Higher Education System

Combining Higher Education Non-Appropriated Activity - Statutory Basis

Fiscal Year Ended June 30, 2002
(Amounts in thousands)

	University of Massachusetts	State Colleges	Community Colleges	TOTALS 2002	TOTALS 2001
Revenues and other financing sources					
Federal grants and reimbursements	$ 210,029	$ 16,149	$ 47,439	$ 273,617	$ 235,733
Departmental revenues	519,777	173,418	161,681	854,876	787,363
Miscellaneous revenues	336,196	67,947	78,005	482,148	514,943
Total revenues and other financing sources	1,066,002	257,514	287,125	1,610,641	1,538,039
Expenditures and other financing uses (by MMARS subsidiary):					
AA Regular employee compensation	289,037	27,412	39,414	355,863	314,638
BB Regular employee related expenses	1,313	2,525	2,663	6,501	21,664
CC Special employees and contracted services	109,524	46,329	58,806	214,659	197,674
DD Pension and insurance	65,006	6,917	6,979	78,902	87,865
EE Administrative expenditures	73,119	28,041	36,957	138,117	129,246
FF Facility operational supplies	100,304	8,414	16,463	125,181	114,671
GG Energy costs and space rental	52,486	9,989	6,985	69,460	41,731
HH Consultant services	118,602	8,456	11,803	138,861	118,502
JJ Operational services	29,907	18,999	8,714	57,620	55,769
KK Equipment purchase	37,961	6,795	5,964	50,720	57,745
LL Equipment leases, maintenance and repair	18,840	8,121	7,848	34,809	33,705
MM Purchased client services and programs	8,550	1,247	2,157	11,954	12,909
NN Construction and improvements	39,995	9,164	3,731	52,890	43,302
PP Aid to local governments	-	-	154	154	211
RR Benefit programs	88,869	23,270	59,029	171,168	146,538
SS Debt payment	-	3,652	828	4,480	4,301
TT Loans and special payments	34,456	34,545	4,720	73,721	55,330
Total expenditures and other uses	1,067,969	243,876	273,215	1,585,060	1,435,801
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(1,967)	13,638	13,910	25,581	102,238
Fund balance (deficit) at beginning of year	643,408	79,478	66,834	789,720	687,482
Fund balance (deficit) at end of year	$ 641,441	$ 93,116	$ 80,744	$ 815,301	$ 789,720