

**Texas A&M University - Commerce**

**College of  
Agriculture Sciences**

**Academic Department:** School Of Agriculture

		<b>FY 2015 Budget</b>
Transfer	Budget-Alloc/Tran In	\$700,583
	<b>Sum:</b>	<b>\$700,583</b>
Expense	Salaries - Faculty	\$560,063
	Salaries - Non-Faculty	\$85,204
	Operations And Maintenance	\$55,316
	<b>Sum:</b>	<b>\$700,583</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Arts & Science**

**Academic Department:** Art

		<b>FY 2015 Budget</b>
Transfer	Budget-Alloc/Tran In	\$1,171,320
	Sum:	<b>\$1,171,320</b>
Expense	Salaries - Faculty	\$975,971
	Salaries - Non-Faculty	\$150,264
	Wages	\$16,839
	Benefits	\$88
	Operations And Maintenance	\$28,158
	Sum:	<b>\$1,171,320</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Arts & Science**

**Academic Department:** Communication Skills Center

		<b>FY 2015 Budget</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$2,112
	<b>Sum:</b>	<b>\$2,112</b>
Expense	<b>Operations And Maintenance</b>	\$2,112
	<b>Sum:</b>	<b>\$2,112</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Arts & Science**

**Academic Department:** Farm & Dairy

		<b>FY 2015 Budget</b>
Revenue	<b>Sales And Services</b>	\$73,956
	<b>Sum:</b>	<b>\$73,956</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$209,462
	<b>Budget-Alloc/Tran Out</b>	-\$73,956
	<b>Sum:</b>	<b>\$135,506</b>
Expense	<b>Salaries - Faculty</b>	\$16,211
	<b>Salaries - Non-Faculty</b>	\$124,359
	<b>Wages</b>	\$32,325
	<b>Operations And Maintenance</b>	\$36,567
	<b>Sum:</b>	<b>\$209,462</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Arts & Science**

**Academic Department:** History

		<b>FY 2015 Budget</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$508,534
	<b>Sum:</b>	<b>\$508,534</b>
Expense	<b>Salaries - Faculty</b>	\$474,517
	<b>Salaries - Non-Faculty</b>	\$20,762
	<b>Operations And Maintenance</b>	\$13,255
	<b>Sum:</b>	<b>\$508,534</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Arts & Science**

**Academic Department:** Literature & Languages

		<b>FY 2015 Budget</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$1,267,183
	<b>Sum:</b>	<b>\$1,267,183</b>
Expense	<b>Salaries - Faculty</b>	\$1,150,527
	<b>Salaries - Non-Faculty</b>	\$75,000
	<b>Wages</b>	\$12,533
	<b>Benefits</b>	\$66
	<b>Operations And Maintenance</b>	\$29,057
	<b>Sum:</b>	<b>\$1,267,183</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Arts & Science**

**Academic Department:** **Mass Media, Communication & Theatre**

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$860,174
	<b>Sum:</b>	<b>\$860,174</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$772,524
	<b>Salaries - Non-Faculty</b>	\$40,833
	<b>Wages</b>	\$19,534
	<b>Benefits</b>	\$103
	<b>Operations And Maintenance</b>	\$23,180
	<b>Equipment (Capitalized)</b>	\$4,000
	<b>Sum:</b>	<b>\$860,174</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Arts & Science**

**Academic Department:** Music

		<b>FY 2015 Budget</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$1,315,908
	<b>Sum:</b>	<b>\$1,315,908</b>
Expense	<b>Salaries - Faculty</b>	\$1,130,121
	<b>Salaries - Non-Faculty</b>	\$64,466
	<b>Wages</b>	\$12,275
	<b>Benefits</b>	\$65
	<b>Scholarships</b>	\$37,000
	<b>Operations And Maintenance</b>	\$71,981
	<b>Sum:</b>	<b>\$1,315,908</b>

\* See last page for a glossary of terms.



