



**REPORT TO THE
BOARD OF TRUSTEES**

1993-94 BUDGET PERFORMANCE

OCTOBER 13-15, 1994

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COST CENTERS

INSTRUCTION:

Undergraduate
Heritage Institute
Preparatory-Remedial Education
Arts
Communications
Computer Instruction
Cooperative Education
Environmental Field Program
Humanities
Interdisciplinary
International Studies
Languages
Natural Sciences
Physical Education
Social & Behavioral Sciences
AEA Brazil
AEA Buddhist Studies
AEA Egypt
AEA Germany
AEA Japan
AEA Mexico
AEA Overseas Non-AEA Program
AEA Women's Studies
MA Management
MA Psychology
MA Education
ORI
Whole System Design
MA Organizational Management
Community Education
Dance/Movement Therapy
Counseling Psychology
Marriage and Family Therapy
Environmental Studies
Education
Chair/Organization & Management
Chair/Applied Psychology
Clinical Psychology
O&M/Bennington
O&M/New Haven
O&M/Keene
IMA
Weekend Program
Intercultural Relations
Conflict Resolution
Summer Seminar

RESEARCH:

Individual and Project Research

PUBLIC SERVICE:

Glen Helen
Outdoor Education Center
Raptor Center
Antioch Review
WYSO
Community Development

ACADEMIC SUPPORT:

Academic Administration
General Faculty
AEA Administration
AEA London
Library/Media/Media Services
Academic Personnel Development
Course & Curriculum Development
Psychological Services Center
Research and Evaluation
Writing Center
WDS Institute

STUDENT SERVICES:

Financial Aid Administration
Student Admissions
Registrar (Student Records)
Regsys
Student Services
Advocate's Office
Infirmary
Counseling
Security
Maples
Student Loan Office

INSTITUTIONAL SUPPORT:

University President
Special Account
Trustees
Provost/President
President's Fund
Former President
Fiscal Operations
Business Operations
General Administration
Central Services
Personnel
Alumni
Development/Advancement
Public Relations
Publications
Grants Office
Administrative Computer Service
University Miscellaneous
University Restructuring
Supplemental Retirement

COST CENTERS

O&M PLANT:

Maintenance
Custodial
Building & Grounds
Power Plant
Reserves for Repairs & Renovations

AUXILIARY ENTERPRISES:

Dining Services
External Events
Gathering Space
Housing
Bookstore
Catalog Services
Summer Language program
Heritage Operations
Computer Sales

SCHOLARSHIPS:

Grants & Scholarships

MANDATORY TRANSFERS:

Debt Service on Plant
Loan Funds
Other Mandatory Transfers

NON-MANDATORY TRANSFERS:

Transfers to Other Funds
Transfers to Other Campuses

LINE ITEMS

Current Fund Revenue Accounts

TUITION: Income collected for credit-producing instruction

Undergraduate
Master's
Doctoral
Non-Degree
Non-Matric
Continuing Education
Tuition Discount
Antioch Grant
Antioch Opportunity Grant
Employee Fee Waived

FEES: Charges other than Tuition

Application
Readmission
Prior Learning
Enrollment
Laboratory/Course
Audit
Seminar
Enrollment Maintenance
Program Completion
Thesis/Dissertation
Graduation
Late Registration
Late Payment
Transcript
Medical
Placement
Telecommunications
Book Fines
Liability Insurance
Comprehensive/Facilities
Community Government
Special Services Fee/Registrar
Miscellaneous

GIFTS: Income from Donors

Gifts Income

GRANTS: Income from Grants

Federal
State
Private
Matching Funds from employers FWSP

ENDOWMENT: Earnings from Endowment

Endowments

EDUCATIONAL ACTIVITIES: Income from Sales and Services

Contracts/Federal
Contracts/State
Contracts/Private

Current Fund Revenue Accounts

AUXILIARY ENTERPRISES: Non-Academic Enterprises that Generate Income

Room Charge
Board Charge
Sales Income (Taxable)
Sales Income (Non-Taxable)
Facilities Rental Income
Other AE Income

OTHER INCOME: Income not recorded in categories above:

Interest Income
Forfeited Deposits
Indirect Cost Allowance
Gain/Loss - Securities
Purchased Discounts
NSF Service Fee Revenue
Other Income

Current Fund Expenditures/Transfers

SALARIES: Compensation paid to Contracted Employees

Core Faculty
Associate Faculty
Adjunct Faculty
Administrators
Administrative Associate
Teaching Assistants
Union Staff
Non-Union Staff
Student Wages NON-FWSP
Student Wages FWSP

OTHER COMPENSATION COSTS:

Wage and Salary Adjustment
Other Staff Employees
Student Stipends
Overseas Allowance
Honoraria/Stipends
FWSP Match
Retirement

BENEFITS: Required and Non-Required Benefits Paid

Core Faculty
Associate Faculty
Adjunct
Administrators
Administrative Associates
Teaching Assistants
Union Staff
Non-Union Staff
Student

LINE ITEMS

Current Fund Expenditures/Transfers

OTHER BENEFITS:

Retirement Contingencies
Contracted Professional Development
Moving Expenses
Other Staff Benefits
YR END Benefits Adjustment
Miscellaneous Benefits

TRAINING & DEVELOPMENT: Non-contracted expenses for Training & Dev.

Business Travel
Local Meeting (optional)
Business Entertainment/Miscellaneous
Student Travel
On Campus Meetings
Food (Optional)
Employee Recruiting
Program Development
Professional Development

STUDENT AID:

Restricted Grants/Scholarships
Student Vouchers

SPECIAL EVENTS:

Orientation
Graduation
Miscellaneous Special Events

SUPPLIES: Supplies that are not Capitalized

Office
Instructional
Research
Duplicating
Computer
Furniture
Maintenance
Library
Food
Food Service Supplies
Miscellaneous

BUSINESS OPERATIONS: General Costs of doing Business

Subscriptions & Publications
Purchased Services
Consulting Services
Information & Communications
Memberships & Dues
License Renewals
Printing
Postage
Audio/Visual
Advertising
Student Recruitment

Current Fund Expenditures/Transfers

BUSINESS OPERATIONS (Cont'd):

Telecommunications
Legal
Audit

PLANT MAINTENANCE COSTS: Costs related to Facilities

Maintenance/Contracts & Repairs
Plant Services
Utilities
Vehicle Operation
Facility Rental
Equipment Rental
Insurance
Taxes

INTEREST AND DEBT COSTS:

Interest Expense
Amortization of Debt
Principle & Interest Canceled
Bank Charges (include credit card charges)

RESALE COSTS:

Books for Resale
Supplies for Resale
Computers for Resale
Computer Supplies for Resale

MISCELLANEOUS COSTS:

Student Activities
Student Insurance
TWA
Womyn's Center
Miscellaneous

CONTINGENCY/RESERVES:

Campus Contingency, Mandated
Campus Contingency, Discretionary
University Contingency
Bad Debts
Uncollected Revenue Reserve
Capital Reserve

OVERHEAD COSTS:

Regional Overhead
University Overhead
Standard Costs Overhead
University Conference Fund
College Fund
Grant Indirect Cost

LINE ITEMS

Current Fund Expenditures/Transfers

CAPITAL COSTS:

Purchased Land
Purchased Buildings
Purchased Improvements
Purchased Equipment
Purchased Furniture & Fixtures
Purchased Library Books
Depreciation

TRANSFERS:

Mandatory Transfers
Non-mandatory Transfers
Inter-campus Transfers

ANTIOCH UNIVERSITY
EXPLANATION OF 1993-94 YEAR END BUDGET PERFORMANCE
Michele Genthon

A positive bottom line is always good news. However, the bottom line of \$252,557.03 does not reflect the actual performance of the University in the 1993-94 fiscal year. This bottom line was achieved AFTER surplus funds from this year were used to:

- reduce the capital campaign budget deficit by \$500,000
- establish a reserve for deferred benefit payments of \$161,879.02, a requirement that had not been met previously
- cover all costs for restructuring that were incurred in 1993-94 (rather than carry expenses forward to 1994-95 as projected)
- set aside carry-forward reserves of \$1,165,000*
- use the University Contingency Reserve to decrease the current fund deficit

THIS PERFORMANCE SHOULD BE CELEBRATED!

It is due, in my judgment, to **SKILLED BUDGET MANAGEMENT**. Each campus carefully watches its expenses, adjusts them as revenue fluctuates, and holds back expenditures wherever possible

It is also the result of **PLANNING FOR THE FUTURE**. Each campus is aware of its future goals and manages its funds so that future goals can be achieved. Sacrifices are made in order to insure that the vision set by the Board can be met.

*Reserves are distributed as follows:

- Antioch College - \$140,000 (\$44,000 belongs to CG, balance will be used to pay down current debt)
- New England - \$330,000 (will be used to cover change order on building and establish reserves required by NE bond)
- Seattle - \$95,000 (to be used for building sinking fund)
- Southern California - \$290,000 (for Southern California building)
- McGregor - \$310,000

**BUDGET PERFORMANCE 1993-94
ANTIOCH UNIVERSITY**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Tuition and Fees	33,580,102.00	31,991,250.84	(1,588,851.16)
Gifts and Grants	1,954,700.00	1,911,848.34	(42,851.66)
Endowment Income	191,000.00	276,609.37	85,609.37
Contracts	9,210.00	11,067.69	1,857.69
Other Income	273,335.00	385,926.47	112,591.47
Total of E & G Revenues	36,008,347.00	34,576,702.71	(1,431,644.29)
 Auxiliary Enterprises	 3,082,899.00	 3,321,427.12	 238,528.12
Total of Aux. Enterprises	3,082,899.00	3,321,427.12	238,528.12
 Total of Revenues	 39,091,246.00	 37,898,129.83	 (1,193,116.17)
 Expenditures			
Instruction	13,064,570.00	12,831,191.40	233,378.60
Public Service	659,725.00	691,688.21	(31,963.21)
Academic Support	1,674,162.00	1,678,960.23	(4,798.23)
Student Services	3,584,713.00	3,982,689.76	(397,976.76)
Institutional Support	15,999,448.00	13,042,426.19	2,957,021.81
Plant Maintenance	1,852,890.00	3,040,994.10	(1,188,104.10)
Total of E and G Expen.	36,835,508.00	35,267,949.89	1,567,558.11
 Auxiliary Enterprises	 2,255,738.00	 2,377,622.91	 (121,884.91)
Total of Aux. Enterprises	2,255,738.00	2,377,622.91	(121,884.91)
 Total of Expenditures	 39,091,246.00	 37,645,572.80	 1,445,673.20
 Net Total	 0.00	 252,557.03	 252,557.03

**EXPENDITURE SUMMARY BY CATEGORY
AS OF 6/30/94
ANTIOCH UNIVERSITY**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Revenue	39,091,246.00	37,898,129.83	(1,193,116.17)
Total of Revenue	39,091,246.00	37,898,129.83	(1,193,116.17)
Expenditures			
Salaries and Wages	17,991,602.00	18,140,354.79	(148,752.79)
Benefits	5,843,973.00	6,046,216.75	(202,243.75)
Training and Development	847,867.00	882,932.66	(35,065.66)
Student Aid Services	2,882,074.00	373,541.36	2,508,532.64
Special Events	112,315.00	136,640.53	(24,325.53)
Supplies	1,010,018.00	1,092,326.27	(82,308.27)
Business Operations	2,798,275.00	3,015,312.38	(217,037.38)
Plant Maintenance	3,757,728.00	3,605,282.86	152,445.14
Interest and Debt	651,294.00	754,817.49	(103,523.49)
Resale Costs	318,947.00	523,069.01	(204,122.01)
Miscellaneous	291,377.00	372,134.43	(80,757.43)
Contingency/Reserves	1,322,628.00	122,327.59	1,200,300.41
Overhead	435,554.00	70,000.00	365,554.00
Capital Expenditures	727,834.00	895,372.41	(167,538.41)
Mandatory Transfers	2,000.00	0.00	2,000.00
Nonmandatory Transfers	97,760.00	1,615,244.27	(1,517,484.27)
Total of Expenditures	39,091,246.00	37,645,572.80	1,445,673.20
Net Total	0.00	252,557.03	252,557.03



ANTIOCH COLLEGE
EXPLANATION OF 1993-94 YEAR END BUDGET PERFORMANCE
(INCLUDES C.G. AND AEA)

REVENUES

TUITION AND FEES - Antioch Grant was budgeted in Institutional Support but recorded as a reduction of revenue.

GIFTS AND GRANTS - \$16,000 in Income included by Central incorrectly

ENDOWMENT INCOME - Projected conservatively by Central

OTHER INCOME - Variance of \$133,615 includes revenues recorded from Antioch Education Abroad for \$96,800, CG for \$13,500 and College income from Bookstore sales and forfeited deposits.

AUXILIARY ENTERPRISES - Variance of \$64,086 includes \$46,000 unbudgeted revenues from Summer Language Program and additional revenues from Bookstore and Dining Services.

EXPENDITURES

INSTRUCTION - Budget relief from FWSP funds for Co-Op job development and charging of administrative costs for AEA in the Institutional Support category contribute to variance.

ACADEMIC SUPPORT - AEA expenses of \$30,700 recorded here were budgeted in Institutional Support. Overexpenditures in salaries/benefits and employee recruiting for General Faculty and Library departments were \$38,000.

