

12-9-2013

Functional Expenses and Natural Classifications

University of Southern Maine

Follow this and additional works at: https://digitalcommons.usm.maine.edu/direction_package

Recommended Citation

University of Southern Maine, "Functional Expenses and Natural Classifications" (2013). *Direction Package*. 55.

https://digitalcommons.usm.maine.edu/direction_package/55

This Article is brought to you for free and open access by the Institutional Memory at USM Digital Commons. It has been accepted for inclusion in Direction Package by an authorized administrator of USM Digital Commons. For more information, please contact jessica.c.hovey@maine.edu.

Functional Expenses

December 9, 2013



UNIVERSITY OF
SOUTHERN MAINE

PORTLAND • GORHAM • LEWISTON • ONLINE

University of Maine System
Operating Expenses, Classified by Function
For the Years Ended June 30
(\$ in millions)

	2013		2012		2011		2010		2009	
Instruction	\$180	27%	\$179	27%	\$178	27%	\$180	27%	\$179	28%
Research	69	10%	73	11%	79	12%	75	12%	73	11%
Public Service	60	9%	64	10%	61	9%	60	9%	57	10%
Academic Support	77	12%	77	12%	73	11%	67	10%	66	10%
Student Services	51	8%	48	7%	47	7%	47	7%	48	7%
Institutional Support	54	8%	56	8%	50	7%	47	7%	48	7%
Operation and Maintenance of Plant	49	7%	47	7%	49	7%	46	7%	51	8%
Depreciation and Amortization	32	5%	30	4%	29	4%	27	4%	26	4%
Student Aid	28	4%	28	4%	28	4%	25	4%	21	3%
Auxiliary Enterprises	69	10%	70	10%	73	11%	74	11%	78	12%
Total Operating Expenses	\$669	100%	\$672	100%	\$667	99%	\$648	98%	\$647	100%

University of Southern Maine
Operating Expenses, Classified by Function
For the Years Ended June 30
(\$ in millions)

	2013		2012		2011		2010		2009	
Instruction	\$59.4	34%	\$60.7	34%	\$60.1	33%	\$59.9	33%	\$59.3	33%
Research	10.9	6%	12.5	7%	13.7	8%	13.9	8%	16.4	9%
Public Service	20.0	11%	22.9	13%	23.7	13%	22.8	13%	22.2	13%
Academic Support	20.0	11%	20.6	12%	20.3	11%	19.2	11%	19.1	11%
Student Services	12.2	7%	10.5	6%	10.7	6%	11.0	6%	11.4	6%
Institutional Support	13.2	8%	12.7	7%	11.0	6%	11.8	7%	11.3	6%
Operation and Maintenance of Plant	12.1	7%	11.0	6%	11.8	7%	10.7	6%	11.5	6%
Depreciation and Amortization	6.9	4%	6.1	3%	5.9	3%	5.8	3%	5.5	3%
Student Aid	6.5	4%	6.3	4%	6.4	4%	5.8	3%	4.7	3%
Auxiliary Enterprises	14.6	8%	15.6	9%	16.7	9%	17.5	10%	17.9	10%
Total Operating Expenses	\$175.8	100%	\$178.9	100%	\$180.3	100%	\$178.4	100%	\$179.3	100%

Operating Expenses, Classified by Function

For the Year Ended June 30, 2013

(\$ in millions)

	UMS		USM	
Instruction	\$180	27%	\$59.4	34%
Research	69	10%	10.9	6%
Public Service	60	9%	20.0	11%
Academic Support	77	12%	20.0	11%
Student Services	51	8%	12.2	7%
Institutional Support	54	8%	13.2	8%
Operation and Maintenance of Plant	49	7%	12.1	7%
Depreciation and Amortization	32	5%	6.9	4%
Student Aid	28	4%	6.5	4%
Auxiliary Enterprises	69	10%	14.6	8%
Total Operating Expenses	\$669	100%	\$175.8	100%



**UNIVERSITY OF
SOUTHERN MAINE**

PORTLAND • GORHAM • LEWISTON • ONLINE

University of Southern Maine
All Expenses
For the Year Ended June 30, 2013
(\$ in millions)

	All Other		E & G	
Instruction	\$ 3.3	7%	\$56.1	45%
Research	8.8	18%	2.1	2%
Public Service	17.5	35%	2.5	2%
Academic Support	1.5	3%	18.5	15%
Student Services	0.7	1%	11.5	9%
Institutional Support	0.6	1%	12.6	10%
Operation and Maintenance of Plant	1.6	3%	10.5	8%
Depreciation and Amortization	1.4	3%	5.5	4%
Student Aid	(0.2)	0%	6.7	5%
Auxiliary Enterprises	14.6	29%		0%
Total Operating Expenses	\$49.8	100%	\$126.0	100%

Grand Total \$175.8

Note 1: Includes Auxiliary, Grants, Contracts, MEIF and all other expenses.

