

West Texas A&M University  
Expenditures by Category  
For the Twelve Months Ended August 31, 2008

Expense Type	Expense Description	Code	Code Description	Amount
Salaries	Salaries - Faculty	1211	Sal-Extension - Faculty Equivalent	\$ 19,283.21
Salaries	Salaries - Faculty	1410	Sal-Teaching - Faculty	17,266,815.48
Salaries	Salaries - Faculty	1415	Sal-Gat - Fac/Academ	3,427,447.21
	<b>Salaries - Faculty Total</b>			<b>\$ 20,713,545.90</b>
Salaries	Salaries - Non-Faculty	1510	Sal-Support Staff - Professional	\$ 11,691,182.47
Salaries	Salaries - Non-Faculty	1515	Sal-Support Staff - Classified	7,706,646.76
Salaries	Salaries - Non-Faculty	1610	Longevity Pay	556,696.44
	<b>Salaries - Non-Faculty Total</b>			<b>\$ 19,954,525.67</b>
Salaries	Wages	1730	Wages - Overtime	\$ 149,668.27
Salaries	Wages	1735	Wages - Compensatory Time	55,218.37
Salaries	Wages	1740	Wages - Student	1,234,044.97
Salaries	Wages	1765	Hazardous Duty Pay	5,570.00
Salaries	Wages	1770	Lump Sum Termination Pay - Vacation	202,381.67
Salaries	Wages	1940	Supplemental Compensation	451,382.02
	<b>Wages Total</b>			<b>\$ 2,098,265.30</b>
Benefits	Benefits	1910	Employee Insurance Payments	\$ 5,830,284.27
Benefits	Benefits	1920	Fica Contributions (Oasi Matching)	2,838,814.41
Benefits	Benefits	1925	State Employee Relocation	4,243.31
Benefits	Benefits	1945	Worker's Compensation Assessments	107,052.93
Benefits	Benefits	1950	Unemployment Compensation Insurance	73,375.19
Benefits	Benefits	1951	Lump Sum Assessment	187,122.76
Benefits	Benefits	1955	Orp Base - 6.58%	2,531,112.35
Benefits	Benefits	1960	Trs Matching Contribution	120.38
Benefits	Benefits	1961	Trs New Member Contribution	45,420.56
	<b>Benefits Total</b>			<b>\$ 11,617,546.16</b>
Operations And Maintenance	Travel	3011	Tvl-In-Public Trans. - Other	\$ 205,468.60
Operations And Maintenance	Travel	3016	Tvl-In-Mileage	93,710.68
Operations And Maintenance	Travel	3020	Tvl-In-Actual Expenses - Overnight	1,988.00
Operations And Maintenance	Travel	3025	Tvl-In-Incidental Expenses	40,206.46
Operations And Maintenance	Travel	3030	Tvl-In-Meals & Lodging <= \$110	175,301.37
Operations And Maintenance	Travel	3111	Tvl-Out-Public Trans. - Other	231,374.86
Operations And Maintenance	Travel	3116	Tvl-Out-Mileage	18,921.30
Operations And Maintenance	Travel	3120	Tvl-Out-Actual Expenses - Overnight	9,173.55
Operations And Maintenance	Travel	3125	Tvl-Out-Incidental Expenses	44,147.06
Operations And Maintenance	Travel	3130	Tvl-Out-Meals&Lodg Lt Loc-Allow	260,269.25
Operations And Maintenance	Travel	3210	Travel - Prospective State Employee	56,979.12
Operations And Maintenance	Travel	3310	Travel - Foreign	344,753.12
Operations And Maintenance	Travel	3410	Travel - Students (Includes Meals)	632,081.88
	<b>Travel Total</b>			<b>\$ 2,114,375.25</b>
Operations And Maintenance	Services	5350	Consultant Services - Other	\$ 12,849.73
Operations And Maintenance	Services	5355	Consultant Services - Computer	121,391.72
Operations And Maintenance	Services	5410	Educational/Training Services	58,055.74
Operations And Maintenance	Services	5415	Financial And Accounting Services	28,217.50
Operations And Maintenance	Services	5420	Legal Services	15,000.00
Operations And Maintenance	Services	5425	Medical Services	271,003.18
Operations And Maintenance	Services	5430	Veterinary Services	3,000.00
Operations And Maintenance	Services	5435	Lecturers - Higher Education	6,621.43
Operations And Maintenance	Services	5450	Architectural Services	279,823.94
Operations And Maintenance	Services	5453	Other Professional Services	547,578.06
Operations And Maintenance	Services	5511	M&R - Motor Vehicles	62,626.65
Operations And Maintenance	Services	5512	M&R - Machinery And Equipment	198,010.21
Operations And Maintenance	Services	5521	M&R - Cmptr Software - Not Tamu Cis	259,662.61
