

**West Texas A&M University**  
**Expenditures by Category**  
**For the 12 Months Ending August 31, 2020**

Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Salaries	Salaries - Faculty	1211	Sal-Extension - Faculty Equivalent	853,995.33	0.00
Salaries	Salaries - Faculty	1410	Salary-Faculty-Teaching	27,917,735.59	0.00
Salaries	Salaries - Faculty	1415	Sal-Gat - Fac/Academ	3,519,499.63	0.00
	<b>Salaries - Faculty</b>			<b>32,291,230.55</b>	<b>0.00</b>
Salaries	Salaries - Non-Faculty	1510	Salary-Professional-Administrative	21,594,060.89	0.00
Salaries	Salaries - Non-Faculty	1515	Salary-Classified	5,471,682.25	0.00
Salaries	Salaries - Non-Faculty	1610	Longevity Pay	492,988.13	0.00
	<b>Salaries - Non-Faculty</b>			<b>27,558,731.27</b>	<b>0.00</b>
Salaries	Wages	1730	Wages - Overtime	1,664.42	0.00
Salaries	Wages	1735	Wages - Compensatory Time	16,892.95	0.00
Salaries	Wages	1740	Wages - Student	1,138,366.59	0.00
Salaries	Wages	1765	Hazardous Duty Pay	18,310.00	0.00
Salaries	Wages	1770	Lump Sum Termination Pay - Vacation	355,924.55	0.00
Salaries	Wages	1775	Termination Pay - Death Benefits	21,556.02	0.00
Salaries	Wages	1940	Supplemental Compensation	222,069.90	0.00
	<b>Wages</b>			<b>1,774,784.43</b>	<b>0.00</b>
				<b>61,624,746.25</b>	<b>0.00</b>
Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Benefits	Benefits	1910	Employee Insurance Payments	10,239,227.56	0.00
Benefits	Benefits	1920	Fica Contributions (Oasi Matching)	4,126,103.94	0.00
Benefits	Benefits	1945	Worker's Compensation Assessments	140,299.88	0.00
Benefits	Benefits	1950	Unemployment Compensation Insurance	86,615.96	0.00
Benefits	Benefits	1951	Lump Sum Assessment	255,290.38	0.00
Benefits	Benefits	1955	Orp Base	3,916,026.06	0.00
Benefits	Benefits	1960	Trs Matching Contribution	84,120.48	0.00
Benefits	Benefits	1961	Trs New Member Contribution	73,467.37	0.00
Benefits	Benefits	1963	Trs Working Retiree Surcharge	41,860.31	0.00
	<b>Benefits</b>			<b>18,963,011.94</b>	<b>0.00</b>
				<b>18,963,011.94</b>	<b>0.00</b>
Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Operations And Maintenance	Non-Capital Equipment	5750	Office Furn And Equip - \$0-4,999.99	1,206,637.72	0.00
Operations And Maintenance	Non-Capital Equipment	5760	Pc Peripherals/Add Ons \$0-4,999.99	316,527.46	0.00
Operations And Maintenance	Non-Capital Equipment	5761	Computer Software Expensed	2,034,452.03	0.00
Operations And Maintenance	Non-Capital Equipment	5765	Educ Books, Film & Ref - \$0-4,999.9	96,156.81	0.00
Operations And Maintenance	Non-Capital Equipment	5767	Purchase Of Animals - \$0-4,999.99	66,562.94	0.00
Operations And Maintenance	Non-Capital Equipment	5796	Oth Comp Related-Agy Cntl \$0-499.99	510,852.99	0.00
Operations And Maintenance	Non-Capital Equipment	5799	Oth Ctrl Assts-Agy Ct \$500-4999.99	690,408.47	0.00
	<b>Non-Capital Equipment</b>			<b>4,921,598.42</b>	<b>0.00</b>
Operations And Maintenance	Other	1000	All Expense Pool	0.00	0.00
Operations And Maintenance	Other	1925	State Employee Relocation-Qatar	34,148.96	0.00
Operations And Maintenance	Other	4010	Supplies - Office General	5,206,267.93	0.00
Operations And Maintenance	Other	4014	Supplies - Other (Incl Ammunition)	39,871.21	0.00
Operations And Maintenance	Other	4025	Subscriptions, Periodicals,	274,446.46	0.00

