

West Texas A&M University
Expenditures by Category
For the 12 Months Ending August 31, 2023

| Expense Type | Expense Description | Code | Code Description | Proprietary | Fiduciary |
|----------------------------|-------------------------------|------|--------------------------------------|----------------------|-------------|
| Salaries | Salaries - Faculty | 1211 | Sal-Extension - Faculty Equivalent | 1,019,610.07 | 0.00 |
| Salaries | Salaries - Faculty | 1410 | Salary-Faculty-Teaching | 30,994,802.90 | 0.00 |
| Salaries | Salaries - Faculty | 1415 | Sal-Gat - Fac/Academ | 3,942,751.74 | 0.00 |
| | Salaries - Faculty | | | 35,957,164.71 | 0.00 |
| Salaries | Salaries - Non-Faculty | 1510 | Salary-Professional-Administrative | 22,831,195.70 | 0.00 |
| Salaries | Salaries - Non-Faculty | 1515 | Salary-Classified | 5,990,576.35 | 0.00 |
| Salaries | Salaries - Non-Faculty | 1580 | One Time Merit | 490,886.00 | 0.00 |
| Salaries | Salaries - Non-Faculty | 1610 | Longevity Pay | 467,439.15 | 0.00 |
| | Salaries - Non-Faculty | | | 29,780,097.20 | 0.00 |
| Salaries | Wages | 1730 | Wages - Overtime | (35,001.94) | 0.00 |
| Salaries | Wages | 1735 | Wages - Compensatory Time | 22,647.97 | 0.00 |
| Salaries | Wages | 1740 | Wages - Student | 1,571,269.22 | 0.00 |
| Salaries | Wages | 1765 | Hazardous Duty Pay | 12,770.00 | 0.00 |
| Salaries | Wages | 1770 | Lump Sum Termination Pay - Vacation | 487,254.99 | 0.00 |
| Salaries | Wages | 1775 | Termination Pay - Death Benefits | 20,512.49 | 0.00 |
| Salaries | Wages | 1940 | Supplemental Compensation | 711,371.27 | 0.00 |
| | Wages | | | 2,790,824.00 | 0.00 |
| | | | | 68,528,085.91 | 0.00 |
| Expense Type | Expense Description | Code | Code Description | Proprietary | Fiduciary |
| Benefits | Benefits | 1910 | Employee Insurance Payments | 11,784,135.64 | 0.00 |
| Benefits | Benefits | 1920 | Fica Contributions (Oasi Matching) | 4,649,846.10 | 0.00 |
| Benefits | Benefits | 1945 | Worker'S Compensation Assessments | 116,771.32 | 0.00 |
| Benefits | Benefits | 1950 | Unemployment Compensation Insurance | 93,950.18 | 0.00 |
| Benefits | Benefits | 1951 | Lump Sum Assessment | 254,584.70 | 0.00 |
| Benefits | Benefits | 1955 | Orp Base | 4,445,063.41 | 0.00 |
| Benefits | Benefits | 1961 | Trs New Member Contribution | 98,093.40 | 0.00 |
| Benefits | Benefits | 1962 | Trs-Care Surcharge | 5,617.50 | 0.00 |
| Benefits | Benefits | 1963 | Trs Working Retiree Surcharge | 45,139.11 | 0.00 |
| | Benefits | | | 21,493,201.36 | 0.00 |
| | | | | 21,493,201.36 | 0.00 |
| Expense Type | Expense Description | Code | Code Description | Proprietary | Fiduciary |
| Operations And Maintenance | Non-Capital Equipment | 5750 | Office Furn And Equip - \$0-4,999.99 | 1,941,868.86 | 0.00 |
| Operations And Maintenance | Non-Capital Equipment | 5760 | Pc Peripherals/Add Ons \$0-4,999.99 | 580,921.63 | 0.00 |
| Operations And Maintenance | Non-Capital Equipment | 5761 | Computer Software Expensed | 2,579,262.06 | 0.00 |
| Operations And Maintenance | Non-Capital Equipment | 5765 | Educ Books, Film & Ref - \$0-4,999.9 | 90,108.14 | 0.00 |
