

**SAN JUAN COLLEGE
BALANCE SHEET
FEBRUARY 28, 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 | 7,801,392.02 | (3,136,481.25) | (349,592.19) | 360,000.00 | 1,366,637.89 | 235,033.17 | 6,276,989.64 |
| Investments | 5,357,337.59 | - | - | - | 1,575,000.00 | - | 6,932,337.59 |
| Student Accounts Receivable | 89,145.84 | 28,822.00 | 116,537.11 | - | - | 7,480.31 | 241,985.26 |
| Other Receivables | 701,112.34 | 3,308,806.52 | 65,746.34 | - | 3,866,988.16 | - | 7,942,653.36 |
| Inventories | - | - | 525,244.27 | - | - | - | 525,244.27 |
| Prepaid Expenses | 26,130.00 | 1,600.00 | - | - | - | - | 27,730.00 |
| Property, Plant, and Equipment | - | - | - | - | 78,624,174.90 | - | 78,624,174.90 |
| Other Assets | - | - | - | - | 165,429.74 | - | 165,429.74 |
| Total Assets | 13,975,117.79 | 202,747.27 | 357,935.53 | 360,000.00 | 85,598,230.69 | 242,513.48 | 100,736,544.76 |
| <u>Liabilities & Fund Balances</u> | | | | | | | |
| Accounts Payable - Trade | 271,440.28 | 29,539.62 | (13,809.15) | - | 993,095.06 | 547.50 | 1,280,813.31 |
| Accounts Payable - Other | - | - | - | - | - | - | - |
| Payroll Withholding Payable | 669,054.12 | - | - | - | - | - | 669,054.12 |
| Accrued Liabilities | 4,550.54 | - | 1,482.26 | - | 370,282.51 | - | 376,315.31 |
| Deferred Revenue | 185,830.06 | - | - | - | 197,571.32 | - | 383,401.38 |
| Notes Payable | - | - | - | - | 1,067,016.02 | - | 1,067,016.02 |
| Bonds Payable | - | - | - | - | 21,474,970.77 | - | 21,474,970.77 |
| Other Liabilities | 82,129.77 | 42,300.85 | 50.80 | - | - | 2,170.84 | 126,652.26 |
| Fund Balance | 12,770,530.03 | 124,207.79 | 370,211.62 | 360,000.00 | 61,493,577.01 | 239,795.14 | 75,358,321.59 |
| Total Liabilities & Fund Balances | 13,983,534.80 | 196,048.26 | 357,935.53 | 360,000.00 | 85,596,512.69 | 242,513.48 | 100,736,544.76 |

SAN JUAN COLLEGE
OPERATING BUDGET VARIANCE REPORT
FOR THE EIGHT MONTH PERIOD ENDING FEBRUARY 28, 2009

| | Year-to-Date | | | |
|---|----------------------|----------------------|--------------------------|------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Act% Bdgt</u> |
| <u>Revenues</u> | | | | |
| State Appropriations | 15,499,400.00 | 15,476,113.00 | (23,287.00) | 99.8% |
| Local Taxes | 12,345,099.00 | 12,356,609.48 | 11,510.48 | 100.1% |
| Tuition and Fees | 4,176,765.00 | 4,174,273.66 | (2,491.34) | 99.9% |
| Sales and Services | 1,443,344.00 | 1,334,246.77 | (109,097.23) | 92.4% |
| Investment Income | 549,992.00 | 397,722.55 | (152,269.45) | 72.3% |
| Contracts and Grants | - | 46,959.70 | 46,959.70 | -- |
| Other Revenue | 300,445.00 | 301,248.35 | 803.35 | 100.3% |
| Total Revenues | 34,315,045.00 | 34,087,173.51 | (227,871.49) | 99.3% |
| <u>Expenditures</u> | | | | |
| Salaries - Fulltime | 14,016,500.00 | 13,841,719.66 | 174,780.34 | 98.8% |
| Salaries - Adjunct and Temporary | 2,643,596.00 | 2,647,548.64 | (3,952.64) | 100.1% |
| Employee Benefits | 5,252,615.10 | 5,250,103.30 | 2,511.80 | 100.0% |
| Facilities and Maintenance | 2,541,923.00 | 2,269,654.83 | 272,268.17 | 89.3% |
| Professional Services | 2,144,991.00 | 2,148,704.92 | (3,713.92) | 100.2% |
| Supplies | 1,393,687.00 | 1,428,658.70 | (34,971.70) | 102.5% |
| Communications | 736,203.00 | 658,394.03 | 77,808.97 | 89.4% |
| Recruiting and Promotion | 342,975.00 | 308,519.15 | 34,455.85 | 90.0% |
| Travel | 339,412.00 | 328,969.02 | 10,442.98 | 96.9% |
| Conferences and Training | 101,434.00 | 81,626.55 | 19,807.45 | 80.5% |
| Furniture, Fixtures, and Equipment | 75,162.00 | 53,542.64 | 21,619.36 | 71.2% |
| Insurance and Financing | 294,937.00 | 304,650.72 | (9,713.72) | 103.3% |
| Scholarships, Grants, and Allowances | 244,880.00 | 232,917.69 | 11,962.31 | 95.1% |
| Library Acquisitions | 222,422.00 | 208,646.45 | 13,775.55 | 93.8% |
| Dues, Fees, and Subscriptions | 163,986.00 | 122,461.49 | 41,524.51 | 74.7% |
| Cost of Goods Sold | - | (8.41) | 8.41 | -- |
| Transfers | 2,548,643.00 | 2,745,290.00 | (196,647.00) | 107.7% |
| Total Expenditures | 33,063,366.10 | 32,631,399.38 | 431,966.72 | 98.7% |
| Favorable/(Unfavorable) Budget Variance | | | <u><u>204,095.23</u></u> | |

