAL	1,173,090	172,250	49,060	55,387	8,528	1,458,315	1,281,719	176,587	8	1,363,184
EMPLOYEE RELATIONS OFFICE	28,946	389	192	-	-	29,527	29,527	-	-	31,360
PERSONNEL OFFICE	252,065	1,822	1,948	-	-	255,836	255,836	-	-	247,921
ADMINISTRATIVE PAYMENT CHARGES	-	12,350	9,601	15	-	21,966	-	21,966	-	17,972
EQUAL EMPLOYMENT OFFICE	-	1,043	-	-	-	1,043	1,043	-	-	-
SFS CLEARING-ST JOHN INTERNATL	-	13,823	-	-	-	13,823	-	13,823	-	102,928
FHSU BILLBOARD COSTS	-	87,565	-	-	-	87,565	87,565	-	-	114,712
GENERAL INSTITUTIONAL EXP	-	240,764	147	-	-	240,911	240,911	-	-	197,383
BANK COLLECTION COSTS	-	130,928	102	-	-	131,030	131,030	-	-	163,533
STAFF DEVELOPMENT	-	3,550	800	-	-	4,350	4,350	-	-	4,419
TELEPHONE SERVICES	79,861	698	-	-	-	80,559	75,854	-	4,705	70,307
SMART PHONE PROJECT	-	4,288	-	-	-	4,288	4,288	-	-	19,160
COMMUNICATION CONTROL	-	294,592	-	-	-	294,592	294,592	-	-	294,411
EMPLOYEE TUITION ASSISTANCE	-	(4,072)	-	-	35,845	31,773	31,773	-	-	26,679
SPOUSE TUITION ASSISTANCE	-	(474)	-	-	31,976	31,502	31,502	-	-	19,264
DEPENDENT TUITION ASSISTANCE	-	(516)	-	-	107,190	106,674	106,674	-	-	108,867
FACULTY DEVELOPMENT	-	79,552	2,424	-	-	81,976	81,976	-	-	68,339
GENERAL ADMINISTRATION										
SUB-TOTAL	360,872	866,305	15,214	15	175,010	1,417,415	1,376,921	35,789	4,705	1,487,255
ALUMNI AND LEG RELATIONS	252,690	22,115	2,987	-	-	277,792	267,027	-	10,765	267,458
ALUMNI OVERTIME	15,303	-	-	-	-	15,303	15,303	-	-	14,755
ALUMNI-FOUNDATION COST SHARE	-	22,561	1,165	-	-	23,726	23,726	-	-	23,607
ALUMNI SALES AND SERVICE	194	18,326	1,250	-	-	19,770	-	19,770	-	23,240
UNIVERSITY RELATIONS	375,526	18,949	9,183	3,045	-	406,703	406,703	-	-	413,062
UNIVERSITY RELATIONS SALES	-	-	4,998	-	-	4,998	-	4,998	-	-
ENDOWMENT	71,441	40,888	4,459	2,361	-	119,149	112,146	-	7,003	122,691
COMMENCEMENT	9,498	35,894	90,098	-	-	135,490	-	135,490	-	56,031
ENDOWMENT-CLEARING	-	1,759	926	2,404	-	5,089	-	-	5,089	4,986
ENDOWMENT-PAYROLL CLEARING	32,261	-	-	-	-	32,261	-	32,261	-	30,650
PARENTS DAY COMMITTEE	-	1,939	-	-	-	1,939	1,939	-	-	1,223
PERFORMING ARTS CENTER	61,438	31	3,852	15,500	-	80,822	80,822	-	-	78,333
PERF ARTS CENTER SALES & SERV	-	817	3,337	-	-	4,154	-	4,154	-	7,932
PUBLIC RELATIONS SUB-TOTAL	818,353	163,280	122,254	23,310	-	1,127,196	907,666	196,672	22,857	1,043,968
TOTAL INSITUTIONAL SUPPORT	3,906,081	1,493,643	226,863	94,053	183,537	5,904,177	5,318,703	557,686	27,787	5,684,705

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

Name of Department	June 30, 2011 Expenditures					June 30, 2011 Total	June 30, 2011 Source of Funds			June 30, 2010 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
PHYSICAL PLANT										
BUILDINGS MAINTENANCE	1,080,790	38,408	94,078	7,483	-	1,220,760	1,220,760	-	-	1,133,772
BUILDINGS MAINT OVERTIME	556	-	-	-	-	556	556	-	-	631
CUSTODIAL SALES & SERVICE	-	23	1,879	7,261	-	9,163	-	9,163	-	9,153
CUSTODIAL SERVICES	1,191,822	14,898	44,125	-	-	1,250,845	1,243,193	-	7,652	1,166,486
CUSTODIAL SERVICES OVERTIME	10,714	-	-	-	-	10,714	10,714	-	-	10,602
CUSTODIAL SERVICES-HHP	459,904	234	21,448	-	-	481,586	481,478	-	109	425,941
CUSTODIAL SERVICES-HHP OVERTIM	3,026	-	-	-	-	3,026	3,026	-	-	4,814
KS WETLANDS ED CTR MAINTENANCE	25,694	6,133	4,003	-	-	35,830	35,830	-	-	40,527
GROSS COLISEUM RENT SERVICE	-	-	716	-	-	716	-	716	-	1,629
GROUNDS	475,809	5,807	32,642	1,002	-	515,260	515,260	-	-	471,035
GROUNDS-OVERTIME	12,797	-	-	-	-	12,797	12,797	-	-	4,483
PHYSICAL PLANT ADMIN	249,629	106,178	33,297	24	-	389,128	389,128	-	-	279,531
POWER PLANT	258,926	1,559	13,828	-	-	274,313	274,313	-	-	272,933
POWER PLANT-OVERTIME	4,781	-	-	-	-	4,781	4,781	-	-	4,604
UNIV POLICE-ICAC GRANT	-	1,633	127	-	-	1,760	-	-	1,760	90
UNIVERSITY POLICE	548,917	4,082	16,643	-	-	569,642	569,642	-	-	565,612
TRAFFIC & SECURITY OVERTIME	21,118	-	-	-	-	21,118	21,118	-	-	22,840
UNIV POLICE SALES & SERVICE	-	415	241	-	-	656	-	656	-	100
LOCKSMITH	-	407	2,837	-	-	3,243	3,243	-	-	2,652
ENVIRONMENTAL SAFETY	105,162	3,666	2,390	-	-	111,219	111,219	-	-	107,063
PHYSICAL PLANT SALES&SERV	-	22,289	154,236	32,619	-	209,144	-	209,144	-	208,011
SOLID WASTE DISPOSAL CLRG	-	45,802	10,126	1,422	-	57,350	-	57,350	-	48,878
GREENHOUSE	-	-	1,833	-	-	1,833	1,833	-	-	1,510
STERNBERG OPERATIONS	146,956	2,537	20,846	501	-	170,840	170,840	-	-	161,639
ARCHITECTURAL SERVICES	211,948	3,992	1,962	1,974	-	219,876	219,876	-	-	214,069
ROBBINS CENTER OPERATIONS	-	3,170	2,864	-	-	6,034	-	6,034	-	5,818
CENTRAL PURCHASING	106,723	1,184	1,167	48	-	109,121	109,121	-	-	100,615
WUEST RENTAL	-	31,347	-	-	-	31,347	31,347	-	-	186,347
UTILITIES	-	1,384,024	7,340	386,333	-	1,777,697	1,777,697	-	-	1,648,817
UTILITIES-CAPITAL CREDITS	-	435	14,846	-	-	15,282	-	-	15,282	31,237
UNION RENTAL	-	17,540	-	-	-	17,540	17,540	-	-	17,540
TOTAL PHYSICAL PLANT	4,915,271	1,695,763	483,474	438,667	-	7,533,175	7,225,310	283,063	24,802	7,148,979
AIDS AND AWARDS										
GRAD TEACH ASST	-	-	-	-	217,883	217,883	217,883	-	-	177,949
UNIVERSITY SCHOLARSHIP	-	-	-	-	229,239	229,239	229,239	-	-	141,919
ACCESS ACADEMIC OPP GRANT	-	-	-	-	351,200	351,200	351,200	-	-	345,250
INTERNATIONAL SCHOLARSHIPS	-	-	-	-	71,000	71,000	71,000	-	-	-
COMMUNITY SCHOLARSHIPS FY10	-	-	-	-	214,512	214,512	-	214,512	-	2,380,700
COMMUNITY SCHOLARSHIPS FY11	-	-	-	-	2,496,957	2,496,957	-	-	2,496,957	-
SCHOLARSHIPS MISCELLANEOUS	-	-	-	-	19,072	19,072	-	19,072	-	19,347

**Fort Hays State University  
Departmental Expenditure Summary  
Year Ended June 30, 2011**

Schedule II

							June 30, 2011			June 30, 2010 Total
							Source of Funds			
							Unrestricted		Restricted	
Name of Department	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other	June 30, 2011 Total	General Use	Unrestricted	Restricted	
UNIVERSITY SCHOLARSHIP FUND	-	2,000	-	-	18,000	20,000	-	-	20,000	
FED STIMULUS-STRESS KS SCHOLAR	-	-	-	-	-	-	-	-	-	
FED STIMULUS-TUITION INCEN PRO	-	-	-	-	423,115	423,115	-	-	423,115	
YOUTH EDUCATION SERVICES	3,847	-	-	-	-	3,847	-	-	3,847	
KANSAS COMPREHENSVE GRNT-LEAP	-	-	-	-	51,072	51,072	-	-	51,072	
KANSAS CAREER WORKSTUDY	-	-	-	-	35,742	35,742	-	-	35,742	
KCWS-ADMIN COSTS	-	-	282	-	-	282	-	-	282	
EDUC OPPORTUNITY FEES	-	-	-	-	4,775	4,775	-	-	4,775	
KANSAS TEACHER SCHOLARSHIPS	-	-	-	-	205,863	205,863	-	-	205,863	
KANSAS MILITARY SERVICE AWARD	-	-	-	-	15,165	15,165	-	-	15,165	
EOF-ATHLETICS MARKETING ASST	4,471	-	-	-	-	4,471	-	-	4,471	
EOF-STU OBSERV DIRECTORS	1,302	-	-	-	-	1,302	-	-	1,302	
EOF-STU RET & COMM OUTREAC	2,548	-	-	-	-	2,548	-	-	2,548	
EOF-MODERN LANGUAGE TUTOR	2,736	-	-	-	-	2,736	-	-	2,736	
EOF-DIVERSITY MENTOR ASST-OMA	3,957	-	-	-	-	3,957	-	-	3,957	
EOF-CHINESE ACADEMY	4,912	-	-	-	-	4,912	-	-	4,912	
EOF-SCIENCE CAFE COORDINATOR	919	-	-	-	-	919	-	-	919	
EOF-INT VICTORIA PROJECT	1,118	-	-	-	-	1,118	-	-	1,118	
EOF-STUDENT ACCESS COORDINATOR	7,100	-	-	-	-	7,100	-	-	7,100	
EOF-CCL KANSAS CORPS	5,221	-	-	-	-	5,221	-	-	5,221	
FEDERAL PELL GRANT FY10	-	-	-	-	40,959	40,959	-	-	40,959	
FEDERAL PELL GRANT FY11	-	-	-	-	11,030,381	11,030,381	-	-	11,030,381	
ACADEMIC COMPETITIVENESS GRANT	-	-	-	-	230,038	230,038	-	-	230,038	
SMART GRANT-NATL SCI&MATH ACCE	-	-	-	-	198,211	198,211	-	-	198,211	
EDUC OPPOR GRANTS-SEOG MATCH	-	-	-	-	56,550	56,550	56,550	-	-	
EDUC OPPOR GRANTS-SEOG	-	-	-	-	163,350	163,350	-	-	163,350	
TEACH GRANT-FEDERAL	-	-	-	-	147,750	147,750	-	-	147,750	
TOTAL AIDS AND AWARDS	38,131	2,000	282	-	16,220,835	16,261,248	925,872	233,585	15,101,791	
GRAND TOTAL EDUCATION AND GENERAL EXPENDITURES	52,805,394	10,270,921	2,753,127	3,388,958	17,951,135	87,169,536	54,065,802	13,012,299	20,091,435	
AUXILLIARY ENTERPRISES										
AGNEW MAINTENANCE	-	12,120	938	259,572	-	272,630	-	272,630	-	
CUSTER MAINTENANCE	86,820	530	5,059	65	-	92,474	-	92,474	-	
RES LIFE ADMIN MAINTENANCE	405,765	21,790	104,661	12,141	-	544,358	-	544,358	-	
MCMINDES MAINTENANCE	257,387	313,640	51,147	1,273,078	-	1,895,251	-	1,895,251	-	
MCMINDES DINING MAINTENANCE	-	9,131	16,118	3,264	-	28,512	-	28,512	-	
WIEST MAINTENANCE	213,448	185,320	27,818	1,416	-	428,002	-	428,002	-	
WOOSTER MAINTENANCE	-	86,696	27,938	38	-	114,673	-	114,673	-	
STADIUM PLACE ROUTINE MAINTENA	-	10,424	14,724	313	-	25,461	-	25,461	-	
PARKING FEES	11,286	8,932	9,346	-	-	29,563	-	29,563	-	

