



**REPORT TO THE
BOARD OF TRUSTEES**

1994-95 BUDGET PERFORMANCE YTD

FEBRUARY 2-4, 1995

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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

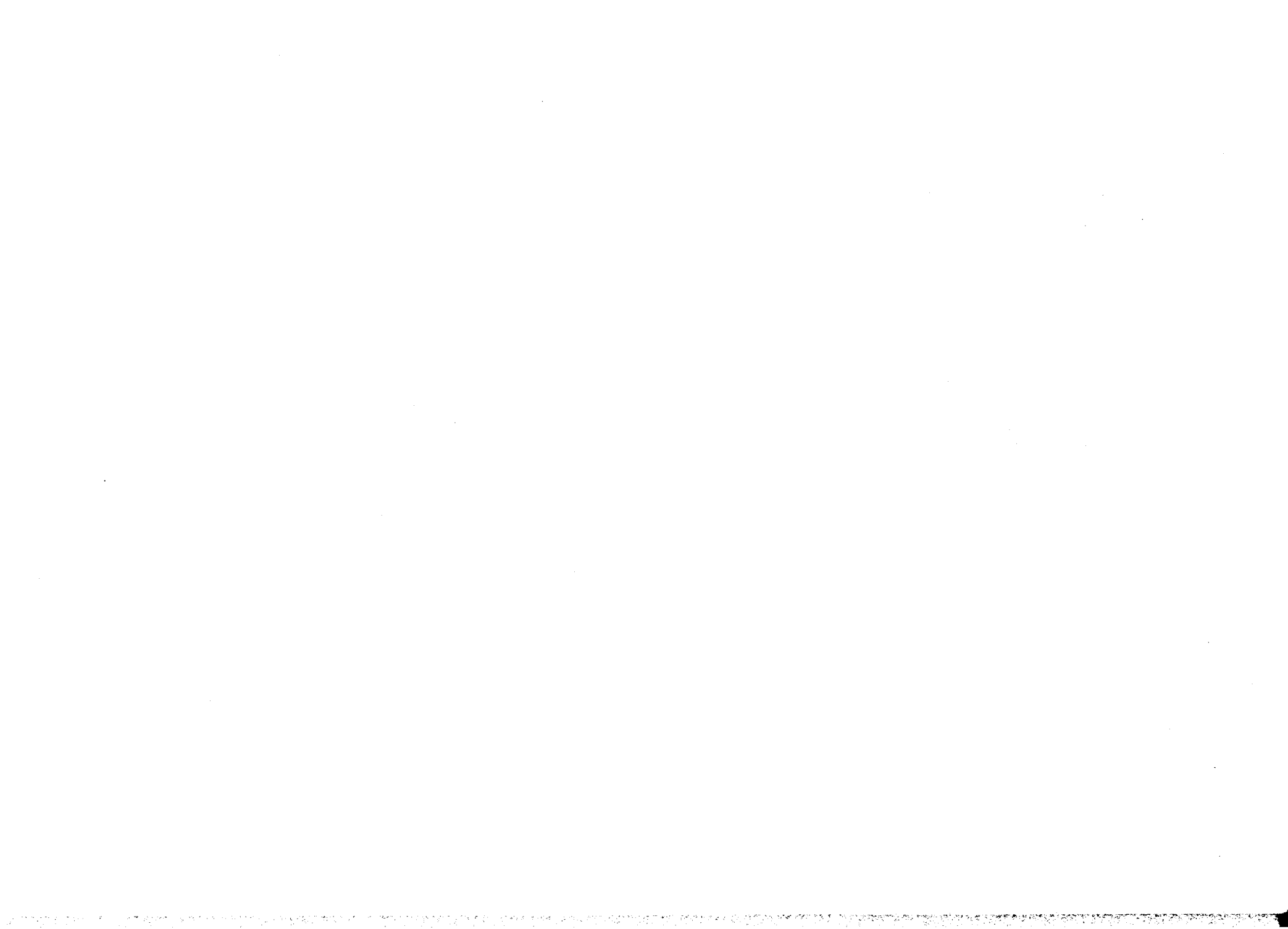
Inter-campus Transfers

Budget Performance 1994 - 1995
As of December 31, 1994
Antioch University

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>TYD Variance</u>
Revenues				
Tuition and Fees	33,593,167.00	15,671,519.50	19,726,521.83	4,055,002.33
Gifts and Grants	2,056,932.00	987,093.00	714,196.67	(272,896.33)
Endowment Income	189,500.00	94,752.00	88,683.18	(6,068.82)
Contracts	31,950.00	2,900.00	12,662.41	9,762.41
Other Income	289,836.00	130,346.00	98,809.33	(31,536.67)
Total of E and G Revenue	36,161,385.00	16,886,610.50	20,640,873.42	3,754,262.92
Auxiliary Enterprises	2,749,491.00	1,144,681.00	1,386,872.47	242,191.47
Total of Auxiliary Enterprises	2,749,491.00	1,144,681.00	1,386,872.47	242,191.47
Total of Revenues	38,910,876.00	18,031,291.50	22,027,745.89	3,996,454.39
Expenditures				
Instruction	15,291,321.00	7,657,351.44	6,959,269.10	698,082.34
Public Service	746,365.00	360,266.00	346,734.77	13,531.23
Academic Support	2,175,839.00	1,092,947.00	1,096,840.96	(3,893.96)
Student Services	4,486,815.00	2,276,083.00	2,332,408.82	(56,325.82)
Institutional Support	10,015,780.00	4,872,695.00	5,067,432.26	(194,737.26)
Plant Maintenance	3,919,094.00	1,976,821.00	2,368,558.33	(391,737.33)
Total of E and G Expenditure	36,635,214.00	18,236,163.44	18,171,244.24	64,919.20
Auxiliary Enterprises	2,275,662.00	1,191,124.00	1,332,935.26	(141,811.26)
Total of Auxiliary Enterprises	2,275,662.00	1,191,124.00	1,332,935.26	(141,811.26)
Total of Expenditures	38,910,876.00	19,427,287.44	19,504,179.50	(76,892.06)
Net Total	0.00	(1,395,995.94)	2,523,566.39	3,919,562.33

