

# Bronx Community College FY2017 Year-End Expenditure Report

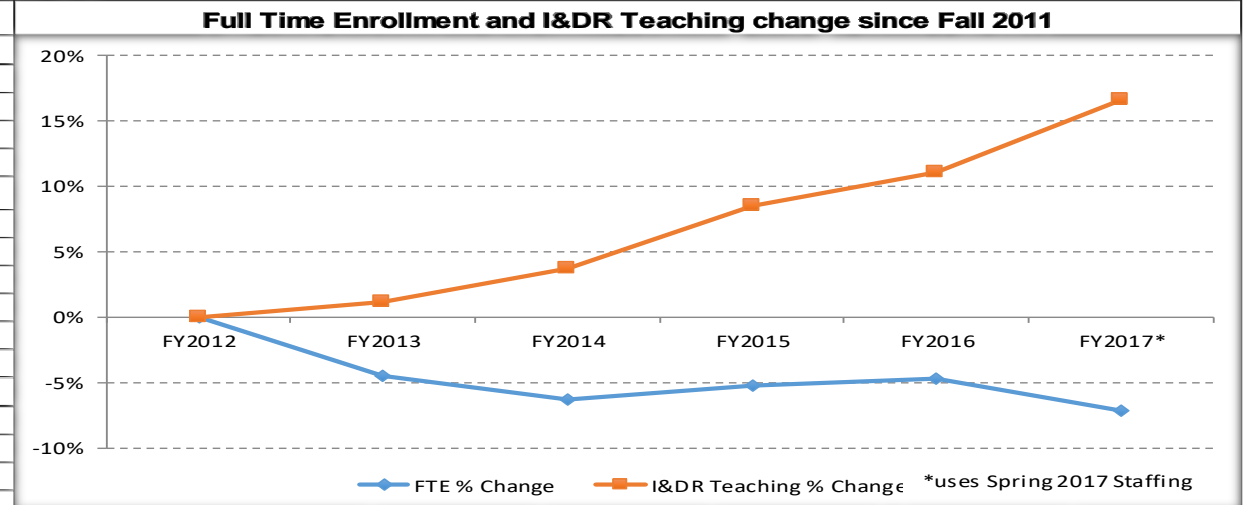
October 2017

# Agenda

- Year End Report – FY2017
- Tax Levy
- Related Entities

**The City University of New York  
2016-2017 Year-End Financial Report  
Bronx CC**

<b>Comparison of Expenditures to Resources (\$000)</b>	<b>FY2016</b>	<b>FY2017</b>	<b>\$ Change</b>	<b>% Change</b>
<b>Resources</b>				
Campus based Allocation	82,248	82,719	10,471	12.7%
Pending Allocation	-	(1,332)	(1,332)	0.0%
Centrally Administered Resources	36,678	38,304	1,626	4.4%
Technology Fee	1,156	1,838	682	59.0%
<b>Total Budget</b>	<b>120,082</b>	<b>131,529</b>	<b>11,447</b>	<b>9.5%</b>
Allocated Revenue Target		43,820		
Macaulay Waiver		-		
Other Adjustments		-		
Adjusted Revenue Target	44,820	43,820	(1,000)	-2.2%
Revenue Collected/Projected	44,102	43,407	(695)	-1.6%
Collection Above/(Below) Target	(718)	(413)	305	-42.5%
<b>Total Resources</b>	<b>119,364</b>	<b>131,116</b>	<b>11,752</b>	<b>9.8%</b>
<b>Expenditures</b>				
PS Regular	58,682	67,302	8,621	14.7%
Adjuncts	9,208	10,344	1,137	12.3%
Temporary Service	4,876	5,479	602	12.3%
<b>Total PS</b>	<b>72,766</b>	<b>83,125</b>	<b>10,359</b>	<b>14.2%</b>
OTPS	8,765	7,810	(955)	-10.9%
Campus Based Expenditures	81,530	90,935	9,404	11.5%
Centrally Administered Expenditures	36,678	38,304	1,626	4.4%
Technology Fee	1,156	1,838	682	59.0%
<b>Total Expenditures</b>	<b>119,364</b>	<b>131,077</b>	<b>11,713</b>	<b>9.8%</b>
(Over)/Under Expenditure	0	39	39	835112.2%
Prior Year CUTRA & Reserves	1,870	1,870	0	0.0%
Year-End Balance	1,870	1,910	39	2.1%



<b>Enrollment</b>	<b>FY2015</b>	<b>FY2016</b>	<b>FY2017</b>	<b>1 Yr \$ Change</b>	<b>1 Yr % Change</b>
FTE Undergraduate	7,892	7,934	7,733	(201)	-2.5%
FTE Graduate	-	-	-	-	0.0%
<b>Total FTE</b>	<b>7,892</b>	<b>7,934</b>	<b>7,733</b>	<b>(201)</b>	<b>-2.5%</b>
<b>Total Headcount</b>	<b>11,224</b>	<b>11,307</b>	<b>10,870</b>	<b>(437)</b>	<b>-3.9%</b>

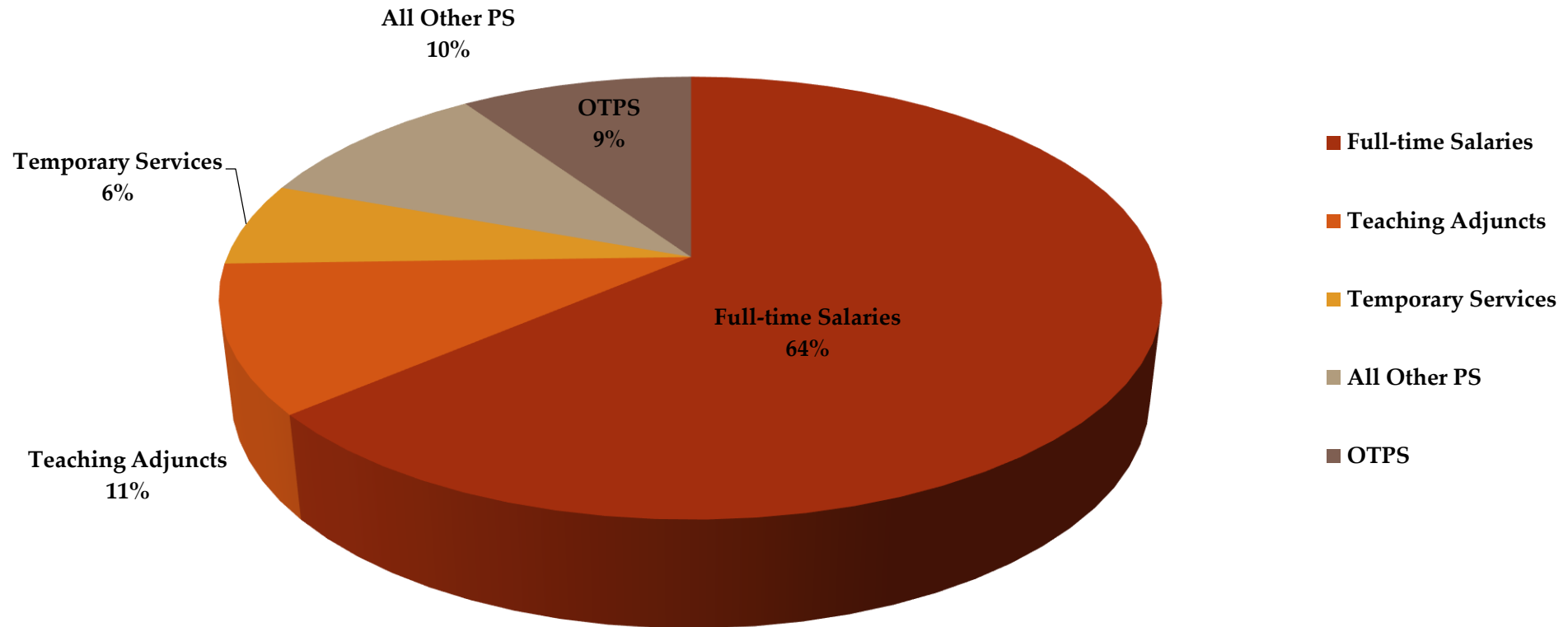
<b>Staffing</b>	<b>Fall 2015</b>	<b>Fall 2016</b>	<b>Spring 2017</b>	<b>1 Yr \$ Change</b>	<b>1 Yr % Change</b>
I&DR Teaching	301	300	316	16	5.3%
I&DR Support	110	129	129	-	0.0%
Academic Support	55	50	51	1	2.0%
Student Services	74	80	81	1	1.3%
Maintenance & Operations	109	113	106	(7)	-6.2%
General Administration	63	63	65	2	3.2%
General Institutional Services	118	127	125	(2)	-1.6%
SEEK/CD	6	6	6	-	0.0%
Other	6	1	2	1	100.0%
<b>Total Full-time</b>	<b>842</b>	<b>869</b>	<b>881</b>	<b>12</b>	<b>1.4%</b>