**Fort Hays State University**  
**Departmental Expenditure Summary**  
**Year Ended June 30, 2011**

Schedule II

Name of Department	June 30, 2011 Expenditures					June 30, 2011 Total	June 30, 2011 Source of Funds			June 30, 2010 Total
	Salaries & Wages	Contractural Services	Commodities	Capital Outlay	Other		Unrestricted		Restricted	
							General Use	Unrestricted	Restricted	
AGNEW HALL	-	3,422	-	-	-	3,422	-	3,422	-	67,227
CUSTER HALL	36,878	3,404	269	-	-	40,551	-	40,551	-	7,528
RESIDENTIAL LIFE HOSPITALITY	-	10,057	(7)	-	-	10,050	-	10,050	-	6,531
RESIDENTIAL LIFE ADMIN	212,862	1,848,305	13,314	969	-	2,075,451	-	2,075,451	-	1,780,246
MCMINDES HALL	107,676	47,070	1,312	-	-	156,059	-	151,695	4,363	208,840
MCMINDES HALL KITCHEN	-	1,304	5	9,510	-	10,820	-	10,820	-	1,284
WIEST HALL	80,973	26,054	10,643	12,582	-	130,252	-	127,290	2,962	132,049
WIEST HALL KITCHEN	-	792	-	-	-	792	-	792	-	864
WOOSTER PLACE	12,157	56,745	-	-	-	68,903	-	68,903	-	92,465
STUDENT HEALTH CENTER	403,013	29,234	51,347	7,025	-	490,619	-	490,619	-	473,464
SU ADMINISTRATION	305,007	26,388	7,808	806	-	340,009	-	340,009	-	369,162
UNION BUILDING MAINTENANCE	242,290	138,592	26,799	41,916	-	449,597	-	449,597	-	389,193
UNION BOOKSTORE	-	5	-	-	-	5	-	5	-	1
UNION FOOD SERVICE	89	6,049	14,675	-	-	20,813	-	20,813	-	54,459
UNION-CTR FOR STUDENT INVLMNT	116,660	16,546	5,279	1,785	-	140,270	-	138,670	1,600	129,384
UNION-CARD CENTER	21,124	-	1,522	-	-	22,645	-	22,645	-	2,473
UNION-TICKET CLEARING	-	1,039	1,656	-	-	2,695	-	2,695	-	2,956
STADIUM PLACE-HOUSING	13,885	71,887	1,133	55	-	86,959	-	86,959	-	91,038
TOTAL AUXILLIARY ENTERPRISES	2,527,319	2,935,477	393,504	1,624,537	-	7,480,837	-	7,471,912	8,925	5,817,263
GRAND TOTALS	55,332,713	13,206,398	3,146,631	5,013,495	17,951,135	94,650,373	54,065,802	20,484,211	20,100,360	83,542,876

**FORT HAYS STATE UNIVERSITY**  
**UNEXPENDED PLANT FUNDS SUMMARY**  
Year Ended June 30, 2011

Department Name	Balance 07-01-10	Receipts	Transfers	Payments	Outstanding Encumbrances	Balance 6-30-11
<b>Infrastructure Maintenance Fund 2841:</b>						
Fund Account	10,518	-	-	(93,434)	-	103,952
10 Campus Electrical Improvement	672,423	-	-	604,708	67,715	-
<b>Fund Subtotal</b>	<b>682,941</b>	<b>-</b>	<b>-</b>	<b>511,273</b>	<b>67,715</b>	<b>103,952</b>
<b>Deferred Maintenance Fund 2483:</b>						
Controll Account	188,364	181,940	(104,110)	-	-	266,194
Exterior Graphics Phase 2	15,294	-	-	2,807	-	12,488
Picken Hall Improvements	(104,111)	-	104,110	(1)	-	-
Street Improvements	201,707	-	-	200,914	793	-
10 Campus Elec Improvements	450,000	-	-	373,113	76,887	-
<b>Fund Subtotal</b>	<b>751,254</b>	<b>181,940</b>	<b>-</b>	<b>576,832</b>	<b>77,680</b>	<b>278,681</b>
<b>Federal Stimulus Fund 3431:</b>						
Controll Account	(2,303,631)	2,717,366	(2,413,592)	-	-	(1,999,857)
Rarick Roof	412,841	-	(129,501)	283,340	-	-
Tunnel Improvements	550,745	-	(240,207)	310,538	-	-
Campus Electrical Upgrades	769,795	-	2,622,832	1,662,196	1,730,431	-
<b>Fund Subtotal</b>	<b>(570,250)</b>	<b>2,717,366</b>	<b>(160,468)</b>	<b>2,256,074</b>	<b>1,730,431</b>	<b>(1,999,857)</b>
<b>Total Plant Funds</b>	<b>863,945</b>	<b>2,899,306</b>	<b>(160,468)</b>	<b>3,344,180</b>	<b>1,875,826</b>	<b>(1,617,223)</b>

**FORT HAYS STATE UNIVERSITY**  
**REMODELING AND ADDITIONS SUMMARY**  
Year Ended June 30, 2011

Department Name	Appropriations			Expenditures	Encumbrances	Balance 06-30-11
	Balance 07-01-10	Receipts Transfers	Funds Available			
PRIOR YEAR UNALLOCATED BALANC	(3,954)	-	(3,954)	-	-	(3,954)
PARKING LOT REPAIR	-	433,759	433,759	262,352	171,408	(0)
F04 GORSS COLISEIUM ROOF REPAIR	297	-	297	297	-	(0)
F08 ELEVATOR REPAIRS	1,773	-	1,773	-	-	1,773
09 CAMPUS SIDEWALK REPLACEMENT	8,106	-	8,106	8,106	-	-
09 HVAC REPAIRS	2,728	-	2,728	2,728	-	0
09 CAMPUS ELEVATOR REPAIRS	5,000	-	5,000	-	-	5,000
09 CAMPUS ASBESTOS ABATEMENT	2,426	-	2,426	2,426	-	0
09 MISC ROOF REPAIRS	4,184	-	4,184	4,184	-	(0)
09 CAMPUS CARPET REPLACEMENT	-	-	-	-	-	-
09 EXTERIOR LIGHTING IMPROV	6,879	-	6,879	1,399	-	5,480
10 SIDEWALK REPLACEMENTS	57,000	-	57,000	57,000	-	-
10 HVAC REPAIRS	13,550	-	13,550	13,550	-	-
10 ELEVATOR REPAIRS	5,000	(5,000)	-	-	-	-
10 ASBESTOS ABATEMENT	10,000	-	10,000	10,000	-	-
10 STEAM GEN & DIST UPGRADES	4,179	-	4,179	3,291	888	-
10 EXTERIOR UTILITY R&M	1,224	-	1,224	941	-	283
10 ROOF REPAIRS	5,000	-	5,000	789	-	4,211
10 CARPET REPLACEMENT	11,935	-	11,935	11,935	-	(0)
10 SHERIDAN STONE REPLACEMENT	2,945	(2,832)	113	113	-	(0)
10 CH ASBESTOS ABATE STE 139	110,000	(41,521)	68,479	68,479	-	-
10 CH/GROSS DOOR CLOSER RPLCM	5,886	(5,886)	-	-	-	-
10 ALBERTSON HALL EVAP CHILLER	206,561	(166,423)	40,138	35,625	-	4,513
10 RARICK 3RD FLOOR VAV IMPR	151,392	165,783	317,175	306,512	35,587	(24,924)
10 CUSTER S WING RESTROOM PLM	50,000	-	50,000	67,704	-	(17,704)
10 INTERIOR SIGNAGE REPLACEMENT	8,843	-	8,843	3,033	-	5,810
10 CAMERA SANITARY SEWER LINES	1,907	(1,907)	-	-	-	-
10 STEAM LINE EXPANSION JT REP	5,000	-	5,000	-	-	5,000
10 CAMPUS ACOUSTIC CEILING TIL	6,252	-	6,252	3,599	-	2,653
10 OCCUPANCY SENSOR INSTALLAT	8,052	(8,052)	-	-	-	-
10 GREENHOUSE ROOFING PANEL R	6,000	15,600	21,600	21,600	-	-
10 CAMPUS ELEC IMPR-FUND 8001	785,412	-	785,412	349,329	142,961	293,122
11 CAMPUS SIDEWALK RPLCMT	0	15,000	15,000	1,386	-	13,614
11 CAMPUS HVAC RPR/RPLCMT	-	30,000	30,000	23,640	-	6,360
11 CAMPUS ELEVATOR RPR/RPLCM	-	5,000	5,000	-	-	5,000
11 CAMPUS ASBESTOS ABATEMENT	-	10,000	10,000	6,609	-	3,391
11 CAMPUS STEAM GEN/DIST UPGRADE	-	10,000	10,000	9,825	-	175
11 CAMPUS EXTERIOR UTILITY R/R	-	10,000	10,000	-	-	10,000
11 CAMPUS MISC ROOF REPAIRS	-	5,000	5,000	-	-	5,000
11 CAMPUS FLOOR COVERING RPLC	-	100,000	100,000	85,564	13,371	1,065
11 CAMPUS FIRE CODE IMPRVMTS	-	7,000	7,000	7,000	-	-
11 AKERS ENERGY CNTR BOILER	-	40,000	40,000	-	40,000	-
11 RARICK TELECOMMUNICATIONS I	-	215,240	215,240	215,240	-	-
11 DAVIS/SHERIDAN ROOF REPAIRS	-	20,620	20,620	20,620	-	-
11 CUNNINGHAM/GROSS SEWER IMPR	-	150,000	150,000	24,755	7,189	118,056
11 BEACH HALL ROOF REPAIRS	-	458,000	458,000	33,413	380,856	43,731
11 SHERIDAN 1ST FLR MECHANICAL	-	12,380	12,380	331	-	12,049
DEFERRED MAINT TX CREDIT CLRNG	-	304,783	304,783	2,570	-	302,213
11 CLASSROOM REPAIRS	-	7,000	7,000	1,287	-	5,713
11 DAVIS VENTILATION IMPRVMTS	-	92,000	92,000	92,267	-	(267)
12 HVAC REPAIRS	-	-	-	398	-	(398)
10 DAVIS HALL VENTILATION IMPR	-	4,214	4,214	4,214	-	-
10 SHERIDAN/CUSTER RELOCATION	-	142,411	142,411	140,330	2,080	(0)
11 SHERIDAN PROVOST OFC RMDL	-	50,192	50,192	50,192	-	-
11 AGNEW SITE BACKFILL	-	48,500	48,500	-	48,500	-
11 INDOOR PRACTICE FACILITY	-	255,955	255,955	1,255	254,700	-
<b>Total</b>	<b>1,483,576</b>	<b>2,376,814</b>	<b>3,860,390</b>	<b>1,955,889</b>	<b>1,097,539</b>	<b>806,963</b>

The Appropriations, Receipts and Transfers includes:

1,137,000	From the Board of Regents
501,272	From University Funds
304,783	From Deferred Maintenance Tax Credits
433,759	From Parking Fund

FORT HAYS STATE UNIVERSITY  
DETAIL OF FUND BALANCES  
Year Ended June 30, 2011

Schedule V

Fund Name	Current Funds			Other Funds	Plant Funds			
	Unrestricted		Restricted		Unexpended Plant Funds	Remodeling & Additions	Retirement of Indebtedness	Investment in Plant
	General Use	Designated Use						
General Fees Fund-Tuition	22,223,719							
Imprest Fund				25,000				
Faculty of Distinction			(704)					
Oil and Gas Royalties Fund		50,910						
Parking Fees Fund		114,514						
Restricted Fees Fund		12,511,610	3,163,480					
Institutional Overhead Fund		69,720						
Economic Opportunity Act-Federal			7,097					
Health Fees Fund		298,414						
Student Union Fees Fund		1,248,301						
Housing System Revenue Fund		(558,576)						
Pledged Housing Suspense Fund		1,511,616						
National Direct Student Loan Fund				822,768				
Kansas Career Workstudy Fund			7,004					
Federal Grants Fund			528,271					
Federal Stimulus Fund-ARRA					(1,999,857)			
Major Repairs Fund						806,963		
Infrastructure Maintenance Fund					103,952			
Deferred Maintenance Fund					278,681			
Investment in Plant								102,553,820
Lewis Field Renovation								
Project Fund and T-Bills							115,000	
Revenue Fund							223,664	
Principal and Interest							190	
Housing System Renovation & Refund								
Project Fund and T-Bills							0	
Principal and Interest							0	
Memorial Union Renovation Project								
Project Fund and T-Bills							596,608	
Principal and Interest							2,428	
Revenue Fund								
Capital Interest							0	
Reserve							0	
Service Clearing Fund				929,199				
Nine Month Payroll Clearing Fund				2,462,443				
TOTAL FUND BALANCES	22,223,719	15,246,508	3,705,148	4,239,410	(1,617,224)	806,963	937,891	102,553,820