**Texas A&M University - Commerce**

**College of  
Arts & Science**

**Academic Department:** Political Science

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$382,517
	<b>Sum:</b>	<b>\$382,517</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$344,539
	<b>Salaries - Non-Faculty</b>	\$27,238
	<b>Operations And Maintenance</b>	\$10,740
	<b>Sum:</b>	<b>\$382,517</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Arts & Science**

**Academic Department:** **Sociology & Criminal Justice**

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$718,524
	<b>Sum:</b>	<b>\$718,524</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$679,840
	<b>Salaries - Non-Faculty</b>	\$23,257
	<b>Operations And Maintenance</b>	\$15,427
	<b>Sum:</b>	<b>\$718,524</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Business & Technology**

**Academic Department:** Accounting

		<b>FY 2015 Budget</b>
Revenue	<b>Contracts And Grants</b>	\$8,000
	<b>Sum:</b>	<b>\$8,000</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$1,307,889
	<b>Budget-Alloc/Tran Out</b>	-\$8,000
	<b>Sum:</b>	<b>\$1,299,889</b>
Expense	<b>Salaries - Faculty</b>	\$1,270,345
	<b>Salaries - Non-Faculty</b>	\$22,512
	<b>Scholarships</b>	\$8,000
	<b>Operations And Maintenance</b>	\$7,032
	<b>Sum:</b>	<b>\$1,307,889</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Business & Technology**

**Academic Department:** **Business Administration & Mis**

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$984,595
	<b>Sum:</b>	<b>\$984,595</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$955,914
	<b>Salaries - Non-Faculty</b>	\$23,529
	<b>Operations And Maintenance</b>	\$5,152
	<b>Sum:</b>	<b>\$984,595</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Business & Technology**

**Academic Department:** College Of Business & Entrepreneurship

		<b>FY 2015 Budget</b>
<b>Revenue</b>	<b>Fees</b>	\$750,000
	<b>Sum:</b>	<b>\$750,000</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$664,542
	<b>Sum:</b>	<b>\$664,542</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$601,981
	<b>Salaries - Non-Faculty</b>	\$565,699
	<b>Benefits</b>	\$107,020
	<b>Operations And Maintenance</b>	\$139,842
	<b>Sum:</b>	<b>\$1,414,542</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Business & Technology**

**Academic Department:** Economics & Finance

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$1,150,630
	<b>Sum:</b>	<b>\$1,150,630</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$1,113,969
	<b>Salaries - Non-Faculty</b>	\$31,719
	<b>Operations And Maintenance</b>	\$4,942
	<b>Sum:</b>	<b>\$1,150,630</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Business & Technology**

**Academic Department:** Marketing & Management

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$1,737,324
	<b>Sum:</b>	<b>\$1,737,324</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$1,697,303
	<b>Salaries - Non-Faculty</b>	\$32,000
	<b>Operations And Maintenance</b>	\$8,021
	<b>Sum:</b>	<b>\$1,737,324</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Education**

**Academic Department:** College Of Education & Human Services

		<b>FY 2015 Budget</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$1,399,484
	<b>Sum:</b>	<b>\$1,399,484</b>
Expense	<b>Salaries - Faculty</b>	\$158,389
	<b>Salaries - Non-Faculty</b>	\$874,749
	<b>Wages</b>	\$4,071
	<b>Benefits</b>	\$20
	<b>Operations And Maintenance</b>	\$362,255
	<b>Sum:</b>	<b>\$1,399,484</b>

\* See last page for a glossary of terms.



**Texas A&M University - Commerce**

**College of  
Education**

**Academic Department:** Counseling

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$5,000
	<b>Sum:</b>	<b>\$5,000</b>
<b>Expense</b>	<b>Operations And Maintenance</b>	\$5,000
	<b>Sum:</b>	<b>\$5,000</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Education**

**Academic Department:** Curriculum & Instruction

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$2,475,126
	<b>Sum:</b>	<b>\$2,475,126</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$2,305,024
	<b>Salaries - Non-Faculty</b>	\$92,741
	<b>Operations And Maintenance</b>	\$77,361
	<b>Sum:</b>	<b>\$2,475,126</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Education**

