

**SAN JUAN COLLEGE
BALANCE SHEET
JANUARY 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	8,742,052.98	(257,374.40)	(466,739.87)	360,000.00	2,611,084.28	181,257.81	11,170,280.80
Investments	4,333,474.21	-	-	-	1,575,000.00	-	5,908,474.21
Student Accounts Receivable	1,414,902.92	30,982.00	121,844.85	-	-	115.77	1,567,845.54
Other Receivables	824,134.86	725,412.61	64,729.84	-	4,816,988.16	38,006.38	6,469,271.85
Inventories	-	-	529,136.84	-	-	-	529,136.84
Prepaid Expenses	25,654.00	1,600.00	-	-	-	-	27,254.00
Property, Plant, and Equipment	-	-	-	-	78,624,174.90	-	78,624,174.90
Other Assets	-	-	-	-	165,429.74	-	165,429.74
Total Assets	15,340,218.97	500,620.21	248,971.66	360,000.00	87,792,677.08	219,379.96	104,461,867.88
<u>Liabilities & Fund Balances</u>							
Accounts Payable - Trade	168,168.61	16,555.97	30,826.85	-	377,310.93	6,733.57	599,595.93
Accounts Payable - Other	-	-	-	-	-	-	-
Payroll Withholding Payable	671,344.01	-	-	-	-	-	671,344.01
Accrued Liabilities	4,587.94	-	5,327.06	-	370,282.51	-	380,197.51
Deferred Revenue	220,807.56	-	-	-	197,571.32	-	418,378.88
Notes Payable	-	-	-	-	1,074,578.00	-	1,074,578.00
Bonds Payable	-	-	-	-	21,799,970.77	-	21,799,970.77
Other Liabilities	122,904.89	42,300.85	934.80	-	-	(11,993.62)	154,146.92
Fund Balance	14,152,405.96	441,763.39	211,882.95	360,000.00	63,972,963.55	224,640.01	79,363,655.86
Total Liabilities & Fund Balances	15,340,218.97	500,620.21	248,971.66	360,000.00	87,792,677.08	219,379.96	104,461,867.88

SAN JUAN COLLEGE
OPERATING BUDGET VARIANCE REPORT
FOR THE SEVEN MONTH PERIOD ENDING JANUARY 31, 2009

	Year-to-Date			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act% Bdgt</u>
<u>Revenues</u>				
State Appropriations	13,662,375.00	13,639,088.00	(23,287.00)	99.8%
Local Taxes	12,033,483.00	11,937,998.90	(95,484.10)	99.2%
Tuition and Fees	4,024,562.00	4,034,422.60	9,860.60	100.2%
Sales and Services	1,211,102.00	1,165,813.64	(45,288.36)	96.3%
Investment Income	430,912.00	351,045.26	(79,866.74)	81.5%
Contracts and Grants	-	46,959.70	46,959.70	--
Other Revenue	287,111.00	272,036.70	(15,074.30)	94.7%
Total Revenues	<u>31,649,545.00</u>	<u>31,447,364.80</u>	<u>(202,180.20)</u>	<u>99.4%</u>
<u>Expenditures</u>				
Salaries - Fulltime	12,096,699.00	12,005,988.13	90,710.87	99.3%
Salaries - Adjunct and Temporary	2,341,213.00	2,259,645.82	81,567.18	96.5%
Employee Benefits	4,647,122.00	4,554,035.74	93,086.26	98.0%
Facilities and Maintenance	2,053,649.00	2,047,726.94	5,922.06	99.7%
Professional Services	1,834,507.00	1,851,292.53	(16,785.53)	100.9%
Supplies	1,316,664.00	1,289,337.13	27,326.87	97.9%
Communications	627,860.00	590,244.05	37,615.95	94.0%
Recruiting and Promotion	276,546.00	276,545.46	0.54	100.0%
Travel	289,038.00	289,037.36	0.64	100.0%
Conferences and Training	76,800.00	76,799.85	0.15	100.0%
Furniture, Fixtures, and Equipment	71,991.00	71,990.53	0.47	100.0%
Insurance and Financing	290,697.00	290,184.31	512.69	99.8%
Scholarships, Grants, and Allowances	139,488.00	148,394.69	(8,906.69)	106.4%
Library Acquisitions	220,311.00	194,904.80	25,406.20	88.5%
Dues, Fees, and Subscriptions	139,521.00	114,961.22	24,559.78	82.4%
Cost of Goods Sold	-	(16.82)	16.82	--
Transfers	2,548,643.00	2,548,643.00	-	100.0%
Total Expenditures	<u>28,970,749.00</u>	<u>28,609,714.74</u>	<u>361,034.26</u>	<u>98.8%</u>
Favorable/(Unfavorable) Budget Variance			<u><u>158,854.06</u></u>	