SAN JUAN COLLEGE
STATEMENT OF OPERATING EXPENDITURES BY FUNCTIONAL CATEGORIES
FOR THE EIGHT MONTH PERIOD ENDING FEBRUARY 28, 2009

| <u>FUNCTION</u> | <u>Annual Budget</u> | <u>YTD Actual</u> | <u>% Expended</u> | <u>Remaining Budget</u> |
|--|--------------------------|-----------------------|-----------------------|-----------------------------|
| Academic Support | 4,051,677.00 | 2,323,414.78 | 57.3% | 1,728,262.22 |
| Business and Support Services | 2,700,831.00 | 1,727,225.20 | 64.0% | 973,605.80 |
| Community Events and Public Service | 1,912,028.00 | 1,119,564.51 | 58.6% | 792,463.49 |
| Executive Administration | 2,591,709.00 | 1,704,012.78 | 65.7% | 887,696.22 |
| General Institution | 233,845.00 | 129,365.07 | 55.3% | 104,479.93 |
| Independent Operations | 264,314.00 | 194,490.77 | 73.6% | 69,823.23 |
| Insurance | 274,099.00 | 266,596.88 | 97.3% | 7,502.12 |
| Personnel Services | 620,496.00 | 565,487.51 | 91.1% | 55,008.49 |
| Plant Operations & Administration | 5,658,180.00 | 3,503,447.77 | 61.9% | 2,154,732.23 |
| Public Information & Communications | 756,941.00 | 429,605.32 | 56.8% | 327,335.68 |
| Research, Planning & Development | 532,252.00 | 334,176.88 | 62.8% | 198,075.12 |
| Safety and Security | 761,693.00 | 486,572.56 | 63.9% | 275,120.44 |
| School of Business | 1,864,874.00 | 1,059,816.56 | 56.8% | 805,057.44 |
| School of Continuing Education & Community Development | 1,671,745.00 | 995,559.65 | 59.6% | 676,185.35 |
| School of Energy | 2,570,921.00 | 1,625,297.07 | 63.2% | 945,623.93 |
| School of Extended Learning | 2,995,290.00 | 2,023,399.61 | 67.6% | 971,890.39 |
| School of Health Sciences | 4,560,163.00 | 2,909,733.24 | 63.8% | 1,650,429.76 |
| School of Humanities | 4,291,648.00 | 2,446,862.74 | 57.0% | 1,844,785.26 |
| School of Math | 1,418,091.00 | 788,633.49 | 55.6% | 629,457.51 |
| School of Science | 1,435,736.00 | 835,810.42 | 58.2% | 599,925.58 |
| School of Trades & Tech | 3,282,175.00 | 2,083,389.95 | 63.5% | 1,198,785.05 |
| SJC Foundation | 244,456.00 | 171,272.75 | 70.1% | 73,183.25 |
| Student Services | 3,470,229.00 | 2,287,795.69 | 65.9% | 1,182,433.31 |
| Technology Services | 4,379,334.00 | 3,116,878.72 | 71.2% | 1,262,455.28 |
| Transfers to Other Funds | 0.00 | 0.00 | -- | 0.00 |
| Total Expenditures | <u>52,542,727.00</u> | <u>33,128,409.92</u> | | <u>19,414,317.08</u> |