<b>Centrally Administered Funds (\$000)</b>	<b>FY2016</b>	<b>FY2017</b>	<b>\$ Change</b>	<b>% Change</b>
Fringes Actual/Projected	32,520	34,308	1,788	5.5%
Energy	2,861	2,861	-	0.0%
Building Rentals	-	-	-	0.0%
Financial Aid	353	353	-	0.0%
Centralized Purchasing	944	782	(162)	-17.2%
<b>Total Centrally Administered Funds</b>	<b>36,678</b>	<b>38,304</b>	<b>1,626</b>	<b>4.4%</b>

<b>Other Metrics (\$)</b>	<b>FY2016</b>	<b>FY2017</b>	<b>1 Yr \$ Change</b>	<b>1 Yr % Change</b>
Revenue per FTE ((Tuition+Tech Fee)/Total FTE)	5,704	5,851	147	2.6%
Expenditures per FTE (Total Exp/Total FTE)	15,045	16,950	1,906	12.7%

FY2017 Energy and Financial Aid uses prior year actuals  
Staffing Spring 2017 as of 4/21/17, Prior Year(s) from FY16 Q1 Report as of 10/23/15

# FY17 Expenditures Profile

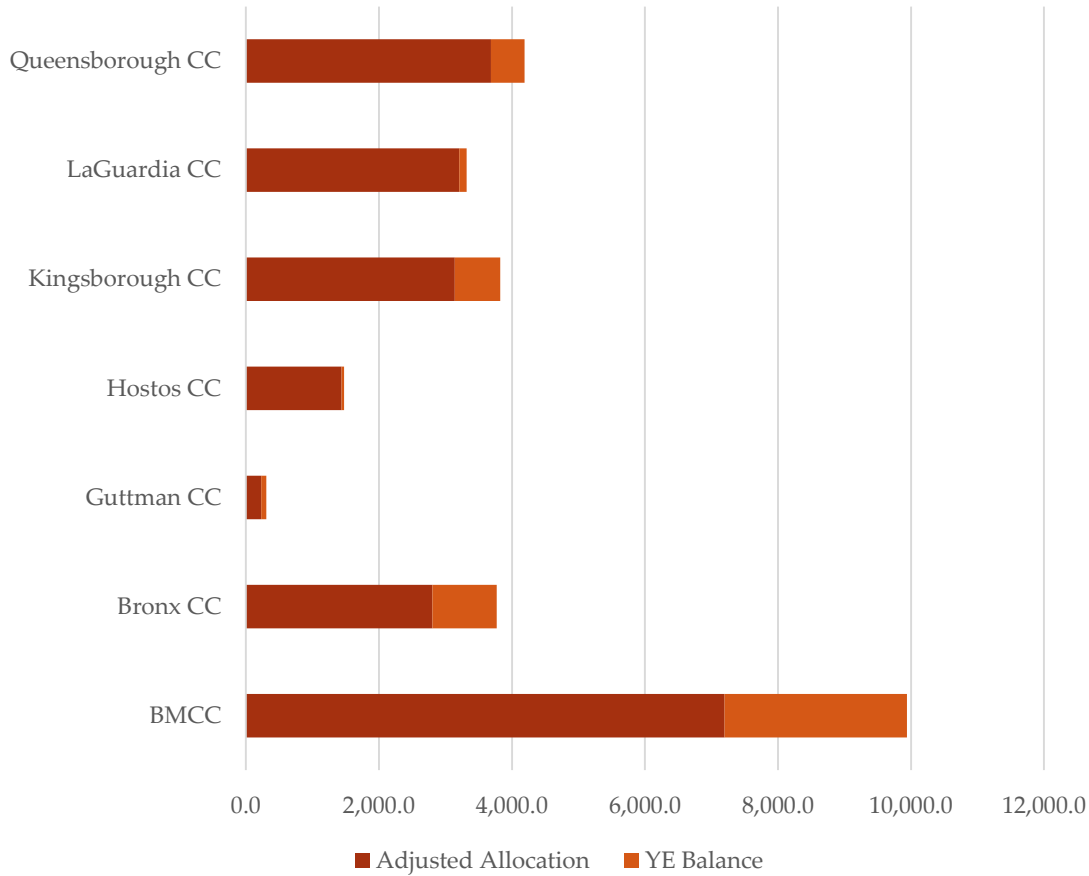


# Technology Fee Summary

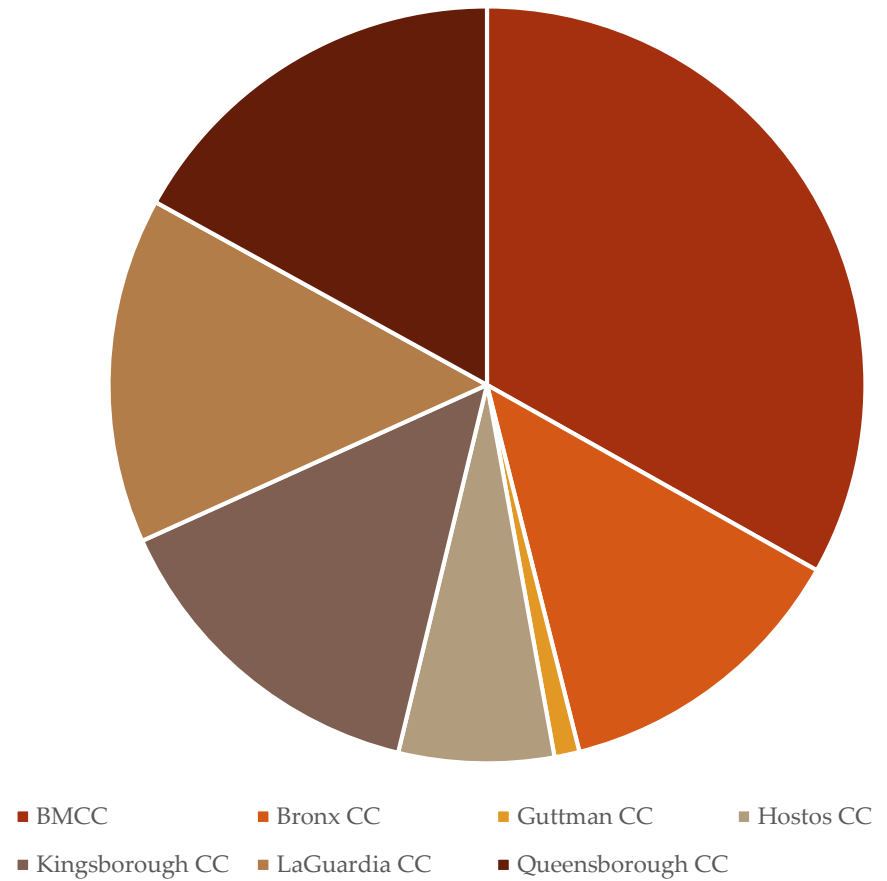
	Adjusted Initial Balance AIB	YTD Revenue	AIB + YTD Revenue	YTD Expenditure	Variance
Baruch College	1,277.9	3,883.3	5,161.2	4,145.2	1,016.0
Brooklyn College	238.9	3,377.8	3,616.7	2,933.8	682.9
City College	1,387.6	3,068.2	4,455.8	2,895.8	1,560.0
Hunter College	4,934.5	4,503.9	9,438.5	4,897.2	4,541.3
John Jay College	1,650.3	2,794.6	4,445.0	2,722.0	1,722.9
Lehman College	983.5	2,341.7	3,325.2	1,608.9	1,716.3
Medgar Evers College	(93.7)	1,270.8	1,177.1	1,046.5	130.6
NYC College of Technology	104.7	2,876.5	2,981.3	2,698.6	282.6
Queens College	717.2	3,925.4	4,642.6	2,855.9	1,786.7
College of Staten Island	137.1	2,622.8	2,759.8	2,830.7	(70.8)
York College	125.8	1,397.9	1,523.7	1,407.8	115.9
Graduate Center	44.6	823.1	867.7	799.1	68.5
CUNY School of Law	147.7	97.8	245.4	124.3	121.1
School of Journalism	28.5	41.1	69.7	6.3	63.4
School of Professional Studies	583.2	405.5	988.7	335.7	653.0
School of Public Health	0.0	70.2	70.2	30.2	40.0
<i>Senior College Total</i>	12,267.9	33,500.6	45,768.5	31,338.2	14,430.4
BMCC	1,658.8	5,130.7	6,789.5	4,451.7	2,337.8
Bronx CC	723.1	1,903.8	2,626.9	1,838.3	788.5
Guttman CC	13.0	199.2	212.2	155.1	57.1
Hostos CC	144.4	1,542.2	1,686.6	1,401.5	285.1
Kingsborough CC	777.7	2,191.7	2,969.5	2,454.3	515.1
LaGuardia CC	158.8	2,803.4	2,962.2	3,098.9	(136.7)
Queensborough CC	834.0	2,716.3	3,550.3	3,178.1	372.2
<i>Community College Total</i>	4,309.8	16,487.4	20,797.2	16,578.1	4,219.1
<i>University Total</i>	16,577.7	49,988.0	66,565.7	47,916.2	18,649.5

# STF CUNY-Wide

Community College Technology Fee



Community College Technology Fee



# Community Colleges

## Adult and Continuing Education Summary (\$000)

	YTD Revenue	% of Proj. Revenue	FY2017 Actuals		17.50% City Surcharge	YTD Revenue Surplus / (Shortfall)
			YTD Expenditures	% of Proj. Expenditures		
BMCC	1,042.2	93%	875.4	92%	153.2	13.6
Bronx CC	369.8	93%	293.7	87%	51.4	24.7
Guttman CC	-	0%	-	0%	-	0.0
Hostos CC	797.3	98%	633.4	92%	110.8	53.0
Kingsborough CC	4,124.2	109%	3,269.8	101%	572.2	282.2
LaGuardia CC	3,663.7	105%	3,057.1	103%	535.0	71.6
Queensborough CC	1,628.2	83%	1,092.5	65%	191.2	344.5
<b>Community College Total</b>	<b>11,625.4</b>	<b>100%</b>	<b>9,221.9</b>	<b>94%</b>	<b>1,613.8</b>	<b>789.7</b>