| Operations And Maintenance | Non-Capital Equipment | 5767 | Purchase Of Animals - \$0-4,999.99 | (676,115.42) | 0.00 |
| Operations And Maintenance | Non-Capital Equipment | 5796 | Oth Comp Related-Agy Cntl \$0-499.99 | 120,657.95 | 0.00 |
| Operations And Maintenance | Non-Capital Equipment | 5799 | Oth Ctrl Assts-Agy Ct \$500-4999.99 | 152,107.39 | 0.00 |
| | Non-Capital Equipment | | | 4,788,810.61 | 0.00 |
| Operations And Maintenance | Other | 1925 | State Employee Relocation-Qatar | 66,006.88 | 0.00 |
| Operations And Maintenance | Other | 4010 | Supplies - Office General | (26,623.62) | 0.00 |
| Operations And Maintenance | Other | 4014 | Supplies - Other (Incl Ammunition) | 280,268.33 | 0.00 |
| Operations And Maintenance | Other | 4025 | Subscriptions, Periodicals, | 183,771.12 | 0.00 |

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| Operations And Maintenance | Other | 4030 | Fuels And Lubricants - Other | 143,787.53 | 0.00 |
| Operations And Maintenance | Other | 4040 | Chemicals & Gases | 30,652.45 | 0.00 |
| Operations And Maintenance | Other | 4045 | Medical Supplies | 134,890.38 | 0.00 |
| Operations And Maintenance | Other | 4066 | Parts - Machinery And Equipment | 268.85 | 0.00 |
| Operations And Maintenance | Other | 4070 | Plants | 1,912.81 | 0.00 |
| Operations And Maintenance | Other | 4076 | Building Supplies And Materials | 1,349,539.91 | 0.00 |
| Operations And Maintenance | Other | 4090 | Computer Parts & Supplies | 28,974.16 | 0.00 |
| Operations And Maintenance | Other | 5213 | Membership Dues/Fees - Other | 275,988.22 | 0.00 |
| Operations And Maintenance | Other | 5215 | Employee Training - Regis. Fees | 661,828.46 | 0.00 |
| Operations And Maintenance | Other | 5220 | Insurance Premiums | 869,146.36 | 0.00 |
| Operations And Maintenance | Other | 5230 | Employee License/Cert & Fees-Other | 3,196,063.02 | 0.00 |
| Operations And Maintenance | Other | 5231 | Service Charges | 13,603.82 | 0.00 |
| Operations And Maintenance | Other | 5350 | Consultant Services - Other | 22,890.00 | 0.00 |
| Operations And Maintenance | Other | 5355 | Consultant Services - Computer | 32,096.67 | 0.00 |
| Operations And Maintenance | Other | 5410 | Educational/Training Services | 145,787.16 | 0.00 |
| Operations And Maintenance | Other | 5420 | Legal Services | 49,500.00 | 0.00 |
| Operations And Maintenance | Other | 5425 | Medical Services | 172,500.79 | 0.00 |
| Operations And Maintenance | Other | 5430 | Veterinary Services | 17,305.11 | 0.00 |
| Operations And Maintenance | Other | 5435 | Lecturers - Higher Education | 31,554.95 | 0.00 |
| Operations And Maintenance | Other | 5453 | Other Professional Services | 489,487.58 | 0.00 |
| Operations And Maintenance | Other | 5511 | M&R - Motor Vehicles | 14,711.94 | 0.00 |
| Operations And Maintenance | Other | 5512 | M&R - Machinery And Equipment | 149,927.60 | 0.00 |
| Operations And Maintenance | Other | 5521 | M&R - Cmpt Software - Not Tamu Cis | 536,137.14 | 0.00 |