**Academic Department:** Ed Certification & Acad Serv

		<b>FY 2015 Budget</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$210,593
	<b>Sum:</b>	<b>\$210,593</b>
Expense	<b>Salaries - Non-Faculty</b>	\$180,644
	<b>Wages</b>	\$6,207
	<b>Benefits</b>	\$33
	<b>Operations And Maintenance</b>	\$23,709
	<b>Sum:</b>	<b>\$210,593</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Education**

**Academic Department:** Educational Leadership

		<b>FY 2015 Budget</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$1,467,161
	<b>Sum:</b>	<b>\$1,467,161</b>
Expense	<b>Salaries - Faculty</b>	\$1,327,836
	<b>Salaries - Non-Faculty</b>	\$70,672
	<b>Wages</b>	\$10,484
	<b>Benefits</b>	\$55
	<b>Operations And Maintenance</b>	\$58,114
	<b>Sum:</b>	<b>\$1,467,161</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Education**

**Academic Department:** Health & Human Performance

		<b>FY 2015 Budget</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$790,223
	<b>Sum:</b>	<b>\$790,223</b>
Expense	<b>Salaries - Faculty</b>	\$706,895
	<b>Salaries - Non-Faculty</b>	\$33,493
	<b>Wages</b>	\$9,870
	<b>Benefits</b>	\$52
	<b>Operations And Maintenance</b>	\$39,913
	<b>Sum:</b>	<b>\$790,223</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Education**

**Academic Department:** Nursing

		<b>FY 2015 Budget</b>
Revenue	Tuition - Designated	\$65,960
	<b>Sum:</b>	<b>\$65,960</b>
Transfer	Budget-Alloc/Tran In	\$701,189
	Budget-Alloc/Tran Out	-\$65,960
	<b>Sum:</b>	<b>\$635,229</b>
Expense	Salaries - Faculty	\$531,470
	Salaries - Non-Faculty	\$93,613
	Benefits	\$15,000
	Operations And Maintenance	\$61,106
	<b>Sum:</b>	<b>\$701,189</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Education**

**Academic Department:** Psychology, Counseling & Special Educati

		<b>FY 2015 Budget</b>
Revenue	<b>Sales And Services</b>	\$10,000
	<b>Sum:</b>	<b>\$10,000</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$2,090,296
	<b>Budget-Alloc/Tran Out</b>	-\$1,464
	<b>Sum:</b>	<b>\$2,088,832</b>
Expense	<b>Salaries - Faculty</b>	\$1,937,259
	<b>Salaries - Non-Faculty</b>	\$78,965
	<b>Wages</b>	\$16,116
	<b>Benefits</b>	\$85
	<b>Operations And Maintenance</b>	\$66,407
	<b>Sum:</b>	<b>\$2,098,832</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Education**

**Academic Department:** Social Work

		<b>FY 2015 Budget</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$739,570
	<b>Sum:</b>	<b>\$739,570</b>
Expense	<b>Salaries - Faculty</b>	\$627,602
	<b>Salaries - Non-Faculty</b>	\$91,242
	<b>Wages</b>	\$759
	<b>Benefits</b>	\$10
	<b>Operations And Maintenance</b>	\$19,475
	<b>Equipment (Capitalized)</b>	\$482
	<b>Sum:</b>	<b>\$739,570</b>

\* See last page for a glossary of terms.



**Texas A&M University - Commerce**

**College of  
Science, Engineering & Agriculture**

**Academic Department:** Applied Sciences

		<b>FY 2015 Budget</b>
Transfer	Budget-Alloc/Tran In	\$334,064
	Sum:	<b>\$334,064</b>
Expense	Salaries - Faculty	\$268,808
	Salaries - Non-Faculty	\$62,609
	Operations And Maintenance	\$2,647
	Sum:	<b>\$334,064</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Science, Engineering & Agriculture**