**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED FUND DEPARTMENTS**  
**Year Ended June 30, 2011**

Schedule VI

Account Number	Account Name	Balance 07-01-10	Receipts	Transfers	Expenditures	Non Expense Items	Balance 06-30-11
110292	ECONOMICS-SPECIAL PROJECTS	19,173	1,453	-	-	-	20,626
110402	CCL-CNTR FOR CIVIC LEADRSHP RU	9,923	-	-	-	-	9,923
112182*	OMER VOSS ENDOWED PROF.	11,373	-	6,225	17,598	-	(0)
112102	CCL-CNTR FOR CIVIC LEADRSHP RU	-	8,016	-	18,521	-	(10,505)
116282	GIS-ERGO OPERATION ACCOUNT	4,268	-	-	-	-	4,268
116362	MEXICO TRIP-SCHUHL	16,929	-	-	12,473	-	4,456
116462	MATH RELAYS	1,597	2,725	-	2,534	-	1,788
116522	MUSIC-HIGH PLAINS CHLDN CMP	420	-	-	-	-	420
116682	FAMILY DEVELOPMENT SERVICES	1,554	3,335	-	2,109	-	2,780
116762	MUSIC-WKSA D'ADDARIO GRANT	1,421	2,500	-	-	-	3,921
116932	SOCIOLOGY-CE GRANT WRITING	17,161	-	4,695	244	-	21,611
116942	JOURNALISM-KSPA SALES&SERVICE	-	769	-	769	-	-
116972	GEOSCI-KGA PROGRAM GRANT	-	5,500	-	1,941	-	3,559
117082*	TEACH ED-TRANS TO TEACH-KNOTTT	30,756	-	-	3,175	-	27,580
117092	TEACH ED-T2T GRANT	-	-	55,000	8,703	-	46,297
117522*	WESTERN KS PRIM MATH ACAD GRNT	(8,496)	-	8,496	-	-	0
117562	TEACHER ED YOUNG READERS	192	1,524	-	1,059	-	657
117572*	ANSCHUTZ ENDOWD PROF-STATE	87	-	3,735	3,818	-	4
117812*	ENERGIZING MIDDLE SCHOOL SCIEN	(5,623)	-	103,892	114,600	-	(16,330)
117822*	NASA ROBOTICS FOR WSTRN KS SCH	-	-	8,000	16,017	-	(8,017)
117842*	TEACH ED-MODELING INSTRUCTION	(9,505)	-	84,674	86,722	-	(11,553)
117852*	SMI-UNPACKING SCIENCE GRANT	(4,278)	11,126	25,158	37,117	-	(5,111)
117862	SMI-EXPOLORING THE SOLAR SYSTE	(16,202)	23,434	(656)	6,576	-	(0)
118062*	NURSING-TRAINEESHIPS GRANT	(1)	30,590	-	30,589	-	0
118072	NURSING-REGENT INTIATIVE-SCHLRS	7,797	-	-	6,262	-	1,535
118132	THOMSON-BIOLOGICAL SCIENCE	2,075	-	11,000	9,410	-	3,665
118142	THOMSON-COMM DISORDERS	7,868	-	11,000	13,184	-	5,684
118162	HERNDON CLINIC	44,240	39,186	-	52,518	-	30,909
118172	THOMSON-ALLIED HEALTH	8,150	-	14,000	17,572	-	4,578
118202	EXERCISE PHYSIOLOGY LAB	221	7,144	-	382	-	6,983
118232	THOMSON-HLTH/LIFE	10,252	-	3,000	8,557	-	4,695
118292	BIOSCI-LEAF BUG	-	463	-	278	-	185
118352	BIO SCIENCE-NEOSHO RIVER	1,021	-	-	935	-	86
118392	FLEHARTY RESEARCH ASST-ENDOW	-	7,100	-	7,100	-	-
118482*	NURSING-NFLP GRANT	-	11,764	-	11,764	-	-
118492	NURSING-NFLP MATCH	-	-	1,307	1,307	-	-
118542	PHYSL THRPY CLIN-NWKAAA GRNT	142	7,213	-	13,139	-	(5,784)
118562	NURSING-NIGHTINGALE GRANT	305	1,350	-	13	-	1,641
118572*	NURSING-ARRA NFLP GRANT	-	-	8,236	4,444	-	3,792
118582	NURSING-ARRA NFLP MATCH	-	-	915	556	-	359
118592*	NURSING & TECH ENHANCMENT GRANT	-	-	250,000	250,000	-	-
118642	ALLIED HEALTH-DM SONOGRAPHY	2,864	2,237	-	3,394	-	1,706
118672	COMM DISORDERS CRS MATERIALS	3,247	7,051	-	5,787	-	4,512
118772	AGRICULTURE-WATERLINK GRANT	(163)	-	-	(53)	-	(110)
118792	GRADUATE ASSISTANT RPMNT-HMC	-	-	-	7,100	-	(7,100)
118802	CHOATE GRAD RSRCH FELLOW-ENDOW	-	1,869	-	1,869	-	-
158222	SPECIAL PROJECTS IN HHP	3,339	1,070	(1,047)	3,363	-	(1)
226042*	CHEM-08 KINBRE FAC SCLR-WIESE	21	-	-	21	-	0
226052*	GEOSCI-SUPERDARN RADAR GRANT	(611)	3,174	(879)	2,638	-	(954)
226532*	GEOSCI-NASA ICES POLYNIA STUDY	(2,754)	38,876	(8,798)	31,052	-	(3,729)
226562*	KS SPACE CONSORTIUM-CHU	-	-	12,132	20,762	-	(8,630)
226632*	GEOSCI-NASA AMSR VALIDATION GR	(3,301)	34,870	(8,371)	23,198	-	(0)
226642*	GEOSCI-NASA SEA ICE ROUGH GRNT	(1,970)	18,775	(5,308)	14,574	-	(3,078)
228172*	AH-10 KINBRE-WIESE	(179)	-	-	(179)	-	0
228222	BIOSCI-HUMAN DIMENSIONS GRANT	(3,382)	-	-	2,542	-	(5,924)
228242	BIO SCI-WARING KAS	252	-	-	252	-	0
228252	BIO SCI-POLACIK KAS	718	-	-	718	-	-
228262	BIOSCI-AQUATIC SNAILS	(465)	4,745	-	4,280	-	-
228272	BIOSCI-BLACK RAIL	(56)	3,780	-	3,724	-	-
228282*	AH-11 KINBRE SU SCLR-MILLER	-	4,000	-	4,000	-	(0)
228292*	AH-10 KINBRE STAR GRANT-ROGERS	-	10,000	-	10,000	-	-
228302*	AH-11 KINBRE-OS MENTOR AWARD	-	12,900	(2,900)	10,000	-	-
228312*	AH-11 KINBRE GRANT	-	24,279	(18,786)	12,034	-	(6,541)
228322*	AH-11 KINBRE-GILLOCK	-	-	6,308	6,308	-	-
228332*	AH-11 KINBRE-WIESE	-	-	11,658	11,658	-	-
228362*	BIOSCI-MARICLE-K STATE GRANT	-	-	10,423	15,197	-	(4,774)

FORT HAYS STATE UNIVERSITY  
RESTRICTED FUND DEPARTMENTS  
Year Ended June 30, 2011

Schedule VI

Account Number	Account Name	Balance 07-01-10	Receipts	Transfers	Expenditures	Non Expense Items	Balance 06-30-11
228372	BIOSCI-WALLEYE AGE/GROWTH GRNT	-	12,549	(182)	18,012	-	(5,646)
228382*	AH-KINBRE-MADDEN FSA	-	10,000	-	-	-	10,000
228392*	AH-12 KINBRE GRANT	-	-	(4,000)	484	-	(4,484)
228402*	AH-12 KINBRE-GILLOCK	-	-	-	1,687	-	(1,687)
228432*	AH-12 KINBRE-WIESE	-	-	-	473	-	(473)
228442	BIOSCI-PAPERSHELL MUSSEL GRANT	-	-	-	1,518	-	(1,518)
228452	BIOSCI-CAUDLE WSSA GRANT	-	1,000	-	-	-	1,000
228482*	AH-12 KINBRE SMSTR SCLR-SCHMID	-	-	-	179	-	(179)
228552*	BIOSCI-PLOVER CENSUS	(59)	708	(880)	11,207	-	(11,437)
228632	LAND RENTAL-SPAULDING	-	-	-	706	-	(706)
228642	BIOSCI-SPOTTED SKUNK DIET GRNT	-	-	-	4	-	(4)
228662*	SLATE CREEK-NICHOLSON	-	-	4,000	-	-	4,000
228662	AH-KINBRE-FSA GRANT-GILLOCK	46	-	-	35	-	11
320102	CCL-KHF GRANT-KANSAS CORPS	3,930	500	-	3,889	-	541
various*	SBDC ACCOUNTS SUMMARY-3141	39,282	(46,482)	80,008	96,327	-	(23,519)
various	SBDC ACCOUNTS SUMMARY-2510	(16,054)	67,199	67,468	83,000	-	35,613
321642	DOCKING-KHF CHANGE SOMETHING G	98,920	-	(6,338)	45,211	-	47,370
various	KSBDC-ACCOUNT SUMMARY-2510	1,226,012	1,374,879.64	(382,343.59)	619,596	-	1,598,953
various*	KSBDC-ACCOUNT SUMMARY-3141	140,468	853,887.93	(427,802.63)	648,665	-	(82,112)
322472*	KSBDC-KANSAS ARTS FUNDS	(17)	-	-	-	-	(17)
322522	ENERGYNET GRANT	-	501,884	-	247,029	-	254,855
322552	KU ASSISTANTSHIP-FUQUA	-	1,045	-	2,090	-	(1,045)
322612	NETWORK KANSAS FY06	69,332	561,619	-	547,698	-	83,253
322622	NETWORK KANSAS CARRYOVER	244,326	-	(244,326)	-	-	0
322632	NETWORK KANSAS SPECIAL PROJECT	169,339	318,307	244,326	134,407	-	597,565
326062	ENGLISH-BIG READ GRANT	-	5,347	1,027	6,374	-	-
328012*	SENIOR COMPANION PROGRAM	(24,022)	465,898	-	441,894	-	(18)
328042	FGP/SCP DONATIONS	10,967	1,286	-	200	-	12,053
328062	SENIOR COMPANION EXCESS	-	-	-	2,162	-	(2,162)
328072	FOSTER GRANDPARENT EXCESS	-	-	-	720	-	(720)
328212	SCP GRANT-INFO REFERRAL	133,206	70,082	-	74,862	-	128,426
328222	FOSTER GRNDPRNT GRANT-MATCH	68,295	25,468	-	2,859	-	90,904
328232*	FOSTER GRANDPARENT PROGRAM	(13,117)	197,984	-	185,227	-	(360)
328262	SCP-NWKAAA	25,016	8,382	-	5,965	-	27,432
328302	NURSING-HMC FNP	1,498	-	-	1,315	-	183
328322	FISH ID-EBERLE	5,139	2,210	-	1,145	-	6,204
350102	ADP-KOCH SPEAKER SERIES GRANT	3,770	-	-	-	-	3,770
356072	MOD LANG-HISPANIC FILM FESTIVA	1	-	(1)	-	-	(0)
356342	MUSIC-WKSA ARTS COUNCIL GRANT-2510	3,026	443	-	987	-	2,482
356342*	MUSIC-WKSA ARTS COUNCIL GRANT-3141	112	649	1,774	-	-	2,535
356352	MUSIC-WKSA MIDWEST ENERGY GRNT	629	-	-	-	-	629
357022	TEACH ED-YOUNG READER CONF GRN	4,920	-	-	4,920	-	-
358132*	BIOSCI-TRAILS TO GREENER FUTUR	-	2,954	(630)	8,678	-	(6,354)
358302	PRAIRIE NATURALIST	(246)	246	-	-	-	(0)
412042	LIBRARY-CECIL CURREY FUND	608	-	-	531	-	77
various	STERNBERG-ADMINISTRATION	(77,624)	79,399	-	164,249	-	(162,474)
432082	CTEL-VIDEO PRODUCTION SERVICE	14,150	4,424	-	6,359	-	12,215
525522*	SPEC EVENTS-ARTS COMM GRANT	-	-	4,229	-	-	4,229
528022	HHP-NSSF GRANT-SHOOTING CLUB	5,349	5,000	-	9,728	-	620
528042	WELLNESS CENTER-PRIVILEGE FEES	-	87,632	8,602	52,385	-	43,849
535092	VETERANS ADMINISTRATION	11,016	12,227	-	9,580	-	13,663
535132	DUI EVALS/ALCOHOL ED PROG	6,431	15,505	(5,000)	7,703	-	9,233
543022	ADMIN ALLOWANCE-LOANS-GRANTS-RU	293,947	15,795	94,444	91,115	-	313,070
543032	STAFFORD INTEREST	7,621	443	-	1	-	8,063
563302	ATHLETIC-BOOKSTORE CLEARING	1	-	-	-	-	1
563322	ATHLETIC-BOOKSTORE SCHOLARSHIP	28,000	-	(7,000)	-	-	21,000
613101*	FED STIMULUS-ARRA-EQUIPMENT	5,038	-	(5,038)	-	-	-
621002	LICENSING REVENUE	10,514	1,650	-	8	-	12,156
674002	ENDOWMENT-CLEARING	(45)	3,624	1,500	5,089	-	(10)
703162	UNIV POLICE-ICAC GRANT	(90)	3,740	-	1,760	-	1,890
703192	BYRNE MEMORIAL GRANT	421	-	-	-	-	421

