

The University of Texas - Pan American
Operating Expenses by Object Detail
For Fiscal Year Ended August 31, 2009

Exp Category	Dr Object Desc	Expenditure Type	Total	
BOOKS	Capital Purchases Clearing	Library Books	775,338.19	
		Library Continuations	127,934.82	
		Library Electronic Resources	1,016,911.34	
	Capital Purchases Clearing Total		1,920,184.35	
	Materials and Supplies	Library Subscriptions	721,444.64	
		Materials and Supplies Total		721,444.64
BOOKS Total			2,641,628.99	
CAPITAL OUTLAY	Capital Purchases Clearing	Arch Engineering Srv Capital	(31,197.81)	
		Building Improvements	240,059.00	
		Computer Equipment Capital	492,610.13	
		Computer Software Capital	228,229.29	
		Constr in Prog Real Property	694,952.84	
		Facilities and Other Improv	13,758.04	
		Furniture and Equipment	1,410,212.79	
		Land	631,773.05	
		Leasehold Improvements	118,975.96	
		Other Motor Vehicles	74,549.02	
		Passenger Cars	22,336.87	
		Capital Purchases Clearing Total		3,896,259.18
		CIP Clearing	Buildings	(979.00)
	Computer Equipment Capital		696,823.01	
	Computer Software Capital		186,813.95	
	Constr in Prog Real Property		931,493.29	
	Furniture and Equipment		131,905.74	
	CIP Clearing Total			1,946,056.99
	Materials and Supplies	Computer Equipment Capital	87,542.55	
Materials and Supplies Total		87,542.55		
Reclass Capital Asset Purchase	Arch Engineering Srv Capital	31,197.81		
	Furniture and Equipment	18,999.00		
Reclass Capital Asset Purchase Total		50,196.81		
CAPITAL OUTLAY Total			5,980,055.53	
COST OF GOODS SOLD	Cost of Goods Sold	Resale Merchandise	387,564.26	
		Resale Miscellaneous	48,145.12	
		Resale New Books	(249.68)	
		Resale Print Shop Merchandise	58,668.81	
		Resale Supplies	1,499.67	
	Cost of Goods Sold Total		495,628.18	
	Materials and Supplies	Resale Merchandise	19.50	
		Materials and Supplies Total		19.50
Other Operating Expenses	Resale Merchandise	325.00		
	Other Operating Expenses Total		325.00	
COST OF GOODS SOLD Total			495,972.68	
DEPRECIATION AND AMORT	Depreciation and Amortization	Depreciation and Amort-Buildings	7,721,846.36	
		Depreciation and Amort-Equipment	2,886,967.04	
		Depreciation and Amort-Fac & OI	422,034.27	
		Depreciation and Amort-Infrastructure	180,675.47	
		Depreciation and Amort-Other/Books	1,475,249.16	
		Depreciation and Amort-Vehicle/Air	160,767.31	
	Depreciation and Amortization Total		12,847,539.61	
DEPRECIATION AND AMORT Total			12,847,539.61	
EMPLOYEE BENEFITS	CIP Clearing	Agency ORP Local ER	134.86	
		Employers Contri ORP	653.95	
		Employers Contri TRS	47,782.23	
		Employers FICA Match	55,757.91	
		Employers Ins Contribution	68,695.29	

