

**SAN JUAN COLLEGE
BALANCE SHEET
MARCH 31, 2009**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Auxiliaries</u>	<u>Endowment</u>	<u>Plant</u>	<u>Agency</u>	<u>Total</u>
<u>Assets</u>							
Cash and Cash Receivables	5,555,290.14	(581,616.15)	(274,546.38)	-	1,050,456.97	242,240.08	5,991,824.66
Investments	6,857,337.61	-	-	360,000.00	750,000.00	-	7,967,337.61
Student Accounts Receivable	(11,009.29)	20,625.00	115,853.92	-	-	9,627.78	135,097.41
Other Receivables	521,251.56	667,916.92	79,459.65	-	4,779,621.80	-	6,048,249.93
Inventories	-	-	469,819.87	-	-	-	469,819.87
Prepaid Expenses	29,965.65	1,600.00	-	-	29,002.00	-	60,567.65
Property, Plant, and Equipment	-	-	-	-	79,093,833.02	-	79,093,833.02
Other Assets	-	-	-	-	165,429.74	-	165,429.74
Total Assets	12,952,835.67	108,525.77	390,587.06	360,000.00	85,868,343.53	251,867.86	99,932,159.89
<u>Liabilities & Fund Balances</u>							
Accounts Payable - Trade	412,982.09	88,615.25	65,453.28	-	413,683.01	11,929.54	992,663.17
Accounts Payable - Other	-	-	-	-	-	-	-
Payroll Withholding Payable	627,038.40	-	-	-	-	-	627,038.40
Accrued Liabilities	165.24	-	64.11	-	370,282.51	-	370,511.86
Deferred Revenue	112,142.56	-	-	-	197,571.32	-	309,713.88
Notes Payable	-	-	-	-	1,059,454.04	-	1,059,454.04
Bonds Payable	-	-	-	-	21,474,970.77	-	21,474,970.77
Other Liabilities	41,082.29	42,300.85	60.80	-	-	-	83,443.94
Fund Balance	11,759,425.09	(22,390.33)	325,008.87	360,000.00	62,352,381.88	239,938.32	75,014,363.83
Total Liabilities & Fund Balances	12,952,835.67	108,525.77	390,587.06	360,000.00	85,868,343.53	251,867.86	99,932,159.89

SAN JUAN COLLEGE
OPERATING BUDGET VARIANCE REPORT
FOR THE NINE MONTH PERIOD ENDING MARCH 31, 2009

	Year-to-Date			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act% Bdgt</u>
<u>Revenues</u>				
State Appropriations	17,170,663.00	17,170,663.00	-	100.0%
Local Taxes	12,799,788.48	12,799,834.33	45.85	100.0%
Tuition and Fees	4,273,932.00	4,295,275.84	21,343.84	100.5%
Sales and Services	1,529,994.00	1,444,061.23	(85,932.77)	94.4%
Investment Income	424,963.00	453,222.29	28,259.29	106.6%
Contracts and Grants	47,596.00	46,959.70	(636.30)	98.7%
Other Revenue	291,534.00	354,616.13	63,082.13	121.6%
Total Revenues	<u>36,538,470.48</u>	<u>36,564,632.52</u>	<u>26,162.04</u>	<u>100.1%</u>
<u>Expenditures</u>				
Salaries - Fulltime	15,672,068.00	15,697,802.14	(25,734.14)	100.2%
Salaries - Adjunct and Temporary	3,049,104.00	3,054,920.24	(5,816.24)	100.2%
Employee Benefits	5,903,948.00	5,907,368.42	(3,420.42)	100.1%
Facilities and Maintenance	2,624,390.00	2,517,936.61	106,453.39	95.9%
Professional Services	2,496,206.00	2,339,994.18	156,211.82	93.7%
Supplies	1,646,416.00	1,617,934.17	28,481.83	98.3%
Communications	798,532.00	711,130.14	87,401.86	89.1%
Recruiting and Promotion	343,706.00	330,057.95	13,648.05	96.0%
Travel	424,106.00	377,744.88	46,361.12	89.1%
Conferences and Training	122,253.00	98,413.08	23,839.92	80.5%
Furniture, Fixtures, and Equipment	112,251.00	64,466.78	47,784.22	57.4%
Insurance and Financing	311,202.00	310,273.00	929.00	99.7%
Scholarships, Grants, and Allowances	259,317.00	243,281.69	16,035.31	93.8%
Library Acquisitions	217,949.00	215,346.47	2,602.53	98.8%
Dues, Fees, and Subscriptions	162,716.00	128,011.99	34,704.01	78.7%
Cost of Goods Sold	-	(8.41)	8.41	--
Transfers	2,505,290.00	2,505,290.00	-	100.0%
Total Expenditures	<u>36,649,454.00</u>	<u>36,119,963.33</u>	<u>529,490.67</u>	<u>98.6%</u>
Favorable/(Unfavorable) Budget Variance			<u><u>555,652.71</u></u>	