Operations And Maintenance	Services	5530	M&R - Buildings	4,455,321.26
Operations And Maintenance	Services	5536	M&R - Cmptr Equip - Not Tamu Cis	458,899.03
Operations And Maintenance	Services	5540	M&R - Roads And Highways	23,673.50
Operations And Maintenance	Services	5543	M&R - Facilities&Other Improvements	319,604.86
Operations And Maintenance	Services	5610	Hazardous Waste Disposal Services	266,616.22
Operations And Maintenance	Services	5616	Svcs - Reproduction, Scan, Imaging	65,436.27
Operations And Maintenance	Services	5617	Production Of Publications & Adv	58,461.20
Operations And Maintenance	Services	5620	Temporary Support Services	33,253.32
Operations And Maintenance	Services	5626	Computer Prog Serv-Not Tamu Cis	65,190.00
Operations And Maintenance	Services	5630	Communication Services	245,593.66
Operations And Maintenance	Services	5635	Cleaning Services	33,294.44
Operations And Maintenance	Services	5641	Advertising Services - All Other	699,116.59
Operations And Maintenance	Services	5650	Freight/Delivery Services	112,769.26
Operations And Maintenance	Services	5655	Postal Services	144,874.31

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Operations And Maintenance	Services	5660	Criminal And Civil Invest Exp	2,344.00
Operations And Maintenance	Services	5670	Other Contracted Services	2,930,984.40
	<b>Services Total</b>			<b>\$ 11,779,273.09</b>
Operations And Maintenance	Other	1963	Trs Working Retiree Surcharge	\$ 3,230.57
Operations And Maintenance	Other	4010	Supplies - Office General	3,448,941.46
Operations And Maintenance	Other	4025	Subscriptions, Periodicals,	49,042.90
Operations And Maintenance	Other	4030	Fuels And Lubricants - Other	223,861.34
Operations And Maintenance	Other	4040	Chemicals & Gases	15,225.42
Operations And Maintenance	Other	4045	Medical Supplies	84,664.81
Operations And Maintenance	Other	4066	Parts - Machinery And Equipment	91,026.93
Operations And Maintenance	Other	4070	Plants	80,061.73
Operations And Maintenance	Other	4076	Building Supplies And Materials	476,595.72
Operations And Maintenance	Other	4090	Computer Parts & Supplies	92,082.07
Operations And Maintenance	Other	5213	Membership Dues/Fees - Other	122,861.22
Operations And Maintenance	Other	5215	Employee Training - Regis. Fees	294,820.57
Operations And Maintenance	Other	5217	Employee Training - Tuition	303,085.39
Operations And Maintenance	Other	5220	Insurance Premiums	289,673.77
Operations And Maintenance	Other	5221	Insurance Premiums - Appr By Bd Ins	(14,744.78)
Operations And Maintenance	Other	5230	Employee License/Cert & Fees-Other	617,980.57
Operations And Maintenance	Other	5231	Service Charges	13,617.86
Operations And Maintenance	Other	5240	Employee Awards	824.00
Operations And Maintenance	Other	5310	Filing Fees - Documents	6,199.00
Operations And Maintenance	Other	5855	Rental Of Land	4,500.00
Operations And Maintenance	Other	5860	Rental Of Office Bldg/Space	75,721.54
Operations And Maintenance	Other	5870	Rental Of Space - Other	48,264.94
Operations And Maintenance	Other	6230	Penalty On Late Payment To Vendor	1,406.84
Operations And Maintenance	Other	6335	Other Expenses - Local Only	4,778,111.22
Operations And Maintenance	Other	6339	Food Purchases(Not Business Meals)	756,533.25
Operations And Maintenance	Other	6341	Alcohol Purchases - Approved Accts	11,320.60
Operations And Maintenance	Other	6373	Participant Costs - Room And Board	35,898.69
Operations And Maintenance	Other	6374	Participant Costs - Other	21,992.35
Operations And Maintenance	Other	6380	Game Guarantee Expense	51,089.88
Operations And Maintenance	Other	6901	Items Purchased For Resale	3,456,571.25
Operations And Maintenance	Other	9610	Indirect Cost - Federal	245,709.85
Operations And Maintenance	Other	9620	Indirect Cost - State	3,747.84
Operations And Maintenance	Other	9625	Indirect Cost - Local	105,225.16