**SAN JUAN COLLEGE BOOKSTORE
BOOKSTORE BUDGET VARIANCE REPORT
FOR THE EIGHT MONTH PERIOD ENDING FEBRUARY 28, 2009**

| | Year-to-Date | | | |
|---|---------------------|---------------------|-------------------------|------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Act% Bdgt</u> |
| <u>Revenues</u> | | | | |
| Sales and Services | 2,254,094.00 | 2,444,378.57 | 190,284.57 | 108.4% |
| Other Revenue | - | (666.77) | (666.77) | -- |
| Total Revenues | <u>2,254,094.00</u> | <u>2,443,711.80</u> | <u>189,617.80</u> | <u>108.4%</u> |
| <u>Expenditures</u> | | | | |
| Salaries - Fulltime | 84,148.00 | 76,049.50 | 8,098.50 | 90.4% |
| Salaries - Temporary | - | 11,807.72 | (11,807.72) | -- |
| Employee Benefits | 34,259.00 | 34,908.97 | (649.97) | 101.9% |
| Cost of Goods Sold | 1,822,600.00 | 1,940,923.26 | (118,323.26) | 106.5% |
| Communications | 37,911.00 | 29,802.76 | 8,108.24 | 78.6% |
| Facilities and Maintenance | 29,250.00 | 11,175.00 | 18,075.00 | 38.2% |
| Insurance and Financing | 14,377.00 | 17,173.07 | (2,796.07) | 119.4% |
| Professional Services | 6,608.00 | 1,513.99 | 5,094.01 | 22.9% |
| Supplies | 7,733.00 | 6,727.61 | 1,005.39 | 87.0% |
| Travel | 7,974.00 | 229.00 | 7,745.00 | 2.9% |
| Conferences and Training | 3,350.00 | 165.00 | 3,185.00 | 4.9% |
| Dues, Fees, and Subscriptions | (9,995.00) | 140.00 | (10,135.00) | -1.4% |
| Recruiting and Promotions | 885.00 | 428.25 | 456.75 | 48.4% |
| Furniture, Fixtures, and Equipment | - | 1,004.00 | (1,004.00) | -- |
| Scholarships, Grants, and Allowances | - | - | - | -- |
| Transfers | 181,523.00 | 230,000.00 | (48,477.00) | 126.7% |
| Total Expenditures | <u>2,220,623.00</u> | <u>2,362,048.13</u> | <u>(141,425.13)</u> | <u>106.4%</u> |
| Favorable/(Unfavorable) Budget Variance | | | <u><u>48,192.67</u></u> | |

**SAN JUAN COLLEGE FOOD SERVICE
FOOD SERVICE BUDGET VARIANCE REPORT
FOR THE EIGHT MONTH PERIOD ENDING FEBRUARY 28, 2009**

| | Year-to-Date | | | |
|---|---------------|---------------|-----------------|-----------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance</u> | <u>Act%Bdgt</u> |
| <u>Revenues</u> | | | | |
| Sales and Services | 355,173.00 | 375,103.00 | 19,930.00 | 105.6% |
| Other Revenue | 145.00 | 3,314.17 | 3,169.17 | 2285.6% |
| Total Revenues | 355,318.00 | 378,417.17 | 23,099.17 | 106.5% |
| <u>Expenditures</u> | | | | |
| Salaries - Fulltime | 75,223.00 | 75,222.91 | 0.09 | 100.0% |
| Salaries - Temporary | - | - | - | -- |
| Employee Benefits | 28,021.00 | 28,436.15 | (415.15) | 101.5% |
| Cost of Goods Sold | 169,456.00 | 203,704.13 | (34,248.13) | 120.2% |
| Communications | 677.00 | 2,653.24 | (1,976.24) | 391.9% |
| Facilities and Maintenance | - | 1,012.85 | (1,012.85) | -- |
| Insurance and Financing | 815.00 | 1,816.22 | (1,001.22) | 222.8% |
| Professional Services | 148,778.00 | 233,153.31 | (84,375.31) | 156.7% |
| Supplies | 78,400.00 | 113,310.70 | (34,910.70) | 144.5% |
| Travel | 367.00 | 367.01 | (0.01) | 100.0% |
| 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 | 57,070.00 | 215,009.59 | (157,939.59) | 376.7% |
| Favorable/(Unfavorable) Budget Variance | | | (134,840.42) | |

