

West Texas A&M University
Expenditures by Category
For the 12 Months Ending August 31, 2014

Expense Type	Expense Description	Code	Code Description	Amount
Salaries	Salaries - Faculty	1211	Sal-Extension - Faculty Equivalent	17,525.40
Salaries	Salaries - Faculty	1410	Sal-Teaching - Faculty	21,734,649.72
Salaries	Salaries - Faculty	1415	Sal-Gat - Fac/Academ	1,157,341.68
	Salaries - Faculty			\$ 22,909,516.80
Salaries	Salaries - Non-Faculty	1510	Sal-Support Staff - Professional	15,995,071.84
Salaries	Salaries - Non-Faculty	1515	Sal-Support Staff - Classified	5,658,691.35
Salaries	Salaries - Non-Faculty	1610	Longevity Pay	488,999.88
	Salaries - Non-Faculty			\$ 22,142,763.07
Salaries	Wages	1730	Wages - Overtime	37,816.66
Salaries	Wages	1735	Wages - Compensatory Time	19,568.52
Salaries	Wages	1740	Wages - Student	4,191,442.19
Salaries	Wages	1765	Hazardous Duty Pay	12,430.00
Salaries	Wages	1770	Lump Sum Termination Pay - Vacation	215,164.70
Salaries	Wages	1940	Supplemental Compensation	160,671.00
	Wages			\$ 4,637,093.07
Expense Type	Expense Description	Code	Code Description	Amount
Benefits	Benefits	1910	Employee Insurance Payments	6,977,816.69
Benefits	Benefits	1920	Fica Contributions (Oasi Matching)	3,308,675.32
Benefits	Benefits	1945	Worker's Compensation Assessments	49,747.75
Benefits	Benefits	1950	Unemployment Compensation Insurance	59,883.23
Benefits	Benefits	1951	Lump Sum Assessment	207,377.18
Benefits	Benefits	1955	Orp Base	2,934,811.01
Benefits	Benefits	1961	Trs New Member Contribution	43,662.87
Benefits	Benefits	1963	Trs Working Retiree Surcharge	19,426.23
	Benefits			\$ 13,601,400.28
Expense Type	Expense Description	Code	Code Description	Amount
Operations And Maintenance	Non-Capital Equipment	5750	Office Furn And Equip - \$0-4,999.99	1,540,298.87
Operations And Maintenance	Non-Capital Equipment	5760	Pc Peripherals/Add Ons \$0-4,999.99	217,625.27
Operations And Maintenance	Non-Capital Equipment	5761	Computer Software Expensed	751,941.69
Operations And Maintenance	Non-Capital Equipment	5765	Educ Books, Film & Ref - \$0-4,999.9	353,253.17
Operations And Maintenance	Non-Capital Equipment	5767	Purchase Of Animals - \$0-4,999.99	201,873.74
Operations And Maintenance	Non-Capital Equipment	5770	Telecom - Equip Purch - \$0-4,999.99	10,500.49
Operations And Maintenance	Non-Capital Equipment	5771	Telecom Infrastr \$0-499,999.99	360,287.32
Operations And Maintenance	Non-Capital Equipment	5794	Fac & Oi - Agy Ctrl \$0-99,999.99	86,111.34
Operations And Maintenance	Non-Capital Equipment	5796	Oth Comp Related-Agy Cntl \$0-499.99	324,277.69
Operations And Maintenance	Non-Capital Equipment	5799	Oth Ctrl Assts-Agy Ct \$500-4999.99	172,317.03
	Non-Capital Equipment			\$ 4,018,486.61
Operations And Maintenance	Other	4010	Supplies - Office General	2,939,185.32
Operations And Maintenance	Other	4025	Subscriptions, Periodicals,	40,911.80
Operations And Maintenance	Other	4030	Fuels And Lubricants - Other	175,740.94
Operations And Maintenance	Other	4040	Chemicals & Gases	43,061.88
Operations And Maintenance	Other	4045	Medical Supplies	32,580.62
Operations And Maintenance	Other	4066	Parts - Machinery And Equipment	(8,093.39)
Operations And Maintenance	Other	4070	Plants	2,080.00
Operations And Maintenance	Other	4076	Building Supplies And Materials	249,634.60