STUDENT SERVICES - CG expenses of \$174,000 were not included in the budget. Student Insurance expenses were \$123,300 over budget but matched by student revenues. Admissions printing was over by \$18,300. Other overexpenditures include: overtime for security, salaries/benefits for Assistant to the Dean of Students (drawn from contingency fund) and salaries/benefits for a Financial Aid position transferred from the University (covered by University rebate).

INSTITUTIONAL SUPPORT - Antioch Grant was budgeted here but recorded as tuition discount. AEA charges were budgeted elsewhere but correctly charged here. Debt originally budgeted here was recorded properly in Auxiliary Enterprises.

PLANT MAINTENANCE - Overtime expenses and maintenance supply items comprise total variance.

AUXILIARY ENTERPRISES - Variance includes \$37,000 in unbudgeted expenses for the Summer Language Program, \$50,000 in dining service overexpenditures for food and \$57,000 for dining service salaries/benefits and \$230,500 in debt that was expensed to Institutional Support.

**BUDGET PERFORMANCE 1993-94
ANTIOCH COLLEGE**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Tuition and Fees	9,974,515.00	7,914,773.60	(2,059,741.40)
Gifts and Grants	1,591,500.00	1,576,222.26	(15,277.74)
Endowment Income	140,000.00	217,393.24	77,393.24
Contracts	0.00	0.00	0.00
Other Income	24,036.00	157,650.67	133,614.67
Total of E & G Revenues	11,730,051.00	9,866,039.77	(1,864,011.23)
Auxiliary Enterprises	2,576,453.00	2,640,539.42	64,086.42
Total of Aux. Enterprises	2,576,453.00	2,640,539.42	64,086.42
Total of Revenues	14,306,504.00	12,506,579.19	(1,799,924.81)
Expenditures			
Instruction	3,847,506.00	3,641,910.63	205,595.37
Public Service	0.00	0.00	0.00
Academic Support	829,914.00	899,113.31	(69,199.31)
Student Services	1,648,550.00	2,048,723.54	(400,173.54)
Institutional Support	4,796,585.00	2,748,718.86	2,047,866.14
Plant Maintenance	1,060,769.00	1,130,278.30	(69,509.30)
Total of E and G Expen.	12,183,324.00	10,468,744.64	1,714,579.36
Auxiliary Enterprises	2,123,180.00	2,035,376.99	87,803.01
Total of Aux. Enterprises	2,123,180.00	2,035,376.99	87,803.01
Total of Expenditures	14,306,504.00	12,504,121.63	1,802,382.37
Net Total	0.00	2,457.56	2,457.56

**EXPENDITURE SUMMARY BY CATEGORY
AS OF 6/30/94
ANTIOCH COLLEGE**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Revenue	14,306,504.00	12,506,579.19	(1,799,924.81)
Total of Revenue	14,306,504.00	12,506,579.19	(1,799,924.81)
Expenditures			
Salaries and Wages	5,289,218.00	5,623,440.81	(334,222.81)
Benefits	2,165,254.00	2,442,692.86	(277,438.86)
Training and Development	239,711.00	303,797.77	(64,086.77)
Student Aid Services	2,629,240.00	244,106.16	2,385,133.84
Special Events	39,745.00	43,973.74	(4,228.74)
Supplies	593,354.00	673,728.93	(80,374.93)
Business Operations	579,345.00	711,757.78	(132,412.78)
Plant Maintenance	1,218,146.00	1,036,130.47	182,015.53
Interest and Debt	373,547.00	396,429.15	(22,882.15)
Resale Costs	207,700.00	216,100.08	(8,400.08)
Miscellaneous	155,601.00	300,243.25	(144,642.25)
Contingency/Reserves	340,000.00	89,582.31	250,417.69
Overhead	729,789.00	730,246.00	(457.00)
Capital Expenditures	77,970.00	164,020.31	(86,050.31)
Mandatory Transfers	2,000.00	0.00	2,000.00
Nonmandatory Transfers	(334,116.00)	(472,127.99)	138,011.99
Total of Expenditures	14,306,504.00	12,504,121.63	1,802,382.37
Net Total	0.00	2,457.56	2,457.56

**ANTIOCH NEW ENGLAND GRADUATE SCHOOL
EXPLANATION OF 1993-94 YEAR END BUDGET PERFORMANCE**

REVENUES

Revenues were on target as projected, with only minor variances noted.

GIFTS AND GRANTS - Reflects a variance that can be partially attributed to the fact that all spring semester FWSP payments had not been received by the end of the close. It should also be noted that this category does not show all activity, for there are a number of restricted dollars in separate accounts that do not appear on this report.

OTHER INCOME - Shows a variance in that an Indirect cost allowance of \$75,000 was budgeted --carry forward dollars for expense if needed. It was not needed. The actual expense of \$34,910 should have been recorded under Tuition and Fees.

EXPENDITURES

The significant surplus was generated by holding spending in check to ensure ability to cover change order costs related to the new building and to continue to build Antioch New England's booked carry-forward reserve.

INSTRUCTION - reflects salary raises for all faculty as well as more class sections and more courses.

INSTITUTIONAL SUPPORT - The variance for this line should be combined with the variance for Plant Maintenance. Plant costs were originally budgeted in institutional support but expenses of \$393,686.13 were recorded properly in plant maintenance. The balance includes the set aside of a reserve of \$330,000, the balance of the campus contingency, salary and benefit adjustments, University reorganization credit, and general expense control.

**BUDGET PERFORMANCE 1993-94
ANTIOCH NEW ENGLAND GRADUATE SCHOOL**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Tuition and Fees	7,279,876.00	7,390,975.88	111,099.88
Gifts and Grants	113,500.00	71,047.31	(42,452.69)
Endowment Income	0.00	0.00	0.00
Contracts	0.00	0.00	0.00
Other Income	75,000.00	34,910.43	(40,089.57)
Total of E & G Revenues	7,468,376.00	7,496,933.62	28,557.62
Auxiliary Enterprises	0.00	197.50	197.50
Total of Aux. Enterprises	0.00	197.50	197.50
Total of Revenues	7,468,376.00	7,497,131.12	28,755.12
Expenditures			
Instruction	3,102,613.00	3,406,735.87	(304,122.87)
Public Service	0.00	0.00	0.00
Academic Support	378,537.00	310,224.91	68,312.09
Student Services	398,433.00	439,847.68	(41,414.68)
Institutional Support	3,588,793.00	2,937,175.02	651,617.98
Plant Maintenance	0.00	393,686.13	(393,686.13)
Total of E and G Expen.	7,468,376.00	7,487,669.61	(19,293.61)
Auxiliary Enterprises	0.00	0.00	0.00
Total of Aux. Enterprises	0.00	0.00	0.00
Total of Expenditures	7,468,376.00	7,487,669.61	(19,293.61)
Net Total	0.00	9,461.51	9,461.51