**Academic Department:** **Biological & Environmental Sciences**

		<b>FY 2015 Budget</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$800,143
	<b>Sum:</b>	<b>\$800,143</b>
Expense	<b>Salaries - Faculty</b>	\$674,708
	<b>Salaries - Non-Faculty</b>	\$64,674
	<b>Wages</b>	\$18,270
	<b>Benefits</b>	\$96
	<b>Operations And Maintenance</b>	\$42,395
	<b>Sum:</b>	<b>\$800,143</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Science, Engineering & Agriculture**

**Academic Department:** Chemistry

		<b>FY 2015 Budget</b>
Transfer	<b>Budget-Alloc/Tran In</b>	\$539,274
	<b>Sum:</b>	<b>\$539,274</b>
Expense	<b>Salaries - Faculty</b>	\$471,454
	<b>Salaries - Non-Faculty</b>	\$41,343
	<b>Wages</b>	\$11,821
	<b>Benefits</b>	\$62
	<b>Operations And Maintenance</b>	\$14,594
	<b>Sum:</b>	<b>\$539,274</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Science, Engineering & Agriculture**

**Academic Department:** College Of Science And Engineering

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$1,019,175
	<b>Sum:</b>	<b>\$1,019,175</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$307,909
	<b>Salaries - Non-Faculty</b>	\$458,475
	<b>Operations And Maintenance</b>	\$252,791
	<b>Sum:</b>	<b>\$1,019,175</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Science, Engineering & Agriculture**

**Academic Department:** **Computer Science & Information Systems**

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$956,930
	<b>Sum:</b>	<b>\$956,930</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$899,246
	<b>Salaries - Non-Faculty</b>	\$37,413
	<b>Wages</b>	\$2,361
	<b>Benefits</b>	\$12
	<b>Operations And Maintenance</b>	\$17,898
	<b>Sum:</b>	<b>\$956,930</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Science, Engineering & Agriculture**

**Academic Department:** Industrial Engineering & Technology

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$1,045,917
	<b>Sum:</b>	<b>\$1,045,917</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$839,697
	<b>Salaries - Non-Faculty</b>	\$154,580
	<b>Operations And Maintenance</b>	\$51,640
	<b>Sum:</b>	<b>\$1,045,917</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Science, Engineering & Agriculture**

**Academic Department:** Mathematics

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$966,742
	<b>Sum:</b>	<b>\$966,742</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$922,533
	<b>Salaries - Non-Faculty</b>	\$23,271
	<b>Operations And Maintenance</b>	\$20,938
	<b>Sum:</b>	<b>\$966,742</b>

\* See last page for a glossary of terms.

**Texas A&M University - Commerce**

**College of  
Science, Engineering & Agriculture**

**Academic Department:** **Physics & Astronomy**

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$712,162
	<b>Sum:</b>	<b>\$712,162</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$632,493
	<b>Salaries - Non-Faculty</b>	\$27,589
	<b>Wages</b>	\$22,198
	<b>Benefits</b>	\$135
	<b>Operations And Maintenance</b>	\$15,682
	<b>Equipment (Capitalized)</b>	\$14,065
	<b>Sum:</b>	<b>\$712,162</b>

\* See last page for a glossary of terms.



**Texas A&M University - Commerce**

**College of  
Science, Engineering & Agriculture**

**Academic Department:** Planetarium Adm Fee & Gift Shop

		<b>FY 2015 Budget</b>
<b>Transfer</b>	<b>Budget-Alloc/Tran In</b>	\$228,148
	<b>Sum:</b>	<b>\$228,148</b>
<b>Expense</b>	<b>Salaries - Faculty</b>	\$79,074
	<b>Salaries - Non-Faculty</b>	\$79,074
	<b>Operations And Maintenance</b>	\$70,000
	<b>Sum:</b>	<b>\$228,148</b>

\* See last page for a glossary of terms.