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Operations And Maintenance	Other	4090	Computer Parts & Supplies	5,130.51
Operations And Maintenance	Other	5213	Membership Dues/Fees - Other	192,840.34
Operations And Maintenance	Other	5215	Employee Training - Regis. Fees	403,057.59
Operations And Maintenance	Other	5220	Insurance Premiums	266,571.60
Operations And Maintenance	Other	5221	Insurance Premiums - Appr By Bd Ins	854.79
Operations And Maintenance	Other	5230	Employee License/Cert & Fees-Other	1,416,610.89
Operations And Maintenance	Other	5231	Service Charges	15,063.64
Operations And Maintenance	Other	5347	Unrelated Business Income Tax	6,917.00
Operations And Maintenance	Other	5350	Consultant Services - Other	121,921.43
Operations And Maintenance	Other	5355	Consultant Services - Computer	34,035.60
Operations And Maintenance	Other	5410	Educational/Training Services	16,093.00
Operations And Maintenance	Other	5415	Financial And Accounting Services	77,971.83
Operations And Maintenance	Other	5420	Legal Services	2,937.50
Operations And Maintenance	Other	5425	Medical Services	235,189.30
Operations And Maintenance	Other	5435	Lecturers - Higher Education	88,982.21
Operations And Maintenance	Other	5450	Architectural Services	58,640.71
Operations And Maintenance	Other	5453	Other Professional Services	7,343,308.82
Operations And Maintenance	Other	5511	M&R - Motor Vehicles	5,029.79
Operations And Maintenance	Other	5512	M&R - Machinery And Equipment	319,349.42
Operations And Maintenance	Other	5521	M&R - Cmptr Software - Not Tamu Cis	453,721.65
Operations And Maintenance	Other	5530	M&R - Buildings	583,731.31
Operations And Maintenance	Other	5536	M&R - Cmptr Equip - Not Tamu Cis	566,078.88
Operations And Maintenance	Other	5540	M&R - Roads And Highways	11,682.25
Operations And Maintenance	Other	5543	M&R - Facilities&Other Improvements	23,310.05
Operations And Maintenance	Other	5545	M&R - Land And Land Improvements	3,170.80
Operations And Maintenance	Other	5610	Hazard Waste Disposal Svcs-External	27,572.13
Operations And Maintenance	Other	5616	Svcs - Reproduction, Scan, Imaging	341,031.69
Operations And Maintenance	Other	5617	Production Of Publications & Adv	6,414.00
Operations And Maintenance	Other	5620	Temporary Support Services	9,039.20
Operations And Maintenance	Other	5626	Computer Prog Serv-Not Tamu Cis	123,265.50
Operations And Maintenance	Other	5630	Communication Services	1,336,613.43
Operations And Maintenance	Other	5635	Cleaning Services	29,158.22
Operations And Maintenance	Other	5641	Advertising Services - All Other	596,908.83
Operations And Maintenance	Other	5650	Freight/Delivery Services	141,749.05
Operations And Maintenance	Other	5655	Postal Services	5,559.81
Operations And Maintenance	Other	5660	Criminal And Civil Invest Exp	1,137.00
Operations And Maintenance	Other	5670	Other Contracted Services	4,655,076.40
Operations And Maintenance	Other	5811	Rental Of Office Equipment	424,796.71
Operations And Maintenance	Other	5830	Rental Of Computer Software	278.99
Operations And Maintenance	Other	5835	Rental Of Reference Material	5,875.00
Operations And Maintenance	Other	5840	Rental Of Motor Vehicles	54,350.87
Operations And Maintenance	Other	5860	Rent Office Bldg/Space Offsite	482,679.17
Operations And Maintenance	Other	5870	Rent Other Space Offsite	60,777.50
Operations And Maintenance	Other	6230	Penalty On Late Payment To Vendor	173.03
Operations And Maintenance	Other	6310	Bad Debt Expense-Tuition	673,923.43
Operations And Maintenance	Other	6316	Bad Debt Expense-Fees	(155,738.12)
Operations And Maintenance	Other	6320	Investment Fees	167,396.67
Operations And Maintenance	Other	6335	Other Expenses - Local Only	3,359,686.77
Operations And Maintenance	Other	6339	Food Purchases(Not Business Meals)	847,822.88
Operations And Maintenance	Other	6341	Alcohol Purchases - Approved Accts	42,888.33