Exp Category	Dr Object Desc	Expenditure Type	Total
		TRS Local 1st 90 Days	1,371.31
		Unemployment Compensation	503.49
		Workers Compensation	1,130.35
	CIP Clearing Total		176,029.39
	Employee Benefits	Agency ORP Local ER	341,970.25
		Agency ORP Local Supplement	178,405.05
		Agency ORP State Supplement	109,537.60
		Employers Contri ORP	2,569,769.01
		Employers Contri TRS	3,314,464.91
		Employers FICA Match	7,075,392.46
		Employers Ins Contribution	11,320,791.65
		Employers TRS Surcharge	(802.56)
		TRS Local 1st 90 Days	108,137.49
		Unemployment Compensation	125,059.92
		Workers Compensation	96,394.08
	Employee Benefits Total		25,239,119.86
EMPLOYEE BENEFITS Total			25,415,149.25
INDIRECT COST	Indirect Cost Fed	Indirect Cost Federal	104,817.23
	Indirect Cost Fed Total		104,817.23
	Indirect Cost Fed Pass Thru	Indirect Cost Fed Pass Thru	(157.63)
	Indirect Cost Fed Pass Thru Total		(157.63)
	Indirect Cost Private	Indirect Cost Private	21,274.70
	Indirect Cost Private Total		21,274.70
INDIRECT COST Total			125,934.30
OPERATING	Anticipated Bond Proceeds Beg	Anticipated Bond Proceeds Beg	(550,000.00)
	Anticipated Bond Proceeds Beg Total		(550,000.00)
	Bad Debt Expense	Bad Debt Expense	(345,833.78)
	Bad Debt Expense Total		(345,833.78)
	CIP Clearing	Admin and Collection Costs	138.45
		Arch Engineering Services	100,355.77
		Business Expense Reimbursement	150.47
		Chemicals and Gases	90.76
		Computer Equipment Controlled	416,003.56
		Computer Equipment Expensed	154,898.10
		Computer Parts Expensed	15,213.99
		Computer Programming Services	(15,000.00)
		Computer Software Expensed	36,935.20
		Cons Imp Grounds and Land	7,491.44
		Consultant Services Oper	73,562.00
		Consumables	2,509.92
		Educl Training Services Oper	10,000.00
		Fees and Other Charges	8,404.16
		Food Purchased	3,411.99
		Freight Delivery Services	49.83
		Furniture Equip Controlled	59,102.13
		Furniture Equip Expensed	1,865.80
		Hardware and Materials	27,935.41
		MR Buildings	278,699.65
		MR Computer Software	249,454.05
		MR Facilities Other Improv	14,204.93
		MR Personal Property	3,043.76
		Other Professional Services	5,200.00
		Parts Furnish and Equipment	368.91
		Phone Monthly Charge	931.97
		Phone Other	534.00
		Physical Plant IDTs	50,590.10
		Physical Plant IDTs Labor	10,710.88
		Physical Plant IDTs Materials	5.00
		Police Services IDT	19,025.28
		Postal Services	2,800.64

Exp Category	Dr Object Desc	Expenditure Type	Total
		Prompt Payment Interest	119.33
		Purchased Contracted Services	1,627,169.27
		Real Property and Improvemnts	1,504.00
		Registration	945.00
		Rental of Furnish and Equip	217.53
		Reproduction and Printing Svc	2,445.00
		Telecommunications Equip Exp	1,993.00
		TX AN Charges	89.46
		Utilities	2,015.00
		Waste Disposal	726.00
	CIP Clearing Total		3,175,911.74
	Contracted Services		
		Collection Service Loans	150,039.81
		Educl Training Services Oper	1,500.00
		Fees and Other Charges	1,730.57
		Legal Services	5,782.96
		Purchased Contracted Services	6,379,778.00
	Contracted Services Total		6,538,831.34
	Federal Pass Through		
	Federal Pass Through Total	Fed Pass Thru Expenditure	182,704.61
	Grant Contract Federal		182,704.61
	Grant Contract Federal Total	Refund To Grantors Federal	55,118.05
	Materials and Supplies		55,118.05
		Books Subs Non Permanent Oper	39,405.53
		Books Subscriptions Permanent	138,006.31
		Business Expense Reimbursement	29,145.05
		Chemicals and Gases	146,633.88
		Computer Equipment Controlled	1,873,231.32
		Computer Equipment Expensed	194,019.34
		Computer Parts Expensed	384,224.95
		Computer Software Expensed	961,969.79
		Consumables	2,348,699.31
		Educl Training Services Oper	29,500.00
		Fabrics and Linens	45,328.59
		Food Purchased	979,271.39
		Freight Delivery Services	18.90
		Fuels and Lubricants	96,248.49
		Furniture Equip Controlled	1,445,459.88
		Furniture Equip Expensed	887,837.05
		Hardware and Materials	676,844.34
		Medical Supplies	56,437.44
		MR Computer Equipment	18,170.00
		MR Computer Software	68,097.00
		Parts Furnish and Equipment	191,704.27
		Plants	16,879.01
		Postal Services	292,034.86
		Promotional Items	547,525.56
		Purchased Contracted Services	500.00
		Telecom Equip Controlled	145,271.05
		Telecommunications Equip Exp	79,371.97
	Materials and Supplies Total		11,691,835.28
	Operating Student Services		
		Int Cancellation Military	(1,680.14)
		Loan Int Cancellation Death	(358.15)
		Loan Int Cancellation Disab	(17.40)
		Loan Int Cancellation Writeoff	(148,414.55)
		Loan Prin Cancellation	814,415.92
		NR Cancellation Head start	5,190.00
		NR Cancellation P 15 Pct	179,694.58
		NR Cancellation P 20 Pct	253,820.82
		NR Cancellation P 30 Pct	185,425.73
		NR Cancellation Shrt 15 Pct	70,770.31
		NR Cancellation Shrt 20 Pct	89,107.83