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Operations And Maintenance	Other	4030	Fuels And Lubricants - Other	79,721.28	0.00
Operations And Maintenance	Other	4040	Chemicals & Gases	18,199.84	0.00
Operations And Maintenance	Other	4045	Medical Supplies	61,691.28	0.00
Operations And Maintenance	Other	4051	Food Purchases (Research Only)	22,915.74	0.00
Operations And Maintenance	Other	4066	Parts - Machinery And Equipment	95.00	0.00
Operations And Maintenance	Other	4076	Building Supplies And Materials	521,538.22	0.00
Operations And Maintenance	Other	4080	Fabrics And Linens	1,398.38	0.00
Operations And Maintenance	Other	4090	Computer Parts & Supplies	32,582.04	0.00
Operations And Maintenance	Other	5213	Membership Dues/Fees - Other	293,683.26	0.00
Operations And Maintenance	Other	5215	Employee Training - Regis. Fees	575,563.25	0.00
Operations And Maintenance	Other	5217	Employee Training - Tuition	1,115.00	0.00
Operations And Maintenance	Other	5220	Insurance Premiums	67,175.98	0.00
Operations And Maintenance	Other	5230	Employee License/Cert & Fees-Other	1,774,745.12	0.00
Operations And Maintenance	Other	5231	Service Charges	16,924.11	0.00
Operations And Maintenance	Other	5350	Consultant Services - Other	163,186.23	0.00
Operations And Maintenance	Other	5355	Consultant Services - Computer	16,225.00	0.00
Operations And Maintenance	Other	5410	Educational/Training Services	57,245.13	0.00
Operations And Maintenance	Other	5415	Financial And Accounting Services	25,000.00	0.00
Operations And Maintenance	Other	5425	Medical Services	181,027.03	0.00
Operations And Maintenance	Other	5435	Lecturers - Higher Education	25,488.17	0.00
Operations And Maintenance	Other	5450	Architectural Services	0.00	0.00
Operations And Maintenance	Other	5453	Other Professional Services	8,388,105.58	0.00
Operations And Maintenance	Other	5511	M&R - Motor Vehicles	62,609.35	0.00
Operations And Maintenance	Other	5512	M&R - Machinery And Equipment	90,793.90	0.00
Operations And Maintenance	Other	5521	M&R - Cmptr Software - Not Tamu Cis	411,550.60	0.00
Operations And Maintenance	Other	5530	M&R - Buildings	172,477.70	0.00
Operations And Maintenance	Other	5536	M&R - Cmptr Equip - Not Tamu Cis	162,337.11	0.00
Operations And Maintenance	Other	5543	M&R - Facilities&Other Improvements	4,132.08	0.00
Operations And Maintenance	Other	5610	Hazard Waste Disposal Svcs-External	5,323.68	0.00
Operations And Maintenance	Other	5616	Svcs - Reproduction, Scan, Imaging	348,087.24	0.00
Operations And Maintenance	Other	5617	Production Of Publications & Adv	66.00	0.00
Operations And Maintenance	Other	5630	Communication Services	2,219,013.10	0.00
Operations And Maintenance	Other	5635	Cleaning Services	25,297.83	0.00
Operations And Maintenance	Other	5641	Advertising Services - All Other	511,018.34	0.00
Operations And Maintenance	Other	5650	Freight/Delivery Services	154,958.10	0.00
Operations And Maintenance	Other	5655	Postal Services	29,403.36	0.00
Operations And Maintenance	Other	5660	Criminal And Civil Invest Exp	13,698.50	0.00
Operations And Maintenance	Other	5670	Other Contracted Services	11,594,922.30	0.00
Operations And Maintenance	Other	5810	Rental Of Tools And Equipment	8,259.41	0.00
Operations And Maintenance	Other	5811	Rental Of Office Equipment	311,883.71	0.00
Operations And Maintenance	Other	5840	Rental Of Motor Vehicles	37,919.89	0.00
Operations And Maintenance	Other	5870	Rent Other Space Offsite	13,413.00	0.00
Operations And Maintenance	Other	5905	Tuition Rebates	18,000.00	0.00
Operations And Maintenance	Other	6018	Grants - Individuals	1,335,430.00	0.00
Operations And Maintenance	Other	6230	Penalty On Late Payment To Vendor	707.41	0.00
Operations And Maintenance	Other	6310	Bad Debt Expense-Tuition	475,196.62	0.00
Operations And Maintenance	Other	6316	Bad Debt Expense-Fees	10,838.90	0.00