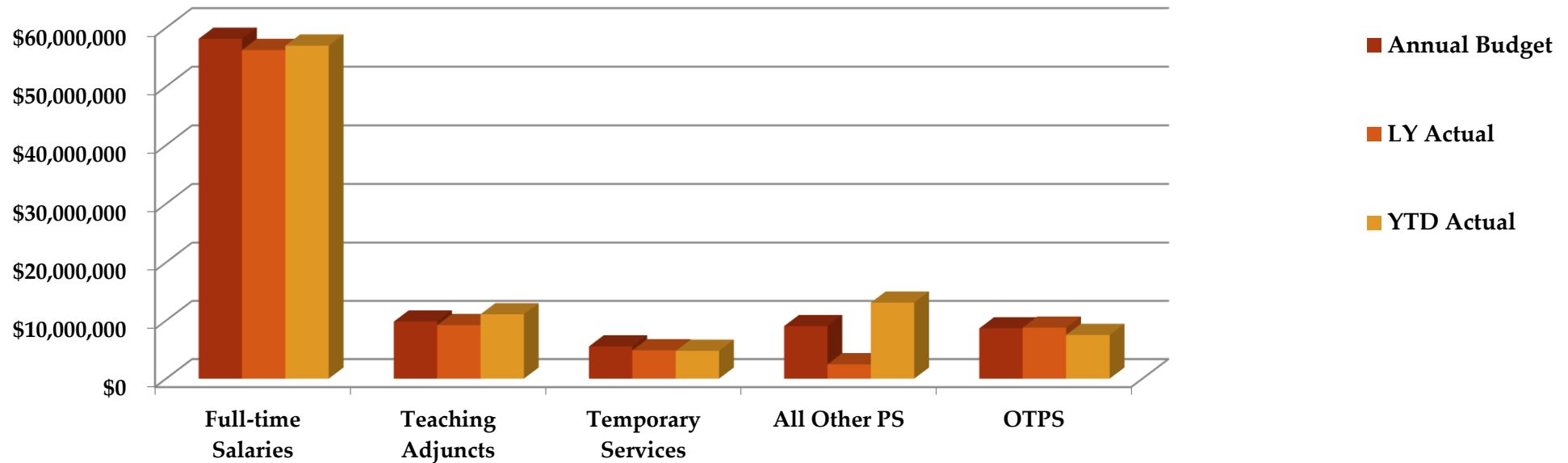
# Community College Enrollment

	FTE				Tuition Revenue (\$000)				Tuition Revenue per FTE		
	FY16	FY17	# Variance	% Variance	FY16	FY17	Variance	% Variance	FY16	FY17	% Variance
BMCC	19,962	19,742	(220)	-1.1%	118,392	115,267	(3,125)	-2.6%	5,931	5,839	-1.6%
Bronx CC	7,934	7,733	(201)	-2.5%	44,102	43,407	(695)	-1.6%	5,559	5,613	1.0%
Guttman CC	890	1,009	119	13.4%	3,235	5,018	1,782	55.1%	3,637	4,975	36.8%
Hostos CC	4,973	4,888	(85)	-1.7%	29,122	26,455	(2,666)	-9.2%	5,856	5,412	-7.6%
Kingsborough CC	11,987	10,908	(1,079)	-9.0%	52,876	48,947	(3,929)	-7.4%	4,411	4,487	1.7%
LaGuardia CC	13,680	13,632	(48)	-0.3%	66,515	64,679	(1,836)	-2.8%	4,862	4,745	-2.4%
Queensborough CC	10,539	10,303	(236)	-2.2%	64,089	63,700	(389)	-0.6%	6,081	6,183	1.7%
Community College Total	69,964	68,215	(1,750)	-2.5%	378,331	367,472	(10,859)	-2.9%	5,408	5,387	-0.4%
University Total	198,528	198,048	(480)	-0.2%	1,363,949	1,368,516	4,567	0.3%	6,870	6,910	0.6%