**Expenditure Summary By Category
As of December 31, 1994
Antioch University**

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Revenue	38,910,876.00	18,031,291.50	22,027,745.89	3,996,454.39
Total of Revenue:	38,910,876.00	18,031,291.50	22,027,745.89	3,996,454.39
Expenditures				
Salaries and Wages	19,844,336.96	9,909,324.46	9,485,396.04	423,928.42
Benefits	5,991,476.00	2,997,926.98	2,867,890.84	130,036.14
Training and Development	1,148,150.04	565,107.00	350,115.12	214,991.88
Student Aid Services	64,250.04	30,835.02	20,754.80	10,080.22
Special Events	142,452.00	78,643.00	89,753.76	(11,110.76)
Supplies	940,451.96	475,080.98	560,466.10	(85,385.12)
Business Operations	3,499,209.00	2,015,399.00	2,064,118.77	(48,719.77)
Plant Maintenance	3,757,995.00	1,868,370.00	2,059,082.86	(190,712.86)
Interest and Debt	904,787.00	452,388.00	614,611.27	(162,223.27)
Resale Costs	328,262.00	212,982.00	381,845.98	(168,863.98)
Miscellaneous	279,800.00	143,260.00	59,836.05	83,423.95
Contingency/Reserves	2,050,763.00	685,080.00	527,362.49	157,717.51
Overhead	(659,126.00)	(329,568.00)	(132,108.48)	(197,459.52)
Capital Expenditures	655,069.00	321,459.00	553,210.26	(231,751.26)
Mandatory Transfers	0.00	0.00	0.00	0.00
Nonmandatory Transfers	(37,000.00)	1,000.00	1,843.64	(843.64)
Total of Expenditures:	38,910,876.00	19,427,287.44	19,504,179.50	(76,892.06)
Net Total:	0.00	(1,395,995.94)	2,523,566.39	3,919,562.33



**ANTIOCH COLLEGE
BUDGET PERFORMANCE YEAR TO DATE
December, 1994**

ENROLLMENT

The college projected 484 FTE for Fall. Their actual was 480. Reserves are adequate to cover this shortfall. Enrollment figures for winter also appear to be down but the projection for spring has been revised upward.

COLLECTIONS AT THE END OF DECEMBER

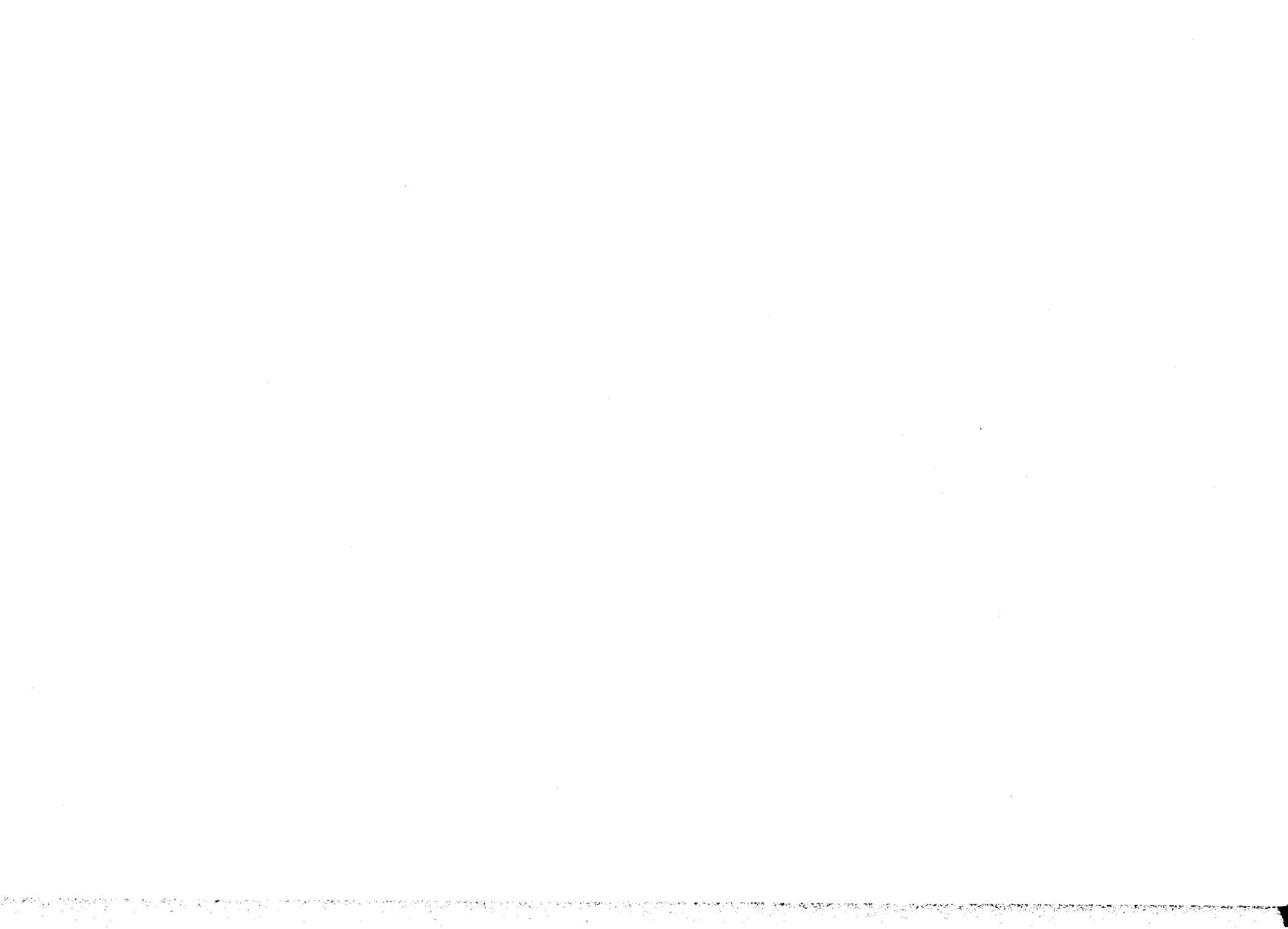
	1994 -----	1993 -----
Billed	\$5,095,640	\$4,879,893
Collected	\$4,565,914	\$4,452,227
	-----	-----
Outstanding	\$ 438,726	\$ 427,666
% Collected	91.39%	91.24%