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

<u>FUNCTION</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% Expended</u>	<u>Remaining Budget</u>
Academic Support	4,509,681.00	2,227,161.80	49.4%	2,282,519.20
Business and Support Services	2,710,314.00	1,539,934.94	56.8%	1,170,379.06
Community Events and Public Service	1,905,008.00	999,301.01	52.5%	905,706.99
Executive Administration	2,583,773.00	1,548,730.23	59.9%	1,035,042.77
General Institution	233,845.00	118,231.06	50.6%	115,613.94
Independent Operations	264,314.00	176,199.71	66.7%	88,114.29
Insurance	274,099.00	262,638.44	95.8%	11,460.56
Personnel Services	645,093.00	347,335.05	53.8%	297,757.95
Plant Operations & Administration	5,713,689.00	3,020,762.68	52.9%	2,692,926.32
Public Information & Communications	750,396.00	384,568.81	51.2%	365,827.19
Research, Planning & Development	530,457.00	288,560.97	54.4%	241,896.03
Safety and Security	796,625.00	415,684.05	52.2%	380,940.95
School of Business	1,807,572.00	914,959.06	50.6%	892,612.94
School of Continuing Education & Community Development	1,703,070.00	849,495.55	49.9%	853,574.45
School of Energy	2,547,084.00	1,407,223.73	55.2%	1,139,860.27
School of Extended Learning	2,985,690.00	1,760,149.26	59.0%	1,225,540.74
School of Health Sciences	4,419,402.00	2,506,180.73	56.7%	1,913,221.27
School of Humanities	4,167,831.00	2,077,883.95	49.9%	2,089,947.05
School of Math	1,373,502.00	679,014.61	49.4%	694,487.39
School of Science	1,404,434.00	709,652.35	50.5%	694,781.65
School of Trades & Tech	3,201,848.00	1,803,973.58	56.3%	1,397,874.42
SJC Foundation	186,120.00	150,812.36	81.0%	35,307.64
Student Services	3,483,547.00	1,975,829.16	56.7%	1,507,717.84
Technology Services	4,391,983.00	2,811,098.25	64.0%	1,580,884.75
Transfers to Other Funds	0.00	0.00	--	0.00
Total Expenditures	<u>52,589,377.00</u>	<u>28,975,381.34</u>		<u>23,613,995.66</u>

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

	Year-to-Date			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act% Bdgt</u>
<u>Revenues</u>				
Sales and Services	2,211,536.00	2,402,040.70	190,504.70	108.6%
Other Revenue	-	(210.65)	(210.65)	--
Total Revenues	<u>2,211,536.00</u>	<u>2,401,830.05</u>	<u>190,294.05</u>	<u>108.6%</u>
<u>Expenditures</u>				
Salaries - Fulltime	73,411.00	66,144.72	7,266.28	90.1%
Salaries - Temporary	-	10,106.24	(10,106.24)	--
Employee Benefits	29,378.00	30,495.83	(1,117.83)	103.8%
Cost of Goods Sold	1,780,400.00	1,915,174.06	(134,774.06)	107.6%
Communications	35,211.00	27,301.56	7,909.44	77.5%
Facilities and Maintenance	29,250.00	11,175.00	18,075.00	38.2%
Insurance and Financing	9,718.00	10,902.87	(1,184.87)	112.2%
Professional Services	5,782.00	1,513.99	4,268.01	26.2%
Supplies	21,802.00	6,405.45	15,396.55	29.4%
Travel	7,418.00	-	7,418.00	0.0%
Conferences and Training	-	-	-	--
Dues, Fees, and Subscriptions	(3,364.00)	140.00	(3,504.00)	-4.2%
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	181,523.00	-	100.0%
Total Expenditures	<u>2,171,414.00</u>	<u>2,262,314.97</u>	<u>(90,900.97)</u>	<u>104.2%</u>
Favorable/(Unfavorable) Budget Variance			<u><u>99,393.08</u></u>	

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

	Year-to-Date			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act% Bdgt</u>
<u>Revenues</u>				
Sales and Services	295,173.00	307,167.45	11,994.45	104.1%
Other Revenue	145.00	2,172.37	2,027.37	1498.2%
Total Revenues	<u>295,318.00</u>	<u>309,339.82</u>	<u>14,021.82</u>	<u>104.7%</u>
<u>Expenditures</u>				
Salaries - Fulltime	75,223.00	75,222.91	0.09	100.0%
Salaries - Temporary	-	-	-	--
Employee Benefits	28,021.00	28,021.15	(0.15)	100.0%
Cost of Goods Sold	130,373.00	175,216.72	(44,843.72)	134.4%
Communications	677.00	1,309.85	(632.85)	193.5%
Facilities and Maintenance	-	1,012.85	(1,012.85)	--
Insurance and Financing	815.00	1,816.22	(1,001.22)	222.8%
Professional Services	100,172.00	187,459.09	(87,287.09)	187.1%
Supplies	48,299.00	91,229.45	(42,930.45)	188.9%
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	(200,000.00)	(200,000.00)	-	100.0%
Total Expenditures	<u>184,404.00</u>	<u>362,112.32</u>	<u>(177,708.32)</u>	<u>196.4%</u>
Favorable/(Unfavorable) Budget Variance			<u><u>(163,686.50)</u></u>	