**EXPENDITURE SUMMARY BY CATEGORY
AS OF 6/30/94
ANTIOCH NEW ENGLAND GRADUATE SCHOOL**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Revenue	7,468,376.00	7,497,131.12	28,755.12
Total of Revenue	7,468,376.00	7,497,131.12	28,755.12
 Expenditures			
Salaries and Wages	3,521,374.00	3,435,895.53	85,478.47
Benefits	1,116,933.00	1,067,107.35	49,825.65
Training and Development	178,064.00	134,098.80	43,965.20
Student Aid Services	0.00	0.00	0.00
Special Events	0.00	20,062.11	(20,062.11)
Supplies	155,009.00	145,089.35	9,919.65
Business Operations	379,935.00	479,901.49	(99,966.49)
Plant Maintenance	635,610.00	582,445.16	53,164.84
Interest and Debt	15,000.00	16,247.69	(1,247.69)
Resale Costs	0.00	0.00	0.00
Miscellaneous	38,921.00	12,205.15	26,715.85
Contingency/Reserves	259,660.00	82,019.58	177,640.42
Overhead	970,799.00	970,799.00	0.00
Capital Expenditures	197,071.00	203,026.72	(5,955.72)
Mandatory Transfers	0.00	0.00	0.00
Nonmandatory Transfers	0.00	338,771.68	(338,771.68)
Total of Expenditures	7,468,376.00	7,487,669.61	(19,293.61)
 Net Total			
	0.00	9,461.51	9,461.51

ANTIOCH SEATTLE
EXPLANATION OF 1993-94 YEAR END BUDGET PERFORMANCE

Antioch Seattle ended the 1993-94 year with a positive balance that will allow the creation of a New Facility Sinking Fund of \$95,000. Total enrollments were close to budget projections, even with decisions to defer inauguration of the site-based graduate program in Education from Spring 1994 to Fall 1994. Some expenditure categories exceeded original estimates in order to accommodate growth in programs and to implement new services for students. The move into Arbor Place space and increased late night and weekend usage of the Trianon space caused the following above budget expenditures: facility rental (\$20,000), equipment rental (\$12,000), moving services (\$8,000), and purchased services (\$5,400).

ELECTRONIC SERVICES - \$12,000 was spent for Internet startup, including \$7,000 for training and development, \$7,000 for transcontinental telephone lines, and \$7,000 in the computing lab to provide student access to electronic services.

MARKETING - Budget was \$10,000 over projection to purchase materials for the next academic year. In addition, graduation has grown to a twice yearly event and the cost was \$5,000 more than budgeted.

BANK CHARGES - These were \$16,000 higher than projections, as we extended Mastercard and VISA options to students for tuition payments. New banking arrangements will cut these costs in half.

TRAVEL - More people traveled to TRG meetings during the restructuring process than originally anticipated, resulting in \$15,000 spent over budget.

BENEFITS - The overage is from the employee fee waiver program, a much appreciated benefit.

**BUDGET PERFORMANCE 1993-94
ANTIOCH SEATTLE**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Tuition and Fees	5,390,348.00	5,420,662.11	30,314.11
Gifts and Grants	33,000.00	9,313.40	(23,686.60)
Endowment Income	0.00	0.00	0.00
Contracts	0.00	0.00	0.00
Other Income	2,949.00	12,389.31	9,440.31
Total of E & G Revenues	5,426,297.00	5,442,364.82	16,067.82
 Auxiliary Enterprises	 137,254.00	 164,113.91	 26,859.91
Total of Aux. Enterprises	137,254.00	164,113.91	26,859.91
 Total of Revenues	 5,563,551.00	 5,606,478.73	 42,927.73
 Expenditures			
Instruction	2,528,651.00	2,495,339.78	33,311.22
Public Service	0.00	0.00	0.00
Academic Support	73,077.00	86,324.81	(13,247.81)
Student Services	264,206.00	264,905.93	(699.93)
Institutional Support	2,018,576.00	2,017,674.85	901.15
Plant Maintenance	546,483.00	579,378.92	(32,895.92)
Total of E and G Expen.	5,430,993.00	5,443,624.29	(12,631.29)
 Auxiliary Enterprises	 132,558.00	 158,060.18	 (25,502.18)
Total of Aux. Enterprises	132,558.00	158,060.18	(25,502.18)
 Total of Expenditures	 5,563,551.00	 5,601,684.47	 (38,133.47)
 Net Total	 0.00	 4,794.26	 4,794.26

**EXPENDITURE SUMMARY BY CATEGORY
AS OF 6/30/94
ANTIOCH SEATTLE**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Revenue	5,563,551.00	5,606,478.73	42,927.73
Total of Revenue	5,563,551.00	5,606,478.73	42,927.73
Expenditures			
Salaries and Wages	2,771,715.00	2,720,684.33	51,030.67
Benefits	742,662.00	754,033.57	(11,371.57)
Training and Development	78,965.00	112,420.74	(33,455.74)
Student Aid Services	42,250.00	32,752.62	9,497.38
Special Events	11,000.00	15,848.40	(4,848.40)
Supplies	47,175.00	42,694.28	4,480.72
Business Operations	223,815.00	230,698.64	(6,883.64)
Plant Maintenance	576,979.00	622,980.99	(46,001.99)
Interest and Debt	0.00	16,319.94	(16,319.94)
Resale Costs	101,747.00	120,893.37	(19,146.37)
Miscellaneous	17,648.00	7,252.59	10,395.41
Contingency/Reserves	181,962.00	40,076.62	141,885.38
Overhead	729,049.00	729,139.00	(90.00)
Capital Expenditures	88,774.00	111,889.38	(23,115.38)
Mandatory Transfers	0.00	0.00	0.00
Nonmandatory Transfers	(50,190.00)	44,000.00	(94,190.00)
Total of Expenditures	5,563,551.00	5,601,684.47	(38,133.47)
Net Total	0.00	4,794.26	4,794.26

ANTIOCH SOUTHERN CALIFORNIA
EXPLANATION OF 1993-94 YEAR END BUDGET PERFORMANCE
REVENUE

Revenue for Southern California was up 60 AFTE over projection. This was one of the most successful years in the history of the region.

GIFTS AND GRANTS - Because of a personnel change, projections were not met. Development effort is in early stages of formation.

OTHER INCOME - This reflects a shortage in non-credit workshop income.

AUXILIARY ENTERPRISES - The Counseling Center at the Los Angeles campus did not meet its revenue goal.

EXPENDITURES

INSTRUCTION AND ACADEMIC SUPPORT - Expenditures increased (\$55,000) due to increased students. The surplus is the result of grant support charged as a debit to revenue rather than as an expenditure.

