

West Texas A&M University  
Expenditures by Category  
For the Twelve Months Ended August 31, 2007

Expense Type	Expense Description	Code	Code Description	Amount
Salaries	Salaries - Faculty	1211	Sal-Extension - Faculty Equivalent	\$ 17,000.04
Salaries	Salaries - Faculty	1410	Sal-Teaching - Faculty	16,389,400.25
Salaries	Salaries - Faculty	1415	Sal-Gat - Fac/Academ	2,857,255.73
	<b>Salaries - Faculty Total</b>			<b>\$ 19,263,656.02</b>
Salaries	Salaries - Non-Faculty	1510	Sal-Support Staff - Professional	\$ 10,401,576.69
Salaries	Salaries - Non-Faculty	1515	Sal-Support Staff - Classified	7,335,434.43
Salaries	Salaries - Non-Faculty	1610	Longevity Pay	537,823.48
	<b>Salaries - Non-Faculty Total</b>			<b>\$ 18,274,834.60</b>
Salaries	Wages	1730	Wages - Overtime	\$ 125,517.59
Salaries	Wages	1735	Wages - Compensatory Time	49,913.06
Salaries	Wages	1740	Wages - Student	1,227,266.73
Salaries	Wages	1765	Hazardous Duty Pay	4,430.00
Salaries	Wages	1770	Lump Sum Termination Pay - Vacation	229,788.05
Salaries	Wages	1940	Supplemental Compensation	556,940.17
	<b>Wages Total</b>			<b>\$ 2,193,855.60</b>
Benefits	Benefits	1910	Employee Insurance Payments	\$ 5,618,842.30
Benefits	Benefits	1920	Fica Contributions (Oasi Matching)	2,656,902.21
Benefits	Benefits	1925	State Employee Relocation	10,117.18
Benefits	Benefits	1945	Worker's Compensation Assessments	99,642.08
Benefits	Benefits	1950	Unemployment Compensation Insurance	54,430.77
Benefits	Benefits	1955	Orp Base - 6.00%	2,234,322.60
Benefits	Benefits	1961	Trs New Member Contribution	39,405.85
	<b>Benefits Total</b>			<b>\$ 10,713,662.99</b>
Operations And Maintenance	Travel	3011	Tvl-In-Public Trans. - Other	\$ 177,549.48
Operations And Maintenance	Travel	3016	Tvl-In-Mileage	90,624.33
Operations And Maintenance	Travel	3020	Tvl-In-Actual Expenses - Overnight	7,951.49
Operations And Maintenance	Travel	3025	Tvl-In-Incidental Expenses	32,683.09
Operations And Maintenance	Travel	3030	Tvl-In-Meals & Lodging <= \$110	166,372.06
Operations And Maintenance	Travel	3111	Tvl-Out-Public Trans. - Other	151,552.42
Operations And Maintenance	Travel	3116	Tvl-Out-Mileage	16,423.01
Operations And Maintenance	Travel	3120	Tvl-Out-Actual Expenses - Overnight	7,938.91
Operations And Maintenance	Travel	3125	Tvl-Out-Incidental Expenses	33,986.51
Operations And Maintenance	Travel	3130	Tvl-Out-Meals&Lodg Lt Loc-Allow	196,372.06
Operations And Maintenance	Travel	3210	Travel - Prospective State Employee	23,457.39
Operations And Maintenance	Travel	3310	Travel - Foreign	156,024.75
Operations And Maintenance	Travel	3410	Travel - Students (Includes Meals)	661,942.83
	<b>Travel Total</b>			<b>\$ 1,722,878.33</b>
Operations And Maintenance	Services	5355	Consultant Services - Computer	\$ 2,457.39
Operations And Maintenance	Services	5415	Financial And Accounting Services	10,500.00
Operations And Maintenance	Services	5420	Legal Services	2,927.79
Operations And Maintenance	Services	5425	Medical Services	223,947.51
Operations And Maintenance	Services	5430	Veterinary Services	2,602.70
Operations And Maintenance	Services	5450	Architectural Services	147,348.43
Operations And Maintenance	Services	5453	Other Professional Services	621,833.29
Operations And Maintenance	Services	5511	M&R - Motor Vehicles	40,798.25
Operations And Maintenance	Services	5512	M&R - Machinery And Equipment	252,176.49
Operations And Maintenance	Services	5521	M&R - Cmpt Software - Not Tamu Cis	56,824.90
Operations And Maintenance	Services	5530	M&R - Buildings	2,396,478.10
Operations And Maintenance	Services	5536	M&R - Cmpt Equip - Not Tamu Cis	246,753.18
Operations And Maintenance	Services	5540	M&R - Roads And Highways	466,619.42
Operations And Maintenance	Services	5543	M&R - Facilities&Other Improvements	128,011.38
Operations And Maintenance	Services	5545	M&R - Land And Land Improvements	12,652.00
Operations And Maintenance	Services	5610	Hazardous Waste Disposal Services	23,490.76
Operations And Maintenance	Services	5616	Reproduction Services	67,989.80
Operations And Maintenance	Services	5617	Production Of Publications & Adv	96,479.10
Operations And Maintenance	Services	5620	Temporary Support Services	7,465.50
Operations And Maintenance	Services	5626	Computer Prog Serv-Not Tamu Cis	22,466.00
Operations And Maintenance	Services	5630	Communication Services	170,251.86
Operations And Maintenance	Services	5635	Cleaning Services	32,536.86
Operations And Maintenance	Services	5641	Advertising Services - All Other	431,556.12
Operations And Maintenance	Services	5650	Freight/Delivery Services	98,370.24
Operations And Maintenance	Services	5655	Postal Services	127,015.58
Operations And Maintenance	Services	5670	Other Contracted Services	2,588,457.71
	<b>Services Total</b>			<b>\$ 8,278,010.36</b>
Operations And Maintenance	Other	1963	Trs Working Retiree Surcharge	\$ 9,406.79