| Operations And Maintenance | Other | 5530 | M&R - Buildings | 35.94 | 0.00 |
| Operations And Maintenance | Other | 5536 | M&R - Cmpt Equip - Not Tamu Cis | 170,996.37 | 0.00 |
| Operations And Maintenance | Other | 5540 | M&R - Roads And Highways | 3,194.00 | 0.00 |
| Operations And Maintenance | Other | 5543 | M&R - Facilities&Other Improvements | 1,387.41 | 0.00 |
| Operations And Maintenance | Other | 5610 | Hazard Waste Disposal Svcs-External | 4,659.12 | 0.00 |
| Operations And Maintenance | Other | 5616 | Svcs - Reproduction, Scan, Imaging | 680,236.28 | 0.00 |
| Operations And Maintenance | Other | 5617 | Production Of Publications & Adv | 2,463.60 | 0.00 |
| Operations And Maintenance | Other | 5630 | Communication Services | 1,734,751.52 | 0.00 |
| Operations And Maintenance | Other | 5635 | Cleaning Services | 51,198.45 | 0.00 |
| Operations And Maintenance | Other | 5641 | Advertising Services - All Other | 752,582.51 | 0.00 |
| Operations And Maintenance | Other | 5650 | Freight/Delivery Services | 114,445.95 | 0.00 |
| Operations And Maintenance | Other | 5655 | Postal Services | 80,015.84 | 0.00 |
| Operations And Maintenance | Other | 5660 | Criminal And Civil Invest Exp | 11,914.26 | 0.00 |
| Operations And Maintenance | Other | 5670 | Other Contracted Services | 23,360,223.05 | 0.00 |
| Operations And Maintenance | Other | 5811 | Rental Of Office Equipment | 354,606.50 | 0.00 |
| Operations And Maintenance | Other | 5840 | Rental Of Motor Vehicles | 58,836.72 | 0.00 |
| Operations And Maintenance | Other | 5855 | Rental Of Land | 12,735.09 | 0.00 |
| Operations And Maintenance | Other | 5861 | Rent Office Bldg/Space Onsite | (400.00) | 0.00 |
| Operations And Maintenance | Other | 5870 | Rent Other Space Offsite | 8,747.38 | 0.00 |
| Operations And Maintenance | Other | 5905 | Tuition Rebates | 63,000.00 | 0.00 |
| Operations And Maintenance | Other | 6230 | Penalty On Late Payment To Vendor | 1,738.42 | 0.00 |
| Operations And Maintenance | Other | 6320 | Investment Fees | 442,909.34 | 0.00 |
| Operations And Maintenance | Other | 6335 | Other Expenses - Local Only | 7,026,728.96 | 0.00 |
| Operations And Maintenance | Other | 6339 | Food Purchases(Not Business Meals) | 1,574,049.63 | 0.00 |

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| Operations And Maintenance | Other | 6341 | Alcohol Purchases - Approved Accts | 14,411.32 | 0.00 |
| Operations And Maintenance | Other | 6380 | Game Guarantee Expense | 11,066.99 | 0.00 |
| Operations And Maintenance | Other | 6440 | Subs-Fed-Tamus/Rf-After First \$25k | (16,768.30) | 0.00 |
| Operations And Maintenance | Other | 6901 | Items Purchased For Resale | 1,218,218.42 | 0.00 |
| Operations And Maintenance | Other | 9610 | Indirect Cost - Federal | 420,088.72 | 0.00 |
| Operations And Maintenance | Other | 9625 | Indirect Cost - Local | 254,123.49 | 0.00 |
| | Other | | | 47,284,174.60 | 0.00 |
| Operations And Maintenance | Travel | 3011 | Tvl-In-Public Trans. - Other | 271,545.87 | 0.00 |
| Operations And Maintenance | Travel | 3016 | Tvl-In-Mileage | 101,730.77 | 0.00 |