Budget Performance 1994 - 1995
As of December 31, 1994
Antioch College

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>TYD Actual</u>	<u>YTD Variance</u>
Revenues				
Tuition and Fees	8,055,873.00	3,013,488.00	3,742,837.06	729,349.06
Gifts and Grants	1,591,500.00	795,750.00	601,753.36	(193,996.64)
Endowment Income	140,000.00	70,002.00	64,807.04	(5,194.96)
Contracts	0.00	0.00	0.00	0.00
Other Income	80,086.00	33,032.00	21,640.70	(11,391.30)
Total of E and G Revenue	9,867,459.00	3,912,272.00	4,431,038.16	518,766.16
Auxiliary Enterprises	2,243,243.00	898,430.00	1,129,462.86	231,032.86
Total of Auxiliary Enterprises	2,243,243.00	898,430.00	1,129,462.86	231,032.86
Total of Revenues	12,110,702.00	4,810,702.00	5,560,501.02	749,799.02
Expenditures				
Instruction	4,059,741.00	2,045,936.00	1,657,217.65	388,718.35
Public Service	0.00	0.00	0.00	0.00
Academic Support	1,114,219.00	537,608.00	591,359.81	(53,751.81)
Student Services	1,871,637.00	948,713.00	1,037,740.35	(89,027.35)
Institutional Support	1,808,707.00	640,916.00	1,120,565.75	(479,649.75)
Plant Maintenance	1,128,162.00	564,497.00	782,724.29	(218,227.29)
Total of E and G Expenditure	9,982,466.00	4,737,670.00	5,189,607.85	(451,937.85)
Auxiliary Enterprises	2,128,236.00	1,117,133.00	1,186,664.74	(69,531.74)
Total of Auxiliary Enterprises	2,128,236.00	1,117,133.00	1,186,664.74	(69,531.74)
Total of Expenditures	12,110,702.00	5,854,803.00	6,376,272.59	(521,469.59)
Net Total	0.00	(1,044,101.00)	(815,771.57)	228,329.43

**Expenditure Summary By Category
As of December 31, 1994
Antioch College**

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Revenue	12,110,702.00	4,810,702.00	5,560,501.02	749,799.02
Total of Revenue:	12,110,702.00	4,810,702.00	5,560,501.02	749,799.02
Expenditures				
Salaries and Wages	6,544,936.00	3,270,628.00	3,182,733.38	87,894.62
Benefits	2,200,565.00	1,105,288.00	1,096,186.41	9,101.59
Training and Development	413,487.00	200,977.00	143,816.60	57,160.40
Student Aid Services	0.00	0.00	5,804.80	(5,804.80)
Special Events	40,617.00	29,225.00	17,058.72	12,166.28
Supplies	470,582.00	242,733.00	342,381.69	(99,648.69)
Business Operations	1,165,676.00	579,997.00	672,215.41	(92,218.41)
Plant Maintenance	1,068,212.00	528,390.00	506,688.79	21,701.21
Interest and Debt	371,747.00	185,874.00	233,851.04	(47,977.04)
Resale Costs	207,700.00	152,700.00	250,527.37	(97,827.37)
Miscellaneous	91,052.00	48,077.00	34,774.28	13,902.72
Contingency/Reserves	743,191.00	109,212.00	37,500.00	71,712.00
Overhead	(1,306,178.00)	(653,100.00)	(341,013.44)	(312,086.56)
Capital Expenditures	113,115.00	54,202.00	181,427.12	(127,225.12)
Mandatory Transfers	0.00	0.00	0.00	0.00
Nonmandatory Transfers	(14,000.00)	0.00	12,320.42	(12,320.42)
Total of Expenditures:	12,110,702.00	5,854,803.00	6,376,272.59	(521,469.59)
Net Total:	0.00	(1,044,101.00)	(815,771.57)	228,329.43