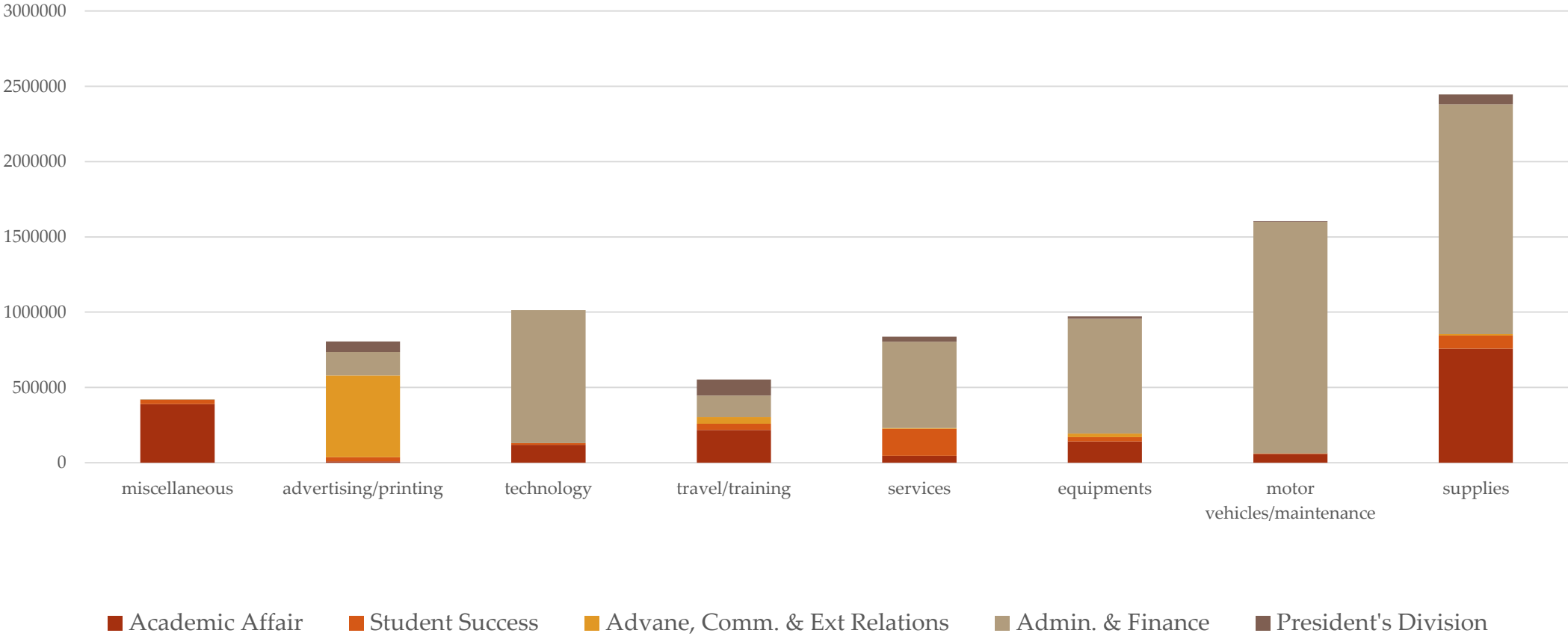


# Variance to Budget and Prior Year

**FY 2017 Tax Levy Budget and YTD Expenditures**

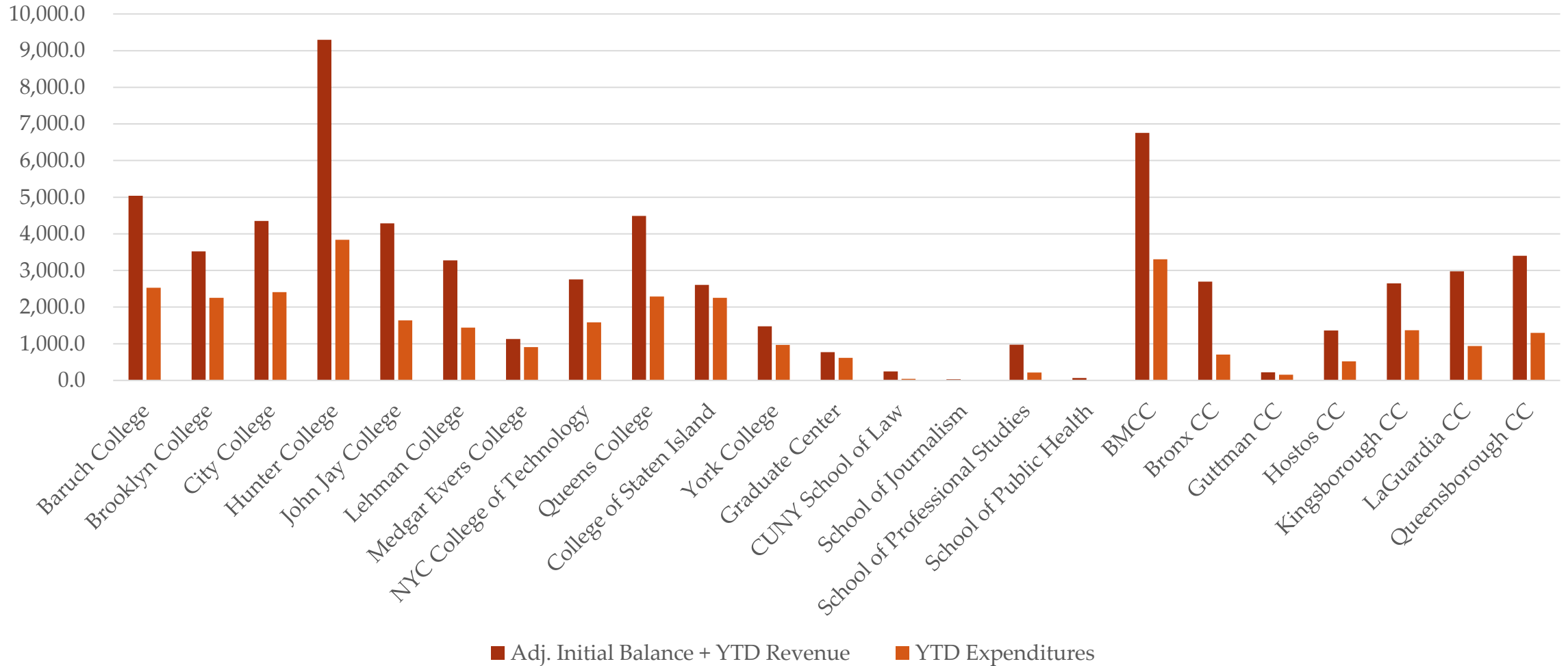


# Expenditures by Category and Division



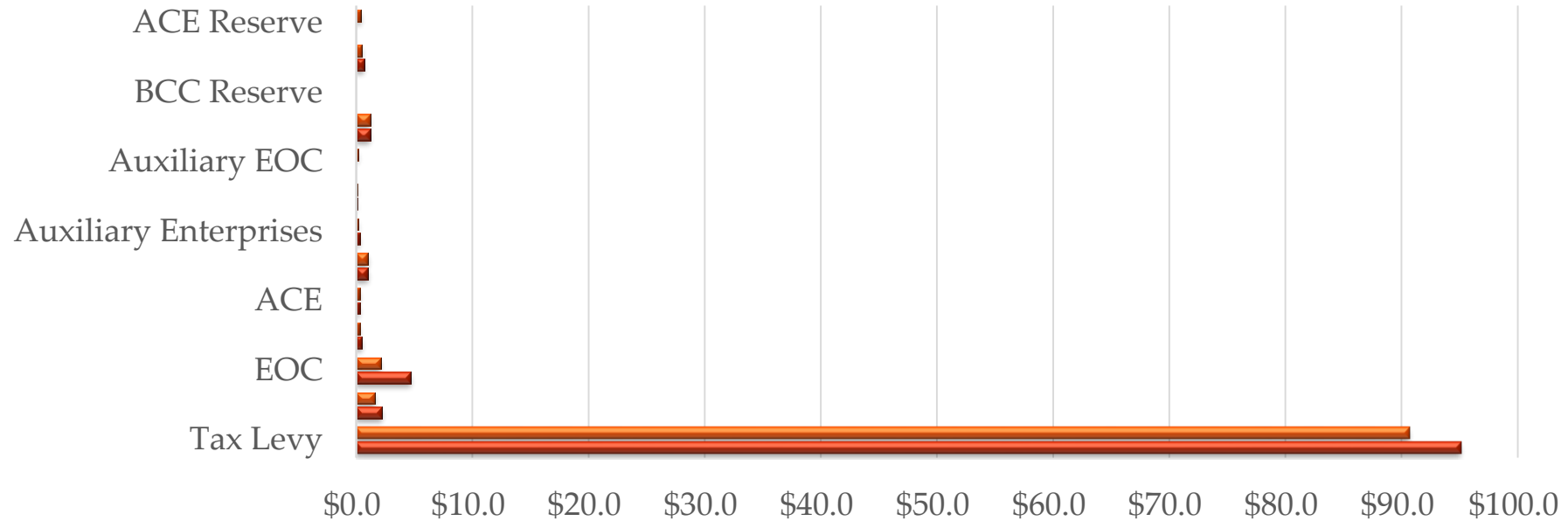
# CUNY-WIDE Comparison

## Tax-Levy OTPS Expenditures - FY2017 Actuals



# All Funds Expenditures

\$ Amounts in Millions



	Tax Levy	Tech Fee	EOC	ECC & Misc - TL	ACE	BCC Association	Auxiliary Enterprises	Parking	Auxiliary EOC	ECC - RE	BCC Reserve	BCC Foundation	ACE Reserve
■ FY 2017 Actual	\$90.7	\$1.6	\$2.1	\$0.3	\$0.3	\$1.0	\$0.2	\$0.1	\$0.2	\$1.2	\$0.0	\$0.5	\$0.4
■ FY 2018 Budget	\$95.1	\$2.2	\$4.7	\$0.5	\$0.3	\$1.0	\$0.3	\$0.1	\$0.0	\$1.2	\$0.0	\$0.7	\$0.0

■ FY 2017 Actual   ■ FY 2018 Budget

**Expenditure and Other Metrics  
Trends  
Bronx CC**

**Total Tax Levy, Centrally Administered & Technology Fee Expenditures by Major Purpose per FTE (\$) - Actual \$**

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>1-Yr I/(D)</b>	<b>%</b>	<b>4-Yr I/(D)</b>	<b>%</b>
Instruction & Departmental Research	6,148	6,010	6,668	7,182	7,303	120	1.7%	1,155	18.8%
Academic Support Services	548	498	590	642	762	120	18.6%	214	39.1%
Student Services	1,121	1,121	1,150	1,292	1,278	(14)	-1.0%	157	14.0%
Maintenance & Operation	1,724	1,604	1,834	1,960	1,921	(39)	-2.0%	197	11.4%
General Administration	1,045	955	1,101	1,160	1,091	(69)	-6.0%	46	4.4%
General Institutional Services	1,053	1,048	1,223	1,394	1,517	123	8.8%	464	44.1%