STUDENT SERVICES - Temporary staff in registrarial and financial aid activities were hired to serve increased number of students

INSTITUTIONAL SUPPORT AND PLANT MAINTENANCE - Some plant costs were originally budgeted in institutional support. Expenditures were recorded in plant maintenance for the Santa Barbara facilities build out, Los Angeles earthquake repairs and equipment/furniture purchases.

SALARIES AND WAGES - Adjunct Faculty were hired to meet needs of increased number of students. Appointments were temporary so as not to affect subsequent year budgets.

TRAINING AND DEVELOPMENT - TRG travel and study abroad costs in Costa Rica were unanticipated.

STUDENT AID SERVICES - Student aid expense budgeted here was recorded as a revenue reduction.

SPECIAL EVENTS - Graduation ceremonies attracted some 1700 persons

SUPPLIES AND BUSINESS OPERATIONS - \$20,000 in supplies, \$15,000 in telephone, \$36,000 in advertising, and \$7,000 in purchased services represent increased costs due to increased number of students. Real estate negotiations and personnel actions caused additional legal fees of \$15,000.

CONTINGENCY/RESERVES - Variance reflects what was anticipated and includes \$107,000 in campus reserves, \$73,000 in bad debt reserves and \$42,000 in University reserves

OVERHEAD - Overhead was adjusted by the \$83,000 rebate to the region and \$50,000 in carryforward funds. Some of the charges that had been budgeted here appear in the campus reserves (\$107,000).

CAPITAL EXPENDITURES - This includes facilities build out in Santa Barbara (\$25,000), earthquake repairs in Los Angeles (\$26,000) and equipment and furniture purchases, primarily academic computers (\$80,000).

**BUDGET PERFORMANCE 1993-94
ANTIOCH SOUTHERN CALIFORNIA**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Tuition and Fees	7,232,925.00	7,706,782.53	473,857.53
Gifts and Grants	55,500.00	20,460.00	(35,040.00)
Endowment Income	0.00	0.00	0.00
Contracts	0.00	0.00	0.00
Other Income	8,400.00	4,160.10	(4,239.90)
Total of E & G Revenues	7,296,825.00	7,731,402.63	434,577.63
Auxiliary Enterprises	48,400.00	28,400.22	(19,999.78)
Total of Aux. Enterprises	48,400.00	28,400.22	(19,999.78)
Total of Revenues	7,345,225.00	7,759,802.85	414,577.85
Expenditures			
Instruction	2,680,394.00	2,662,622.30	17,771.70
Public Service	14,000.00	17,329.11	(3,329.11)
Academic Support	379,634.00	366,536.51	13,097.49
Student Services	903,230.00	915,806.24	(12,576.24)
Institutional Support	3,122,329.00	2,846,140.53	276,188.47
Plant Maintenance	245,638.00	937,650.75	(692,012.75)
Total of E and G Expen.	7,345,225.00	7,746,085.44	(400,860.44)
Auxiliary Enterprises	0.00	1,190.00	(1,190.00)
Total of Aux. Enterprises	0.00	1,190.00	(1,190.00)
Total of Expenditures	7,345,225.00	7,747,275.44	(402,050.44)
Net Total	0.00	12,527.41	12,527.41

**EXPENDITURE SUMMARY BY CATEGORY
AS OF 6/30/94
ANTIOCH SOUTHERN CALIFORNIA**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Revenue	7,345,225.00	7,759,802.85	414,577.85
Total of Revenue	7,345,225.00	7,759,802.85	414,577.85
Expenditures			
Salaries and Wages	3,440,206.00	3,537,067.50	(96,861.50)
Benefits	928,334.00	913,347.88	14,986.12
Training and Development	101,653.00	112,840.86	(11,187.86)
Student Aid Services	139,300.00	36,416.28	102,883.72
Special Events	14,055.00	24,209.93	(10,154.93)
Supplies	80,100.00	102,557.60	(22,457.60)
Business Operations	376,256.00	440,115.90	(63,859.90)
Plant Maintenance	1,048,343.00	1,053,545.32	(5,202.32)
Interest and Debt	37,747.00	49,399.64	(11,652.64)
Resale Costs	3,500.00	140.56	3,359.44
Miscellaneous	12,138.00	9,138.70	2,999.30
Contingency/Reserves	222,420.00	42,118.74	180,301.26
Overhead	1,413,322.00	1,046,686.00	366,636.00
Capital Expenditures	13,004.00	149,690.53	(136,686.53)
Mandatory Transfers	0.00	0.00	0.00
Nonmandatory Transfers	(485,153.00)	230,000.00	(715,153.00)
Total of Expenditures	7,345,225.00	7,747,275.44	(402,050.44)
Net Total	0.00	12,527.41	12,527.41



THE MCGREGOR SCHOOL OF ANTIOCH UNIVERSITY
EXPLANATION OF 1993-94 YEAR END BUDGET PERFORMANCE

REVENUE

Loss of projected revenue is primarily within the undergraduate program. Goals for new students were met. However, returning students took fewer credit hours per quarter than projected. To meet shortfall of \$150,000 in revenues, faculty and administrative hires were delayed and costs cut.

EXPENDITURES

INSTRUCTIONAL SUPPORT - Savings include: \$50,000 not used to purchase furniture and equipment for the graduate management program, \$65,000 not spent for IMA program development, honoraria, and stipends, \$55,000 not needed for adjuncts in the undergraduate program, \$45,000 due to the January, 1994 start date of the Intercultural Relations cohort, and \$70,000 for adjunct faculty, fees, and instructional costs in the Conflict Resolution program that was replaced by donated services, shared lodging and lower air fares.

SALARIES AND WAGES, BENEFITS - Savings came from: not hiring a financial person, delaying hire for a Registrar, not hiring Chair of Management major in the undergraduate program, and delaying hire of faculty for intercultural relations program.

TRAINING AND DEVELOPMENT - \$25,000 of budget was saved by cutting business entertainment, local meetings and workshops and program development. Costs were cut in the McGregor dedication and fewer activities were planned resulting in \$30,000 savings for special events and \$10,000 for supplies, food and entertainment. Much of this is due to the transition of leadership from a Provost to an Interim Provost.

BUSINESS OPERATIONS - Cuts in subscriptions, publications, memberships, printing, postage, audiovisual supplies, advertising, telecommunications and legal costs totaled \$45,000. Insurance costs were \$5,000 over predictions.

INTEREST AND DEBT, MISCELLANEOUS - Adding VISA and MasterCard options for tuition payment resulted in \$7,000 in costs. This had been budgeted in Miscellaneous.

CONTINGENCY AND RESERVES - The balance represents a decrease in the uncollected revenue reserve due to higher collection activity and preservation of the contingency by reducing expenditures.

CAPITAL EXPENDITURES - Savings of \$50,000 are a combination of not purchasing equipment and finding less expensive suppliers.

