

**SAN JUAN COLLEGE  
BALANCE SHEET  
NOVEMBER 30, 2011**

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Auxiliaries</u>	<u>Endowment</u>	<u>Plant</u>	<u>Agency</u>	<u>Total</u>
<b><u>Assets</u></b>							
Cash and Cash Receivables	4,661,282.53	(843,801.06)	(492,641.85)	388.76	3,844,771.49	129,650.07	7,299,649.94
Investments	3,750,000.00	-	-	360,000.00	1,500,000.00	-	5,610,000.00
Student Accounts Receivable	2,238,463.58	27,840.41	26,826.03	-	-	-	2,293,130.02
Other Receivables	813,827.97	929,671.32	58,363.12	-	98,484.34	-	1,900,346.75
Inventories	-	-	1,106,457.87	-	-	-	1,106,457.87
Prepaid Expenses	9,786.46	1,500.00	-	-	-	-	11,286.46
Property, Plant, and Equipment	-	-	-	-	81,056,395.26	-	81,056,395.26
Other Assets	-	-	-	-	89,661.50	-	89,661.50
<b>Total Assets</b>	<b>11,473,360.54</b>	<b>115,210.67</b>	<b>699,005.17</b>	<b>360,388.76</b>	<b>86,589,312.59</b>	<b>129,650.07</b>	<b>99,366,927.80</b>
<b><u>Liabilities &amp; Fund Balances</u></b>							
Accounts Payable - Trade	951,952.59	66,943.41	206,790.94	-	177,249.57	4,630.27	1,407,566.78
Accounts Payable - Other	-	15,031.16	-	-	-	-	15,031.16
Payroll Withholding Payable	841,821.40	-	-	-	-	-	841,821.40
Accrued Liabilities	3,430.29	-	1,548.98	-	-	-	4,979.27
Deferred Revenue	20,066.62	118,166.26	-	-	-	-	138,232.88
Notes Payable	-	-	-	-	792,765.61	-	792,765.61
Bonds Payable	-	-	-	-	16,303,922.35	-	16,303,922.35
Other Liabilities	223,061.87	896.50	7,089.38	-	384,510.33	-	615,558.08
Fund Balance	9,433,027.77	(85,826.66)	483,575.87	360,388.76	68,930,864.73	125,019.80	79,247,050.27
<b>Total Liabilities &amp; Fund Balances</b>	<b>11,473,360.54</b>	<b>115,210.67</b>	<b>699,005.17</b>	<b>360,388.76</b>	<b>86,589,312.59</b>	<b>129,650.07</b>	<b>99,366,927.80</b>