West Texas A&M University  
Expenditures by Category  
For the Twelve Months Ended August 31, 2007

Expense Type	Expense Description	Code	Code Description	Amount
Operations And Maintenance	Other	4010	Supplies - Office General	2,852,491.18
Operations And Maintenance	Other	4014	Supplies - Other (Incl Ammunition)	857.76
Operations And Maintenance	Other	4025	Subscriptions, Periodicals,	62,408.35
Operations And Maintenance	Other	4030	Fuels And Lubricants - Other	159,487.38
Operations And Maintenance	Other	4040	Chemicals & Gases	24,567.85
Operations And Maintenance	Other	4045	Medical Supplies	112,394.63
Operations And Maintenance	Other	4066	Parts - Machinery And Equipment	71,428.86
Operations And Maintenance	Other	4076	Building Supplies And Materials	513,721.79
Operations And Maintenance	Other	4090	Computer Parts & Supplies	38,412.86
Operations And Maintenance	Other	5213	Membership Dues/Fees - Other	119,368.93
Operations And Maintenance	Other	5215	Employee Training - Regis. Fees	287,065.79
Operations And Maintenance	Other	5217	Employee Training - Tuition	266,316.31
Operations And Maintenance	Other	5220	Insurance Premiums	266,265.14
Operations And Maintenance	Other	5221	Insurance Premiums - Appr By Bd Ins	1,140.05
Operations And Maintenance	Other	5230	Employee License/Cert & Fees-Other	766,229.73
Operations And Maintenance	Other	5231	Service Charges	24,822.02
Operations And Maintenance	Other	5240	Employee Awards	1,694.60
Operations And Maintenance	Other	6230	Penalty On Late Payment To Vendor	501.73
Operations And Maintenance	Other	6310	Bad Debt Expense-Tuition/Fees	106,158.35
Operations And Maintenance	Other	6335	Other Expenses - Local Only	3,894,669.80
Operations And Maintenance	Other	6339	Food Purchases(Not Business Meals)	710,544.14
Operations And Maintenance	Other	6341	Alcohol Purchases - Approved Accts	9,111.88
Operations And Maintenance	Other	6373	Participant Costs - Room And Board	271.60
Operations And Maintenance	Other	6374	Participant Costs - Other	29,873.80
Operations And Maintenance	Other	6380	Game Guarantee Expense	24,177.20
Operations And Maintenance	Other	6440	Subs-Fed-Tamus/Rf-After First \$25K	32,622.30
Operations And Maintenance	Other	6442	Subs-Fed-State-After First \$25,000	104,437.64
Operations And Maintenance	Other	6901	Items Purchased For Resale	3,243,078.86
Operations And Maintenance	Other	9610	Indirect Cost - Federal	265,379.49
Operations And Maintenance	Other	9620	Indirect Cost - State	5,961.94
Operations And Maintenance	Other	9625	Indirect Cost - Local	7,357.81
	<b>Other Total</b>			<b>\$ 14,012,226.56</b>
Other Non-Operating Expense	Other Non-Operating Expense	5300	Judgements & Court Costs Pool	\$ 3,367,545.24
Other Non-Operating Expense	Other Non-Operating Expense	6320	Investment Fees	80,903.18
	<b>Other Non-Operating Expense Total</b>			<b>\$ 3,448,448.42</b>
Operations And Maintenance	Furniture and Equipment	5750	Office Furn And Equip - \$0-4,999.99	\$ 1,312,232.84
Operations And Maintenance	Furniture and Equipment	5760	Pc Peripherals/Add Ons \$0-4,999.99	91,165.62
Operations And Maintenance	Furniture and Equipment	5761	Computer Software - \$0-4,999.99	593,657.14
Operations And Maintenance	Furniture and Equipment	5765	Educ Books, Film & Ref - \$0-4,999.9	785,030.01
Operations And Maintenance	Furniture and Equipment	5767	Purchase Of Animals - \$0-4,999.99	555,668.12
Operations And Maintenance	Furniture and Equipment	5770	Telecom - Equip Purch - \$0-4,999.99	2,745.20
Operations And Maintenance	Furniture and Equipment	5771	Telecom Infrastr \$0-499,999.99	16,037.50
Operations And Maintenance	Furniture and Equipment	5794	Fac & Oi - Agy Ctrl \$0-99,999.99	341,683.11
Operations And Maintenance	Furniture and Equipment	5796	Oth Comp Related-Agy Cntl \$0-499.99	795,356.89
Operations And Maintenance	Furniture and Equipment	5799	Oth Ctrl Assts-Agy Ct \$500-4999.99	133,869.54
Operations And Maintenance	Furniture and Equipment	5811	Rental Of Office Equipment	333,189.85
Operations And Maintenance	Furniture and Equipment	5835	Rental Of Reference Material	3,406.24
Operations And Maintenance	Furniture and Equipment	5840	Rental Of Motor Vehicles	55,650.93
Operations And Maintenance	Furniture and Equipment	5845	Rental Of Aircraft - Private Co.	737.80
Operations And Maintenance	Furniture and Equipment	5855	Rental Of Land	1,500.00
Operations And Maintenance	Furniture and Equipment	5860	Rental Of Office Bldg/Space	11,010.88
Operations And Maintenance	Furniture and Equipment	5870	Rental Of Space - Other	144,384.06
	<b>Furniture and Equipment Total</b>			<b>\$ 5,177,325.73</b>
Equipment (Capitalized)	Equipment (Capitalized)	8015	Land Improvements	\$ 73,829.67
Equipment (Capitalized)	Equipment (Capitalized)	8115	Building Improvements	5,132,795.40
Equipment (Capitalized)	Equipment (Capitalized)	8250	Infrastructure & Infr Improvements	2,157,115.52
Equipment (Capitalized)	Equipment (Capitalized)	8410	Motor Vehicles-Pssngr (<=15)	41,394.00
Equipment (Capitalized)	Equipment (Capitalized)	8415	Motor Vehicles - Other	120,787.73
Equipment (Capitalized)	Equipment (Capitalized)	8421	Office Furnishings And Equipment	636,515.00
Equipment (Capitalized)	Equipment (Capitalized)	8435	Computer Equipment	163,091.95
Equipment (Capitalized)	Equipment (Capitalized)	8445	Telecom-Equipment	101,256.30
Equipment (Capitalized)	Equipment (Capitalized)	8510	Library Books & Materials-Depr	118,262.26
Equipment (Capitalized)	Equipment (Capitalized)	8710	C.I.P. - Constr/Rehab Of Buildings	123,958.42
	<b>Equipment (Capitalized) Total</b>			<b>\$ 8,669,006.25</b>
Scholarships	Scholarships	5907	Scholarship Discounts	\$ (7,657,380.00)
Scholarships	Scholarships	5910	Scholarships - Undergraduate	14,799,808.48
Scholarships	Scholarships	5925	Tuition & Fee Remissions & Exemp	54,000.00