**FORT HAYS STATE UNIVERSITY**  
**RESTRICTED FUND DEPARTMENTS**  
Year Ended June 30, 2011

Schedule VI

Account Number	Account Name	Balance 07-01-10	Receipts	Transfers	Expenditures	Non Expense Items	Balance 06-30-11
704192	UTILITIES-CAPITAL CREDITS	95,906	36,733	-	15,282	-	117,357
814112	COMMUNITY SCHOLARSHIPS FY11	18,902	2,492,030	-	2,496,957	-	13,975
814122	COMMUNITY SCHOLARSHIPS FY12	-	49,620	-	-	-	49,620
814342	KS NATIONAL GUARD TA	-	32,000	-	-	32,000	-
814362	UNIVERSITY SCHOLARSHIP FUND	40,000	27,500	-	20,000	-	47,500
815012*	YOUTH EDUCATION SERVICES	3,388	3,465	-	3,847	-	3,006
815022	KS SCHOLARSHIPS	4,811	35,242	-	-	40,053	-
815042	KS NURSING SCHOLARSHIPS	3,500	15,750	-	-	19,250	-
815052	KS SLAIN PUBLIC SFTY OFCR WVR	-	2,380	-	-	2,380	-
815062	KS SUPPLEMENTAL GRANT	57,849	312	-	-	669,260	(611,098)
814302*	COLLEGE WORK STUDY	5,218	523,806	(51,822)	470,105	-	7,097
814502*	FED STIMULUS-STRESS KS SCHOLAR	34,494	-	(34,494)	-	-	-
814512*	FED STIMULUS-TUITION INCEN PRO	347,650	-	200,000	423,115	-	124,535
815112*	KANSAS COMPREHENSVE GRNT-LEAP	6,990	661,928	-	51,072	-	617,846
815122*	KANSAS CAREER WORKSTUDY	-	39,848	-	35,742	-	4,106
815132*	KCWS-ADMIN COSTS	2,950	-	-	282	-	2,668
815142	EDUC OPPORTUNITY FEES	(5,053)	40,376	(25,951)	4,775	-	4,597
815152	KANSAS TEACHER SCHOLARSHIPS	14,510	192,967	-	205,863	-	1,614
815162	KS MINORITY SCHOLARSHIPS	-	5,439	-	-	5,439	-
815222	KANSAS ACCESSUS SCHOLARSHIP	(250)	8,250	-	-	8,000	-
815242	KS TEACHER ED SCHOLARSH PRGM	750	-	-	-	-	750
815272	KANSAS MILITARY SERVICE AWARD	980	14,185	-	15,165	-	-
815512	EOF-ACE SERVICE STIPEND	487	-	(487)	-	-	-
815522	EOF-ATHLETICS MARKETING ASST	-	-	4,640	4,471	-	169
815552	EOF-CULTURAL AFFAIRS COORD	1,242	-	(1,242)	-	-	0
815562	EOF-DISABLT SVS GRAD ASST	(102)	-	102	-	-	0
815672	EOF-STU OBSERV DIRECTORS	-	-	1,305	1,302	-	3
815682	EOF-STU RET & COMM OUTREAC	0	-	2,552	2,548	-	4
815742	EOF-MODERN LANGUAGE TUTOR	776	-	2,486	2,736	-	526
815762	EOF-DIVERSITY MENTOR ASST-ADMI	(59)	59	-	-	-	(0)
815772	EOF-DIVERSITY MENTOR ASST-OMA	(283)	-	4,640	3,957	-	401
815782	EOF-STU AFFAIRS BRIDGES COUNSE	13	-	(13)	-	-	-
815812	EOF-MEM UNION MRKT/PROMO INTRN	(0)	-	-	-	-	(0)
815822	EOF-AACE GRAD ASST	(68)	-	68	-	-	0
815832	EOF-CHINESE ACADEMY	(40)	40	4,640	4,912	-	(272)
815842	EOF-AG AMBASSADOR	1,000	-	(1,000)	-	-	-
815852	EOF-INTL STUDENT AMBASSADORS	2,320	-	(2,320)	-	-	-
815862	EOF-FHSU OPERA	600	-	(600)	-	-	-
815872	EOF-SCIENCE CAFE COORDINATOR	(13)	-	919	919	-	(13)
815882	EOF-FIRST YR EXPERIENCE ASST	(22)	-	22	-	-	(0)
815892	EOF-INT VICTORIA PROJECT	198	-	2,586	1,118	-	1,666
815902	EOF-STUDENT ACCESS COORDINATOR	-	4,100	3,000	7,100	-	-
815912	EOF-CCL KANSAS CORPS	-	-	5,220	5,221	-	(1)
815922	EOF-COB STUDENT AMBASSADOR	-	-	3,581	-	-	3,581
834202*	ACADEMIC COMPETITIVENESS GRANT	-	230,038	-	230,038	-	-
834222*	SMART GRANT-NATL SCI&MATH ACCE	-	198,211	-	198,211	-	-
834232*	EDUC OPPOR GRANTS-SEOG	-	175,444	(12,094)	163,350	-	-
834002*	FEDERAL PELL GRANT FY10	-	40,959	-	40,959	-	-
834012*	FEDERAL PELL GRANT FY11	-	11,030,381	-	11,030,381	-	-
834262*	TEACH GRANT-FEDERAL	-	147,750	-	147,750	-	-
913622*	LLE BLOCK GRANT	674	-	-	-	-	674
913802	MCMINDES DINING EXPANSION	23,339	-	-	-	-	23,339
913812	UNION DINING REMODEL	250,000	-	-	-	-	250,000
525972*	TIGER TOTS-FEDERAL AID	4,113	-	7,707	-	-	11,820
<b>Total</b>		<b>3,567,202</b>	<b>21,009,117</b>	<b>130,389</b>	<b>20,091,435</b>	<b>776,382</b>	<b>3,838,890</b>

\* Not in Restricted Fees Fund.

FORT HAYS STATE UNIVERSITY  
Statement of Outstanding Obligations  
June 30, 2011

Schedule VII

Description	Date Of Issue	Years to Maturity	Amount Of Original Issue	Retired Principal as of 6-30-2011	Outstanding Principal as of 6-30-2011	Interest Outstanding as of 6-30-2011	Total Outstanding
<b>Revenue Bonds Payable</b>							
KDFA Lewis Field Stadium Refunding and Renovation Project: Series 2003D-2	05-01-2003	15	1,150,000.00	495,000.00	655,000.00	189,302.00	844,302.00
KDFA Memorial Union Renovation Project Series 2005G-1	11-15-2005	20	7,205,000.00	630,000.00	6,575,000.00	2,308,401.25	8,883,401.25
KDFA Memorial Union Renovation Project Series 2005G-2	11-15-2005	20	585,000.00	585,000.00	-	-	-
<b>Total Revenue Bonds Payable</b>			8,940,000.00	1,710,000.00	7,230,000.00	2,497,703.25	9,727,703.25
<b>Capital Leases Payable</b>							
Energy Performance Contract	04-01-2004	16.5	4,887,055.87	1,295,888.13	3,591,167.74	895,618.87	4,486,786.61
Stroup Hall Chiller and Energy Improvements	04-01-1999	10.0	172,589.35	172,589.35	-	-	-
<b>Total Capital Leases Payable</b>			5,059,645.22	1,468,477.48	3,591,167.74	895,618.87	4,486,786.61
<b>Total Outstanding Obligations</b>			13,999,645.22	3,178,477.48	10,821,167.74	3,393,322.12	14,214,489.86

**FORT HAYS STATE UNIVERSITY  
DESCRIPTION OF OUTSTANDING BONDS  
YEAR ENDED JUNE 30, 2011**

**Schedule VIIa**

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

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

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

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

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

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

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

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

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

**FORT HAYS STATE UNIVERSITY**  
**Summary of Bond Indebtedness**  
**Current Payment Schedule as of June 30, 2011**

Schedule VIIb

Year Ended 06-30-	-----Memorial Union Renovation -----		
	Principal	Interest	Annual Debt Service
Date of Issue: November 15, 2005 Series 2005G			
2012	330,000.00	265,045.00	595,045.00
2013	340,000.00	253,062.50	593,062.50
2014	355,000.00	240,205.00	595,205.00
2015	370,000.00	226,607.50	596,607.50
2016	380,000.00	212,167.50	592,167.50
2017	395,000.00	196,857.50	591,857.50
2018	415,000.00	180,450.00	595,450.00
2019	430,000.00	163,020.00	593,020.00
2020	450,000.00	144,647.50	594,647.50
2021	465,000.00	125,316.25	590,316.25
2022	485,000.00	105,128.75	590,128.75
2023	505,000.00	83,965.00	588,965.00
2024	530,000.00	61,447.50	591,447.50
2025	550,000.00	37,687.50	587,687.50
2026	575,000.00	12,793.75	587,793.75
	<u>6,575,000.00</u>	<u>2,308,401.25</u>	<u>8,883,401.25</u>

Year Ended 06-30-	-----Lewis Field Renovation-----		
	Principal	Interest	Annual Debt Service
Date of Issue: May 1, 2003, Series 2003D-2			
2012	70,000	25,599	95,599
2013	70,000	23,149	93,149
2014	75,000	20,611	95,611
2015	75,000	17,799	92,799
2016	80,000	14,893	94,893
2017	85,000	11,693	96,693
2018	200,000	8,250	208,250
	<u>655,000</u>	<u>121,993</u>	<u>776,993</u>

Fort Hays State University  
Kansas Development Finance Authority Bond Activity  
Changes in fund balance for the year ending 6-30-2011

Schedule VIII

Memorial Union Renovation Revenue Bonds, Series 2005 G-1

	985222 5406-5401 Project	943292 5406-5402 Princ. & Int.	943302 5406-5403 Cost of Issue	943312 5406-5404 Capital Interest	943282 5406-5405 Reserve	Total Bond Fund
Balance 7-1-10	-	12,080	-	-	2,173	14,253
Income:						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	-	1,636	-	-	-	1,636
Discount on T-Bill Purchase**	-	-	-	-	825	825
PMIB Interest on Investments	-	-	-	-	12,009	12,009
Return of PMIB Investment	-	-	-	-	565,114	565,114
Income Retained at Purchase	-	0	-	-	-	-
Total Income	-	1,636	-	-	577,948	579,584
Expenditures:						
Expenses Retained at Purchase	-	-	-	-	-	-
Project Expenses	-	-	-	-	825	825
Interest on Debt	-	276,018	-	-	-	276,018
Debt Principal	-	320,000	-	-	-	320,000
Total Expenditures	-	596,018	-	-	825	596,843
Transfers from 943322	-	-	-	-	46,060	46,060
Transfer from Revenue Fund 5102	-	554,002	-	-	-	554,002
Transfers to P & I	-	28,748	-	-	(28,748)	-
Total Transfers	-	582,750	-	-	17,312	600,062
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-11	-	449	-	-	596,608	597,056