**ANTIOCH NEW ENGLAND GRADUATE SCHOOL
BUDGET PERFORMANCE YEAR TO DATE
December, 1994**

ENROLLMENT

	PROJECTED	ACTUAL	DIFFERENCE
SUMMER, 1994	545	530	-2.75%
FALL, 1994	918	898	-2.18%
SPRING, 1995	925		

COLLECTION RATE AS OF 1/12/95

	SUMMER, 1994	FALL, 1994
	-----	-----
AMOUNT BILLED	\$1,343,791	\$3,173,826
AMOUNT COLLECTED	\$1,338,623	\$3,061,475

Budget Performance 1994 - 1995
As of December 31, 1994
New England

		<u>Annual Budget</u>	<u>YTD Budget</u>	<u>TYD Actual</u>	<u>YTD Variance</u>
Revenues					
	Tuition and Fees	7,465,239.00	4,199,450.00	7,188,518.94	2,989,068.94
	Gifts and Grants	122,500.00	60,000.00	56,416.79	(3,583.21)
	Endowment Income	0.00	0.00	0.00	0.00
	Contracts	0.00	0.00	0.00	0.00
	Other Income	15,000.00	0.00	930.00	930.00
	Total of E and G Revenue	7,602,739.00	4,259,450.00	7,245,865.73	2,986,415.73
	Auxiliary Enterprises	0.00	0.00	332.80	332.80
	Total of Auxiliary Enterprises	0.00	0.00	332.80	332.80
	Total of Revenues	7,602,739.00	4,259,450.00	7,246,198.53	2,986,748.53
Expenditures					
	Instruction	3,463,806.00	1,731,911.00	1,764,202.71	(32,291.71)
	Public Service	0.00	0.00	0.00	0.00
	Academic Support	366,620.00	183,312.00	195,118.80	(11,806.80)
	Student Services	455,023.00	227,496.00	236,259.13	(8,763.13)
	Institutional Support	2,588,586.00	1,294,272.00	1,240,525.59	53,746.41
	Plant Maintenance	728,704.00	364,350.00	365,702.93	(1,352.93)
	Total of E and G Expenditure	7,602,739.00	3,801,341.00	3,801,809.16	(468.16)
	Auxiliary Enterprises				
	Total of Auxiliary Enterprises	0.00	0.00	0.00	0.00
	Total of Expenditures	7,602,739.00	3,801,341.00	3,801,809.16	(468.16)
	Net Total	0.00	458,109.00	3,444,389.37	2,986,280.37

Expenditure Summary By Category
As of December 31, 1994
New England

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Revenue	7,602,739.00	4,259,450.00	7,246,198.53	2,986,748.53
Total of Revenue:	7,602,739.00	4,259,450.00	7,246,198.53	2,986,748.53
Expenditures				
Salaries and Wages	3,543,729.00	1,771,847.00	1,772,006.53	(159.53)
Benefits	1,153,221.00	576,612.00	568,174.12	8,437.88
Training and Development	203,509.00	101,760.00	44,095.41	57,664.59
Student Aid Services	0.00	0.00	0.00	0.00
Special Events	18,900.00	9,450.00	5,213.08	4,236.92
Supplies	162,867.00	81,438.00	81,683.52	(245.52)
Business Operations	461,175.00	230,580.00	250,438.99	(19,858.99)
Plant Maintenance	390,910.00	195,450.00	217,863.58	(22,413.58)
Interest and Debt	395,800.00	197,898.00	224,118.25	(26,220.25)
Resale Costs	0.00	0.00	0.00	0.00
Miscellaneous	34,957.00	17,466.00	7,775.38	9,690.62
Contingency/Reserves	253,996.00	126,996.00	125,335.99	1,660.01
Overhead	820,951.00	410,478.00	410,473.49	4.51
Capital Expenditures	162,724.00	81,366.00	107,107.60	(25,741.60)
Mandatory Transfers	0.00	0.00	0.00	0.00
Nonmandatory Transfers	0.00	0.00	(12,476.78)	12,476.78
Total of Expenditures:	7,602,739.00	3,801,341.00	3,801,809.16	(468.16)
Net Total:	0.00	458,109.00	3,444,389.37	2,986,280.37



**ANTIOCH SEATTLE
BUDGET PERFORMANCE YEAR TO DATE
December, 1994**

ENROLLMENT

Seattle's current projection for 1994-95 is 620 FTE. This represents an increase of 23 over last year's FTE of 597, but falls below the approved target of 690. Enrollment projections for the year were revised in fall. Positions were not filled and cuts were made in operating budgets. At this time those cuts, combined with the use of reserves, should result in a balanced budget at year end.

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COLLECTIONS AS OF 12/21/94

	Summer, 1994	Fall, 1994	Winter, 1995
Billed	\$953,724	\$1,474,821	\$1,605,027
Outstanding	\$ 2,578	\$ 31,437	\$ 618,654
% Collected	99.72%	97.86%	61.46%

**Budget Performance 1994 - 1995
As of December 31, 1994
Seattle**

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Tuition and Fees	6,252,756.00	2,647,096.00	3,454,498.93	807,402.93
Gifts and Grants	70,000.00	0.00	150.00	150.00
Endowment Income	0.00	0.00	0.00	0.00
Contracts	0.00	0.00	0.00	0.00
Other Income	6,200.00	3,102.00	2,079.90	(1,022.10)
Total of E and G Revenue	6,328,956.00	2,650,198.00	3,456,728.83	806,530.83
Auxiliary Enterprises	152,750.00	73,500.00	67,085.69	(6,414.31)
Total of Auxillary Enterprises	152,750.00	73,500.00	67,085.69	(6,414.31)
Total of Revenues	6,481,706.00	2,723,698.00	3,523,814.52	800,116.52
 Expenditures				
Instruction	2,880,889.00	1,443,854.00	1,298,140.19	145,713.81
Public Service	0.00	0.00	0.00	0.00
Academic Support	292,622.00	157,416.00	114,743.90	42,672.10
Student Services	494,111.00	266,950.00	200,068.99	66,881.01
Institutional Support	1,989,520.00	993,962.00	918,000.96	75,961.04
Plant Maintenance	677,138.00	355,424.00	424,112.47	(68,688.47)
Total of E and G Expenditure	6,334,280.00	3,217,606.00	2,955,066.51	262,539.49
Auxiliary Enterprises	147,426.00	73,991.00	123,436.34	(49,445.34)
Total of Auxillary Enterprises	147,426.00	73,991.00	123,436.34	(49,445.34)
Total of Expenditures	6,481,706.00	3,291,597.00	3,078,502.85	213,094.15
Net Total	0.00	(567,899.00)	445,311.67	1,013,210.67