SAN JUAN COLLEGE
STATEMENT OF OPERATING EXPENDITURES BY FUNCTIONAL CATEGORIES
FOR THE NINE MONTH PERIOD ENDING MARCH 31, 2009

<u>FUNCTION</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% Expended</u>	<u>Remaining Budget</u>
Academic Support	3,551,261.00	2,490,198.08	70.1%	1,061,062.92
Business and Support Services	2,698,868.00	2,016,087.13	74.7%	682,780.87
Community Events and Public Service	1,916,324.00	1,254,990.04	65.5%	661,333.96
Executive Administration	2,042,870.00	1,928,679.38	94.4%	114,190.62
General Institution	242,925.00	148,802.20	61.3%	94,122.80
Independent Operations	313,417.00	214,339.69	68.4%	99,077.31
Insurance	318,193.00	272,438.78	85.6%	45,754.22
Personnel Services	1,054,972.00	683,018.75	64.7%	371,953.25
Plant Operations & Administration	5,763,522.00	3,892,426.68	67.5%	1,871,095.32
Public Information & Communications	757,652.00	461,167.99	60.9%	296,484.01
Research, Planning & Development	512,172.00	382,598.09	74.7%	129,573.91
Safety and Security	766,361.00	542,588.93	70.8%	223,772.07
School of Business	1,867,043.00	1,206,096.83	64.6%	660,946.17
School of Continuing Education & Community Development	1,673,480.00	1,126,798.16	67.3%	546,681.84
School of Energy	2,576,783.00	1,865,454.25	72.4%	711,328.75
School of Extended Learning	3,054,270.00	2,294,159.03	75.1%	760,110.97
School of Health Sciences	4,574,739.00	3,293,465.40	72.0%	1,281,273.60
School of Humanities	4,294,548.00	2,799,303.30	65.2%	1,495,244.70
School of Math	1,416,489.00	895,353.60	63.2%	521,135.40
School of Science	1,445,908.00	957,314.71	66.2%	488,593.29
School of Trades & Tech	3,341,712.00	2,357,553.36	70.5%	984,158.64
SJC Foundation	259,990.00	191,625.08	73.7%	68,364.92
Student Services	3,446,353.00	2,513,822.04	72.9%	932,530.96
Technology Services	4,354,143.00	3,325,355.73	76.4%	1,028,787.27
Transfers to Other Funds	0.00	0.00	--	0.00
Total Expenditures	<u>52,243,995.00</u>	<u>37,113,637.23</u>		<u>15,130,357.77</u>