BUDGET PERFORMANCE 1993-94
McGREGOR SCHOOL OF ANTIOCH UNIVERSITY

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Tuition and Fees	3,595,515.00	3,451,294.24	(144,220.76)
Gifts and Grants	0.00	0.00	0.00
Endowment Income	0.00	0.00	0.00
Contracts	0.00	0.00	0.00
Other Income	25,350.00	21,712.07	(3,637.93)
Total of E & G Revenues	3,620,865.00	3,473,006.31	(147,858.69)
 Auxiliary Enterprises	 0.00	 0.00	 0.00
Total of Aux. Enterprises	0.00	0.00	0.00
 Total of Revenues	 3,620,865.00	 3,473,006.31	 (147,858.69)
 Expenditures			
Instruction	905,406.00	624,582.82	280,823.18
Public Service	0.00	0.00	0.00
Academic Support	0.00	0.00	0.00
Student Services	120,356.00	100,817.59	19,538.41
Institutional Support	2,595,103.00	2,728,467.92	(133,364.92)
Plant Maintenance	0.00	0.00	0.00
Total of E and G Expen.	3,620,865.00	3,453,868.33	166,996.67
 Auxiliary Enterprises	 0.00	 0.00	 0.00
Total of Aux. Enterprises	0.00	0.00	0.00
 Total of Expenditures	 3,620,865.00	 3,453,868.33	 166,996.67
 Net Total	 0.00	 19,137.98	 19,137.98

**EXPENDITURE SUMMARY BY CATEGORY
AS OF 6/30/94
McGREGOR SCHOOL OF ANTIOCH UNIVERSITY**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Revenue	3,620,865.00	3,473,006.31	(147,858.69)
Total of Revenue	3,620,865.00	3,473,006.31	(147,858.69)
Expenditures			
Salaries and Wages	1,648,190.00	1,518,185.13	130,004.87
Benefits	503,095.00	460,288.37	42,806.63
Training and Development	116,224.00	89,202.62	27,021.38
Student Aid Services	71,284.00	60,266.30	11,017.70
Special Events	47,515.00	17,004.48	30,510.52
Supplies	48,175.00	36,927.28	11,247.72
Business Operations	281,963.00	235,961.20	46,001.80
Plant Maintenance	18,150.00	23,660.52	(5,510.52)
Interest and Debt	0.00	7,235.38	(7,235.38)
Resale Costs	0.00	0.00	0.00
Miscellaneous	23,719.00	16,622.88	7,096.12
Contingency/Reserves	154,130.00	15,767.65	138,362.35
Overhead	404,545.00	405,080.00	(535.00)
Capital Expenditures	76,394.00	27,923.47	48,470.53
Mandatory Transfers	0.00	0.00	0.00
Nonmandatory Transfers	227,481.00	539,743.05	(312,262.05)
Total of Expenditures	3,620,865.00	3,453,868.33	166,996.67
Net Total	0.00	19,137.98	19,137.98



**CENTRAL ADMINISTRATION
EXPLANATION OF 1993-94 YEAR END BUDGET PERFORMANCE**

The Central Administration budget includes a number of cost centers. Performance of each of those cost centers was as follows:

LIBRARY - Expenditures on target to cover salaries for one-half of a College faculty member and a fulltime clerk to handle interlibrary loans.

FINANCIAL AID - Money transferred to College to cover positions moved from Central to College

REGISTRAR - Money transferred to College to cover positions moved from Central to College

STUDENT LOAN OFFICE - Director was not replaced. Salary saved.

UNIVERSITY PRESIDENT - Expenses included some for College but bottom line met projections.

UNIVERSITY SPECIAL - (now included in Vice Chancellor's budget) - Interest charges exceeded budget by \$77,000.

TRUSTEES - Budget was overprojected. Savings of \$15,000. Responsibility for budget moved to Dorothy Scott and adjusted to more accurately reflect activity in 1994-95.

PRESIDENT'S CONTINGENCY - (now included in Chancellor's budget) - Almost \$65,000 of the budgeted \$100,000 remained at year end.

FISCAL OPERATIONS - Salaries exceeded budget because of change in CFO and payments to departing staff.

BUSINESS OFFICE - In spite of overtime payments to accommodate working around software problems, budget was only over \$2,797.97.

PERSONNEL - Because of severance payments, expenses exceeded budget by \$33,584.59.

DEVELOPMENT - (not a separate budget in current year; all expenses will be charged to College with contribution from Central) Expenses adjusted to meet budget.

PUBLIC RELATIONS/PUBLICATIONS - PR budget was met. Publications exceeded budget by \$19,207.05

COMPUTER SERVICES - Exceeded budget by \$1,143.49

UNIVERSITY MISCELLANEOUS - Savings in interest expenses, legal, audit, and contingency totaled \$149,561.23

RESTRUCTURING - Original budget was \$627,834. Expenses were \$503,113.55 for this year. (Note: \$200,000 additional budgeted for current year)