**Expenditure Summary By Category
As of December 31, 1994
Seattle**

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Revenue	6,481,706.00	2,723,698.00	3,523,814.52	800,116.52
Total of Revenue:	6,481,706.00	2,723,698.00	3,523,814.52	800,116.52
Expenditures				
Salaries and Wages	3,108,699.00	1,545,805.00	1,405,259.87	140,545.13
Benefits	817,601.00	406,820.00	375,679.82	31,140.18
Training and Development	109,344.00	56,102.00	24,957.49	31,144.51
Student Aid Services	47,950.00	22,685.00	9,616.00	13,069.00
Special Events	23,850.00	11,926.00	4,855.52	7,070.48
Supplies	59,295.00	31,919.00	32,712.78	(793.78)
Business Operations	387,622.00	237,153.00	185,350.77	51,802.23
Plant Maintenance	683,272.00	340,992.00	428,690.43	(87,698.43)
Interest and Debt	7,000.00	3,498.00	6,366.22	(2,868.22)
Resale Costs	114,562.00	57,282.00	105,960.23	(48,678.23)
Miscellaneous	20,591.00	10,517.00	1,143.70	9,373.30
Contingency/Reserves	246,502.00	123,252.00	115,477.34	7,774.66
Overhead	712,942.00	356,472.00	356,472.53	(0.53)
Capital Expenditures	142,476.00	87,174.00	25,960.15	61,213.85
Mandatory Transfers	0.00	0.00	0.00	0.00
Nonmandatory Transfers	0.00	0.00	0.00	0.00
Total of Expenditures:	6,481,706.00	3,291,597.00	3,078,502.85	213,094.15
Net Total:	0.00	(567,899.00)	445,311.67	1,013,210.67

**ANTIOCH SOUTHERN CALIFORNIA
BUDGET PERFORMANCE YEAR TO DATE
December, 1994**

ENROLLMENT

	LOS ANGELES	SANTA BARBARA
SUMMER 94		
Projected	400	137
Actual	389	127
FALL 94		
Projected	511	199
Actual	490	189
WINTER 95		
Projected	523	202
Estimate	486	202

COLLECTIONS AS OF 12/14/94

	LOS ANGELES	SANTA BARBARA
SUMMER, 1994		
Billed	\$1,195,618	\$366,947
% Collected	98.6%	99.0%
FALL, 1994		
Billed	\$1,507,350	\$525,747
% Collected	96.5%	94.6%
WINTER, 1995		
Billed	\$1,329,475	\$517,329
% Collected	34.6%	25.7%

Budget Performance 1994 - 1995
As of December 31, 1994
Southern California

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>TYD Actual</u>	<u>YTD Variance</u>
Revenues				
Tuition and Fees	7,883,110.00	3,700,844.50	3,570,209.68	(130,634.82)
Gifts and Grants	65,500.00	32,740.00	0.00	(32,740.00)
Endowment Income	0.00	0.00	0.00	0.00
Contracts	0.00	0.00	0.00	0.00
Other Income	7,100.00	3,546.00	5,376.93	1,830.93
Total of E and G Revenue	7,955,710.00	3,737,130.50	3,575,586.61	(161,543.89)
Auxiliary Enterprises	45,400.00	22,200.00	18,500.00	(3,700.00)
Total of Auxiliary Enterprises	45,400.00	22,200.00	18,500.00	(3,700.00)
Total of Revenues	8,001,110.00	3,759,330.50	3,594,086.61	(165,243.89)
Expenditures				
Instruction	2,915,812.00	1,450,069.44	1,359,049.45	91,019.99
Public Service	22,600.00	11,298.00	12,730.73	(1,432.73)
Academic Support	341,010.00	182,988.00	192,540.03	(9,552.03)
Student Services	1,063,932.00	531,944.00	578,778.30	(46,834.30)
Institutional Support	2,574,287.00	1,280,666.00	1,162,385.94	118,280.06
Plant Maintenance	1,083,469.00	541,740.00	631,832.78	(90,092.78)
Total of E and G Expenditure	8,001,110.00	3,998,705.44	3,937,317.23	61,388.21
Auxiliary Enterprises				
Total of Auxiliary Enterprises	0.00	0.00	0.00	0.00
Total of Expenditures	8,001,110.00	3,998,705.44	3,937,317.23	61,388.21
Net Total	0.00	(239,374.94)	(343,230.62)	(103,855.68)

**Expenditure Summary By Category
As of December 31, 1994
Southern California**

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Revenue	8,001,110.00	3,759,330.50	3,594,086.61	(165,243.89)
Total of Revenue:	8,001,110.00	3,759,330.50	3,594,086.61	(165,243.89)
Expenditures				
Salaries and Wages	3,817,632.96	1,901,923.46	1,799,897.64	102,025.82
Benefits	983,104.00	490,597.98	436,368.90	54,229.08
Training and Development	139,960.04	69,966.00	43,025.06	26,940.94
Student Aid Services	16,300.04	8,150.02	5,334.00	2,816.02
Special Events	20,500.00	8,752.00	7,845.52	906.48
Supplies	82,899.96	41,461.98	56,227.23	(14,765.25)
Business Operations	483,576.00	241,766.00	291,474.34	(49,708.34)
Plant Maintenance	1,080,443.00	540,168.00	623,979.54	(83,811.54)
Interest and Debt	40,240.00	20,118.00	20,054.24	63.76
Resale Costs	500.00	0.00	0.00	0.00
Miscellaneous	11,300.00	5,652.00	3,698.73	1,953.27
Contingency/Reserves	379,823.00	184,346.00	173,449.19	10,996.81
Overhead	950,631.00	475,314.00	475,315.50	(1.50)
Capital Expenditures	19,200.00	10,390.00	647.34	9,742.66
Mandatory Transfers	0.00	0.00	0.00	0.00
Nonmandatory Transfers	(25,000.00)	0.00	0.00	0.00
Total of Expenditures:	8,001,110.00	3,998,705.44	3,937,317.23	61,388.21
Net Total:	0.00	(239,374.94)	(343,230.62)	(103,855.68)

McGREGOR SCHOOL OF ANTIOCH UNIVERSITY
BUDGET PERFORMANCE YEAR TO DATE
December, 1994

ENROLLMENT/REVENUE

The apparent shortfall in tuition revenue is a function of the revenue projection that was distributed evenly over the year. As you can see from enrollment figures, McGregor is well ahead of projections.