Other Non-Operating Expense	Other	6320	Investment Fees	65,426.70
	<b>Other Total</b>			<b>\$ 15,860,570.66</b>
Operations And Maintenance	Furniture and Equipment	5750	Office Furn And Equip - \$0-4,999.99	\$ 1,622,830.26
Operations And Maintenance	Furniture and Equipment	5760	Pc Peripherals/Add Ons \$0-4,999.99	132,762.26
Operations And Maintenance	Furniture and Equipment	5761	Computer Software - \$0-4,999.99	825,617.13
Operations And Maintenance	Furniture and Equipment	5765	Educ Books, Film & Ref - \$0-4,999.9	846,925.50
Operations And Maintenance	Furniture and Equipment	5767	Purchase Of Animals - \$0-4,999.99	469,423.26
Operations And Maintenance	Furniture and Equipment	5770	Telecom - Equip Purch - \$0-4,999.99	121,646.99
Operations And Maintenance	Furniture and Equipment	5771	Telecom Infrastr \$0-499,999.99	32,209.58
Operations And Maintenance	Furniture and Equipment	5794	Fac & Oi - Agy Ctrl \$0-99,999.99	141,384.27
Operations And Maintenance	Furniture and Equipment	5796	Oth Comp Related-Agy Cntl \$0-499.99	793,376.24
Operations And Maintenance	Furniture and Equipment	5799	Oth Ctrl Asssts-Agy Ct \$500-4999.99	221,285.47
Operations And Maintenance	Furniture and Equipment	5811	Rental Of Office Equipment	385,272.65
Operations And Maintenance	Furniture and Equipment	5830	Rental Of Computer Software	966.00
Operations And Maintenance	Furniture and Equipment	5835	Rental Of Reference Material	9,219.04
Operations And Maintenance	Furniture and Equipment	5840	Rental Of Motor Vehicles	156,260.82
Operations And Maintenance	Furniture and Equipment	5845	Rental Of Aircraft - Private Co.	10,484.67
	<b>Furniture and Equipment Total</b>			<b>\$ 5,769,664.14</b>
Equipment (Capitalized)	Equipment (Capitalized)	8015	Land Improvements	\$ 33,762.80
Equipment (Capitalized)	Equipment (Capitalized)	8115	Building Improvements	1,728,017.31
Equipment (Capitalized)	Equipment (Capitalized)	8250	Infrastructure & Infr Improvements	751,311.77
Equipment (Capitalized)	Equipment (Capitalized)	8410	Motor Vehicles-Pssngr (<=15)	18,646.71
Equipment (Capitalized)	Equipment (Capitalized)	8415	Motor Vehicles - Other	34,421.28
Equipment (Capitalized)	Equipment (Capitalized)	8421	Office Furnishings And Equipment	555,137.79
Equipment (Capitalized)	Equipment (Capitalized)	8423	Specimens/Collections/Works Of Art	4,515.00
Equipment (Capitalized)	Equipment (Capitalized)	8435	Computer Equipment	424,722.51
Equipment (Capitalized)	Equipment (Capitalized)	8445	Telecom-Equipment	18,670.40
Equipment (Capitalized)	Equipment (Capitalized)	8510	Library Books & Materials-Depr	97,214.90
Equipment (Capitalized)	Equipment (Capitalized)	8710	C.I.P. - Constr/Rehab Of Buildings	1,170,542.52
	<b>Equipment (Capitalized) Total</b>			<b>\$ 4,836,962.99</b>
Scholarships	Scholarships	5910	Scholarships - Undergraduate	\$ 14,824,997.21

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Scholarships	Scholarships	5925	Tuition & Fee Remissions & Exemp	4,926,922.50
	<b>Scholarships Total</b>			<b>\$ 19,751,919.71</b>
Utilities	Utilities	5010	Electricity	\$ 1,891,913.75
Utilities	Utilities	5015	Natural And Liquified Petroleum Gas	1,233,790.25
Utilities	Utilities	5020	Water	435,928.42
Utilities	Utilities	5030	Solid Waste Disposal	260,495.00
Operations And Maintenance	Utilities	5110	Telecom-Long Distance	32,149.14
Operations And Maintenance	Utilities	5115	Telecom-Monthly Charge	113,671.55
Operations And Maintenance	Utilities	5120	Telecom-Parts And Supplies	39,366.89
Operations And Maintenance	Utilities	5125	Telecom-Maintenance And Repair	3,955.00
Operations And Maintenance	Utilities	5130	Telecom-Other Service Charges	6,057.59
Operations And Maintenance	Utilities	5135	Telecom-Dedicated Data Circuit	142,961.80
	<b>Utilities Total</b>			<b>\$ 4,160,289.39</b>
	<b>Grand Total</b>			<b>\$ 118,656,938.26</b>