## Higher Education System

Combining Higher Education Non-Appropriated Activity - Statutory Basis

Fiscal Year Ended June 30, 1999
(Amounts in thousands)

| | University of Massachusetts | State Colleges | Community Colleges | TOTALS 1999 | TOTALS 1998 |
|---|---|---|---|---|---|
| **Revenues and other financing sources** | | | | | |
| Federal grants and reimbursements | $ 142,128 | $ 19,070 | $ 38,951 | $ 200,149 | $ 220,672 |
| Departmental revenues | 612,601 | 138,049 | 116,050 | 866,700 | 980,267 |
| Miscellaneous revenues | 259,888 | 78,428 | 45,527 | 383,843 | 327,839 |
| Total revenues and other financing sources | 1,014,617 | 235,547 | 200,528 | 1,450,692 | 1,528,778 |
| **Expenditures and other financing uses** (by MMARS subsidiary): | | | | | |
| AA Regular employee compensation | 332,281 | 28,367 | 33,173 | 393,821 | 414,555 |
| BB Regular employee related expenses | 11,831 | 2,981 | 2,854 | 17,666 | 13,245 |
| CC Special employees and contracted services | 83,398 | 27,883 | 47,032 | 158,313 | 156,537 |
| DD Pension and insurance | 49,303 | 6,707 | 6,396 | 62,406 | 101,197 |
| EE Administrative expenditures | 61,864 | 33,842 | 16,201 | 111,907 | 113,340 |
| FF Facility operational supplies | 75,873 | 7,702 | 16,000 | 99,575 | 131,641 |
| GG Energy costs and space rental | 22,304 | 7,468 | 2,605 | 32,377 | 35,239 |
| HH Consultant services | 65,388 | 8,435 | 7,631 | 81,454 | 69,668 |
| JJ Operational services | 22,282 | 21,530 | 9,125 | 52,937 | 68,628 |
| KK Equipment purchase | 32,008 | 8,692 | 7,189 | 47,889 | 49,009 |
| LL Equipment leases, maintenance and repair | 23,422 | 6,111 | 5,985 | 35,518 | 37,336 |
| MM Purchased client services and programs | 14,085 | 1,627 | 1,541 | 17,253 | 11,318 |
| NN Construction and improvements | 26,702 | 9,639 | 2,718 | 39,059 | 31,626 |
| PP Aid to local governments | - | - | 260 | 260 | 249 |
| RR Benefit programs | 67,957 | 20,699 | 42,853 | 131,509 | 143,107 |
| SS Debt payment | - | 3,507 | 396 | 3,903 | 2,900 |
| TT Loans and special payments | 24,946 | 25,094 | 1,790 | 51,830 | 52,350 |
| Total expenditures and other uses | 913,644 | 220,284 | 203,749 | 1,337,677 | 1,431,945 |
| Excess (deficiency) of revenues and other sources over expenditures and other uses | 100,973 | 15,263 | (3,221) | 113,015 | 96,833 |
| Fund balance at beginning of year | 400,017 | 53,883 | 55,327 | 509,227 | 412,394 |
| Fund balance at end of year | $ 500,990 | $ 69,146 | $ 52,106 | $ 622,242 | $ 509,227 |