College Discovery	132	122	138	137	131	(7)	-4.9%	(1)	-0.7%
Technology Fee	124	167	143	211	201	(10)	-4.9%	77	62.4%
<b>Total</b>	<b>11,893</b>	<b>11,525</b>	<b>12,849</b>	<b>13,978</b>	<b>14,203</b>	<b>224</b>	<b>1.6%</b>	<b>2,309</b>	<b>19.4%</b>
<b>Community College Average</b>	<b>10,195</b>	<b>10,149</b>	<b>11,097</b>	<b>11,945</b>	<b>12,361</b>	<b>416</b>	<b>3.5%</b>	<b>2,166</b>	<b>21.2%</b>

**Total Tax Levy, Centrally Administered & Technology Fee Expenditures by Major Purpose per FTE (\$) - Inflation Adjusted \$ (\*)**

	<b>FY2011</b>	<b>FY2012</b>	<b>FY2013</b>	<b>FY2014</b>	<b>FY2015</b>	<b>1-Yr I/(D)</b>	<b>%</b>	<b>4-Yr I/(D)</b>	<b>%</b>
Instruction & Departmental Research	6,678	6,422	7,015	7,337	7,460	123	1.7%	781	11.7%
Academic Support Services	595	532	621	656	778	122	18.6%	183	30.8%
Student Services	1,218	1,197	1,210	1,319	1,306	(14)	-1.0%	88	7.2%
Maintenance & Operation	1,873	1,714	1,929	2,002	1,963	(39)	-2.0%	90	4.8%
General Administration	1,135	1,020	1,158	1,185	1,114	(71)	-6.0%	(21)	-1.8%
General Institutional Services	1,143	1,120	1,287	1,424	1,549	126	8.8%	406	35.5%
College Discovery	143	130	146	140	133	(7)	-4.9%	(9)	-6.6%
Technology Fee	134	178	151	216	205	(10)	-4.9%	71	52.7%
<b>Total</b>	<b>12,920</b>	<b>12,315</b>	<b>13,517</b>	<b>14,279</b>	<b>14,508</b>	<b>229</b>	<b>1.6%</b>	<b>1,588</b>	<b>12.3%</b>
<b>Community College Average</b>	<b>11,075</b>	<b>10,845</b>	<b>11,675</b>	<b>12,202</b>	<b>12,627</b>	<b>425</b>	<b>3.5%</b>	<b>1,552</b>	<b>14.0%</b>