**SAN JUAN COLLEGE
STATEMENT OF CHANGES IN PLANT FUND BALANCES
FOR THE EIGHT MONTH PERIOD ENDING FEBRUARY 28, 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 | - | - | 46,794.14 | - | (46,794.14) | - | 6,597.32 | - |
| Data Center | - | - | - | - | - | - | - | - |
| Dining Services/CTX/Old Library | 2,482,477.14 | 1,921,776.00 | 4,167,545.01 | - | 236,708.13 | - | 176,504.24 | - |
| Enterprise Resource Software | - | - | - | - | - | - | - | - |
| Health Sciences Center | 2,558,570.40 | - | 2,436,556.11 | - | 122,014.29 | - | 262,371.64 | - |
| Health Sciences Equipment | - | 291,318.40 | 762,576.20 | 313,000.00 | (158,257.80) | - | 334,842.16 | - |
| Learning Commons Plaza | - | 82,402.35 | 561,421.47 | - | (479,019.12) | - | 294,035.27 | - |
| Miscellaneous | 97,550.83 | 46,917.25 | 124,998.68 | - | 19,469.40 | (183.30) | - | - |
| Outdoor Learning Center | 1,900,909.72 | 873,172.13 | 2,329,753.44 | - | 444,328.41 | - | 825,398.07 | - |
| School of Energy | - | - | - | - | - | - | - | - |
| Trades & Tech-Building Trades | - | 769,773.69 | 770,394.03 | - | (620.34) | - | - | - |
| Total Capital Outlay | 7,039,508.09 | 3,985,359.82 | 11,200,039.08 | 313,000.00 | 137,828.83 | (183.30) | 1,899,748.70 | - |
| <u>Renewal & Replacement</u> | | | | | | | | |
| Auxiliary Services | - | - | - | - | - | - | - | - |
| Business Services | - | - | 50,050.85 | 224,361.00 | 174,310.15 | - | 19,938.08 | - |
| Carpet and Tile | - | - | 49,861.65 | 55,335.00 | 5,473.35 | - | 15,175.24 | - |
| Facilities Presentations | 371,536.25 | - | 134,418.38 | - | 237,117.87 | - | 78,857.50 | - |
| General Classroom Furniture | 40,000.00 | - | 21,157.70 | - | 18,842.30 | - | - | - |
| Heating & Cooling Units | - | - | 46,076.72 | 221,340.00 | 175,263.28 | - | 9,126.72 | - |
| Independent Operations | - | - | - | - | - | - | - | - |
| Infrastructure Renewal | 623,972.27 | - | 532,689.19 | - | 91,283.08 | - | 13,009.42 | - |
| Learning | 37,570.59 | 85,332.35 | 306,680.59 | 330,805.00 | 147,027.35 | - | 43,154.84 | - |
| Miscellaneous | 1,866,317.50 | (11.99) | - | - | 1,866,305.51 | - | - | - |
| Painting | - | - | 2,500.00 | 55,335.00 | 52,835.00 | - | - | - |
| Renewals and Replacement - General | 153,302.62 | - | 29,568.07 | - | 123,734.55 | - | - | - |
| Roofing | - | - | 24,488.94 | 110,670.00 | 86,181.06 | - | 19,500.94 | - |
| Student Services | 21,738.49 | - | - | 11,120.00 | 32,858.49 | - | - | - |
| Technology Services | - | - | 701,612.85 | 808,200.00 | 106,587.15 | - | (1,597.31) | - |
| Total Renewal & Replacement | 3,114,437.72 | 85,320.36 | 1,899,104.94 | 1,817,166.00 | 3,117,819.14 | - | 197,165.43 | - |
| <u>Physical Plant - General</u> | | | | | | | | |
| Invested in Plant and Debt Retirement | 57,876,045.36 | 1,749,858.68 | 1,787,975.00 | 400,000.00 | 58,237,929.04 | 58,557.19 | 440,846.30 | - |
| Miscellaneous | - | - | - | - | - | - | - | - |
| Total Physical Plant - General | 57,876,045.36 | 1,749,858.68 | 1,787,975.00 | 400,000.00 | 58,237,929.04 | 58,557.19 | 440,846.30 | - |
| Total | 68,029,991.17 | 5,820,538.86 | 14,887,119.02 | 2,530,166.00 | 61,493,577.01 | 58,373.89 | 2,537,760.43 | - |