Exp Category	Dr Object Desc	Total
	NR Cancellation Shrt 30 Pct	49,016.69
	Prin Cancellatioin Writeoff	66,418.51
	Operating Student Services Total	1,563,390.15
	Other Operating Expenses	
	Admin and Collection Costs	140,402.82
	Advertising Services	932,852.13
	Athletic Officiating Services	(914.38)
	Awards	16,482.61
	Chemicals and Gases	44.62
	Cleaning Services	58,730.04
	Computer Services	(3,200.00)
	Employee Relocation	73,895.74
	Fees and Other Charges	1,715,652.58
	Food Purchased	167.40
	Freight Delivery Services	49,303.40
	Grant Matching	25,014.12
	Hardware and Materials	5.63
	Hazard Waste Disp Services	75,226.21
	Insurance Premium	859,185.88
	Media Services IDTs	400.00
	Membership Dues	274,970.58
	Miscellaneous Expense	14,863.43
	NonCap Animal Purchase	11,505.91
	Parts Furnish and Equipment	98.36
	Physical Plant IDTs	22,131.00
	Physical Plant IDTs Labor	(72,048.26)
	Physical Plant IDTs Materials	104,995.13
	Police Services IDT	(22,055.28)
	Postal Services	1.68
	Prompt Payment Interest	0.83
	Purchased Contracted Services	11,550.24
	Recruit Expense	4,327.94
	Refund to Grantors	60,607.29
	Registration	270.00
	Royalties Paid	3,085.36
	Stipends Operating	126,150.00
	Student Activities	10,672.06
	Other Operating Expenses Total	4,494,375.07
	Printing and Reproduction	
	Furniture Equip Controlled	180.00
	Print Shop IDTs	(1,575.51)
	Publications Ads	19,527.12
	Reproduction and Printing Svc	335,864.31
	Printing and Reproduction Total	353,995.92
	Professional Fees and Services	
	Arch Engineering Services	18,848.02
	Computer Programming Services	223,872.48
	Consultant Services Oper	109,761.12
	Educl Training Services Oper	306,194.53
	Fees and Other Charges	500.00
	Fin and Accounting Services	671.00
	Guest Lecturer Travel	137,330.37
	Lecturers Higher Ed	486,525.83
	Legal Services	114,138.68
	Medical Services	54,655.50
	Other Professional Services	46,567.64
	Purchased Contracted Services	5,000.00
	Professional Fees and Services Total	1,504,065.17
	Rental and Leases	
	Facilities Usage	1,354.50
	Rental of Furnish and Equip	560,846.97
	Rental of Motor Vehicles	13,888.58
	Rental of Office Bldg Space	67,603.99
	Rental of Reference Material	43,868.54

Exp Category	Dr Object Desc	Expenditure Type	Total
		Rental of Space	133,595.52
	Rental and Leases Total		821,158.10
	Repairs and Maintenance	MR Buildings	137,415.58
		MR Computer Equipment	350,069.76
		MR Computer Software	940,008.38
		MR Facilities Other Improv	78,134.37
		MR Land	69,047.60
		MR Motor Vehicles	42,892.06
		MR Personal Property	364,502.35
		Purchased Contracted Services	9,065.00
		Real Property and Improvemnts	39,074.24
	Repairs and Maintenance Total		2,030,209.34
	State Wide Cost Allocation	Statewide Cost Allocation	1,849.61
	State Wide Cost Allocation Total		1,849.61
	Telecommunications	Communication Services	417,356.09
		MR Infrastruct Telecom Equip	120,717.38
		Phone Interface IDT	(323,960.87)
		Phone Long Distance	122,882.85
		Phone Monthly Charge	419,749.78
		Phone Other	(2,695.98)
		Phone Purchase	15,769.46
		Phone Rental	4,619.32
		TX AN Charges	63,745.82
	Telecommunications Total		838,183.85
	Transfers Out Intrafund	Transfers Out Intrafund	22,900.00
	Transfers Out Intrafund Total		22,900.00
	Travel	Guest Lecturer Travel	108.00
		Registration	71,391.83
		Tuition and Fees	11,945.01
	Travel Total		83,444.84
	Utilities	Electricity	10,679,084.66
		Natural Gas	547,122.32
		Natural Liquefied Petro Gas	8.52
		Utilities	(5,011,079.97)
		Waste Disposal	264,804.92
		Water	662,157.32
	Utilities Total		7,142,097.77
OPERATING Total			39,604,237.06
SALARIES	CIP Clearing	Admin and Professional	83,637.23
		Allowance Cell Phone	2,160.00
		Classified	615,104.39
		Longevity Pay	11,791.05
		Special Assignment Staff	35,600.04
	CIP Clearing Total		748,292.71
	Faculty Single Incumbent Salaries	Full Time Faculty	2,617,678.90
	Faculty Single Incumbent Salaries Total		2,617,678.90
	Longevity	Longevity Pay	853,394.42
	Longevity Total		853,394.42
	Longevity and Hazardous Duty	Hazardous Duty Pay	1,010.00
		Longevity Pay	290,522.22
	Longevity and Hazardous Duty Total		291,532.22
	Pooled Salaries	Allowance Cell Phone	16,311.62
		Assistantships	2,121,591.18
		Employee Awards	150,000.00
		Incidental Teaching by Staff	44,410.86
		Mini Mester Reg Faculty	192,438.69
		Overloads	33,367.44
		Part Time Faculty	915,379.99
		Part Time Staff Exempt	4,900.00
		Part Time Staff Nonexempt	130,642.31

