Higher Education System

Combining Higher Education Non-Appropriated Activity - Statutory Basis

Fiscal Year Ended June 30, 2005
(Amounts in thousands)

	University of Massachusetts	State Colleges	Community Colleges	TOTALS 2005	TOTALS 2004
Revenues and other financing sources					
Federal grants and reimbursements	$ 256,660	$ 25,558	$ 66,122	$ 348,340	$ 339,160
Departmental revenues	584,033	240,017	232,037	1,056,087	861,617
Miscellaneous revenues	801,858	107,944	89,602	999,404	839,721
Total revenues and other financing sources	1,642,551	373,519	387,761	2,403,831	2,040,498
Expenditures and other financing uses (by MMARS subsidiary):					
AA Regular employee compensation	410,877	53,543	64,297	528,717	489,369
BB Regular employee related expenses	16,782	3,511	2,994	23,287	21,970
CC Special employees and contracted services	162,187	52,980	83,359	298,526	287,352
DD Pension and insurance	85,844	16,128	16,495	118,467	144,385
EE Administrative expenditures	92,733	42,671	56,433	191,837	153,311
FF Facility operational supplies	172,416	11,461	19,344	203,221	139,601
GG Energy costs and space rental	96,861	17,764	14,502	129,127	118,448
HH Consultant services	167,047	11,616	13,017	191,680	145,297
JJ Operational services	70,571	24,580	11,585	106,736	83,329
KK Equipment purchase	49,888	10,996	9,223	70,107	59,920
LL Equipment leases, maintenance and repair	44,159	8,057	11,443	63,659	45,725
MM Purchased client services and programs	4,523	1,621	2,854	8,998	14,099
NN Construction and improvements	56,162	16,722	4,579	77,463	49,630
PP Aid to local governments	929	15	445	1,389	215
RR Benefit programs	93,922	40,123	73,409	207,454	148,018
SS Debt payment	-	5,828	1,530	7,358	5,707
TT Loans and special payments	64,648	61,258	5,732	131,638	138,317
Total expenditures and other uses	1,589,549	378,874	391,241	2,359,664	2,044,693
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	53,002	(5,355)	(3,480)	44,167	(4,195)
Fund balance (deficit) at beginning of year	463,970	154,243	110,866	729,079	733,274
Fund balance (deficit) at end of year	$ 516,972	$ 148,888	$ 107,386	$ 773,246	$ 729,079