

**West Texas A&M University**  
**Expenditures by Category**  
**For the 12 Months Ending August 31, 2022**

Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Salaries	Salaries - Faculty	1211	Sal-Extension - Faculty Equivalent	980,424.32	0.00
Salaries	Salaries - Faculty	1410	Salary-Faculty-Teaching	30,565,410.90	0.00
Salaries	Salaries - Faculty	1415	Sal-Gat - Fac/Academ	3,511,901.39	0.00
	<b>Salaries - Faculty</b>			<b>35,057,736.61</b>	<b>0.00</b>
Salaries	Salaries - Non-Faculty	1510	Salary-Professional-Administrative	22,961,812.85	0.00
Salaries	Salaries - Non-Faculty	1515	Salary-Classified	5,886,077.31	0.00
Salaries	Salaries - Non-Faculty	1610	Longevity Pay	481,051.00	0.00
	<b>Salaries - Non-Faculty</b>			<b>29,328,941.16</b>	<b>0.00</b>
Salaries	Wages	1730	Wages - Overtime	(16,186.53)	0.00
Salaries	Wages	1735	Wages - Compensatory Time	5,473.47	0.00
Salaries	Wages	1740	Wages - Student	1,634,278.97	0.00
Salaries	Wages	1765	Hazardous Duty Pay	18,300.00	0.00
Salaries	Wages	1770	Lump Sum Termination Pay - Vacation	258,531.06	0.00
Salaries	Wages	1775	Termination Pay - Death Benefits	18,348.96	0.00
Salaries	Wages	1940	Supplemental Compensation	446,332.36	0.00
	<b>Wages</b>			<b>2,365,078.29</b>	<b>0.00</b>
				<b>66,751,756.06</b>	<b>0.00</b>
Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Benefits	Benefits	1910	Employee Insurance Payments	11,090,251.69	0.00
Benefits	Benefits	1920	Fica Contributions (Oasi Matching)	4,561,074.62	0.00
Benefits	Benefits	1945	Worker's Compensation Assessments	161,045.02	0.00
Benefits	Benefits	1950	Unemployment Compensation Insurance	104,794.54	0.00
Benefits	Benefits	1951	Lump Sum Assessment	258,139.48	0.00
Benefits	Benefits	1955	Orp Base	4,264,753.62	0.00
Benefits	Benefits	1961	Trs New Member Contribution	92,488.27	0.00
Benefits	Benefits	1962	Trs-Care Surcharge	6,152.50	0.00
Benefits	Benefits	1963	Trs Working Retiree Surcharge	36,828.19	0.00
	<b>Benefits</b>			<b>20,575,527.93</b>	<b>0.00</b>
				<b>20,575,527.93</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	2,266,559.61	0.00
Operations And Maintenance	Non-Capital Equipment	5760	Pc Peripherals/Add Ons \$0-4,999.99	876,778.37	0.00
Operations And Maintenance	Non-Capital Equipment	5761	Computer Software Expensed	2,260,987.32	0.00
Operations And Maintenance	Non-Capital Equipment	5765	Educ Books, Film & Ref - \$0-4,999.9	86,593.85	0.00
Operations And Maintenance	Non-Capital Equipment	5767	Purchase Of Animals - \$0-4,999.99	290,789.00	0.00
Operations And Maintenance	Non-Capital Equipment	5794	Fac & Oi - Agy Ctrl \$0-99,999.99	1,218,723.00	0.00
Operations And Maintenance	Non-Capital Equipment	5796	Oth Comp Related-Agy Cntl \$0-499.99	404,535.61	0.00
Operations And Maintenance	Non-Capital Equipment	5799	Oth Ctrl Assts-Agy Ct \$500-4999.99	125,641.87	0.00
	<b>Non-Capital Equipment</b>			<b>7,530,608.63</b>	<b>0.00</b>
Operations And Maintenance	Other	1925	State Employee Relocation-Qatar	39,940.45	0.00
Operations And Maintenance	Other	4010	Supplies - Office General	(43,314.51)	0.00
Operations And Maintenance	Other	4014	Supplies - Other (Incl Ammunition)	301,991.86	0.00
Operations And Maintenance	Other	4025	Subscriptions, Periodicals,	225,777.82	0.00