Exp Category	Dr Object Desc	Expenditure Type	Total
		Special Assignment Faculty	263,657.48
		Special Assignment Staff	46,873.31
		SS Assistantships	309,569.80
		SS Faculty Salary	5,406,721.94
		SS Overloads	6,890.06
		SS Part Time Faculty	210,425.00
		SS TA Faculty	27,674.64
		Teaching Assistants	458,114.45
	Pooled Salaries Total		10,338,968.77
	Single Incumbent Salaries	Accrued Vacation	302,673.98
		Admin and Professional	8,990,312.03
		Allowance Cell Phone	145,694.25
		Classified	23,867,158.16
		Employee Awards	38,750.00
		Full Time Faculty	32,282,578.21
		Hazardous Duty Pay	8,730.00
		Longevity Pay	(480.00)
		Special Assignment Staff	427,227.34
	Single Incumbent Salaries Total		66,062,643.97
	Staff Single Incumbent Salaries	Accrued Vacation	259,485.79
		Admin and Professional	2,968,272.65
		Allowance Cell Phone	31,673.23
		Classified	8,060,156.38
		Employee Awards	16,000.00
		Full Time Faculty	4,854,124.12
		Hazardous Duty Pay	1,980.00
		Special Assignment Staff	246,111.17
	Staff Single Incumbent Salaries Total		16,437,803.34
SALARIES Total			97,350,314.33
SCHOLARSHIPS	Scholarship Discounts & Allowances	Scholarship Disc & Allowance	(34,061,635.43)
	Scholarship Discounts & Allowances Total		(34,061,635.43)
	Scholarships	Grants to Students	119,473,095.79
		Scholarship Books	55,544.76
		Scholarship Dorm	533,773.86
		Scholarship Meals	67,069.00
		Scholarship Non FA GC Books	425.73
		Scholarship Non FA GC Dorm	78,501.20
		Scholarship Non FA GC Stipend	175,764.15
		Scholarship Non FA GC Tuit Fee	99,089.76
		Scholarship Room and Board	13,533.00
		Scholarship Travel Student	9,171.31
		Scholarship Trust	225,000.00
		Scholarship Tuition Waivers	645,049.68
		Stipends	1,092,316.11
	Scholarships Total		122,468,334.35
SCHOLARSHIPS Total			88,406,698.92
TRAVEL	CIP Clearing	Travel IS Incidental Expenses	299.05
		Travel IS Lodging	1,751.56
		Travel IS Mileage	57.68
		Travel IS Public Trans Fares	1,973.53
		Travel OS Actual Expenses	17.34
		Travel OS Incidental Expenses	1,299.30
		Travel OS Lodging	5,990.09
		Travel OS Mileage	11.11
		Travel OS Public Trans Fares	4,582.11
		Travel Registration	10,630.00
	CIP Clearing Total		26,611.77
	Travel	Travel Foreign	611,159.65
		Travel IS Actual Expenses	1,369.26
		Travel IS Incidental Expenses	51,204.27

Exp Category	Dr Object Desc	Expenditure Type	Total
		Travel IS Lodging	335,131.87
		Travel IS Mileage	277,979.86
		Travel IS Public Trans Fares	244,929.78
		Travel Nonemp Nonstudent	224,328.81
		Travel OS Actual Expenses	27,799.21
		Travel OS Incidental Expenses	54,103.56
		Travel OS Lodging	426,692.55
		Travel OS Mileage	12,778.03
		Travel OS Public Trans Fares	519,408.25
		Travel Prospective St Employee	75,733.45
		Travel Recruitment	56,746.01
		Travel Registration	397,110.30
		Travel Restricted Student	51,186.86
		Travel Student	1,051,929.34
	Travel Total		4,419,591.06
TRAVEL Total			4,446,202.83
WAGES	Wages	College Work Study	1,963,664.02
		Direct Wage	5,485,429.38
		Overtime Pay	179,799.02
		Tx State Work Study	384,869.22
	Wages Total		8,013,761.64
WAGES Total			8,013,761.64
Grand Total			285,327,495.14