West Texas A&M University
FY 2004 Operating Budget
Statement of Changes in Fund Balance

	Current Funds					
	Functional and General	**Designated**	**Auxiliary**	**Restricted**	**Plant**	**Total**
Revenues						
State Appropriations	30,149,728	90,406	0	0	0	30,240,134
Higher Education Fund	3,671,345	0	0	0	0	3,671,345
Tuition and Fees	8,810,441	8,770,690	2,970,635	0	0	20,551,766
Remissions and Exemptions	3,800,000	78,500	52,700	0	0	3,931,200
Tuition Discounts	(1,900,000)	(1,610,000)	(1,770,000)	0	0	(5,280,000)
Contracts, Grants, and Gifts	75,000	0	0	13,321,497	0	13,396,497
Sales and Services	73,000	3,000,585	8,816,437	0	0	11,890,022
Investment and Interest	250,000	0	0	0	0	250,000
Total Revenue	**44,929,514**	**10,330,181**	**10,069,772**	**13,321,497**	**0**	**78,650,964**
Expenses						
Salaries - Non-Faculty	9,742,226	1,991,322	2,457,353	2,312,308	82,037	16,585,246
Salaries - Faculty	13,035,623	0	0	0	0	13,035,623
Wages	517,635	606,624	437,497	331,283	0	1,893,039
Benefits	6,529,797	812,081	715,464	498,684	27,629	8,583,655
Utilities	1,533,776	178,552	514,231	0	39,339	2,265,898
Scholarships and Grants	3,841,600	1,501,674	829,718	6,756,576	0	12,929,568
Scholarship Discounts	0	0	0	(5,280,000)	0	(5,280,000)
Operations and Maintenance	8,321,439	3,928,531	7,095,387	3,238,646	38,135	22,622,138
Total Expense (Less Service Depts)	**43,522,096**	**9,018,784**	**12,049,650**	**7,857,497**	**187,140**	**72,635,167**
Net Service Departments	0	349,265	0	0	0	349,265
Total Expense	**43,522,096**	**9,368,049**	**12,049,650**	**7,857,497**	**187,140**	**72,984,432**
Transfers						
Retirement of Indebtedness	(2,030,314)	(946,102)	(598,117)	0	0	(3,574,533)
Other Transfers	622,896	(16,030)	2,577,995	(5,464,000)	187,140	(2,091,999)
Total Transfers	**(1,407,418)**	**(962,132)**	**1,979,878**	**(5,464,000)**	**187,140**	**(5,666,532)**
Net Change in Fund Balance	**0**	**0**	**0**	**0**	**0**	**0**