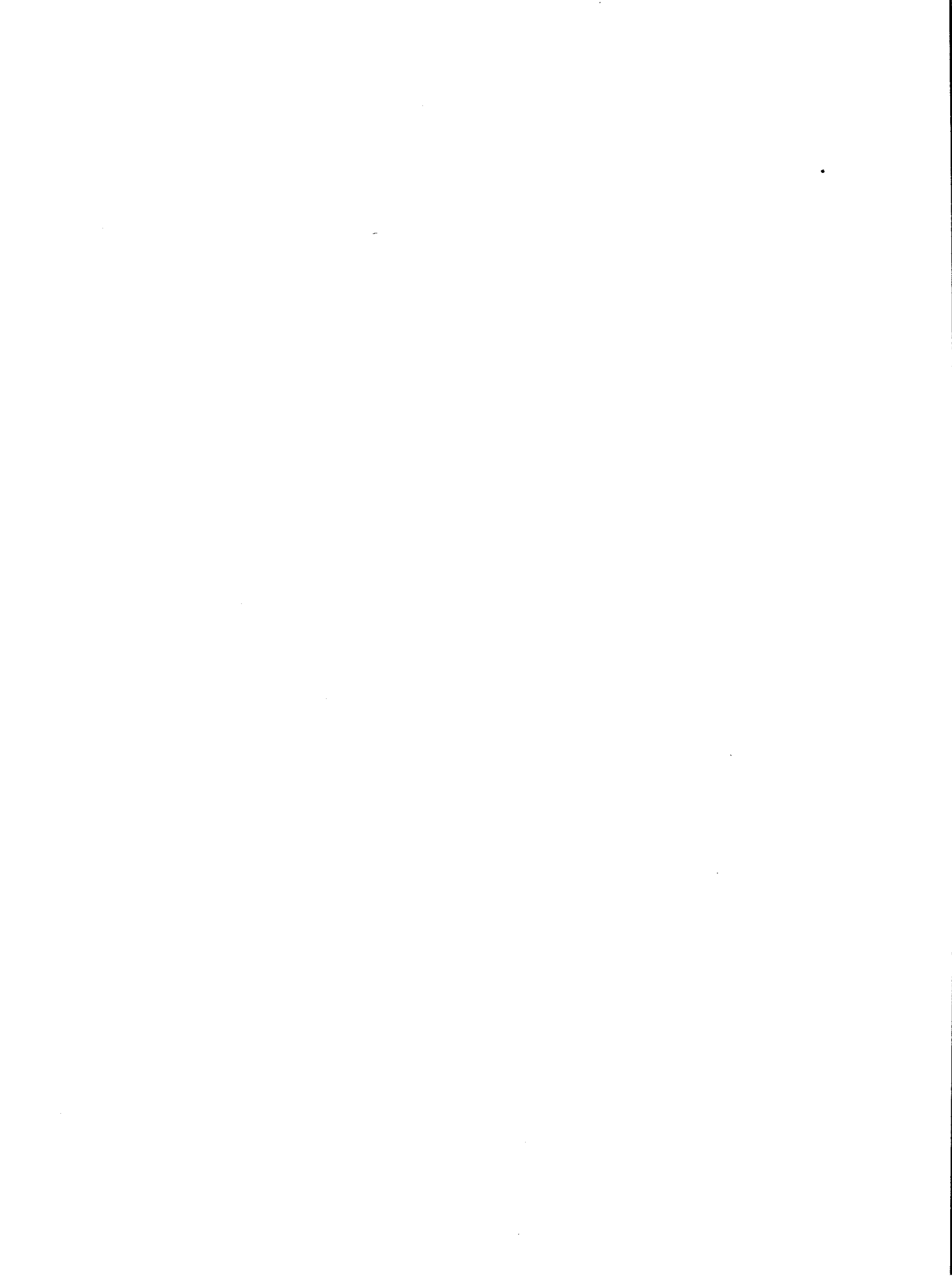
AUXILIARY ENTERPRISES - Unbudgeted income and expense is due to computer sales to employees managed by University Computer Services.

**BUDGET PERFORMANCE 1993-94
CENTRAL ADMINISTRATION**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Tuition and Fees	0.00	0.00	0.00
Gifts and Grants	10,000.00	70,867.58	60,867.58
Endowment Income	0.00	0.00	0.00
Contracts	0.00	0.00	0.00
Other Income	131,000.00	150,400.81	19,400.81
Total of E & G Revenues	141,000.00	221,268.39	80,268.39
Auxiliary Enterprises	0.00	189,380.70	189,380.70
Total of Aux. Enterprises	0.00	189,380.70	189,380.70
Total of Revenues	141,000.00	410,649.09	269,649.09
Expenditures			
Instruction	0.00	0.00	0.00
Public Service	0.00	0.00	0.00
Academic Support	13,000.00	16,760.69	(3,760.69)
Student Services	249,938.00	212,588.78	37,349.22
Institutional Support	(121,938.00)	(235,750.99)	113,812.99
Plant Maintenance	0.00	0.00	0.00
Total of E and G Expen.	141,000.00	(6,401.52)	147,401.52
Auxiliary Enterprises	0.00	182,995.74	(182,995.74)
Total of Aux. Enterprises	0.00	182,995.74	(182,995.74)
Total of Expenditures	141,000.00	176,594.22	(35,594.22)
Net Total	0.00	234,054.87	234,054.87

**EXPENDITURE SUMMARY BY CATEGORY
AS OF 6/30/94
CENTRAL ADMINISTRATION**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Revenue	141,000.00	410,649.09	269,649.09
Total of Revenue	141,000.00	410,649.09	269,649.09
Expenditures			
Salaries and Wages	962,793.00	948,286.47	14,506.53
Benefits	268,148.00	287,478.52	(19,330.52)
Training and Development	128,750.00	122,977.92	5,772.08
Student Aid Services	0.00	0.00	0.00
Special Events	0.00	15,541.87	(15,541.87)
Supplies	47,905.00	50,896.27	(2,991.27)
Business Operations	884,786.00	831,640.25	53,145.75
Plant Maintenance	195,600.00	210,729.31	(15,129.31)
Interest and Debt	225,000.00	269,026.99	(44,026.99)
Resale Costs	0.00	182,901.61	(182,901.61)
Miscellaneous	42,000.00	25,663.35	16,336.65
Contingency/Reserves	150,000.00	(147,237.31)	297,237.31
Overhead	(3,811,950.00)	(3,811,950.00)	0.00
Capital Expenditures	270,421.00	237,036.74	33,384.26
Mandatory Transfers	0.00	0.00	0.00
Nonmandatory Transfers	777,547.00	953,602.23	(176,055.23)
Total of Expenditures	141,000.00	176,594.22	(35,594.22)
Net Total	0.00	234,054.87	234,054.87



**PUBLIC SERVICE
ANTIOCH REVIEW, GLEN HELEN, AND W.Y.S.O.
EXPLANATION OF 1993-94 YEAR END BUDGET PERFORMANCE**

ANTIOCH REVIEW - The editor made decisions to increase pages in the Antioch Review and to publish an anniversary edition but the budget could not accommodate these changes. Instructions have been given that this publication must operate within its budget during the 1994-95 fiscal year.

GLEN HELEN/OEC - OEC, the Raptor Center, and the Glen were formerly separate budgets and management of them was not viewed as a whole. The budgets for the three units have now been consolidated and this change has made it possible to see the interrelations between these operations. The year-end results are due to the Director's diligence in supervising the budget. He should be commended, especially when one notes how inadequate the funds are for maintenance of these facilities.

W.Y.S.O. - This budget represents only part of the WYSO operation. There are also restricted funds supporting this operation. Budget performance is due to the flexibility of charging expenses between the two budgets. A combined budget will be used for 1994-95.