**West Texas A&M University  
Expenditures by Category  
For the 12 Months Ending August 31, 2022**

<b>Expense Type</b>	<b>Expense Description</b>	<b>Code</b>	<b>Code Description</b>	<b>Proprietary</b>	<b>Fiduciary</b>
Operations And Maintenance	Other	4030	Fuels And Lubricants - Other	138,388.13	0.00
Operations And Maintenance	Other	4040	Chemicals & Gases	99,801.01	0.00
Operations And Maintenance	Other	4045	Medical Supplies	103,812.42	0.00
Operations And Maintenance	Other	4051	Food Purchases (Research Only)	4.99	0.00
Operations And Maintenance	Other	4066	Parts - Machinery And Equipment	481.65	0.00
Operations And Maintenance	Other	4070	Plants	71.88	0.00
Operations And Maintenance	Other	4076	Building Supplies And Materials	863,772.08	0.00
Operations And Maintenance	Other	4090	Computer Parts & Supplies	12,063.10	0.00
Operations And Maintenance	Other	5213	Membership Dues/Fees - Other	281,202.80	0.00
Operations And Maintenance	Other	5215	Employee Training - Regis. Fees	559,412.10	0.00
Operations And Maintenance	Other	5220	Insurance Premiums	435,257.69	0.00
Operations And Maintenance	Other	5230	Employee License/Cert & Fees-Other	3,695,464.91	0.00
Operations And Maintenance	Other	5231	Service Charges	18,264.23	0.00
Operations And Maintenance	Other	5350	Consultant Services - Other	36,274.25	0.00
Operations And Maintenance	Other	5355	Consultant Services - Computer	10,129.25	0.00
Operations And Maintenance	Other	5410	Educational/Training Services	143,909.00	0.00
Operations And Maintenance	Other	5415	Financial And Accounting Services	28,600.00	0.00
Operations And Maintenance	Other	5420	Legal Services	10,947.50	0.00
Operations And Maintenance	Other	5425	Medical Services	218,314.38	0.00
Operations And Maintenance	Other	5430	Veterinary Services	17,994.18	0.00
Operations And Maintenance	Other	5435	Lecturers - Higher Education	21,892.41	0.00
Operations And Maintenance	Other	5450	Architectural Services	278,405.40	0.00
Operations And Maintenance	Other	5453	Other Professional Services	2,689,980.43	0.00
Operations And Maintenance	Other	5511	M&R - Motor Vehicles	26,756.74	0.00
Operations And Maintenance	Other	5512	M&R - Machinery And Equipment	140,579.79	0.00
Operations And Maintenance	Other	5521	M&R - Cmptr Software - Not Tamu Cis	369,569.01	0.00
Operations And Maintenance	Other	5530	M&R - Buildings	1,004,925.26	0.00
Operations And Maintenance	Other	5536	M&R - Cmptr Equip - Not Tamu Cis	216,843.27	0.00
Operations And Maintenance	Other	5540	M&R - Roads And Highways	134,318.85	0.00
Operations And Maintenance	Other	5543	M&R - Facilities&Other Improvements	1,543,099.87	0.00
Operations And Maintenance	Other	5610	Hazard Waste Disposal Svcs-External	5,740.95	0.00
Operations And Maintenance	Other	5616	Svcs - Reproduction, Scan, Imaging	514,021.33	0.00
Operations And Maintenance	Other	5617	Production Of Publications & Adv	2,440.00	0.00
Operations And Maintenance	Other	5630	Communication Services	1,964,016.56	0.00
Operations And Maintenance	Other	5635	Cleaning Services	46,104.80	0.00
Operations And Maintenance	Other	5641	Advertising Services - All Other	550,603.95	0.00
Operations And Maintenance	Other	5650	Freight/Delivery Services	140,829.83	0.00
Operations And Maintenance	Other	5655	Postal Services	122,390.88	0.00
Operations And Maintenance	Other	5660	Criminal And Civil Invest Exp	35,041.68	0.00
Operations And Maintenance	Other	5670	Other Contracted Services	18,165,378.99	0.00
Operations And Maintenance	Other	5811	Rental Of Office Equipment	308,579.18	0.00
Operations And Maintenance	Other	5840	Rental Of Motor Vehicles	53,465.52	0.00
Operations And Maintenance	Other	5870	Rent Other Space Offsite	11,767.00	0.00
Operations And Maintenance	Other	5905	Tuition Rebates	32,000.00	0.00
Operations And Maintenance	Other	6018	Grants - Individuals	8,487,557.00	0.00
Operations And Maintenance	Other	6230	Penalty On Late Payment To Vendor	1,784.45	0.00
Operations And Maintenance	Other	6310	Bad Debt Expense-Tuition	(441,150.73)	0.00