**THE TEXAS A&M UNIVERSITY SYSTEM  
GLOSSARY OF TERMS  
FY 2015 BUDGET**

**REVENUES:**

State Appropriations	Appropriations from the State General Revenue Fund which supplement member institutional revenue in meeting operating expenses such as faculty salaries, employee benefits, utilities, and institutional support.
Federal Appropriations	Revenues from federal governmental agencies that are for training programs, research, or public service activities.
Higher Education Fund	State appropriated general revenue which is used for construction, library and equipment expenses for Texas public universities that do not benefit from AUF Excellence funding or Permanent University Fund (PUF) bond proceeds.
Available University Fund	Income from the Permanent University Fund (PUF) endowment derived from dividends, interest and other income resulting from PUF investments.
Tuition and Fees	The amount of money assessed to students for instructional services. Tuition and fees may be charged per term, per course, or per semester credit hour. Includes the statutory tuition rate set by the State legislature, designated tuition set by the Board of Regents, and various student fees.
Exemptions	The reductions of tuition and fees that are required by statute. Examples are Hazlewood or border state students.
Contracts, Grants and Gifts	Total contract and grant revenue from all sources (Federal, State, Private, and Local) less Indirect Costs recovered. Revenues received from gift or contribution non-exchange transactions (bequests, pledges, etc.)
Student Financial Assistance	Revenue collected for the benefit of providing student financial aid. For example, Pell Grants.



**THE TEXAS A&M UNIVERSITY SYSTEM  
GLOSSARY OF TERMS  
FY 2015 BUDGET**

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Sales and Services	Revenues from the sale of goods or services that are incidental to the conduct of instruction, research or public service. Examples include sales of scientific and literary publications, testing services, veterinary services, university presses, dairy products, data processing services, cosmetology services, auxiliary services, etc.
Discounts	Elimination entry related to grant revenue received for payment of tuition and fees. Entry is needed to prevent the overstatement of tuition and fees revenue and grant revenue. For example, Pell grants.
Investment Income	Revenues derived from the institution's investments. Such income may take the form of interest income, dividend income, rental income or royalty income.
Other Income	Other revenues provided to meet current fiscal year operating expenses such as fines, penalties, interest on late payments, etc.

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**THE TEXAS A&M UNIVERSITY SYSTEM  
GLOSSARY OF TERMS  
FY 2015 BUDGET**

**EXPENDITURES:**

Salaries - Faculty	Funds expended as compensation for services to faculty (including lecturers and graduate students - teaching).
Salaries - Non-Faculty	Funds expended as compensation for services to non-faculty (includes administrators, professionals, support staff, and graduate students non-teaching).
Wages	Funds expended as compensation for services to non-budgeted employees (including student workers) on an hourly basis. This includes regular or periodic payment to a person for the regular or periodic performance of work or a service and payment to a person for more sporadic performance of work or a service (overtime, extra compensation, summer compensation, bonuses, sick or annual leave, lump sum termination payments, death benefits, etc.).
Benefits	Payments made to, or on behalf of, an individual over and above that received in the form of a salary or wage. Examples include health insurance, retirement plans, social security and Medicare matching, etc.
Utilities	Total funds expended for utilities including electricity, water, natural gas, sewage, etc.
Scholarships	Grants-in-aid, tuition and fee waivers, or other forms of financial aid awarded to a student for the purpose of attending college.
Discounts	Elimination entry related to total scholarship expenditures funded by grant revenue received for payment of tuition and fees. Entry is needed to prevent the overstatement of tuition and fees revenue and scholarship and grant expenses. For example, Pell grants.



**THE TEXAS A&M UNIVERSITY SYSTEM  
GLOSSARY OF TERMS  
FY 2015 BUDGET**

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Operations and Maintenance	Total funds expended for operations and maintenance including all expenditures for operations established to provide services and maintenance related to grounds and facilities. Also includes net service departments as total service department revenue less expenditures (may be a deduction or an addition); claims and losses as decreases in net assets from incidental transactions or other events affecting the organization not resulting from expenses; and movable tangible property such as research equipment, vehicles, machinery and other office equipment that meet the institution's capitalization policy for capital assets.
Equipment (Capitalized)	Moveable tangible property such as research equipment, vehicles, machinery, and office equipment that meet the institution's capitalization policy for capital assets.
Debt Service	Funds transferred to the System Offices by the members to pay the interest and charges due on debt held at the System for the benefit of the members, including principal payments.

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