West Texas A&M University  
Expenditures by Category  
For the Twelve Months Ended August 31, 2007

Expense Type	Expense Description	Code	Code Description	Amount
	<b>Scholarships Total</b>			<b>\$ 7,196,428.48</b>
Utilities	Utilities	5010	Electricity	\$ 1,719,914.59
Utilities	Utilities	5015	Natural And Liquified Petroleum Gas	1,490,432.36
Utilities	Utilities	5020	Water	316,087.39
Utilities	Utilities	5030	Solid Waste Disposal	196,463.47
Operations And Maintenance	Utilities	5110	Telecom-Long Distance	30,940.52
Operations And Maintenance	Utilities	5115	Telecom-Monthly Charge	126,242.35
Operations And Maintenance	Utilities	5120	Telecom-Parts And Supplies	54,387.23
Operations And Maintenance	Utilities	5125	Telecom-Maintenance And Repair	1,306.00
Operations And Maintenance	Utilities	5130	Telecom-Other Service Charges	6,017.32
Operations And Maintenance	Utilities	5135	Telecom-Dedicated Data Circuit	126,932.33
Operations And Maintenance	Utilities	5140	Telecom-Equipment Rental	2,227.68
	<b>Utilities Total</b>			<b>\$ 4,070,951.24</b>
	<b>Grand Total</b>			<b>\$ 103,021,284.58</b>