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	BUDGET	ACTUAL
SUMMER, 1994	293	330
FALL, 1994	553	560

COLLECTIONS AS OF

	SUMMER, 1994	FALL, 1994
BILLED	\$545,503	\$1,111,322
\$ COLLECTED	\$526,356	\$1,072,537
% COLLECTED	96.49%	96.51%

Budget Performance 1994 - 1995
As of December 31, 1994
McGregor

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>TYD Actual</u>	<u>YTD Variance</u>
Revenues				
Tuition and Fees	3,825,504.00	2,053,138.00	1,719,285.67	(333,852.33)
Gifts and Grants	0.00	0.00	0.00	0.00
Endowment Income	0.00	0.00	0.00	0.00
Contracts	25,000.00	0.00	10,824.83	10,824.83
Other Income	350.00	180.00	380.00	200.00
Total of E and G Revenue	3,850,854.00	2,053,318.00	1,730,490.50	(322,827.50)
Auxiliary Enterprises				
Total of Auxiliary Enterprises	0.00	0.00	0.00	0.00
Total of Revenues	3,850,854.00	2,053,318.00	1,730,490.50	(322,827.50)
Expenditures				
Instruction	1,971,073.00	985,581.00	880,659.10	104,921.90
Public Service	0.00	0.00	0.00	0.00
Academic Support	0.00	0.00	0.00	0.00
Student Services	499,178.00	249,606.00	228,496.57	21,109.43
Institutional Support	1,078,982.00	539,526.00	503,209.96	36,316.04
Plant Maintenance	301,621.00	150,810.00	164,185.86	(13,375.86)
Total of E and G Expenditure	3,850,854.00	1,925,523.00	1,776,551.49	148,971.51
Auxiliary Enterprises				
Total of Auxiliary Enterprises	0.00	0.00	0.00	0.00
Total of Expenditures	3,850,854.00	1,925,523.00	1,776,551.49	148,971.51
Net Total	0.00	127,795.00	(46,060.99)	(173,855.99)

**Expenditure Summary By Category
As of December 31, 1994
McGregor**

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Revenue	3,850,854.00	2,053,318.00	1,730,490.50	(322,827.50)
Total of Revenue:	3,850,854.00	2,053,318.00	1,730,490.50	(322,827.50)
Expenditures				
SALARIES AND WAGES	1,845,844.00	922,944.00	826,529.78	96,414.22
BENEFITS	522,843.00	261,426.00	232,568.61	28,857.39
TRAINING AND DEVELOPMENT	140,094.00	70,080.00	44,267.98	25,812.02
STUDENT AID SERVICES	0.00	0.00	0.00	0.00
SPECIAL EVENTS	32,585.00	16,296.00	53,618.69	(37,322.69)
SUPPLIES	47,538.00	23,772.00	14,689.80	9,082.20
BUSINESS OPERATIONS	299,151.00	149,575.00	149,372.54	202.46
PLANT MAINTENANCE	301,871.00	150,936.00	164,185.86	(13,249.86)
INTEREST AND DEBT	0.00	0.00	5,691.35	(5,691.35)
RESALE COSTS	0.00	0.00	0.00	0.00
MISCELLANEOUS	100,300.00	50,160.00	6,704.27	43,455.73
CONTINGENCY/RESERVES	151,200.00	75,612.00	75,599.97	12.03
OVERHEAD	365,689.00	182,850.00	182,844.48	5.52
CAPITAL EXPENDITURES	43,739.00	21,872.00	20,478.16	1,393.84
MANDATORY TRANSFERS	0.00	0.00	0.00	0.00
NONMANDATORY TRANSFERS	0.00	0.00	0.00	0.00
Total of Expenditures:	3,850,854.00	1,925,523.00	1,776,551.49	148,971.51
Net Total:	0.00	127,795.00	(46,060.99)	(173,855.99)

Budget Performance 1994 - 1995
As of December 31, 1994
Central Admin.

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>TYD Actual</u>	<u>YTD Variance</u>
Revenues				
Tuition and Fees	0.00	0.00	0.00	0.00
Gifts and Grants	10,000.00	4,998.00	1,719.85	(3,278.15)
Endowment Income	0.00	0.00	0.00	0.00
Contracts	0.00	0.00	0.00	0.00
Other Income	130,000.00	64,998.00	64,538.85	(459.15)
Total of E and G Revenue	140,000.00	69,996.00	66,258.70	(3,737.30)
Auxiliary Enterprises	0.00	0.00	23,199.50	23,199.50
Total of Auxiliary Enterprises	0.00	0.00	23,199.50	23,199.50
Total of Revenues	140,000.00	69,996.00	89,458.20	19,462.20
Expenditures				
Instruction	0.00	0.00	0.00	0.00
Public Service	0.00	0.00	0.00	0.00
Academic Support	61,368.00	31,623.00	3,078.42	28,544.58
Student Services	102,934.00	51,374.00	51,065.48	308.52
Institutional Support	(24,302.00)	123,353.00	122,744.06	608.94
Plant Maintenance				
Total of E and G Expenditure	140,000.00	206,350.00	176,887.96	29,462.04
Auxiliary Enterprises	0.00	0.00	22,834.18	(22,834.18)
Total of Auxiliary Enterprises	0.00	0.00	22,834.18	(22,834.18)
Total of Expenditures	140,000.00	206,350.00	199,722.14	6,627.86
Net Total	0.00	(136,354.00)	(110,263.94)	26,090.06

Expenditure Summary By Category
As of December 31, 1994
Central Admin.