**SAN JUAN COLLEGE
STATEMENT OF CHANGES IN PLANT FUND BALANCES
FOR THE SEVEN MONTH PERIOD ENDING JANUARY 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	-	-	40,196.82	-	(40,196.82)	-	9,431.82	-
Data Center	-	-	-	-	-	-	-	-
Dining Services/CTX/Old Library	2,482,477.14	1,921,776.00	3,991,040.77	-	413,212.37	1,900,000.00	601,931.30	-
Enterprise Resource Software	-	-	-	-	-	-	-	-
Health Sciences Center	2,558,570.40	-	2,174,184.47	-	384,385.93	-	314,575.47	-
Health Sciences Equipment	-	291,318.40	427,734.04	313,000.00	176,584.36	291,318.40	136,415.64	-
Learning Commons Plaza	-	82,402.35	267,386.20	-	(184,983.85)	82,402.35	184,983.85	-
Miscellaneous	97,550.83	47,100.55	124,998.68	-	19,652.70	1,447.63	24,552.50	-
Outdoor Learning Center	1,900,909.72	873,172.13	1,504,355.37	-	1,269,726.48	873,172.13	498,914.51	-
School of Energy	-	-	-	-	-	-	-	-
Trades & Tech-Building Trades	-	769,773.69	770,394.03	-	(620.34)	10,354.99	620.34	-
Total Capital Outlay	<u>7,039,508.09</u>	<u>3,985,543.12</u>	<u>9,300,290.38</u>	<u>313,000.00</u>	<u>2,037,760.83</u>	<u>3,158,695.50</u>	<u>1,771,425.43</u>	<u>-</u>
<u>Renewal & Replacement</u>								
Auxiliary Services	-	-	-	-	-	-	-	-
Business Services	-	-	30,112.77	224,361.00	194,248.23	-	-	-
Carpet and Tile	-	-	34,686.41	55,335.00	20,648.59	-	34,017.13	-
Facilities Presentations	371,536.25	-	55,560.88	-	315,975.37	-	26,420.58	-
General Classroom Furniture	40,000.00	-	21,157.70	-	18,842.30	-	-	-
Heating & Cooling Units	-	-	36,950.00	221,340.00	184,390.00	-	1,074.71	-
Independent Operations	-	-	-	-	-	-	-	-
Infrastructure Renewal	623,972.27	-	519,679.77	-	104,292.50	-	(5,525.07)	-
Learning	37,570.59	85,332.35	263,525.75	330,805.00	190,182.19	85,332.35	81,930.23	-
Miscellaneous	1,866,317.50	(11.99)	-	-	1,866,305.51	-	-	-
Painting	-	-	2,500.00	55,335.00	52,835.00	-	2,500.00	-
Renewals and Replacement - General	153,302.62	-	29,568.07	-	123,734.55	-	560.00	-
Roofing	-	-	4,988.00	110,670.00	105,682.00	-	4,988.00	-
Student Services	21,738.49	-	-	11,120.00	32,858.49	-	-	-
Technology Services	-	-	703,210.16	808,200.00	104,989.84	-	(8,341.00)	-
Total Renewal & Replacement	<u>3,114,437.72</u>	<u>85,320.36</u>	<u>1,701,939.51</u>	<u>1,817,166.00</u>	<u>3,314,984.57</u>	<u>85,332.35</u>	<u>137,624.58</u>	<u>-</u>
<u>Physical Plant - General</u>								
Invested in Plant and Debt Retirement	57,876,045.36	1,691,301.49	1,347,128.70	400,000.00	58,620,218.15	785,140.22	5,434.42	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Physical Plant - General	<u>57,876,045.36</u>	<u>1,691,301.49</u>	<u>1,347,128.70</u>	<u>400,000.00</u>	<u>58,620,218.15</u>	<u>785,140.22</u>	<u>5,434.42</u>	<u>-</u>
Total	<u>68,029,991.17</u>	<u>5,762,164.97</u>	<u>12,349,358.59</u>	<u>2,530,166.00</u>	<u>63,972,963.55</u>	<u>4,029,168.07</u>	<u>1,914,484.43</u>	<u>-</u>