**SAN JUAN COLLEGE BOOKSTORE
BOOKSTORE BUDGET VARIANCE REPORT
FOR THE NINE MONTH PERIOD ENDING MARCH 31, 2009**

	Year-to-Date			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act% Bdgt</u>
<u>Revenues</u>				
Sales and Services	2,451,579.00	2,495,922.30	44,343.30	101.8%
Other Revenue	-	(197.07)	(197.07)	--
Total Revenues	<u>2,451,579.00</u>	<u>2,495,725.23</u>	<u>44,146.23</u>	<u>101.8%</u>
<u>Expenditures</u>				
Salaries - Fulltime	86,475.00	87,394.68	(919.68)	101.1%
Salaries - Temporary	8,643.00	12,896.77	(4,253.77)	149.2%
Employee Benefits	36,719.00	39,227.98	(2,508.98)	106.8%
Cost of Goods Sold	1,975,635.00	1,978,735.52	(3,100.52)	100.2%
Communications	39,169.00	31,857.53	7,311.47	81.3%
Facilities and Maintenance	14,250.00	11,175.00	3,075.00	78.4%
Insurance and Financing	15,219.00	18,656.05	(3,437.05)	122.6%
Professional Services	7,434.00	1,513.99	5,920.01	20.4%
Supplies	8,322.00	7,203.68	1,118.32	86.6%
Travel	4,012.00	229.00	3,783.00	5.7%
Conferences and Training	670.00	165.00	505.00	24.6%
Dues, Fees, and Subscriptions	(3,762.00)	140.00	(3,902.00)	-3.7%
Recruiting and Promotions	885.00	486.31	398.69	55.0%
Furniture, Fixtures, and Equipment	753.00	1,004.00	(251.00)	133.3%
Scholarships, Grants, and Allowances	-	-	-	--
Transfers	230,000.00	230,000.00	-	100.0%
Total Expenditures	<u>2,424,424.00</u>	<u>2,420,685.51</u>	<u>3,738.49</u>	<u>99.8%</u>
Favorable/(Unfavorable) Budget Variance			<u><u>47,884.72</u></u>	

**SAN JUAN COLLEGE FOOD SERVICE
FOOD SERVICE BUDGET VARIANCE REPORT
FOR THE NINE MONTH PERIOD ENDING MARCH 31, 2009**

	Year-to-Date			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act% Bdgt</u>
<u>Revenues</u>				
Sales and Services	487,002.00	454,852.65	(32,149.35)	93.4%
Other Revenue	2,778.00	3,346.82	568.82	120.5%
Total Revenues	<u>489,780.00</u>	<u>458,199.47</u>	<u>(31,580.53)</u>	<u>93.6%</u>
<u>Expenditures</u>				
Salaries - Fulltime	75,223.00	75,222.91	0.09	100.0%
Salaries - Temporary	-	-	-	--
Employee Benefits	28,332.00	28,826.15	(494.15)	101.7%
Cost of Goods Sold	283,829.00	242,172.73	41,656.27	85.3%
Communications	2,471.00	2,916.88	(445.88)	118.0%
Facilities and Maintenance	760.00	1,012.85	(252.85)	133.3%
Insurance and Financing	1,566.00	2,949.10	(1,383.10)	188.3%
Professional Services	265,031.00	288,149.58	(23,118.58)	108.7%
Supplies	117,925.00	136,420.41	(18,495.41)	115.7%
Travel	368.00	367.01	0.99	99.7%
Conferences and Training	-	-	-	--
Dues, Fees, and Subscriptions	-	-	-	--
Recruiting and Promotions	457.00	457.07	(0.07)	100.0%
Furniture, Fixtures, and Equipment	-	-	-	--
Scholarships, Grants, and Allowances	-	-	-	--
Transfers	(445,124.00)	(445,124.00)	-	100.0%
Total Expenditures	<u>330,838.00</u>	<u>333,370.69</u>	<u>(2,532.69)</u>	<u>100.8%</u>
Favorable/(Unfavorable) Budget Variance				<u><u>(34,113.22)</u></u>