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

Memorial Union Renovation Revenue Bonds, Series 2005 G-2

	985222 5601-5601 Project	943332 5601-5602 Princ. & Int.	943342 5601-5603 Cost of Issue	943352 5601-5604 Capital Interest	943322 5601-5605 Reserve	Total Bond Fund
Balance 7-1-10	-	981	-	-	174	1,155
Income:						
Bond Fees*	-	-	-	-	-	-
Accrued Interest on Fund	-	23	-	-	-	23
Discount on T-Bill Purchase**	-	-	-	-	67	67
PMIB Interest on Investments	-	-	-	-	975	975
Return of PMIB Investment	-	-	-	-	45,886	45,886
Income Retained at Purchase	-	-	-	-	-	-
Total Income	-	23	-	-	46,928	46,951
Expenditures:						
Expenses Retained at Purchase	-	-	-	-	-	-
Project Expenses	-	-	-	-	67	67
Interest on Debt	-	-	-	-	-	-
Debt Principal	-	-	-	-	-	-
Total Expenditures	-	-	-	-	67	67
T-Bill Purchase**	-	-	-	-	-	-
Transfer to 943322	-	-	-	-	(46,060)	(46,060)
Transfers to P & I	-	975	-	-	(975)	-
Total Transfers	-	975	-	-	(47,035)	(46,060)
Adjustment for Prior Year	-	-	-	-	-	-
Balance 6-30-11	-	1,979	-	-	0	1,979

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

**Fort Hays State University**  
**Kansas Development Finance Authority Bond Activity**  
**Changes in fund balance for the year ending 6-30-2011**

**Schedule VIII**

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

	<b>5813-5230 Surplus</b>	<b>5150-5180 Revenue</b>	<b>Total Lewis Field Revenue Fund</b>	<b>5012-5252 Princ. &amp; Int.</b>	<b>5012-5254 Bond Revenue</b>	<b>Total Bond Fund</b>
<b>Balance 7-1-10</b>	-	219,332	219,332	653	-	653
<b>Income:</b>						
Student Fees	-	113,755	113,755	-	-	-
Accrued Interest	-	-	-	1,331	-	1,331
T-Bill Interest	-	-	-	4,612	-	4,612
Gain on Investment	-	-	-	-	-	-
<b>Total Income</b>	-	113,755	113,755	5,942	-	5,942
<b>Expenditures:</b>						
Project Expenses	-	17,848	17,848	-	-	-
Interest on Debt	-	-	-	27,980	-	27,980
Debt Principal	-	-	-	70,000	-	70,000
<b>Total Expenditures</b>	-	17,848	17,848	97,980	-	97,980
<b>Transfers:</b>						
Between Funds	-	-	-	-	-	-
To KDFA for Bond Redemp.	-	-	-	-	-	-
From Revenue to Debt	-	(91,574)	(91,574)	91,574	-	91,574
<b>Total Transfer</b>	-	(91,574)	(91,574)	91,574	-	91,574
Adjustment for Prior Year	-	-	-	-	-	-
<b>Balance 6-30-11</b>	-	223,664	223,664	190	-	190

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

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

**FORT HAYS STATE UNIVERSITY**  
**LAND VALUES**  
Year Ended June 30, 2011

Schedule IX

Legal Description	Date of Acquisition	Acreage	Value
Sec. 1, T14, R19, Ellis Co.	1901	632.0	12,800
Sec. 6, T14S, R18W, Ellis Co.	1901	601.4	19,200
Sec. 31, T13S, R18W, Ellis Co.	1901	487.2	23,000
Sec. 36, T13S, R19W, Ellis Co.	1901	640.0	12,800
NW1/4 Sec. 5, T14S, R18W, Ellis Co.	1901	51.4	5,010
SW1/4 Sec. 32, T13S, R18W, Ellis Co.	1901	170.2	10,960
E1/2 Sec. 7, T13S, R18W, Ellis Co.	1901	316.6	9,600
NE1/4 Sec. 18, T14S, R18W, Ellis Co.	1901	149.6	6,200
W1/2 Sec. 8, T14S, R18W, Ellis Co.	1901	320.0	12,800
NW1/4 Sec. 17, T14S, R18W, Ellis Co.	1901	160.0	4,740
SW1/4 Sec. 32, T13S, R18W, Ellis Co.	1901	111.8	6,820
NE1/4 Sec. 5, T14S, R18W, Ellis Co.	1901	175.0	15,600
S1/2 of NW1/4 Sec. 32, T14S, R18W, Ellis	1901	47.0	1,880
Razing of Lewis Field Bldgs	1968	0.0	6,030
Razing of Men's Gym	1974	0.0	7,600
Demolition of Power Plant Smokestack	1976	0.0	5,213
Demolition of Rarick Hall	1978	0.0	11,413
Lot 5	1991	0.0	6,100
Lot 6	1991	0.0	13,070
Lot 5 and 6--Sec. 27, T13, R18, Ellis Co.	1991	23.0	20,950
Metro Village	1991	0.5	23,910
Part of Sec. 18, T13, R18	1993	80.0	32,000
Part of Sec. 29, T13, R18	1993	26.0	16,400
Part of Sec. 16, T13, R19	1996	50.9	20,360
<b>TOTALS</b>		<b>4042.6</b>	<b>304,456</b>

**FORT HAYS STATE UNIVERSITY**  
**BUILDING VALUES**  
Year Ended June 30, 2011

<b>Building</b>	<b>Date of Acquisition</b>	<b>Value</b>
Picken Hall	1904	6,911,718
Martin Allen Hall	1905	555,258
Sheridan Hall	1916	8,793,293
Custer Hall	1922	1,520,707
Memorial Union	1923	10,583,253
McCartney Hall	1926	1,661,642
Albertson Hall	1928	1,871,424
Power Plant	1932	58,786
Lewis Field Stadium	1937	2,671,599
University Farm Building	1938	545,328
Davis Hall	1952	889,319
President's Residence	1954	147,062
Witt Building	1960	560,213
Wiest Hall	1961	3,356,523
Wooster Place	1961	3,146,560
McMindes Hall	1963	8,030,576
Malloy Hall	1965	1,275,147
Forsyth Library	1966	1,649,917
Power Plant (New)	1967	832,632
R.U. Brooks Service Building	1968	402,587
Cunningham Hall & Gross Memorial Coliseum	1974	9,353,976
New Rarick Hall	1979	6,011,474
Stroup Hall	1980	1,708,628
Heather Hall	1981	378,058
Metrodome	1991	3,081,939
Utility Building Lot 5	1991	8,753
Utility Building Lot 6	1991	10,230
Tomanek Hall	1993	10,167,978
Kansas Wetlands Education Center	2008	3,542,093
Soccer Facility	2009	2,325,875
Energy Performance Contract	2005	1,232,784
Stadium Place	2007	5,405
Total Value of Buildings		<u>93,290,738</u>

**FORT HAYS STATE UNIVERSITY**  
**BUILDING VALUES**  
Year Ended June 30, 2011

<b>Building</b>	<b>Date of Acquisition</b>	<b>Value</b>
Picken Hall	1904	6,911,718
Martin Allen Hall	1905	555,258
Sheridan Hall	1916	8,793,293
Custer Hall	1922	1,520,707
Memorial Union	1923	10,583,253
McCartney Hall	1926	1,661,642
Albertson Hall	1928	1,871,424
Power Plant	1932	58,786
Lewis Field Stadium	1937	2,671,599
University Farm Building	1938	545,328
Davis Hall	1952	889,319
President's Residence	1954	147,062
Witt Building	1960	560,213
Wiest Hall	1961	3,356,523
Wooster Place	1961	3,146,560
McMindes Hall	1963	8,030,576
Malloy Hall	1965	1,275,147
Forsyth Library	1966	1,649,917
Power Plant (New)	1967	832,632
R.U. Brooks Service Building	1968	402,587
Cunningham Hall & Gross Memorial Coliseum	1974	9,353,976
New Rarick Hall	1979	6,011,474
Stroup Hall	1980	1,708,628
Heather Hall	1981	378,058
Metrodome	1991	3,081,939
Utility Building Lot 5	1991	8,753
Utility Building Lot 6	1991	10,230
Tomanek Hall	1993	10,167,978
Kansas Wetlands Education Center	2008	3,542,093
Soccer Facility	2009	2,325,875
Energy Performance Contract	2005	1,232,784
Stadium Place	2007	5,405
Total Value of Buildings		<u>93,290,738</u>

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
**Year Ended June 30, 2011**

ORGANIZATION	BALANCE 07-01-10	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-11
AGNEW HALL COUNCIL	2,999	313	1,028	2,284
ALPHA KAPPA PSI	(237)	12,515	11,324	954
ALPHA LAMBDA DELTA	219	1,584	1,646	158
ALPHA PSI OMEGA	196	-	-	196
ASTRONOMY CLUB	1,112	-	136	976
BLACK STUDENT UNION	225	1,281	1,439	67
NATIONAL RESIDENCE HALL HONORARY	55	-	-	55
CHEMISTRY CLUB	4,372	10,724	4,561	10,535
COMMUNICATIONS CLUB	1,672	-	572	1,101
YOUNG DEMOCRATS	209	-	-	209
CHINESE STUDENTS ASSN.	881	593	1,093	381
COLLEGIATE REPUBLICANS	130	-	-	130
CREATIVE ARTS SOCIETY	5,550	7,471	7,842	5,179
CUSTER HALL COUNCIL	655	776	1,225	207
DAWN CARE	125	382	336	171
DELTA TAU ALPHA	5,793	2,992	2,095	6,690
COUNSELORS/FUTURE	89	(89)	-	-
ADVANCE TECHNOLOGY STUDENT ORG	1,549	2,092	2,113	1,528
EPSILON PI TAU	1,341	75	-	1,416
ENGLISH CLUB	2,806	-	-	2,806
FINANCIAL MNGMNT. ASSOC.	2,686	5,232	6,360	1,559
FORT HAYS RODEO CLUB	1,620	7,203	6,783	2,039
FHANS CLUB	1,234	2,566	1,842	1,959
FRENCH CLUB	75	-	-	75
LEADERSHIP STUDIES ASSN	285	426	144	566
HALO	220	1,620	1,578	263
KARA- KANSAS ASSN RES ASST	631	-	-	631
TECA	1,060	1,366	(1,543)	3,968
RESIDENCE HALL ASSOCIATION	27,756	9,068	4,644	32,180
INTER-FRATERNITY COUNCIL	106	3,175	2,585	696
BLOCK & BRIDLE	1,791	4,804	4,531	2,063
KAPPA MU EPSILON	20	505	187	339
MARKETING/MANAGEMENT CLUB	462	3,895	3,338	1,019
MCMINDES HALL COUNCIL	2,050	9,464	4,850	6,664
NON-TRADITIONAL STUDENTS	1,418	-	-	1,418
AGRIBUSINESS CLUB	1,443	192	108	1,527
PANHELLANIC COUNCIL	415	2,652	2,023	1,044
INTERNATIONAL STUDENT EXCHANGE	3,523	13,740	17,062	201
INTERNATIONAL STUDENT UNION	1,059	1,078	791	1,346
PHI ALPHA THETA	1,919	4,033	2,598	3,355
PHI ETA SIGMA	601	142	153	589
PHI KAPPA PHI	7,994	420	3,601	4,813
PI OMEGA PI	192	-	-	192
FHSU MATH CLUB	92	150	74	168
PI SIGMA ALPHA	913	120	167	866
FHSU SOCIAL WORK CLUB	130	2,290	2,167	254
MODERN LANGUAGES-Paris	2	-	-	2
NATIONAL STUDENTS' SPEECH & HEARING ASSN	4,542	8,295	7,474	5,363
SIGMA PI SIGMA	42	-	-	42