**SAN JUAN COLLEGE  
OPERATING BUDGET VARIANCE REPORT  
FOR THE FIVE MONTH PERIOD ENDING NOVEMBER 30, 2011**

**Year-to-Date**

	<b><u>Budget</u></b>	<b><u>% of Total Revenue</u></b>	<b><u>Actual</u></b>	<b><u>% of Total Revenue</u></b>	<b><u>Variance</u></b>	<b><u>Act% Bdgt</u></b>
<b><u>Revenues</u></b>						
State Appropriations	9,107,921.00	48.98%	9,107,921.00	47.43%	-	100.0%
Local Taxes	1,513,513.00	8.14%	1,864,301.01	9.71%	350,788.01	123.2%
Tuition and Fees	6,880,697.00	37.00%	7,067,680.92	36.81%	186,983.92	102.7%
Sales and Services	694,397.00	3.73%	675,548.72	3.52%	(18,848.28)	97.3%
Investment Income	238,016.00	1.28%	207,512.36	1.08%	(30,503.64)	87.2%
Contracts and Grants	38,747.00	0.21%	145,145.42	0.76%	106,398.42	374.6%
Other Revenue	122,332.00	0.66%	132,985.93	0.69%	10,653.93	108.7%
<b>Total Revenues</b>	<b>18,595,623.00</b>	<b>100.00%</b>	<b>19,201,095.36</b>	<b>100.00%</b>	<b>605,472.36</b>	<b>103.3%</b>
<b><u>Expenditures</u></b>						
Salaries - Fulltime	8,430,182.00	45.33%	8,421,395.02	43.86%	8,786.98	99.9%
Salaries - Adjunct and Temporary	1,907,978.00	10.26%	2,300,871.04	11.98%	(392,893.04)	120.6%
Employee Benefits	3,189,052.00	17.15%	3,332,874.22	17.36%	(143,822.22)	104.5%
Facilities and Maintenance	1,696,735.00	9.12%	1,653,268.43	8.61%	43,466.57	97.4%
Professional Services	1,246,704.00	6.70%	1,262,922.26	6.58%	(16,218.26)	101.3%
Supplies	1,026,003.00	5.52%	1,109,755.34	5.78%	(83,752.34)	108.2%
Communications	482,818.00	2.60%	446,381.43	2.32%	36,436.57	92.5%
Recruiting and Promotion	182,022.00	0.98%	173,362.65	0.90%	8,659.35	95.2%
Travel	217,811.00	1.17%	187,928.33	0.98%	29,882.67	86.3%
Conferences and Training	50,868.00	0.27%	63,427.89	0.33%	(12,559.89)	124.7%
Furniture, Fixtures, and Equipment	103,525.00	0.56%	110,150.11	0.57%	(6,625.11)	106.4%
Insurance and Financing	411,151.00	2.21%	512,940.93	2.67%	(101,789.93)	124.8%
Scholarships, Grants, and Allowances	128,139.00	0.69%	117,110.50	0.61%	11,028.50	91.4%
Library Acquisitions	225,439.00	1.21%	207,614.78	1.08%	17,824.22	92.1%
Dues, Fees, and Subscriptions	140,293.00	0.75%	128,959.09	0.67%	11,333.91	91.9%
Cost of Goods Sold	7,550.00	0.04%	7,551.60	0.04%	(1.60)	100.0%
Transfers	1,357,568.00	7.30%	1,357,568.00	7.07%	-	100.0%
<b>Total Expenditures</b>	<b>20,803,838.00</b>	<b>111.87%</b>	<b>21,394,081.62</b>	<b>111.42%</b>	<b>(590,243.62)</b>	<b>102.8%</b>

Favorable/(Unfavorable) Budget Variance

15,228.74

Non-recurring compensation w/benefits

722,877.65

Variance - net of unbudgeted non-recurring

738,106.39

**SAN JUAN COLLEGE**  
**STATEMENT OF OPERATING EXPENDITURES BY FUNCTIONAL CATEGORIES**  
**FOR THE FIVE MONTH PERIOD ENDING NOVEMBER 30, 2011**

<u>FUNCTION</u>	<u>Annual Budget</u>	<u>YTD Actual</u>	<u>% Expended</u>	<u>Remaining Budget</u>
Academic Support	4,287,771.00	2,004,660.27	46.8%	2,283,110.73
Business and Support Services	2,652,858.00	1,235,084.20	46.6%	1,417,773.80
Community Events and Public Service	1,521,206.00	699,689.06	46.0%	821,516.94
Executive Administration	2,714,678.00	1,043,676.62	38.4%	1,671,001.38
General Institution	496,633.00	125,204.80	25.2%	371,428.20
Independent Operations	210,477.00	66,173.45	31.4%	144,303.55
Insurance	500,133.00	429,021.63	85.8%	71,111.37
Personnel Services	724,149.00	288,464.03	39.8%	435,684.97
Plant Operations & Administration	5,654,373.00	2,347,484.77	41.5%	3,306,888.23
Public Information & Communications	582,628.00	252,863.89	43.4%	329,764.11
Research, Planning & Development	529,779.00	207,744.65	39.2%	322,034.35
Safety and Security	859,166.00	360,604.04	42.0%	498,561.96
School of Business	1,620,807.00	482,731.57	29.8%	1,138,075.43
School of Continuing Education & Community Development	1,633,081.00	629,830.46	38.6%	1,003,250.54
School of Energy	2,733,232.00	1,230,321.20	45.0%	1,502,910.80
School of Extended Learning	3,505,786.00	1,515,770.36	43.2%	1,990,015.64
School of Health Sciences	5,336,127.00	2,069,180.53	38.8%	3,266,946.47
School of Humanities	4,032,502.00	1,428,230.78	35.4%	2,604,271.22
School of Science	2,716,616.00	1,018,067.06	37.5%	1,698,548.94
School of Trades & Tech	3,183,705.00	1,111,677.33	34.9%	2,072,027.67
SJC Foundation	246,509.00	107,249.86	43.5%	139,259.14
Student Services	3,700,631.00	1,688,817.79	45.6%	2,011,813.21
Technology Services	4,234,870.00	2,233,070.21	52.7%	2,001,799.79
Transfers to Other Funds	1,357,568.00	1,357,568.00	100.0%	0.00
Total Expenditures	<u>55,035,285.00</u>	<u>23,933,186.56</u>	<u>43.5%</u>	<u>31,102,098.44</u>