**BUDGET PERFORMANCE 1993-94
ANTIOCH REVIEW**

	<u>Annual Budget</u>	<u>TYD Actual</u>	<u>YTD Variance</u>
Revenues			
Tuition and Fees	0.00	0.00	0.00
Gifts and Grants	1,475.00	1,475.00	0.00
Endowment Income	9,000.00	16,641.13	7,641.13
Contracts	0.00	0.00	0.00
Other Income	6,000.00	2,651.66	(3,348.34)
Total of E & G Revenues	16,475.00	20,767.79	4,292.79
 Auxiliary Enterprises	 54,000.00	 51,094.17	 (2,905.83)
Total of Aux. Enterprises	54,000.00	51,094.17	(2,905.83)
 Total of Revenues	 70,475.00	 71,861.96	 1,386.96
 Expenditures			
Instruction	0.00	0.00	0.00
Public Service	70,475.00	103,928.93	(33,453.93)
Academic Support	0.00	0.00	0.00
Student Services	0.00	0.00	0.00
Institutional Support	0.00	0.00	0.00
Plant Maintenance	0.00	0.00	0.00
Total of E and G Expen.	70,475.00	103,928.93	(33,453.93)
 Auxiliary Enterprises	 0.00	 0.00	 0.00
Total of Aux. Enterprises	0.00	0.00	0.00
 Total of Expenditures	 70,475.00	 103,928.93	 (33,453.93)
 Net Total	 0.00	 (32,066.97)	 (32,066.97)

**EXPENDITURE SUMMARY BY CATEGORY
AS OF 6/30/94
ANTIOCH REVIEW**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Revenue	70,475.00	71,861.96	1,386.96
Total of Revenue	70,475.00	71,861.96	1,386.96
 Expenditures			
Salaries and Wages	29,615.00	30,878.93	(1,263.93)
Benefits	13,900.00	15,526.02	(1,626.02)
Training and Development	1,150.00	2,785.59	(1,635.59)
Student Aid Services	0.00	0.00	0.00
Special Events	0.00	0.00	0.00
Supplies	400.00	315.60	84.40
Business Operations	57,325.00	69,182.59	(11,857.59)
Plant Maintenance	50.00	0.00	50.00
Interest and Debt	0.00	0.00	0.00
Resale Costs	0.00	0.00	0.00
Miscellaneous	0.00	85.00	(85.00)
Contingency/Reserves	0.00	0.00	0.00
Overhead	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00
Mandatory Transfers	0.00	0.00	0.00
Nonmandatory Transfers	(31,965.00)	(14,844.80)	(17,120.20)
Total of Expenditures	70,475.00	103,928.93	(33,453.93)
 Net Total			
	0.00	(32,066.97)	(32,066.97)

**BUDGET PERFORMANCE 1993-94
GLEN HELEN/OEC**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Tuition and Fees	106,923.00	106,762.48	(160.52)
Gifts and Grants	14,500.00	16,837.00	2,337.00
Endowment Income	42,000.00	42,575.00	575.00
Contracts	9,210.00	11,067.69	1,857.69
Other Income	600.00	15.00	(585.00)
Total of E & G Revenues	173,233.00	177,257.17	4,024.17
 Auxiliary Enterprises	 246,792.00	 247,701.20	 909.20
Total of Aux. Enterprises	246,792.00	247,701.20	909.20
 Total of Revenues	 420,025.00	 424,958.37	 4,933.37
 Expenditures			
Instruction	0.00	0.00	0.00
Public Service	420,025.00	422,337.43	(2,312.43)
Academic Support	0.00	0.00	0.00
Student Services	0.00	0.00	0.00
Institutional Support	0.00	0.00	0.00
Plant Maintenance	0.00	0.00	0.00
Total of E and G Expen.	420,025.00	422,337.43	(2,312.43)
 Auxiliary Enterprises	 0.00	 0.00	 0.00
Total of Aux. Enterprises	0.00	0.00	0.00
 Total of Expenditures	 420,025.00	 422,337.43	 (2,312.43)
 Net Total	 0.00	 2,620.94	 2,620.94

**EXPENDITURE SUMMARY BY CATEGORY
AS OF 6/30/94
GLEN HELENOEC**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Revenue	420,025.00	424,958.37	4,933.37
Total of Revenue	420,025.00	424,958.37	4,933.37
Expenditures			
Salaries and Wages	234,116.00	229,587.83	4,528.17
Benefits	69,618.00	69,166.44	451.56
Training and Development	3,350.00	4,808.36	(1,458.36)
Student Aid Services	0.00	0.00	0.00
Special Events	0.00	0.00	0.00
Supplies	37,900.00	39,934.53	(2,034.53)
Business Operations	9,850.00	16,048.22	(6,198.22)
Plant Maintenance	64,850.00	75,791.09	(10,941.09)
Interest and Debt	0.00	158.70	(158.70)
Resale Costs	6,000.00	3,033.39	2,966.61
Miscellaneous	1,350.00	923.51	426.49
Contingency/Reserves	14,456.00	0.00	14,456.00
Overhead	0.00	0.00	0.00
Capital Expenditures	4,200.00	1,785.26	2,414.74
Mandatory Transfers	0.00	0.00	0.00
Nonmandatory Transfers	(25,665.00)	(18,899.90)	(6,765.10)
Total of Expenditures	420,025.00	422,337.43	(2,312.43)
Net Total	0.00	2,620.94	2,620.94

**BUDGET PERFORMANCE 1993-94
W.Y.S.O.**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Tuition and Fees	0.00	0.00	0.00
Gifts and Grants	135,225.00	145,625.79	10,400.79
Endowment Income	0.00	0.00	0.00
Contracts	0.00	0.00	0.00
Other Income	0.00	2,036.42	2,036.42
Total of E & G Revenues	135,225.00	147,662.21	12,437.21
Auxiliary Enterprises	20,000.00	0.00	(20,000.00)
Total of Aux. Enterprises	20,000.00	0.00	(20,000.00)
Total of Revenues	155,225.00	147,662.21	(7,562.79)
Expenditures			
Instruction	0.00	0.00	0.00
Public Service	155,225.00	148,092.74	7,132.26
Academic Support	0.00	0.00	0.00
Student Services	0.00	0.00	0.00
Institutional Support	0.00	0.00	0.00
Plant Maintenance	0.00	0.00	0.00
Total of E and G Expen.	155,225.00	148,092.74	7,132.26
Auxiliary Enterprises	0.00	0.00	0.00
Total of Aux. Enterprises	0.00	0.00	0.00
Total of Expenditures	155,225.00	148,092.74	7,132.26
Net Total	0.00	(430.53)	(430.53)

**EXPENDITURE SUMMARY BY CATEGORY
AS OF 6/30/94
WYSO**

	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues			
Revenue	155,225.00	147,662.21	(7,562.79)
Total of Revenue	155,225.00	147,662.21	(7,562.79)
Expenditures			
Salaries and Wages	94,375.00	96,328.26	(1,953.26)
Benefits	36,029.00	36,575.74	(546.74)
Training and Development	0.00	0.00	0.00
Student Aid Services	0.00	0.00	0.00
Special Events	0.00	0.00	0.00
Supplies	0.00	182.43	(182.43)
Business Operations	5,000.00	6.31	4,993.69
Plant Maintenance	0.00	0.00	0.00
Interest and Debt	0.00	0.00	0.00
Resale Costs	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00
Contingency/Reserves	0.00	0.00	0.00
Overhead	0.00	0.00	0.00
Capital Expenditures	0.00	0.00	0.00
Mandatory Transfers	0.00	0.00	0.00
Nonmandatory Transfers	19,821.00	15,000.00	4,821.00
Total of Expenditures	155,225.00	148,092.74	7,132.26
Net Total	0.00	(430.53)	(430.53)