**West Texas A&M University**  
**Expenditures by Category**  
**For the 12 Months Ending August 31, 2022**

Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Operations And Maintenance	Other	6316	Bad Debt Expense-Fees	(48,514.21)	0.00
Operations And Maintenance	Other	6320	Investment Fees	489,202.22	0.00
Operations And Maintenance	Other	6335	Other Expenses - Local Only	5,812,601.65	0.00
Operations And Maintenance	Other	6339	Food Purchases(Not Business Meals)	1,441,524.81	0.00
Operations And Maintenance	Other	6341	Alcohol Purchases - Approved Accts	14,632.55	0.00
Operations And Maintenance	Other	6380	Game Guarantee Expense	91,893.11	0.00
Operations And Maintenance	Other	6901	Items Purchased For Resale	1,550,510.32	0.00
Operations And Maintenance	Other	9610	Indirect Cost - Federal	841,426.80	0.00
Operations And Maintenance	Other	9625	Indirect Cost - Local	226,677.85	0.00
	<b>Other</b>			<b>54,045,458.69</b>	<b>0.00</b>

Operations And Maintenance	Travel	3011	Tvl-In-Public Trans. - Other	205,850.84	0.00
Operations And Maintenance	Travel	3016	Tvl-In-Mileage	99,060.45	0.00
Operations And Maintenance	Travel	3020	Tvl-In-Actual Expenses - Overnight	10,652.55	0.00
Operations And Maintenance	Travel	3025	Tvl-In-Incidental Expenses	31,485.84	0.00
Operations And Maintenance	Travel	3030	Tvl-In-Meals & Lodging	206,279.15	0.00
Operations And Maintenance	Travel	3111	Tvl-Out-Public Trans. - Other	214,881.47	0.00
Operations And Maintenance	Travel	3116	Tvl-Out-Mileage	22,447.74	0.00
Operations And Maintenance	Travel	3125	Tvl-Out-Incidental Expenses	56,065.74	0.00
Operations And Maintenance	Travel	3130	Tvl-Out-Meals & Lodging	310,902.34	0.00
Operations And Maintenance	Travel	3210	Travel - Prospective State Employee	20,709.14	0.00
Operations And Maintenance	Travel	3310	Travel - Foreign	186,509.04	0.00
Operations And Maintenance	Travel	3410	Travel - Students (Includes Meals)	1,362,001.73	0.00
	<b>Travel</b>			<b>2,726,846.03</b>	<b>0.00</b>
				<b>64,302,913.35</b>	<b>0.00</b>

Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Equipment (Capitalized)	Equipment (Capitalized)	8310	Leasehold Improvements	(1.39)	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8410	Motor Vehicles-Pssngr (<=15)	62,668.30	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8415	Motor Vehicles - Other	33,580.00	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8421	Office Furnishings And Equipment	922,043.48	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8423	Specimens/Collections/Works Of Art	58,177.02	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8435	Computer Equipment	5,305.86	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8510	Library Books & Materials-Depr	71,251.54	0.00
Equipment (Capitalized)	Equipment (Capitalized)	8710	C.I.P. - Constr/Rehab Of Buildings	140,814.00	0.00
	<b>Equipment (Capitalized)</b>			<b>1,293,838.81</b>	<b>0.00</b>
				<b>1,293,838.81</b>	<b>0.00</b>

Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Scholarships	Scholarships	5910	Scholarships - Undergraduate	39,174,058.29	0.00
	<b>Scholarships</b>			<b>39,174,058.29</b>	<b>0.00</b>
				<b>39,174,058.29</b>	<b>0.00</b>

Expense Type	Expense Description	Code	Code Description	Proprietary	Fiduciary
Utilities	Utilities	5010	Electricity	1,770,576.90	0.00
Utilities	Utilities	5015	Natural And Liquefied Petroleum Gas	916,418.94	0.00
Utilities	Utilities	5020	Water	628,850.94	0.00
Utilities	Utilities	5030	Solid Waste Disposal	334,282.84	0.00

**West Texas A&M University  
Expenditures by Category  
For the 12 Months Ending August 31, 2022**

<b>Expense Type</b>	<b>Expense Description</b>	<b>Code</b>	<b>Code Description</b>	<b>Proprietary</b>	<b>Fiduciary</b>
Utilities	Utilities	5110	Telecom-Long Distance	4,413.42	0.00
Utilities	Utilities	5115	Telecom-Monthly Charge	26,946.97	0.00
Utilities	Utilities	5120	Telecom-Parts And Supplies	169,560.60	0.00
	<b>Utilities</b>			<b>3,851,050.61</b>	<b>0.00</b>
				<b>3,851,050.61</b>	<b>0.00</b>
<b>Totals Expenditures for: West Texas A&amp;M University</b>				<b>195,949,145.05</b>	