**SAN JUAN COLLEGE BOOKSTORE  
BOOKSTORE BUDGET VARIANCE REPORT  
FOR THE FIVE MONTH PERIOD ENDING NOVEMBER 30, 2011**

	<b>Year-to-Date</b>					
	<u>Budget</u>	<u>% of Total Revenue</u>	<u>Actual</u>	<u>% of Total Revenue</u>	<u>Variance</u>	<u>Act% Bdgt</u>
<b><u>Revenues</u></b>						
Sales and Services	1,562,596.00	99.53%	1,751,874.69	99.18%	189,278.69	112.1%
Other Revenue	7,315.00	0.47%	14,542.86	0.82%	7,227.86	198.8%
Total Revenues	1,569,911.00	100.00%	1,766,417.55	100.00%	196,506.55	112.5%
<b><u>Expenditures</u></b>						
Salaries - Fulltime	62,243.00	3.96%	66,372.63	3.76%	(4,129.63)	106.6%
Salaries - Temporary	2,006.00	0.13%	7,851.79	0.44%	(5,845.79)	391.4%
Employee Benefits	28,825.00	1.84%	25,872.39	1.46%	2,952.61	89.8%
Cost of Goods Sold	1,237,919.00	78.85%	1,420,077.25	80.39%	(182,158.25)	114.7%
Communications	41,204.00	2.62%	42,553.20	2.41%	(1,349.20)	103.3%
Facilities and Maintenance	31,692.00	2.02%	32,464.00	1.84%	(772.00)	102.4%
Insurance and Financing	12,711.00	0.81%	12,927.32	0.73%	(216.32)	101.7%
Professional Services	-	0.00%	-	0.00%	-	--
Supplies	2,333.00	0.15%	7,070.15	0.40%	(4,737.15)	303.0%
Travel	-	0.00%	-	0.00%	-	--
Conferences and Training	-	0.00%	-	0.00%	-	--
Dues, Fees, and Subscriptions	-	0.00%	-	0.00%	-	--
Recruiting and Promotions	-	0.00%	112.39	0.01%	(112.39)	--
Furniture, Fixtures, and Equipment	-	0.00%	-	0.00%	-	--
Scholarships, Grants, and Allowances	-	0.00%	-	0.00%	-	--
Transfers	271,751.00	17.31%	271,751.00	15.38%	-	100.0%
Total Expenditures	1,690,684.00	107.69%	1,887,052.12	106.83%	(196,368.12)	111.6%
Net	(120,773.00)	-7.69%	(120,634.57)	-6.83%	138.43	99.9%
<b><i>Net without Transfers</i></b>	<b><i>150,978.00</i></b>	<b><i>9.62%</i></b>	<b><i>151,116.43</i></b>	<b><i>8.55%</i></b>	<b><i>138.43</i></b>	<b><i>100.1%</i></b>

Favorable/(Unfavorable) Budget Variance

138.43

**SAN JUAN COLLEGE FOOD SERVICE  
FOOD SERVICE BUDGET VARIANCE REPORT  
FOR THE FIVE MONTH PERIOD ENDING NOVEMBER 30, 2011**