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Revenue	140,000.00	69,996.00	89,458.20	19,462.20
Total of Revenue:	140,000.00	69,996.00	89,458.20	19,462.20
Expenditures				
Salaries and Wages	600,360.00	301,020.00	315,796.04	(14,776.04)
Benefits	185,040.00	92,606.00	93,195.57	(589.57)
Training and Development	138,726.00	65,312.00	48,679.30	16,632.70
Student Aid Services	0.00	0.00	0.00	0.00
Special Events	6,000.00	2,994.00	1,162.23	1,831.77
Supplies	75,910.00	32,935.00	10,997.76	21,937.24
Business Operations	606,925.00	529,420.00	479,302.39	50,117.61
Plant Maintenance	153,887.00	76,613.00	82,223.71	(5,610.71)
Interest and Debt	90,000.00	45,000.00	124,459.67	(79,459.67)
Resale Costs	0.00	0.00	22,748.99	(22,748.99)
Miscellaneous	20,250.00	10,116.00	4,916.92	5,199.08
Contingency/Reserves	261,551.00	65,362.00	0.00	65,562.00
Overhead	(2,156,729.00)	(1,078,368.00)	(1,201,201.08)	122,833.08
Capital Expenditures	158,080.00	63,140.00	217,440.64	(154,300.64)
Mandatory Transfers	0.00	0.00	0.00	0.00
Nonmandatory Transfers	0.00	0.00	0.00	0.00
Total of Expenditures:	140,000.00	206,350.00	199,722.14	6,627.86
Net Total:	0.00	(136,354.00)	(110,263.94)	26,090.06

**Expenditure Summary By Category
As of December 31, 1994
Antioch Review**

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Revenue	70,782.00	36,152.00	41,746.02	5,594.02
Total of Revenue:	70,782.00	36,152.00	41,746.02	5,594.02
Expenditures				
Salaries and Wages	22,262.00	11,130.00	13,447.19	(2,317.19)
Benefits	14,065.00	7,032.00	7,726.47	(694.47)
Training and Development	500.00	246.00	0.00	246.00
Student Aid Services	0.00	0.00	0.00	0.00
Special Events	0.00	0.00	0.00	0.00
Supplies	250.00	126.00	36.03	89.97
Business Operations	44,205.00	22,086.00	25,146.05	(3,060.05)
Plant Maintenance	0.00	0.00	0.00	0.00
Interest and Debt	0.00	0.00	0.00	0.00
Resale Costs	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Contingency/Reserves	0.00	0.00	0.00	0.00
Overhead	(10,500.00)	(5,250.00)	(4,999.99)	(250.01)
Capital Expenditures	0.00	0.00	0.00	0.00
Mandatory Transfers	0.00	0.00	0.00	0.00
Nonmandatory Transfers	0.00	0.00	0.00	0.00
Total of Expenditures:	70,782.00	35,370.00	41,355.75	(5,985.75)
Net Total:	0.00	782.00	390.27	(391.73)

**Expenditure Summary By Category
As of December 31, 1994
Antioch Review**

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Revenue	70,782.00	36,152.00	41,746.02	5,594.02
Total of Revenue:	70,782.00	36,152.00	41,746.02	5,594.02
Expenditures				
Salaries and Wages	22,262.00	11,130.00	13,447.19	(2,317.19)
Benefits	14,065.00	7,032.00	7,726.47	(694.47)
Training and Development	500.00	246.00	0.00	246.00
Student Aid Services	0.00	0.00	0.00	0.00
Special Events	0.00	0.00	0.00	0.00
Supplies	250.00	126.00	36.03	89.97
Business Operations	44,205.00	22,086.00	25,146.05	(3,060.05)
Plant Maintenance	0.00	0.00	0.00	0.00
Interest and Debt	0.00	0.00	0.00	0.00
Resale Costs	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Contingency/Reserves	0.00	0.00	0.00	0.00
Overhead	(10,500.00)	(5,250.00)	(4,999.99)	(250.01)
Capital Expenditures	0.00	0.00	0.00	0.00
Mandatory Transfers	0.00	0.00	0.00	0.00
Nonmandatory Transfers	0.00	0.00	0.00	0.00
Total of Expenditures:	70,782.00	35,370.00	41,355.75	(5,985.75)
Net Total:	0.00	782.00	390.27	(391.73)

Budget Performance 1994 - 1995
As of December 31, 1994
Glen Helen/OEC

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>TYD Actual</u>	<u>YTD Variance</u>
Revenues				
Tuition and Fees	110,685.00	57,503.00	51,171.55	(6,331.45)
Gifts and Grants	38,000.00	13,125.00	4,700.26	(8,424.74)
Endowment Income	42,000.00	21,000.00	21,000.00	0.00
Contracts	6,950.00	2,900.00	1,837.58	(1,062.42)
Other Income	600.00	240.00	637.00	397.00
Total of E and G Revenue	198,235.00	94,768.00	79,346.39	(15,421.61)
Auxiliary Enterprises	251,848.00	122,429.00	114,779.69	(7,649.31)
Total of Auxiliary Enterprises	251,848.00	122,429.00	114,779.69	(7,649.31)
Total of Revenues	450,083.00	217,197.00	194,126.08	(23,070.92)
Expenditures				
Instruction	0.00	0.00	0.00	0.00
Public Service	450,083.00	212,144.00	228,570.48	(16,426.48)
Academic Support	0.00	0.00	0.00	0.00
Student Services	0.00	0.00	0.00	0.00
Institutional Support	0.00	0.00	0.00	0.00
Plant Maintenance	0.00	0.00	0.00	0.00
Total of E and G Expenditure	450,083.00	212,144.00	228,570.48	(16,426.48)
Auxiliary Enterprises	0.00	0.00	0.00	0.00
Total of Auxiliary Enterprises	0.00	0.00	0.00	0.00
Total of Expenditures	450,083.00	212,144.00	228,570.48	(16,426.48)
Net Total	0.00	5,053.00	(34,444.40)	(39,497.40)