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
Year Ended June 30, 2011

ORGANIZATION	BALANCE 07-01-10	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-11
RADIOLOGY-SENIOR ARTS	427	4,471	2,755	2,144
SOCIOLOGY CLUB	-	40	-	40
DELTA TAU OMEGA	375	1,375	1,482	268
SPURS	2,000	255	474	1,781
STERNBERG GEOSCIENCE CLUB	1,596	3,182	1,487	3,290
STUDENT EDUCATION ASSOCIATION	3,506	672	3,834	343
10% CLUB	683	349	328	705
STUDENT ACCOUNTING ORG.	3,516	2,658	3,462	2,713
NBS/AERHO	591	-	-	591
PRE-LAW SOCIETY	86	-	-	86
WUEST HALL COUNCIL	1,509	5,727	5,051	2,184
MORTAR BOARD	1,524	2,071	2,864	730
FOREIGN STUDENT AFFAIRS	2,496	-	374	2,122
INSURANCE CLEARING FUND	(1,741)	18,836	17,248	(153)
INVESTMENT INCOME	111,158	2,656	2,775	111,039
VENDING CLEARING	7,461	101	108	7,454
SOCIETY OF PHYSICS STUDENTS	1,866	200	207	1,859
AMER SOCIETY OF INTERIOR DESIGNERS	706	3,439	3,345	799
SCEC	151	-	-	151
CMENC	2,175	286	407	2,054
TIGER WILD	1,141	1,544	1,665	1,021
FHSU AGRONOMY CLUB	3,526	1,072	1,113	3,485
UNIVERSITY ACITIVITIES BOARD	249	-	-	249
SIGMA XI	(0)	-	-	(0)
FORT HAYS INTRAMURALS	352	22,456	20,167	2,642
RADIOLOGY-JUNIOR ARTS	1,725	-	1,265	459
NURSES CHRISTIAN FELLOWSHIP	258	1,785	1,811	232
AMSU FHSU PRE-MED CLUB	2,597	2,014	2,483	2,128
NATIONAL SOCIETY FOR COLLEGIATE	1,260	416	603	1,073
BIOLOGY CLUB	3,732	351	812	3,271
UNIVERSITY RESEARCH ASSN.	1,270	-	-	1,270
GERMAN CLUB	857	-	-	857
OMICRON DELTA KAPPA	238	465	244	459
MODERN LANGUAGES-BORDEAUX TRIP	288	-	-	288
GRADUATE ASSOCIATION OF PSYCHOLOGY	549	-	-	549
PSYCHOLOGY CLUB	2,618	1,647	1,670	2,595
PSI CHI HONOR SOCIETY	46	620	435	231
SIGMA TAU DELTA	1,741	764	1,043	1,462
KAPPA DELTA PI	1,086	2,163	2,294	954
FRINGE THEATRE	1,407	-	441	966
STUDENT ALUMNI ASSN.	3,643	5,756	8,464	936
PHI EPSILON KAPPA	1,065	630	-	1,695
ORDER OF OMEGA	533	360	544	349
COLLEGIATE ASSOC. OF TOP GAMEER	64	205	-	269
MOVIE TICKET CLEARING	(294)	16,797	18,642	(2,139)
LIVESTOCK JUDGING TEAM	9,691	15,738	12,378	13,051
CAMPUS CRUSADE FOR CHRIST	(149)	276	92	34
GERMAN STUDY ABROAD	352	1,800	1,710	442

**FORT HAYS STATE UNIVERSITY**  
**AGENCY FUND BALANCES**  
Year Ended June 30, 2011

ORGANIZATION	BALANCE 07-01-10	RECEIPTS	EXPENDI- TURES	BALANCE 06-30-11
SOCIETY OF STUDENT SONOGRAPHERS-I	1,840	-	1,800	40
SOCIETY OF STUDENT SONOGRAPHERS-II	11	1,220	656	576
DEFENSIVE TACTICS CLUB	408	481	786	103
ALPHA GAMMA RHO	243	1,000	-	1,243
SPANISH CLUB	456	-	-	456
AIKIDO CLUB	130	130	257	2
KFHS BROADCAST COUNCIL	4,407	70	1,006	3,472
PUBLIC RELATIONS STUDENT SOC	315	1,364	627	1,052
FHSU ATHLETIC TRAINING CLUB	1,408	1,575	1,312	1,671
STUDENT ENVIRONMENTAL ORG.	-	250	73	177
TIGERS FOR HABITAT	-	-	-	-
STUDENT FEMINIST ORGANIZATION	581	2,011	2,673	(82)
COLLEGIATE FARM BUREAU	710	-	75	635
FORT HAYS HONOR SOCIETY	23	-	-	23
ACTION FOR ANIMALS	258	1,010	679	589
TURKISH ASSOCIATION	86	-	-	86
KOTATSU	-	162	-	162
FOLKLORICO DANCE CLUB	1,021	1,604	2,582	43
MORTAR BOARD ACADEMICS	2,789	1,893	1,816	2,867
GREEK WEEK-IFC & PANHELLENIC	43	1,767	1,810	-
INFORMATION ASSURANCE STDT ORG	(858)	-	(858)	-
AMERICAN INST GRAPHIC ARTIST	-	3,312	2,807	506
SIGMA ALPHA	-	2,560	2,865	(305)
HUMAN RIGHTS ORGANIZATION	-	718	632	86
UP TIL DAWN	-	5,406	2,168	3,238
CHINESE ACADEMY	-	555	367	189
MCMINDES HALL STAFF	(927)	927	-	-
WOOSTER PLACE ASSOCIATION	2,885	1,485	212	4,158
RHA - FYRE	(1,757)	1,777	20	0
STADIUM PLACE COUNCIL	3,566	1,898	671	4,793
CUSTER HALL KAMS COUNCIL	1	(1)	-	0
RETAIL SALES TAX	(246)	8,960	8,595	119
UMB VISA CLEARING	18,425	-	16,758	1,666
ACTIVITY SUSPENSE ACCOUNT	749	(36)	-	714
KANSAS CAVALRY	625	1,400	1,245	780
PRESIDENT'S FOREIGN TRAVEL	51,764	97,000	70,868	77,896
SA INACTIVE ACCOUNT BALANCES	7,720	89	-	7,809
	<u>370,628</u>	<u>386,910</u>	<u>353,501</u>	<u>404,036</u>

The 404,036.45 is held in the following asset accounts:

REGULAR CHECKING ACCOUNT	151,802
INVESTMENTS	252,234
TOTALS	<u>404,036</u>

**FORT HAYS STATE UNIVERSITY**  
**FEDERAL GRANTS**  
Year Ended June 30, 2011

Granting Agency	CDFA #	Description	Expenditures
Department of Agriculture	10.206	Ag Research Ccompetitive Grants	15,501
Department of Education	84.063	Pell Grant	11,071,340
Department of Education	84.007	Supplemental Ed. Grants	163,350
Department of Education	84.033	College Work Study Program	482,359
Department of Education	84.032	Fed. Family Education Loan Program	36,499,392
Department of Education	84.069	Leveraging Educational Assistance	51,072
Department of Education	84.116	Improvement of Postsecondary Education	250,000
Department of Education	84.35	Transition to Teaching	11,878
Department of Education	84.367B	Improving Teacher Quality State Grants	269,708
Department of Education	84.375	Academic Competitiveness Grant	230,038
Department of Education	84.376	Smart Grant-Natl Sci & Math	198,211
Department of Education	84.379	Teach Grant-Federal	147,750
Department of Education	84.394	State Fiscal Stabilization Fund	2,679,189
Small Business Administration	59.037	Small Business Development Centers	1,092,786
Corporation for National Service	94.016	Senior Companion Program	441,894
Corporation for National Service	94.011	Foster Grandparent Program	185,227
Department of Health and Human Service	93.264	Nurse Faculty Loan Program	11,764
Department of Health and Human Service	93.358	FNP Traineeship	30,589
Department of Health and Human Service	93.389	Allied Health K-BRIN Research Grant	61,090
Department of Health and Human Service	93.408	Nurse Faculty Loan Program-ARRA	4,444
National Science Foundation	47.05	Teacher Ed-Earth Systems Sci Grant	3,517
Department of Interior	15.FFB	BIOSCI-Plover Census	12,087
NASA	43		71,419
NASA	43.002	Aeronautics	19,882
NASA	43.001	Ks Space Consortium-Chu	16,017
Environmental Protection Agency	66.46	Nonpoint Souorce Implementation Grants	509
Environmental Protection Agency	66.951	Environmental Education Grants	9,308
<b>TOTAL GRANTS</b>			<b>54,030,321</b>

\*Funded thru local banks \$36,499,392

**FORT HAYS STATE UNIVERSITY**  
**ANALYSIS OF CHANGES IN LOAN FUND BALANCE**  
**Year Ended June 30, 2011**

**Perkins Loans**

Beginning Balance July 1, 2010	7,939,948
Additions:	
Advances by Federal Government	-
Advances by State of Kansas--Matching	-
Interest Income	119,595
Other Income	116,420
Reimbursement for Teacher cancellations	-
Total Additions	<u>236,015</u>
Total Balances and Additions	8,175,963
Deductions:	
Cancellation of Student Loans	200,652
Administrative Expenses	141,833
Repayments to Federal Government	-
Repayment to Institution Matching	-
Total Deductions	<u>342,485</u>
Ending Fund Balances June 30, 2011	<u><u>7,833,478</u></u>
Ending Fund Balance Detail:	
Advances by Federal Government	6,635,360
Institutional Matching	1,213,755
Unallocated Reimbursements	1,993,160
Unallocated Income	3,545,675
Unallocated Cancellations and Expenses	<u>(5,554,472)</u>
Total Loan Fund Balance June 30, 2011	<u><u>7,833,478</u></u>



FORT HAYS STATE  

---

UNIVERSITY

*Forward thinking. World ready.*



**FORT HAYS STATE  
UNIVERSITY**

*Forward thinking. World ready.*

## **STATEMENTS**

**FORT HAYS STATE UNIVERSITY**  
**COMMENCEMENT ACTIVITIES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2010 & 2011**

**Statement I**

	<b>Period Ending 06-30-10</b>	<b>Period Ending 06-30-11</b>
<b>OPERATING INCOME</b>		
Student Fees	105,021	140,789
Other Reimbursements	20	-
<b>Total Operating Income</b>	<b>105,041</b>	<b>140,789</b>
<b>OPERATING EXPENDITURES</b>		
5110 Classified Employees	500	1,000
5120 Student Employees (Hourly)	6,640	8,118
5176 Sick Leave Reserve Payment	41	52
5181 Retirement	38	82
5191 Social Security and Related Taxes	58	160
5197 Worker's Compensation	65	87
5200 Communication	12,224	14,822
5220 Printing and Advertising	10,400	12,101
5230 Rents	110	700
5260 Other Fees	4,541	4,615
5270 Other Professional Fees	500	500
5290 Cleaning Service	211	93
5297 Official Hospitality	3,017	4,990
5300 Clothing	13,334	77,908
5340 Other Maintenance Materials	380	-
5360 Professional Supplies	3,972	9,203
5370 Office Supplies	-	1,060
<b>Total Operating Expenditures</b>	<b>56,031</b>	<b>135,490</b>
<b>OPERATING INCOME</b>	<b>49,010</b>	<b>5,299</b>
<b>OTHER EXPENDITURES</b>		
5400 Capital Outlay	-	-
<b>Excess (Deficit) Income over Expenditures</b>	<b>49,010</b>	<b>5,299</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	79,984	128,994
Add: Receipts	105,041	140,789
Deduct: Expenditures	56,031	135,490
<b>Balance Remaining End of Fiscal Year</b>	<b>128,994</b>	<b>134,293</b>

**FORT HAYS STATE UNIVERSITY  
RESIDENCE HALLS  
Comparison of Income to Expenditures  
For Fiscal Years 2010 & 2011**

Statement II

	Period Ending 06-30-10	Period Ending 06-30-11
<b>OPERATING INCOME</b>		
Sales of Meals	2,146,500	2,590,499
Rent of Halls	3,101,361	3,342,783
Other Rents	49,386	58,910
Work Study Program	5,649	7,326
Other Service Charges	60,009	73,352
Transfers to Residence Hall Associations	(26,925)	(29,425)
Other Income	36,983	37,119
<b>Total Operating Income</b>	<b>5,372,964</b>	<b>6,080,566</b>
<b>OPERATING EXPENDITURES</b>		
5100 Classified Salaries	639,408	668,342
5110 Unclassified Salaries	139,411	173,181
5120 Student Salaries	374,549	243,578
5121 Work Study Salaries	7,532	9,769
5176 Sick Leave Reserve Payment	6,679	6,247
5180 Basic Retirement Programs	60,005	70,039
5191 OASDHI	63,661	63,886
5195 Health Insurance	149,300	179,672
5197 Worker's Compensation	10,452	9,433
5198 Unemployment Compensation	1,695	3,705
5200 Communication	51,008	48,746
5210 Freight and Express	21	146
5220 Printing and Advertising	9,053	6,539
5230 Rents	63,936	63,013
5240 Repairing and Servicing	134,206	135,820
5250 Travel and Subsistence	16,431	14,523
5260 Other Fees	1,455,352	1,777,167
5270 Other Professional Fees	32,288	4,602
5280 Utilities	512,235	535,359
5290 Contractual Services	38,684	27,891
5300 Clothing	1,468	1,601
5320 Food	7,136	-
5340 Maintenance Materials	136,688	147,223
5350 Motor Vehicle Parts and Repairs	2,770	4,738
5360 Professional Supplies	671	1,271
5370 Office Supplies	9,475	7,324
5390 Other Supplies	2,941	8,107
5392 Household Supplies	54,118	72,859
5395 Small Tools	6,547	12,630
5399 Other Supplies, Materials, and Parts	3,021	4,608
5400 Equipment-Non Inventory	25,604	30,640
<b>Total Operating Expenditures</b>	<b>4,016,345</b>	<b>4,332,658</b>
<b>OPERATING INCOME</b>	<b>1,356,619</b>	<b>1,747,908</b>
<b>OTHER EXPENDITURES</b>		
5400 Capital Outlay	-	-
5410 Computer Software & Equipment	885	-
5420 Building and Improvements	355,082	1,616,470
5421 Debt Service	87,057	-
<b>Excess (Deficit) Income over Expenditures</b>	<b>913,595</b>	<b>131,438</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	683,893	1,597,488
Add: Receipts	5,372,964	6,080,566
Deduct: Expenditures	4,459,369	5,949,127
<b>Balance Remaining End of Fiscal Year</b>	<b>1,597,488</b>	<b>1,728,926</b>