100

# Bronx Community College Association, Inc.

FY 2017 BUDGET Vs ACTUAL EXPENSES

<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
ADVERTISING	\$31,721.18	\$39,469.27	(\$7,748.09)
CAPS/GOWNS	\$2,408.00	\$7,014.32	(\$4,606.32)
CONFERENCE	\$25,144.00	\$14,489.00	\$10,655.00
CONTRACT	\$94,172.22	\$151,946.20	(\$57,773.98)
COSTUMES	\$0.00	\$5,830.03	(\$5,830.03)
COURTESY	\$13,916.45	\$13,916.45	\$0.00
DISABILITY INSU	\$2,397.00	\$2,396.50	\$0.50
D & O INSURANCE	\$1,008.00	\$1,007.34	\$0.66
DUES & SUBSCRIPTIONS	\$10,615.00	\$11,245.60	(\$630.60)
EARMARK	\$98,406.00	\$98,405.75	\$0.25
EQUIPMENT	\$17,625.65	\$9,802.71	\$7,822.94
EVENT INSU	\$4,750.00	\$1,555.00	\$3,195.00
FACULTY ADVISOR	\$22,256.00	\$40,800.00	(\$18,544.00)
FICA	\$11,002.00	\$12,725.32	(\$1,723.32)
FURNITURE	\$35,000.00	\$34,548.80	\$451.20
HEALTH INSURANCE	\$21,910.15	\$23,126.19	(\$1,216.04)
HONORARIUM	\$29,280.25	\$15,019.00	\$14,261.25
LATE / PENALTIES	\$500.00	\$500.00	\$0.00
LEGAL SERVICES	\$0.00	\$10,000.00	(\$10,000.00)
LIABILITY INSURANCE	\$1,600.00	\$9,370.00	(\$7,770.00)
MEAL MONEY	\$11,360.00	\$12,760.00	(\$1,400.00)
MED TAX	\$2,573.50	\$2,976.13	(\$402.63)
MEETING /REFRESHMENT	\$200,282.11	\$68,787.50	\$131,494.61
MEMBERSHIP DUES	\$10,000.00	\$11,170.00	(\$1,170.00)
NYS UNEMPLOYMENT INSURANCE	\$2,567.00	\$2,508.98	\$58.02
OFFICIAL FEES	\$24,755.00	\$20,879.00	\$3,876.00
POSTAGE	\$26,330.00	\$23,990.30	\$2,339.70
PAYROLL PROCESSING CHARGE	\$1,226.78	\$1,347.05	(\$120.27)
PROFESSIONAL SERVICES	\$4,250.00	\$4,250.00	\$0.00
RENTAL	\$2,500.00	\$1,475.46	\$1,024.54
REPAIRS	\$2,500.00	\$0.00	\$2,500.00
SALARIES	\$217,449.00	\$204,347.12	\$13,101.88
SOFTWARE	\$0.00	\$2,417.97	(\$2,417.97)
STAFF DEVELOPMENT	\$2,500.00	\$240.00	\$2,260.00
STIPEND	\$31,300.00	\$31,300.00	\$0.00
SUPPLIES	\$22,822.29	\$12,030.43	\$10,791.86
TOLL	\$0.00	\$2,000.00	(\$2,000.00)
TOURNAMENT FEES	\$0.00	\$40.00	(\$40.00)
TRAVEL	\$27,277.00	\$24,044.96	\$3,232.04
TROPHIES	\$3,777.50	\$7,622.98	(\$3,845.48)
UNIFORM	\$11,225.00	\$21,547.39	(\$10,322.39)
VISION/DENTAL INSU	\$1,275.00	\$1,269.84	\$5.16
WORKERS COMPENSATION	\$3,892.00	\$2,613.41	\$1,278.59
<b>TOTAL EXPENSES</b>	<b>\$1,033,574.08</b>	<b>\$962,786.00</b>	<b>\$70,788.08</b>

# Bronx Community College Association, Inc.

FY 2016 BUDGET Vs ACTUAL EXPENSES

<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
ADVERTISING	\$31,135.76	\$28,180.22	\$2,955.54
CAPS	\$1,226.00	\$1,510.13	(\$284.13)
CONFERENCE	\$11,500.00	\$8,600.00	\$2,900.00
CONTRACT	\$128,635.00	\$104,120.03	\$24,514.97
COSTUMES	\$1,000.00	\$1,779.25	(\$779.25)
COURTESY	\$8,254.23	\$8,254.23	\$0.00
DISABILITY INSU	\$3,000.00	\$2,422.85	\$577.15
DUES & SUBSCRIPTIONS	\$9,940.00	\$9,675.00	\$265.00
EARMARK	\$99,749.05	\$99,749.05	\$0.00
EQUIPMENT	\$13,717.00	\$9,996.25	\$3,720.75
EVENT INSURANCE	\$2,500.00	\$977.00	\$1,523.00
FACULTY ADVISOR	\$0.00	\$34,574.77	(\$34,574.77)
FICA	\$11,991.50	\$13,042.58	(\$1,051.08)
FURNITURE	\$67,477.00	\$33,676.74	\$33,800.26
HEALTH INSURANCE	\$22,200.00	\$16,082.55	\$6,117.45
HONORARIUM	\$21,033.99	\$9,658.98	\$11,375.01
INSURANCE D & O	\$2,000.00	\$1,058.95	\$941.05
LATE/ PENALTIES	\$0.00	\$12.00	(\$12.00)
LEGAL SERVICES	\$3,700.00	\$3,666.67	\$33.33
LIABILITY INSURANCE	\$8,642.00	\$9,053.78	(\$411.78)
MCT-TAX	\$200.00	\$175.58	\$24.42
MEAL MONEY	\$12,210.00	\$12,100.00	\$110.00
MED TAX	\$2,863.89	\$3,071.89	(\$208.00)
MEETING /REFRESHMENT	\$166,296.48	\$96,185.32	\$70,111.16
MEMBERSHIP DUES	\$7,700.00	\$7,699.99	\$0.01
NYS UNEMPLOYMENT	\$4,086.38	\$3,335.20	\$751.18
OFFICIAL FEES	\$20,794.00	\$22,635.00	(\$1,841.00)
PENSION PLAN	\$1,000.00	\$0.00	\$1,000.00
POSTAGE	\$17,550.00	\$38,977.38	(\$21,427.38)
PAYROLL PROCESSING CHARGE	\$1,314.34	\$1,541.33	(\$226.99)
PROFESSIONAL SERVICES	\$10,000.00	\$3,975.00	\$6,025.00
RENTAL	\$2,400.00	\$2,400.00	\$0.00
SALARIES	\$210,241.00	\$204,246.95	\$5,994.05
SOFTWARE	\$0.00	\$2,259.76	(\$2,259.76)
STAFF DEVELOPMENT	\$10,259.00	\$4,722.00	\$5,537.00
STIPEND	\$34,399.94	\$34,399.94	\$0.00
SUPPLIES	\$44,070.00	\$27,516.89	\$16,553.11
TOLL	\$1,000.00	\$1,000.00	\$0.00
TOURNAMENT	\$0.00	\$1,749.04	(\$1,749.04)
TRAVEL	\$50,631.94	\$38,581.26	\$12,050.68
TROPHIES	\$5,819.00	\$3,840.15	\$1,978.85
UNIFORM	\$20,850.00	\$20,817.08	\$32.92
VISION/DENTAL INSURANCE	\$0.00	\$626.50	(\$626.50)
WORKERS COMPENSATION	\$5,109.81	\$7,011.09	(\$1,901.28)
<b>TOTAL EXPENSES</b>	<b>\$1,076,497.31</b>	<b>\$934,958.38</b>	<b>\$141,538.93</b>