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Operations And Maintenance	Other	6320	Investment Fees	364,350.26	0.00
Operations And Maintenance	Other	6335	Other Expenses - Local Only	4,711,616.40	0.00
Operations And Maintenance	Other	6339	Food Purchases(Not Business Meals)	1,147,897.31	0.00
Operations And Maintenance	Other	6341	Alcohol Purchases - Approved Accts	5,884.01	0.00
Operations And Maintenance	Other	6380	Game Guarantee Expense	58,583.00	0.00
Operations And Maintenance	Other	6901	Items Purchased For Resale	2,022,831.78	0.00
Operations And Maintenance	Other	9610	Indirect Cost - Federal	290,672.27	0.00
Operations And Maintenance	Other	9625	Indirect Cost - Local	203,742.45	0.00
	<b>Other</b>			<b>44,701,275.81</b>	<b>0.00</b>
Operations And Maintenance	Travel	3011	Tvl-In-Public Trans. - Other	228,016.63	0.00
Operations And Maintenance	Travel	3016	Tvl-In-Mileage	86,169.65	0.00
Operations And Maintenance	Travel	3020	Tvl-In-Actual Expenses - Overnight	5,884.01	0.00
Operations And Maintenance	Travel	3025	Tvl-In-Incidental Expenses	23,895.15	0.00
Operations And Maintenance	Travel	3030	Tvl-In-Meals & Lodging	169,605.19	0.00
Operations And Maintenance	Travel	3111	Tvl-Out-Public Trans. - Other	171,942.66	0.00
Operations And Maintenance	Travel	3116	Tvl-Out-Mileage	10,584.92	0.00
Operations And Maintenance	Travel	3120	Tvl-Out-Actual Expenses - Overnight	1,818.66	0.00
Operations And Maintenance	Travel	3125	Tvl-Out-Incidental Expenses	31,200.63	0.00
Operations And Maintenance	Travel	3130	Tvl-Out-Meals & Lodging	183,415.77	0.00
Operations And Maintenance	Travel	3210	Travel - Prospective State Employee	17,849.54	0.00
Operations And Maintenance	Travel	3310	Travel - Foreign	99,849.21	0.00
Operations And Maintenance	Travel	3410	Travel - Students (Includes Meals)	866,503.81	0.00
	<b>Travel</b>			<b>1,896,735.83</b>	<b>0.00</b>
				<b>51,519,610.06</b>	<b>0.00</b>
Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Equipment (Capitalized)	Equipment (Capitalized)	8015	Land Improvements	216,257.58	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8310	Leasehold Improvements	51.00	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8410	Motor Vehicles-Pssngr (<=15)	270,263.90	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8415	Motor Vehicles - Other	0.00	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8421	Office Furnishings And Equipment	1,313,993.61	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8435	Computer Equipment	175,523.90	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8510	Library Books & Materials-Depr	81,102.09	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8710	C.I.P. - Constr/Rehab Of Buildings	1,272,080.03	0.00
	<b>Equipment (Capitalized)</b>			<b>3,329,272.11</b>	<b>0.00</b>
				<b>3,329,272.11</b>	<b>0.00</b>
Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Scholarships	Scholarships	5907	Scholarship Discounts	(21,773,654.03)	0.00
Scholarships	Scholarships	5910	Scholarships - Undergraduate	31,883,204.84	0.00
Scholarships	Scholarships	5925	Tuition & Fee Remissions & Exemp	3,728,225.05	0.00
	<b>Scholarships</b>			<b>13,837,775.86</b>	<b>0.00</b>
				<b>13,837,775.86</b>	<b>0.00</b>
Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Utilities	Utilities	5010	Electricity	1,366,842.70	0.00
Utilities	Utilities	5015	Natural And Liquefied Petroleum Gas	325,028.67	0.00

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Utilities	Utilities	5020	Water	715,810.45	0.00
Utilities	Utilities	5030	Solid Waste Disposal	334,735.58	0.00
Utilities	Utilities	5110	Telecom-Long Distance	8,158.04	0.00
Utilities	Utilities	5115	Telecom-Monthly Charge	36,543.99	0.00
Utilities	Utilities	5120	Telecom-Parts And Supplies	103,504.09	0.00
Utilities	Utilities	5130	Telecom-Other Service Charges	23,582.57	0.00
	<b>Utilities</b>			<b>2,914,206.09</b>	<b>0.00</b>
				<b>2,914,206.09</b>	<b>0.00</b>
<b>Totals Expenditures for: West Texas A&amp;M University</b>				<b>152,188,622.31</b>	