**FORT HAYS STATE UNIVERSITY  
MEMORIAL UNION  
Comparison of Income to Expenditures  
For Fiscal Years 2010 & 2011**

Statement III

	Period Ending 06-30-10	Period Ending 06-30-11
<b>OPERATING INCOME</b>		
Student Union Fees	1,150,926	1,193,969
Income From Sales & Service	488,012	450,370
<b>Total Operating Income</b>	<b>1,638,938</b>	<b>1,644,339</b>
<b>OPERATING EXPENDITURES</b>		
5100 Classified Salaries	212,853	212,786
5110 Unclassified Salaries	205,112	188,463
5120 Student Salaries	118,011	141,479
5121 Work Study Salaries	-	533
5176 Sick Leave Reserve Payment	3,056	3,108
5180 Basic Retirement Programs	34,949	33,924
5191 OASDHI	31,998	30,566
5195 Health Insurance	58,766	66,299
5197 Worker's Compensation	4,783	4,694
5198 Unemployment Compensation	903	1,716
5200 Communication	9,925	9,964
5210 Freight and Express	43	40
5220 Printing and Advertising	5,924	5,424
5230 Rents	5,137	5,861
5240 Repairing and Servicing	18,942	18,417
5250 Travel and Subsistence	9,367	14,058
5260 Other Fees	1,962	7,143
5270 Other Professional Fees	1,091	1,000
5280 Utilities	106,419	117,403
5290 Contractual Services	1,393	1,365
5292 Laundry	1,209	1,220
5299 Miscellaneous Expenses	590	421
5296 Insurance	6,302	6,302
5300 Clothing	873	809
5320 Food	44,353	12,302
5340 Maintenance Materials	15,792	15,729
5350 Motor Vehicle Parts and Repairs	31	20
5360 Professional Supplies	1,337	766
5370 Office Supplies	9,267	9,420
5390 Other Supplies	6,303	6,176
5392 Household Supplies	12,535	12,516
5400 Equipment- Non Inventory	18,399	15,257
<b>Total Operating Expenditures</b>	<b>947,627</b>	<b>945,185</b>
<b>OPERATING INCOME</b>	<b>691,311</b>	<b>699,154</b>
<b>OTHER EXPENDITURES</b>		
5400 Equipment	-	-
5420 Building Improvements	-	29,250
5421 Debt Service	571,920	554,002
<b>Excess (Deficit) Income over Expenditures</b>	<b>119,391</b>	<b>115,902</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	1,013,147	1,132,539
Add: Receipts	1,638,938	1,644,339
Deduct: Expenditures	1,519,547	1,528,437
<b>Balance Remaining End of Fiscal Year</b>	<b>1,132,538</b>	<b>1,248,441</b>

**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
Year Ended June 30, 2011

Statement IV

	Central Purchasing	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
<b>OPERATING INCOME</b>						
Income from Sales & Service	121,653	455,050	208,626	286,329	514,582	1,586,240
Other Income	1,060	7,055	-	-	2,356	10,472
Total Gross Income	122,713	462,106	208,626	286,329	516,938	1,596,712
Cost of Goods Sold:						
Inventory 07-01-10	14,519	61,399	13,131	2,604	-	91,653
Purchases	122,927	94,943	170,458	152,816	116,050	657,196
Mds. Available for Resale	137,446	156,342	183,589	155,420	116,050	748,849
Less: Inventory 6-30-11	14,268	58,278	14,672	11,513	-	98,731
Cost of Goods Sold	123,178	98,065	168,917	143,907	116,050	650,118
Gross Profit on Operations	(465)	364,041	39,708	142,422	400,888	946,594
Income from Work Study	-	-	-	-	-	-
<b>Operating Income</b>	<b>(465)</b>	<b>364,041</b>	<b>39,708</b>	<b>142,422</b>	<b>400,888</b>	<b>946,594</b>
<b>OPERATING EXPENDITURES</b>						
5100 Classified Salaries	-	183,351	29,359	68,705	7,125	288,540
5101 Overtime & Shift Dif.	-	5,207	-	412	-	5,619
5110 Unclassified Salaries	-	-	-	-	145,956	145,956
5120 Student Salaries	-	13,453	3,630	-	-	17,083
5121 Work Study Salaries	-	-	-	-	-	-
5175 Dependent's Health Insurance	-	-	-	-	-	-
5176 Sick Leave Assessment	-	1,153	189	394	874	2,610
5181 Public Employees Retirement	-	16,709	2,625	6,164	14,107	39,605
5191 OASDHI	-	13,623	2,162	5,146	11,018	31,949
5195 Health Insurance	-	35,641	8,277	11,316	22,068	77,302
5197 Worker's Compensation	-	1,741	285	596	1,321	3,943
5198 Unemployment Compensation	-	764	116	331	590	1,801
5205 Intergovernmental Local Comm.	990	1,950	330	330	-	3,600
5206 Postage	61	-	-	-	36	96
5207 Intergovernmental Telephone	14	103	1	11	-	129
5209 Other Communication Charges	-	-	-	432	-	432
5219 Other Freight & Express	-	438	23	5	10	476
5221 Printing and Binding	-	376	371	8	-	754
5224 Advertising	-	120	-	-	-	120
5229 Other Vendor Printing/Binding	-	-	-	-	-	-
5237 Rent of Equipment	396	942	1,023	-	-	2,362
5239 Other Rent and Utilities	-	-	-	-	-	-
5241 Repair, Passenger Cars	-	-	-	-	-	-
5243 Repair, Machinery and Equip.	1,167	5,024	2,375	-	36	8,602
5244 Repair, Building and Grounds	-	1,339	-	70	-	1,409
5246 Repair, Computer Equipment	-	16,248	-	-	16,359	32,606
5247 Info Processing Equip R/S	-	-	-	-	-	-
5248 Info Processing Equip Software	-	-	-	-	24,575	24,575
5249 Other R/S	-	-	-	-	-	-

**FORT HAYS STATE UNIVERSITY**  
**SERVICE CLEARING**  
Year Ended June 30, 2011

Statement IV

	Central Purchasing	Printing & Duplicating	Mailroom Services	Garage Car Pool	Tele-Comm.	Summary
52511 Private Car In-State	-	424	109	920	168	1,620
52512 Private Car Out-of-State	-	220	-	176	-	396
52521 Hire Car, Plane, Bus In-State	-	-	-	-	-	-
52531 State Car In-State	-	-	-	-	-	-
52532 State Car Out-of-State	-	-	-	-	-	-
52572 Transportation Out-of-State	-	-	-	-	-	-
52581 Subsistence In-State	-	-	220	-	123	343
52582 Subsistence Out-of-State	-	135	-	-	-	135
52591 NonSubsistence In-State	-	-	-	64	1	65
52592 Nonsubsistence Out-of-State	-	-	-	-	-	-
5263 Data Processing Services	-	995	168	-	-	1,163
5269 Other Fees	-	2,491	30	203	-	2,724
5279 Other Professional Fees	-	-	-	-	-	-
5286 Solid Waste Removal Fees	-	-	-	-	-	-
5291 Memberships & Subscriptions	-	-	-	-	535	535
5292 Laundry	-	828	-	-	-	828
5296 Surety Bond and Ins. Premiums	-	-	-	2,837	230	3,067
5299 Other Contractual Services	-	15,499	-	-	-	15,499
5300 Clothing	-	-	-	-	-	-
5341 Building Materials and Supplies	-	1,321	-	11	1,948	3,280
5343 Computer Systems Parts	-	-	-	-	-	-
5349 Other Maint. Materials-Supplies	-	4,169	-	4	8	4,181
53508 Motor Veh Parts	140	52	-	-	-	192
5351 Gas and Diesel Fuel	-	-	-	-	502	502
5359 Other Parts and Supplies	-	-	-	-	243	243
5369 Scientific Supplies	-	-	-	38	-	38
5371 Office Supplies	98	441	306	10	679	1,533
5372 Data Processing Supplies	-	648	365	67	112	1,192
5373 Telecommunications Lines	-	-	-	-	-	-
5392 Laundry Supplies	-	77	-	170	79	326
5395 Small Tools	-	-	-	25	1,099	1,125
5399 Other Supplies and Parts	-	10,059	-	-	-	10,059
5592 Royalty Payments	-	1,348	-	-	-	1,348
5490 Equipment not Depreciated	-	5,605	-	-	2,958	8,563
<b>Total Operating Expenditures</b>	<b>2,865</b>	<b>342,493</b>	<b>51,963</b>	<b>98,446</b>	<b>252,760</b>	<b>748,527</b>
<b>Operating Income</b>	<b>(3,330)</b>	<b>21,548</b>	<b>(12,255)</b>	<b>43,976</b>	<b>148,128</b>	<b>198,067</b>
<b>Other Expenditures</b>						
5400 Capital Outlay	-	41,856	-	73,225	64,021	179,103
<b>Excess (Deficit) Income/Expenses</b>	<b>(3,330)</b>	<b>(20,309)</b>	<b>(12,255)</b>	<b>(29,249)</b>	<b>84,107</b>	<b>18,964</b>
Balance from previous year	24,234	75,377	(58,059)	298,501	590,535	930,588
Prior Year IFAS adjustments to State	-	-	-	-	-	-
Adjustments to fund balance	-	-	-	-	(5,435)	(5,435)
Net Change in inventory	251	3,121	(1,541)	(8,909)	-	(7,078)
<b>Fund Balance 6/30/2011</b>	<b>21,155</b>	<b>58,190</b>	<b>(71,855)</b>	<b>260,343</b>	<b>669,207</b>	<b>937,040</b>

**FORT HAYS STATE UNIVERSITY**  
**STUDENT HEALTH**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2010 & 2011**

Statement V

	Period Ending 06-30-10	Period Ending 06-30-11
<b>OPERATING INCOME</b>		
Charges for Office Fees	103,102	174,383
Miscellaneous Services	-	-
Student Health Fees	446,320	463,696
Other Income	44	71
<b>Total Operating Income</b>	<u>549,465</u>	<u>638,150</u>
<b>OPERATING EXPENDITURES</b>		
5100 Classified Salaries	48,955	54,315
5110 Unclassified Salaries	249,371	251,421
5120 Student Salaries	15,423	17,362
5121 Work Study Salaries	374	-
5176 Sick Leave Assessment	1,797	1,842
5180 Basic Retirement Programs	19,718	17,122
5191 OASDHI	21,886	22,400
5195 Health Insurance	36,086	34,518
5197 Worker's Compensation	2,812	2,782
5198 Unemployment Compensation	708	1,251
5200 Communication	5,144	5,226
5220 Printing and Advertising	9,119	1,762
5230 Rents	2,822	4,216
5240 Repairing and Servicing	5,430	6,405
5250 Travel and Subsistence	2,186	4,866
5260 Other Fees	9,190	3,915
5270 Other Professional Fees	63	-
5290 Contractual Services	1,683	2,844
5300 Clothing	-	249
5320 Food for Human Consumption	352	118
5340 Maintenance Materials	620	29
5360 Professional Supplies	35,438	45,220
5370 Office Supplies	2,329	2,121
5390 Other Supplies	837	4,353
<b>Total Operating Expenditures</b>	<u>472,342</u>	<u>484,336</u>
<b>OPERATING INCOME</b>	77,123	153,815
<b>OTHER EXPENDITURES</b>		
5400 Capital Outlay-computers	-	6,284
<b>Excess (Deficit) Income over Expenditures</b>	<u>77,123</u>	<u>147,531</u>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	73,870	150,993
Add: Receipts	549,465	638,150
Deduct: Expenditures	472,342	490,619
<b>Balance Remaining End of Fiscal Year</b>	<u>150,993</u>	<u>298,524</u>