# Bronx Community College Auxiliary Enterprises Corporation

FY 2017 BUDGET Vs ACTUAL EXPENSES

<i>Account Description</i>	<i>BUDGET</i>	<i>ACTUAL</i>	<i>VARIANCE</i>
Advertising	\$17,000.00	\$23,809.66	(\$6,809.66)
Community Relation eve	\$30,000.00	\$23,622.10	\$6,377.90
Contract Expenses	\$20,000.00	\$4,282.70	\$15,717.30
Courtesy	\$1,000.00	\$4,355.50	(\$3,355.50)
Dues & Subscriptions	\$17,000.00	\$6,949.60	\$10,050.40
Equipment	\$0.00	\$7,553.55	(\$7,553.55)
FICA	\$0.00	\$201.50	(\$201.50)
Honorariums	\$3,000.00	\$4,751.00	(\$1,751.00)
Insurance Lib-D & O	\$5,000.00	\$1,007.39	\$3,992.61
Interview reim expense	\$15,000.00	\$4,906.67	\$10,093.33
Late/Penalties/Filling Fees	\$0.00	\$250.00	(\$250.00)
Legal Services Expense	\$4,000.00	\$375.00	\$3,625.00
Medicare Tax Expense	\$0.00	\$47.13	(\$47.13)
Meeting/Refresh Expense	\$30,000.00	\$53,301.61	(\$23,301.61)
Membership Dues	\$1,000.00	\$3,001.00	(\$2,001.00)
Miscellaneous	\$7,000.00	\$0.00	\$7,000.00
Payroll Processing	\$0.00	\$156.11	(\$156.11)
Printing, Postage, Stationary Expense	\$0.00	\$9,576.24	(\$9,576.24)
Prof Services Auditing and Accounting	\$10,000.00	\$5,666.00	\$4,334.00
Rental expense	\$0.00	\$2,432.00	(\$2,432.00)
Salary Expense	\$0.00	\$3,250.00	(\$3,250.00)
Software Maintenance	\$2,500.00	\$2,417.97	\$82.03
Staff Developement/Conference	\$27,500.00	\$16,024.00	\$11,476.00
State Unemployment Insurance (NYSUI)	\$0.00	\$73.00	(\$73.00)
Supplies Expense	\$23,500.00	\$14,822.40	\$8,677.60
Travel Expense	\$32,500.00	\$12,640.14	\$19,859.86
Trophies/Awards	\$1,000.00	\$1,972.50	(\$972.50)
Uniform Expense	\$0.00	\$2,776.20	(\$2,776.20)
Worker's Comp Insu Expense	\$0.00	\$1,201.67	(\$1,201.67)
<b>TOTAL EXPENSES</b>	<b>\$247,000.00</b>	<b>\$211,422.64</b>	<b>\$35,577.36</b>



# Bronx Community College Auxiliary Enterprises Corporation

FY 2016 BUDGET Vs ACTUAL EXPENSES

<i>Account Description</i>	<i>Budget</i>	<i>Actual</i>	<i>Variance</i>
Advertising	\$5,684.00	\$12,624.00	(\$6,940.00)
Bank Service	\$750.00	\$0.00	\$750.00
Community Relation eve	\$25,000.00	\$24,610.00	\$390.00
Contract Expenses	\$0.00	\$800.00	(\$800.00)
Courtesy	\$0.00	\$1,837.00	(\$1,837.00)
Dues & Subscriptions	\$16,000.00	\$4,996.48	\$11,003.52
Equipment	\$0.00	\$910.71	(\$910.71)
Event Insurance	\$0.00	\$211.00	(\$211.00)
FICA	\$3,000.00	\$2,170.74	\$829.26
Honorariums	\$19,816.00	\$650.00	\$19,166.00
Insurance Lib-D & O	\$5,000.00	\$1,058.88	\$3,941.12
Interview reimbursement expense	\$8,000.00	\$1,192.17	\$6,807.83
Late/Penalties/Filing Fees	\$250.00	\$0.00	\$250.00
Legal Services Expense	\$10,000.00	\$3,666.66	\$6,333.34
Medicare Tax Expense	\$700.00	\$509.87	\$190.13
Meeting/Refresh Expense	\$38,800.00	\$27,043.47	\$11,756.53
Membership Dues	\$1,000.00	\$0.00	\$1,000.00
Miscellaneous	\$2,000.00	\$0.00	\$2,000.00
Payroll Processing	\$900.00	\$689.80	\$210.20
Printing, Postage, Stationary Expense	\$0.00	\$0.00	\$0.00
Prof Services Auditing and Accounting	\$15,000.00	\$9,360.00	\$5,640.00
Rental expense	\$0.00	\$400.00	(\$400.00)
Repairs and maintenance	\$0.00	\$4,995.00	(\$4,995.00)
Salary Expense	\$43,100.00	\$35,012.08	\$8,087.92
Software Maintenance	\$2,500.00	\$2,259.76	\$240.24
Staff Development/Conference	\$22,000.00	\$12,600.00	\$9,400.00
State Unemployment Insurance (NYSUI)	\$2,000.00	\$909.39	\$1,090.61
Supplies Expense	\$36,750.00	\$26,422.83	\$10,327.17
Travel Expense	\$35,000.00	\$7,292.81	\$27,707.19
Trophies/Awards	\$500.00	\$0.00	\$500.00
Worker's Comp Insu Expense	\$0.00	\$1,020.66	(\$1,020.66)
<b>TOTAL EXPENSES</b>	<b>\$293,750.00</b>	<b>\$183,243.31</b>	<b>\$110,506.69</b>