Note 2: The negative student Aid expense is caused by a year-end grant/contract correction.

Natural Classification



UNIVERSITY OF
SOUTHERN MAINE

PORTLAND • GORHAM • LEWISTON • ONLINE

University of Maine System
Total Expenses by Natural Classification
For the Years Ended June 30
(\$ in millions)

	2013		2012		2011		2010		2009	
Operating:										
Compensation and Benefits	\$433	64%	\$434	64%	\$427	63%	\$424	65%	\$425	65%
Utilities	34	5%	32	5%	32	5%	27	4%	32	5%
Supplies and Services	142	21%	148	22%	151	22%	144	22%	143	22%
Depreciation and Amortization	32	5%	30	4%	29	4%	28	4%	26	4%
Student Aid	28	4%	28	4%	28	4%	25	4%	21	3%
Total Operating Expenses	669	99%	672	99%	667	99%	648	99%	647	99%
Nonoperating:										
Interest	7	1%	8	1%	8	1%	9	1%	10	1%
Total Expenses	\$676	100%	\$680	100%	\$675	100%	\$657	100%	\$657	100%

Note 1: Scheduled from the year-end file for Operating Expenses by Natural Classification.

Note 2: The amount for utilities includes heating fuels, vehicle fuels, electricity, phone, and other utilities.

University of Southern Maine
Total Expenses by Natural Classification
For the Years Ended June 30
(\$ in millions)

	2013		2012		2011		2010		2009	
Operating:										
Compensation and Benefits	\$120.8	68%	\$123.0	68%	\$122.9	67%	\$123.9	68%	\$124.2	68%
Utilities	5.0	3%	4.7	3%	5.3	3%	5.1	3%	6.6	4%
Supplies and Services	36.7	21%	38.7	21%	40.3	22%	38.5	21%	38.4	21%
Depreciation and Amortization	6.9	4%	6.1	3%	5.6	3%	5.8	3%	5.5	3%
Student Aid	6.5	4%	6.3	3%	6.4	3%	5.8	3%	4.7	3%
Total Operating Expenses	175.9	99%	178.8	98%	180.5	98%	179.1	98%	179.4	99%
Nonoperating:										
Interest	2.5	1%	2.9	2%	2.9	2%	3.2	2%	3.5	1%
Total Expenses	\$178.4	100%	\$181.7	100%	\$183.4	100%	\$182.3	100%	\$182.9	100%

Total Expenses by Natural Classification

For the Year Ended June 30, 2013

(\$ in millions)

	UMS		USM	
Operating:				
Compensation and Benefits	\$433	64%	\$121	68%
Utilities	34	5%	5	3%
Supplies and Services	142	21%	37	21%
Depreciation and Amortization	32	5%	7	4%
Student Aid	28	4%	7	4%
Total Operating Expenses	669	99%	176	99%
Nonoperating:				
Interest	7	1%	3	1%
Total Expenses	\$676	100%	\$178	100%



UNIVERSITY OF
SOUTHERN MAINE

PORTLAND • GORHAM • LEWISTON • ONLINE

University of Southern Maine
All Expenses by Natural Classification
For the Year Ended June 30, 2013
(\$ in millions)

	All Other		E & G	
Operating:				
Compensation and Benefits	\$25.5	50%	\$95.3	75%
Utilities	1.7	3%	3.3	3%
Supplies and Services	21.5	42%	15.2	12%
Depreciation and Amortization	1.4	3%	5.5	4%
Student Aid	-0.2	0%	6.7	5%
Total Operating Expenses	49.9	97%	126.0	99%
Nonoperating:				
Interest	1.4	3%	1.1	1%
Total Expenses	\$51.3	100%	\$127.1	100%
			Grand Total	\$178.4

Discussion



UNIVERSITY OF
SOUTHERN MAINE

PORTLAND • GORHAM • LEWISTON • ONLINE