Higher Education System

Combining Higher Education Non-Appropriated Activity - Statutory Basis

Fiscal Year Ended June 30, 2003
(Amounts in thousands)

	University of Massachusetts	State Colleges	Community Colleges	TOTALS 2003	TOTALS 2002
Revenues and other financing sources					
Federal grants and reimbursements	$ 223,626	$ 19,981	$ 55,592	$ 299,199	$ 273,617
Departmental revenues	327,979	205,111	186,395	719,485	854,876
Miscellaneous revenues	535,174	80,274	85,722	701,170	482,148
Total revenues and other financing sources	1,086,779	305,366	327,709	1,719,854	1,610,641
Expenditures and other financing uses (by MMARS subsidiary):					
AA Regular employee compensation	294,574	26,349	38,512	359,435	355,863
BB Regular employee related expenses	9,400	3,013	2,723	15,136	6,501
CC Special employees and contracted services	133,844	48,396	77,575	259,815	214,659
DD Pension and insurance	86,402	6,628	7,609	100,639	78,902
EE Administrative expenditures	67,025	31,571	41,869	140,465	138,117
FF Facility operational supplies	108,655	10,002	17,473	136,130	125,181
GG Energy costs and space rental	64,920	10,780	7,616	83,316	69,460
HH Consultant services	135,229	9,478	13,028	157,735	138,861
JJ Operational services	36,545	22,050	10,116	68,711	57,620
KK Equipment purchase	51,143	9,942	6,924	68,009	50,720
LL Equipment leases, maintenance and repair	22,591	10,572	8,999	42,162	34,809
MM Purchased client services and programs	2,871	1,543	1,868	6,282	11,954
NN Construction and improvements	40,064	12,772	2,871	55,707	52,890
PP Aid to local governments	-	185	759	944	154
RR Benefit programs	62,320	31,890	66,543	160,753	171,168
SS Debt payment	-	4,121	1,249	5,370	4,480
TT Loans and special payments	97,529	36,719	7,024	141,272	73,721
Total expenditures and other uses	1,213,112	276,011	312,758	1,801,881	1,585,060
Excess (deficiency) of revenues and other financing sources over expenditures and other uses	(126,333)	29,355	14,951	(82,027)	25,581
Fund balance (deficit) at beginning of year	641,441	93,116	80,744	815,301	789,720
Fund balance (deficit) at end of year	$ 515,108	$ 122,471	$ 95,695	$ 733,274	$ 815,301