# Bronx Community College Association, Inc. Early Childhood Center

FY 2017 BUDGET Vs ACTUAL EXPENSES

<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
Advertising	\$0.00	\$3,201.64	(\$3,201.64)
Bank Charges	\$0.00	\$1,257.50	(\$1,257.50)
Contract Expense	\$50,000.00	\$37,404.56	\$12,595.44
Courtesy	\$0.00	\$100.00	(\$100.00)
Depreciation	\$0.00	\$10,885.13	(\$10,885.13)
Dues & subscriptions	\$0.00	\$992.21	(\$992.21)
Equipment	\$20,000.00	\$31,328.67	(\$11,328.67)
FICA	\$47,157.20	\$44,466.19	\$2,691.01
Furniture	\$0.00	\$14,462.87	(\$14,462.87)
Health Insurance Expense	\$62,841.00	\$163,426.79	(\$100,585.79)
Late/penalties	\$0.00	\$150.00	(\$150.00)
Liability Insurance	\$15,000.00	\$7,660.21	\$7,339.79
Licence Fee	\$0.00	\$2,125.00	(\$2,125.00)
Meal Money/Food ProgramChild & Adult Care Food	\$50,000.00	\$48,498.99	\$1,501.01
Med Tax	\$11,028.70	\$10,437.61	\$591.09
Meeting/Refreshment Expe	\$0.00	\$1,785.52	(\$1,785.52)
Membership	\$0.00	\$1,805.00	(\$1,805.00)
Miscellaneous Expense	\$69,227.87	\$9,306.00	\$59,921.87
NYS Unemployment Insurance	\$15,972.60	\$6,627.35	\$9,345.25
Other services	\$0.00	\$175.00	(\$175.00)
Parent Resources & Suppo	\$16,429.75	\$250.00	\$16,179.75
Payroll Processing Expen	\$3,017.20	\$4,682.29	(\$1,665.09)
Pension Plan	\$1,985.00	\$7,214.49	(\$5,229.49)
Professional Serv - Audit	\$0.00	\$4,250.00	(\$4,250.00)
Salaries	\$760,600.00	\$719,838.48	\$40,761.52
Software Purchase & Main	\$0.00	\$2,417.97	(\$2,417.97)
Staff Development/Conference	\$20,000.00	\$4,454.99	\$15,545.01
Supplies	\$40,000.00	\$44,120.43	(\$4,120.43)
Travel/Field Trip Expense	\$20,000.00	\$10,386.50	\$9,613.50
Vision/Dental	\$79,333.10	\$11,657.35	\$67,675.75
Workers compensation	\$5,000.00	\$2,084.84	\$2,915.16
<b>Total expenses</b>	<b>\$1,287,592.42</b>	<b>\$1,207,453.58</b>	<b>\$80,138.84</b>

# Bronx Community College Association, Inc. Early Childhood Center

FY 2016 BUDGET Vs ACTUAL EXPENSES

<b>ACCOUNT DESCRIPTION</b>	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>
Advertising	\$500.00	\$4,995.72	(\$4,495.72)
Bank Charges	\$800.00	\$1,122.72	(\$322.72)
Caps, Gowns	\$0.00	\$165.63	(\$165.63)
Contract Expense	\$20,000.00	\$14,998.56	\$5,001.44
Dues & subscriptions	\$1,500.00	\$550.00	\$950.00
Equipment	\$20,000.00	\$1,450.88	\$18,549.12
FICA	\$39,668.00	\$32,645.35	\$7,022.65
Furniture	\$2,000.00	\$4,524.25	(\$2,524.25)
Graduation	\$0.00	\$85.32	(\$85.32)
Health Insurance Expense	\$99,187.00	\$119,014.04	(\$19,827.04)
Honorarium	\$500.00	\$0.00	\$500.00
Legal Services Expense	\$4,000.00	\$3,666.67	\$333.33
Liability Insurance	\$15,000.00	\$5,905.22	\$9,094.78
Meal Money/Food ProgramChild & Adult Care Food	\$50,000.00	\$46,119.48	\$3,880.52
Med Tax	\$9,276.00	\$7,634.75	\$1,641.25
Meeting/Refreshment Expenses	\$0.00	\$158.79	(\$158.79)
Membership	\$0.00	\$720.00	(\$720.00)
Miscellaneous Expense	\$1,000.00	\$5,120.20	(\$4,120.20)
NYS Unemployment Insurance	\$23,001.00	\$7,253.26	\$15,747.74
Parent Resources & Support	\$5,000.00	\$420.00	\$4,580.00
Payroll Processing Expense	\$3,000.00	\$3,775.32	(\$775.32)
Pension Plan	\$6,300.00	\$6,799.12	(\$499.12)
Professional Serv - Audit	\$20,000.00	\$3,975.00	\$16,025.00
Rental	\$1,000.00	\$0.00	\$1,000.00
Repairs & Maintenance	\$6,000.00	\$19,500.00	(\$13,500.00)
Salaries	\$639,813.00	\$531,088.19	\$108,724.81
Software Purchase & Maintenance	\$2,500.00	\$2,384.76	\$115.24
Staff Development/Conference	\$20,000.00	\$4,615.00	\$15,385.00
Supplies	\$40,000.00	\$27,141.56	\$12,858.44
Travel/Field Trip Expense	\$20,000.00	\$13,384.65	\$6,615.35
Trophies	\$1,000.00	\$0.00	\$1,000.00
Vision/Dental	\$15,000.00	\$8,904.43	\$6,095.57
Workers compensation	\$2,868.00	\$3,878.27	(\$1,010.27)
<b>TOTAL EXPENSES</b>	<b>\$1,068,913.00</b>	<b>\$881,997.14</b>	<b>\$186,915.86</b>

# AUXILIARY ENTERPRISES CORPORATION

## Parking

### FY16 BUDGET Vs ACTUAL

ACCOUNT DESCRIPTION	BUDGET	ACTUAL	VARIANCE
Bursar Services	\$15,000.00	\$15,000.00	\$0.00
Contract Expense	\$50,000.00	\$0.00	\$50,000.00
Decal Refund	\$0.00	\$75.50	(\$75.50)
Late/Penalties/Filing Fees	\$0.00	\$12.50	(\$12.50)
Miscellaneous	\$2,500.00	\$0.00	\$2,500.00
Repairs and maintenance	\$24,000.00	\$7,343.04	\$16,656.96
Security Services	\$100,000.00	\$77,900.02	\$22,099.98
Supplies Expense	\$10,000.00	\$18,302.13	(\$8,302.13)
Vehicles Expense	\$35,000.00	\$0.00	\$35,000.00
<b>TOTAL EXPENSES</b>	<b>\$236,500.00</b>	<b>\$118,633.19</b>	<b>\$117,866.81</b>

### FY17 BUDGET Vs ACTUAL

ACCOUNT DESCRIPTION	BUDGET	ACTUAL	VARIANCE
Advertising	\$10,000.00	\$0.00	\$10,000.00
Bursar Services	\$15,000.00	\$15,000.00	\$0.00
Contract Expense	\$2,500.00	\$2,217.15	\$282.85
Decal Refund	\$0.00	\$55.00	(\$55.00)
Equipment	\$2,500.00	\$4,315.99	(\$1,815.99)
Meeting/Refreshment Expense	\$0.00	\$68.78	(\$68.78)
Repairs and maintenance	\$49,000.00	\$36,090.10	\$12,909.90
Security Services	\$25,000.00	\$9,065.71	\$15,934.29
Supplies Expense	\$23,000.00	\$23,545.96	(\$545.96)
Vehicles Expense	\$35,000.00	\$31,698.00	\$3,302.00
<b>TOTAL EXPENSES</b>	<b>\$162,000.00</b>	<b>\$122,056.69</b>	<b>\$39,943.31</b>