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Operations And Maintenance	Other	6373	Participant Costs - Room And Board	687.32
Operations And Maintenance	Other	6380	Game Guarantee Expense	113,825.43
Operations And Maintenance	Other	6440	Subs-Fed-Tamus/Rf-After First \$25K	49,154.92
Operations And Maintenance	Other	6901	Items Purchased For Resale	2,547,716.46
Operations And Maintenance	Other	9610	Indirect Cost - Federal	275,887.78
Operations And Maintenance	Other	9620	Indirect Cost - State	(0.00)
Operations And Maintenance	Other	9625	Indirect Cost - Local	213,306.48
	Other			\$ 32,166,317.56

Operations And Maintenance	Travel	3011	Tvl-In-Public Trans. - Other	373,618.67
Operations And Maintenance	Travel	3016	Tvl-In-Mileage	153,221.80
Operations And Maintenance	Travel	3020	Tvl-In-Actual Expenses - Overnight	2,274.92
Operations And Maintenance	Travel	3025	Tvl-In-Incidental Expenses	37,451.12
Operations And Maintenance	Travel	3030	Tvl-In-Meals & Lodging	183,187.69
Operations And Maintenance	Travel	3111	Tvl-Out-Public Trans. - Other	227,684.68
Operations And Maintenance	Travel	3116	Tvl-Out-Mileage	18,824.41
Operations And Maintenance	Travel	3120	Tvl-Out-Actual Expenses - Overnight	3,588.86
Operations And Maintenance	Travel	3125	Tvl-Out-Incidental Expenses	49,817.45
Operations And Maintenance	Travel	3130	Tvl-Out-Meals & Lodging	253,680.30
Operations And Maintenance	Travel	3210	Travel - Prospective State Employee	49,659.31
Operations And Maintenance	Travel	3310	Travel - Foreign	191,342.16
Operations And Maintenance	Travel	3410	Travel - Students (Includes Meals)	1,190,753.49
	Travel			\$ 2,735,104.86

Expense Type	Expense Description	Code	Code Description	Amount
Equipment (Capitalized)	Equipment (Capitalized)	8010	Purchase Of Land	143,371.75
Equipment (Capitalized)	Equipment (Capitalized)	8015	Land Improvements	338,097.83
Equipment (Capitalized)	Equipment (Capitalized)	8115	Building Improvements	1,457,824.69
Equipment (Capitalized)	Equipment (Capitalized)	8250	Infrastructure & Infr Improvements	2,342,891.85
Equipment (Capitalized)	Equipment (Capitalized)	8410	Motor Vehicles-Pssngr (<=15)	28,763.05
Equipment (Capitalized)	Equipment (Capitalized)	8415	Motor Vehicles - Other	333,698.40
Equipment (Capitalized)	Equipment (Capitalized)	8421	Office Furnishings And Equipment	629,193.00
Equipment (Capitalized)	Equipment (Capitalized)	8423	Specimens/Collections/Works Of Art	11,643.66
Equipment (Capitalized)	Equipment (Capitalized)	8435	Computer Equipment	25,664.62
Equipment (Capitalized)	Equipment (Capitalized)	8445	Telecom-Equipment	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8510	Library Books & Materials-Depr	90,756.40
Equipment (Capitalized)	Equipment (Capitalized)	8710	C.I.P. - Constr/Rehab Of Buildings	252,969.42
	Equipment (Capitalized)			\$ 5,654,874.67

Expense Type	Expense Description	Code	Code Description	Amount
Scholarships	Scholarships	5905	Tuition Rebates	146,117.06
Scholarships	Scholarships	5907	Scholarship Discounts	(16,818,467.59)
Scholarships	Scholarships	5910	Scholarships - Undergraduate	25,525,460.13
Scholarships	Scholarships	5925	Tuition & Fee Remissions & Exemp	3,347,377.12
	Scholarships			\$ 12,200,486.72

Expense Type	Expense Description	Code	Code Description	Amount
Utilities	Utilities	5010	Electricity	1,921,753.09
Utilities	Utilities	5015	Natural And Liquefied Petroleum Gas	784,976.38
Utilities	Utilities	5020	Water	643,928.75

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Utilities	Utilities	5030	Solid Waste Disposal	388,297.10
Utilities	Utilities	5110	Telecom-Long Distance	19,689.55
Utilities	Utilities	5115	Telecom-Monthly Charge	130,935.01
Utilities	Utilities	5120	Telecom-Parts And Supplies	18,387.31
Utilities	Utilities	5130	Telecom-Other Service Charges	2,858.84
Utilities	Utilities	5140	Telecom-Equipment Rental	477.00
	Utilities			\$ 3,911,303.03
Totals Expenditures for: West Texas A&M University				\$ 123,977,346.67