**SAN JUAN COLLEGE
STATEMENT OF CHANGES IN PLANT FUND BALANCES
FOR THE NINE MONTH PERIOD ENDING MARCH 31, 2009**

	<u>Beginning</u>	<u>Year-to-Date</u>			<u>Ending</u>	<u>Current</u>		
	<u>Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfer</u>	<u>Fund Balance</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Transfer</u>
<u>Capital Outlay</u>								
Creative Arts Center	-	-	49,419.14	2,500.00	(46,919.14)	-	2,625.00	2,500.00
Data Center	-	-	-	-	-	-	-	-
Dining Services/CTX/Old Library	2,482,477.14	1,921,776.00	4,189,631.97	-	214,621.17	-	22,086.96	-
Enterprise Resource Software	-	-	-	-	-	-	-	-
Health Sciences Center	2,558,570.40	-	2,448,294.38	-	110,276.02	-	11,738.27	-
Health Sciences Equipment	-	764,368.70	771,858.70	313,000.00	305,510.00	473,050.30	9,282.50	-
Learning Commons Plaza	-	568,818.95	851,923.63	-	(283,104.68)	486,416.60	290,502.16	-
Miscellaneous	97,550.83	46,545.99	100,332.18	71,550.54	115,315.18	(371.26)	(24,666.50)	71,550.54
Outdoor Learning Center	1,900,909.72	1,167,000.00	2,339,289.32	-	728,620.40	293,827.87	9,535.88	-
Parking, Roads & Landscape	-	-	117.60	50,000.00	49,882.40	-	117.60	50,000.00
Trades & Technology	-	519,773.69	771,564.15	251,790.46	-	(250,000.00)	1,170.12	251,790.46
Total Capital Outlay	7,039,508.09	4,988,283.33	11,522,431.07	688,841.00	1,194,201.35	1,002,923.51	322,391.99	375,841.00
<u>Renewal & Replacement</u>								
Auxiliary Services	-	-	-	-	-	-	-	-
Business Services	-	-	50,050.85	98,520.00	48,469.15	-	-	(125,841.00)
Carpet, Tile & Painting	-	-	53,032.97	179,456.66	126,423.69	-	3,171.32	124,121.66
Facilities Presentations	371,536.25	-	136,630.03	(211,995.21)	22,911.01	-	2,211.65	(211,995.21)
General Classroom Furniture	40,000.00	-	21,157.70	-	18,842.30	-	-	-
Heating & Cooling Systems	-	-	58,240.09	370,811.78	312,571.69	-	12,163.37	149,471.78
Independent Operations	-	-	-	-	-	-	-	-
Infrastructure & Special Projects	623,972.27	-	568,965.51	20,982.40	75,989.16	-	36,276.32	20,982.40
Learning	37,570.59	85,332.35	344,559.61	330,805.00	109,148.33	-	37,879.02	-
Miscellaneous	1,866,317.50	3,019.43	-	(250,000.00)	1,619,336.93	3,031.42	-	(250,000.00)
Plumbing, Electrical & Lighting	-	-	1,161.03	56,161.03	55,000.00	-	(1,338.97)	826.03
Renewals and Replacement - General	153,302.62	-	29,568.07	(123,734.55)	-	-	-	(123,734.55)
Roofing	-	-	25,486.83	150,997.89	125,511.06	-	997.89	40,327.89
Student Services	21,738.49	-	17,563.82	11,120.00	15,294.67	-	17,563.82	-
Technology Services	-	-	703,058.85	808,200.00	105,141.15	-	1,446.00	-
Total Renewal & Replacement	3,114,437.72	88,351.78	2,009,475.36	1,441,325.00	2,634,639.14	3,031.42	110,370.42	(375,841.00)
<u>Physical Plant - General</u>								
Invested in Plant and Debt Retirement	58,484,454.88	1,811,247.33	1,932,160.82	160,000.00	58,523,541.39	61,388.65	144,185.82	(240,000.00)
Miscellaneous	-	-	-	-	-	-	-	-
Total Physical Plant - General	58,484,454.88	1,811,247.33	1,932,160.82	160,000.00	58,523,541.39	61,388.65	144,185.82	(240,000.00)
Total	68,638,400.69	6,887,882.44	15,464,067.25	2,290,166.00	62,352,381.88	1,067,343.58	576,948.23	(240,000.00)