**Expenditure Summary By Category
As of December 31, 1994
Glen Helen/OEC**

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Revenue	450,083.00	217,197.00	194,126.08	(23,070.92)
Total of Revenue:	450,083.00	217,197.00	194,126.08	(23,070.92)
Expenditures				
Salaries and Wages	241,337.00	124,255.00	122,083.05	2,171.95
Benefits	72,803.00	36,431.00	37,307.18	(876.18)
Training and Development	2,530.00	664.00	1,209.53	(545.53)
Student Aid Services	0.00	0.00	0.00	0.00
Special Events	0.00	0.00	0.00	0.00
Supplies	37,810.00	19,052.00	21,664.60	(2,612.60)
Business Operations	10,550.00	4,650.00	10,203.25	(5,553.25)
Plant Maintenance	74,900.00	33,571.00	35,450.95	(1,879.95)
Interest and Debt	0.00	0.00	70.50	(70.50)
Resale Costs	5,500.00	3,000.00	2,609.39	390.61
Miscellaneous	1,350.00	672.00	822.77	(150.77)
Contingency/Reserves	14,500.00	0.00	0.00	0.00
Overhead	(25,932.00)	(12,966.00)	(4,999.99)	(7,966.01)
Capital Expenditures	12,735.00	1,815.00	149.25	1,665.75
Mandatory Transfers	0.00	0.00	0.00	0.00
Nonmandatory Transfers	2,000.00	1,000.00	2,000.00	(1,000.00)
Total of Expenditures:	450,083.00	212,144.00	228,570.48	(16,426.48)
Net Total:	0.00	5,053.00	(34,444.40)	(39,497.40)

Budget Performance 1994 - 1995
As of December 31, 1994
WYSO

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>TYD Actual</u>	<u>YTD Variance</u>
Revenues				
Tuition and Fees	0.00	0.00	0.00	0.00
Gifts and Grants	155,400.00	77,700.00	47,324.41	(30,375.59)
Endowment Income	0.00	0.00	0.00	0.00
Contracts	0.00	0.00	0.00	0.00
Other Income	47,500.00	23,748.00	0.00	(23,748.00)
Total of E and G Revenue	202,900.00	101,448.00	47,324.41	(54,123.59)
Auxiliary Enterprises				
Total of Auxiliary Enterprises	0.00	0.00	0.00	0.00
Total of Revenues	202,900.00	101,448.00	47,324.41	(54,123.59)
Expenditures				
Instruction	0.00	0.00	0.00	0.00
Public Service	202,900.00	101,454.00	64,077.81	37,376.19
Academic Support	0.00	0.00	0.00	0.00
Student Services	0.00	0.00	0.00	0.00
Institutional Support	0.00	0.00	0.00	0.00
Plant Maintenance	0.00	0.00	0.00	0.00
Total of E and G Expenditure	202,900.00	101,454.00	64,077.81	37,376.19
Auxiliary Enterprises				
Total of Auxiliary Enterprises	0.00	0.00	0.00	0.00
Total of Expenditures	202,900.00	101,454.00	64,077.81	37,376.19
Net Total	0.00	(6.00)	(16,753.40)	(16,747.40)

Expenditure Summary By Category
As of December 31, 1994
WYSO

	<u>Annual Budget</u>	<u>YTD Budget</u>	<u>YTD Actual</u>	<u>YTD Variance</u>
Revenues				
Revenue	202,900.00	101,448.00	47,324.41	(54,123.59)
Total of Revenue:	202,900.00	101,448.00	47,324.41	(54,123.59)
Expenditures				
Salaries and Wages	119,537.00	59,772.00	47,642.56	12,129.44
Benefits	42,234.00	21,114.00	20,683.76	430.24
Training and Development	0.00	0.00	63.75	(63.75)
Student Aid Services	0.00	0.00	0.00	0.00
Special Events	0.00	0.00	0.00	0.00
Supplies	3,300.00	1,644.00	72.69	1,571.31
Business Operations	40,329.00	20,172.00	615.03	19,556.97
Plant Maintenance	4,500.00	2,250.00	0.00	2,250.00
Interest and Debt	0.00	0.00	0.00	0.00
Resale Costs	0.00	0.00	0.00	0.00
Miscellaneous	0.00	0.00	0.00	0.00
Contingency/Reserves	0.00	0.00	0.00	0.00
Overhead	(10,000.00)	(4,998.00)	(4,999.98)	1.98
Capital Expenditures	3,000.00	1,500.00	0.00	1,500.00
Mandatory Transfers	0.00	0.00	0.00	0.00
Nonmandatory Transfers	0.00	0.00	0.00	0.00
Total of Expenditures:	202,900.00	101,454.00	64,077.81	37,376.19
Net Total:	0.00	(6.00)	(16,753.40)	(16,747.40)

REPORT OF PAYABLES AGING

AS OF JANUARY 18, 1995 THE STATUS OF ACCOUNTS PAYABLE WAS:

		% of Total

Current (0-15)	\$100,317.88	19.31%
16-30 Days	\$140,222.06	26.99%
31-45 Days	\$163,900.02	31.55%
Over 45 Days	\$115,075.52	22.15%

	\$519,515.48	

WE DO NOT HAVE COMPARABLE DATA FOR THE PAST YEAR. HOWEVER, OUR PROGRESS CAN BE MONITORED BY COMPARING THIS DATA WITH THE ACCOUNTS PAYABLE POSITION AS OF October 7, 1994

		% of Total

Current (0-30)	\$360,747.56	37.02%
31-60 Days	\$404,377.74	41.49%
61-90 Days	\$145,426.02	14.92%
Over 90 Days	\$ 64,022.99	6.57%

	\$974,574.31	

NOTE THAT THIS REPRESENTS A MAJOR SHIFT FROM LAST YEAR WHEN PAYABLES WERE AGED FROM DUE DATE. WE NOW AGE FROM INVOICE DATE. WE HAVE ALSO CHANGED THE AGING PERIODS