| Operations And Maintenance | Travel | 3020 | Tvl-In-Actual Expenses - Overnight | 13,433.75 | 0.00 |
| Operations And Maintenance | Travel | 3025 | Tvl-In-Incidental Expenses | 37,898.34 | 0.00 |
| Operations And Maintenance | Travel | 3030 | Tvl-In-Meals & Lodging | 262,282.32 | 0.00 |
| Operations And Maintenance | Travel | 3111 | Tvl-Out-Public Trans. - Other | 249,623.17 | 0.00 |
| Operations And Maintenance | Travel | 3116 | Tvl-Out-Mileage | 29,567.88 | 0.00 |
| Operations And Maintenance | Travel | 3120 | Tvl-Out-Actual Expenses - Overnight | (1,343.93) | 0.00 |
| Operations And Maintenance | Travel | 3125 | Tvl-Out-Incidental Expenses | 58,308.22 | 0.00 |
| Operations And Maintenance | Travel | 3130 | Tvl-Out-Meals & Lodging | 454,177.67 | 0.00 |
| Operations And Maintenance | Travel | 3210 | Travel - Prospective State Employee | 29,636.69 | 0.00 |
| Operations And Maintenance | Travel | 3310 | Travel - Foreign | 377,313.23 | 0.00 |
| Operations And Maintenance | Travel | 3410 | Travel - Students (Includes Meals) | 1,563,400.13 | 0.00 |
| | Travel | | | 3,447,574.11 | 0.00 |
| | | | | 55,520,559.32 | 0.00 |
| Expense Type | Expense Description | Code | Code Description | Proprietary | Fiduciary |
| Equipment (Capitalized) | Equipment (Capitalized) | 8015 | Land Improvements | 59,233.05 | 0.00 |
| Equipment (Capitalized) | Equipment (Capitalized) | 8410 | Motor Vehicles-Pssngr (<=15) | 392,217.88 | 0.00 |
| Equipment (Capitalized) | Equipment (Capitalized) | 8415 | Motor Vehicles - Other | 203,385.67 | 0.00 |
| Equipment (Capitalized) | Equipment (Capitalized) | 8421 | Office Furnishings And Equipment | 942,462.73 | 0.00 |
| Equipment (Capitalized) | Equipment (Capitalized) | 8435 | Computer Equipment | 269,568.68 | 0.00 |
| Equipment (Capitalized) | Equipment (Capitalized) | 8510 | Library Books & Materials-Depr | 35,431.74 | 0.00 |
| | Equipment (Capitalized) | | | 1,902,299.75 | 0.00 |
| | | | | 1,902,299.75 | 0.00 |
| Expense Type | Expense Description | Code | Code Description | Proprietary | Fiduciary |
| Scholarships | Scholarships | 5910 | Scholarships - Undergraduate | 39,563,233.67 | 0.00 |
| | Scholarships | | | 39,563,233.67 | 0.00 |
| | | | | 39,563,233.67 | 0.00 |
| Expense Type | Expense Description | Code | Code Description | Proprietary | Fiduciary |
| Utilities | Utilities | 5010 | Electricity | 2,267,915.22 | 0.00 |
| Utilities | Utilities | 5015 | Natural And Liquified Petroleum Gas | 732,443.10 | 0.00 |
| Utilities | Utilities | 5020 | Water | 335,602.06 | 0.00 |
| Utilities | Utilities | 5030 | Solid Waste Disposal | 981,443.00 | 0.00 |
| Utilities | Utilities | 5110 | Telecom-Long Distance | 3,762.20 | 0.00 |
| Utilities | Utilities | 5115 | Telecom-Monthly Charge | 43,774.67 | 0.00 |
| Utilities | Utilities | 5120 | Telecom-Parts And Supplies | 138,793.83 | 0.00 |
| | Utilities | | | 4,503,734.08 | 0.00 |

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| | | | | 4,503,734.08 | 0.00 |
| Totals Expenditures for: West Texas A&M University | | | | 191,511,114.09 | |