**FORT HAYS STATE UNIVERSITY  
DAY CARE CENTER  
Comparison of Income to Expenditures  
For Fiscal Years 2010 & 2011**

**Statement VI**

	Period Ending 06-30-10	Period Ending 06-30-11
<b>OPERATING INCOME</b>		
Student Government Allocation	15,000	15,000
Charges for Day Care Services	69,503	72,992
Work Study Matching Funds	-	1,093
Federal Aid	7,350	7,707
Other Income	2,828	220
<b>Total Operating Income</b>	<b>94,681</b>	<b>97,012</b>
<b>OPERATING EXPENDITURES</b>		
5110 Unclassified Salaries	43,802	52,805
5120 Student Salaries	11,968	12,139
5121 Work Study	-	1,457
5176 Leave Assessment	329	399
5180 Basic Retirement Programs	3,374	3,874
5191 OASDHI	3,371	4,173
5195 Health Insurance	9,809	16,554
5197 Worker's Compensation	515	602
5198 Unemployment Compensation	84	237
5200 Communication	156	-
5230 Photocopying	209	123
5240 Repairing & Servicing	-	-
5250 Travel and Subsistence	163	342
5260 Other Fees	1,000	293
5320 Food for Consumption	9,473	11,252
5340 Maintenance Materials	4	-
5360 Professional Supplies	1,798	405
5370 Office Supplies	395	117
5390 Other Supplies	757	1,190
<b>Total Operating Expenditures</b>	<b>87,206</b>	<b>105,963</b>
<b>OPERATING INCOME</b>	<b>7,476</b>	<b>(8,951)</b>
<b>OTHER EXPENDITURES</b>		
5400 Capital Outlay	-	-
<b>Excess (Deficit) Income over Expenditures</b>	<b>7,476</b>	<b>(8,951)</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year*	(3,988)	3,488
Add: Receipts	94,681	97,012
Adjustment for change in receivables	-	-
Deduct: Expenditures	87,206	105,963
<b>Balance Remaining End of Fiscal Year</b>	<b>3,488</b>	<b>(5,463)</b>

\* Adjusted for changes in previous year encumbrances

**FORT HAYS STATE UNIVERSITY**  
**PARKING AND TRAFFIC FEES**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2010 & 2011**

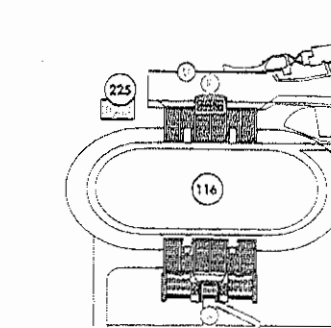
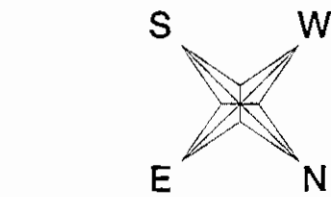
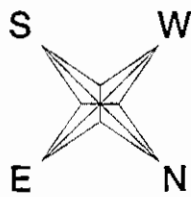
**Statement VII**

	Period Ending 06-30-10	Period Ending 06-30-11
<b>OPERATING INCOME</b>		
Parking Fees	91,408	94,570
Parking Permits	96,351	100,966
Parking Fines	43,521	60,101
Parking Meters	-	-
Other Income	-	60
<b>Total Operating Income</b>	<b>231,280</b>	<b>255,697</b>
<b>OPERATING EXPENDITURES</b>		
5100 Classified Salaries	-	-
5120 Student Salaries	5,602	11,098
5190 Payroll Taxes	82	188
5200 Communication	868	941
5220 Printing and Duplicating	2,162	5,497
5230 Rent of Equipment	99	1,555
5240 Car repairs and Services	-	527
5250 Travel and Subsistence	-	-
5260 Other Fees	505	1,040
5270 Professional Services	-	107
5290 Dues & Memberships	-	-
5300 Clothing	-	-
5340 Maintenance Supplies and Parts	2,959	3,059
5350 Other Parts Supplies and Accessories	484	1,241
5360 Professional Supplies	3	1,981
5370 Office Supplies	577	1,120
5390 Parking Permits, Small Tools, Etc.	3,820	3,384
<b>Total Operating Expenditures</b>	<b>17,160</b>	<b>31,736</b>
<b>OPERATING INCOME</b>	<b>214,120</b>	<b>223,961</b>
<b>OTHER EXPENDITURES</b>		
5400 Capital Outlay	-	-
5440 Nonstructural Improvements	122,159	260,179
<b>Excess (Deficit) Income over Expenditures</b>	<b>91,961</b>	<b>(36,218)</b>
<b>ACCOUNT SUMMARY:</b>		
Balance Forward from Previous Year	227,923	322,139
Add: Receipts	231,280	255,697
Deduct: Expenditures	139,319	291,915
<b>Balance Remaining End of Fiscal Year</b>	<b>319,884</b>	<b>285,921</b>

**FORT HAYS STATE UNIVERSITY**  
**ATHLETIC ASSOCIATION**  
**Comparison of Income to Expenditures**  
**For Fiscal Years 2010 & 2011**

Statement VIII

	Period Ending 06/30/10	Period Ending 06/30/11
<b>OPERATING INCOME</b>		
Student Fees	595,805	856,400
Virtual College Fees	75,000	75,000
Concessions	221,434	226,256
Entry Fees	21,134	11,118
Facility Rental	47,696	57,382
Fund Raising/Donations	224,082	314,461
Camp Overhead Fees	8,553	15,769
Ticket Sales		
Basketball	93,455	99,727
Football	54,518	75,852
Volleyball; Post-Season; Women's B-Ball; Wrestling; Track; Baseball	8,501	7,877
Special Events	152,107	140,620
Lark's Park	13,757	27,355
Program/Media Guide Ads	22,300	23,250
Sign Advertising (Lewis Field & GMC)	72,427	68,838
Message Center	7,650	14,810
Other Income	70,717	161,717
Sports Network	25,166	20,304
Sponsorships (Event Promotions)	15,550	11,250
State Appropriations-OOE	304,819	370,180
State Appropriations - Student Labor	95,259	101,051
State Appropriations- Salaries & Fringes	1,368,327	1,664,835
Non Budgeted receipts	254,004	283,496
Gross Coliseum Floor Replacement	-	278,900
Track Runways Repair & Surface	-	40,000
<b>Total Operating Income</b>	<b>3,752,260</b>	<b>4,946,448</b>
<b>OPERATING EXPENDITURES</b>		
Athletic Administration	550,660	609,303
Baseball	148,883	191,613
Cheerleaders	5,383	9,760
Concessions	98,717	93,172
Facilities	7,238	76,436
Football	820,288	1,107,288
Golf	24,350	32,419
Lark's Park	17,961	20,204
Medical Injury Insurance	80,018	35,851
Men's Basketball	305,645	382,557
Men's Soccer	-	30,414
Men's Track	99,682	133,687
Post-Season Competition	30,348	22,184
Promotions	15,023	31,541
Sports Information	59,620	71,498
Tennis	13,040	58,084
Training Room	94,413	98,079
Volleyball	150,858	185,819
Women's Basketball	263,003	299,416
Women's Track	74,986	114,585
Wrestling	94,045	125,592
Women's Softball	109,551	129,288
Women's Golf	24,920	35,795
Women's Soccer	-	53,410
Game Day Management-Student Labor	-	88,031
Special Events	127,124	122,350
Vehicle Purchase	150,925	128,627
Non-Budgeted Expenditures	216,672	216,104
Gross Coliseum Floor Replacement	-	278,900
Track Runways Repair & Surface	-	40,000
<b>Total Operating Expenditures</b>	<b>3,583,349</b>	<b>4,822,007</b>
<b>Excess (Deficit) Income over Expenditures</b>	<b>168,911</b>	<b>124,441</b>



W N  
S E

25TH STREET

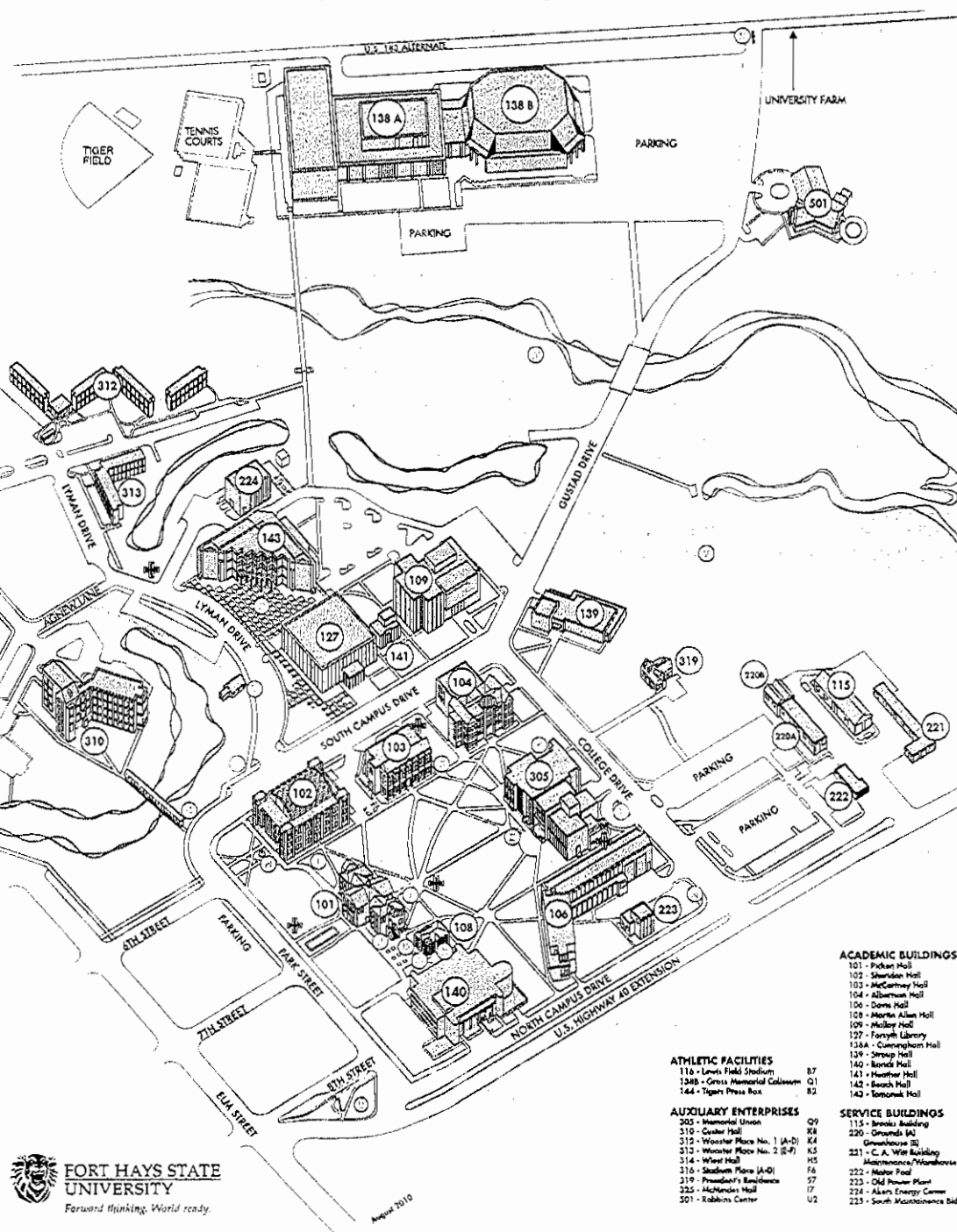
STERNERBERG DRIVE

PARKING

142

CANTERBURY DRIVE

STERNBERG MUSEUM OF NATURAL HISTORY



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

August 2011

ACADEMIC BUILDINGS		
101 - Robert Hall		O18
102 - Sheridan Hall		M9
103 - McCartney Hall		C6
104 - Albemarle Hall		P18
106 - Dorris Hall		Q10
108 - Morris Adams Hall		P17
109 - Miller Hall		N10
127 - Forsyth Library		O7
138A - Cunningham Hall		O1
139 - Spruay Hall		R7
140 - Bonds Hall		C11
141 - Heather Hall		P13
142 - Butler Hall		M4
143 - Tomokan Hall		M4
SERVICE BUILDINGS		
115 - Breaks Building		U8
220 - Group 1 (A)		A8
220 - Group 2 (B)		T8
221 - C. A. Wier Building		
Maintenance/Honors		U8
222 - Motor Pool		V9
223 - Old Power Plant		S10
224 - Energy Center		A8
225 - Sewer Maintenance Bldg.		