	<b>Year-to-Date</b>					
	<b><u>Budget</u></b>	<b><u>% of Total Revenue</u></b>	<b><u>Actual</u></b>	<b><u>% of Total Revenue</u></b>	<b><u>Variance</u></b>	<b><u>Act% Bdgt</u></b>
<b><u>Revenues</u></b>						
Sales and Services	373,988.00	99.62%	410,618.94	100.00%	36,630.94	109.8%
Other Revenue	1,425.00	0.38%	14.86	0.00%	(1,410.14)	1.0%
Total Revenues	375,413.00	100.00%	410,633.80	100.00%	35,220.80	109.4%
<b><u>Expenditures</u></b>						
Salaries - Fulltime	-	0.00%	-	0.00%	-	--
Salaries - Temporary	-	0.00%	-	0.00%	-	--
Employee Benefits	1,805.00	0.48%	1,132.00	0.28%	673.00	62.7%
Cost of Goods Sold	176,766.00	47.09%	183,080.50	44.58%	(6,314.50)	103.6%
Communications	939.00	0.25%	378.22	0.09%	560.78	40.3%
Facilities and Maintenance	208.00	0.06%	-	0.00%	208.00	0.0%
Insurance and Financing	4,606.00	1.23%	5,284.97	1.29%	(678.97)	114.7%
Professional Services	199,345.00	53.10%	205,297.26	50.00%	(5,952.26)	103.0%
Supplies	57,849.00	15.41%	80,359.38	19.57%	(22,510.38)	138.9%
Travel	-	0.00%	-	0.00%	-	--
Conferences and Training	-	0.00%	-	0.00%	-	--
Dues, Fees, and Subscriptions	200.00	0.05%	800.00	0.19%	(600.00)	400.0%
Recruiting and Promotions	-	0.00%	-	0.00%	-	--
Furniture, Fixtures, and Equipment	-	0.00%	-	0.00%	-	--
Scholarships, Grants, and Allowances	-	0.00%	-	0.00%	-	--
Transfers	(209,660.00)	-55.85%	(209,660.00)	-51.06%	-	100.0%
Total Expenditures	232,058.00	61.81%	266,672.33	64.94%	(34,614.33)	114.9%
Net	143,355.00	38.19%	143,961.47	35.06%	606.47	100.4%
<b><i>Net without Transfers</i></b>	<b>(66,305.00)</b>	<b>-17.66%</b>	<b>(65,698.53)</b>	<b>-16.00%</b>	<b>606.47</b>	<b>99.1%</b>

**SAN JUAN COLLEGE  
STATEMENT OF CHANGES IN PLANT FUND BALANCES  
FOR THE FIVE MONTH PERIOD ENDING NOVEMBER 30, 2011**

	<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>
<b><u>Capital Outlay</u></b>								
Dining Services/CTX/Old Library	130,113.87	-	4,682.86	-	125,431.01	-	4,682.86	-
Health Sciences Center	418,219.67	696,981.17	870,484.69	-	244,716.15	-	3,393.34	-
Health Sciences Equipment	-	-	-	-	-	-	-	-
Learning Commons Plaza	-	-	-	-	-	-	-	-
Miscellaneous	248,207.67	84.93	201,335.47	-	46,957.13	17.90	46,165.56	-
Outdoor Learning Center	45,924.36	-	-	-	45,924.36	-	-	-
Parking, Roads & Landscape	536,101.00	-	433,490.96	-	102,610.04	-	3,856.50	-
School of Energy	-	-	-	-	-	-	-	-
Total Capital Outlay	1,378,566.57	697,066.10	1,509,993.98	-	565,638.69	17.90	58,098.26	-
<b><u>Renewal &amp; Replacement</u></b>								
Business Services	102,955.37	-	-	-	102,955.37	-	-	-
Carpet, Tile & Painting	159,649.33	-	89,276.31	42,687.00	113,060.02	-	23,959.20	-
Facilities Presentations	-	-	-	-	-	-	-	-
General Classroom Furniture	147,889.25	-	119,890.17	-	27,999.08	-	74,200.38	-
Heating & Cooling Systems	228,557.74	-	58,182.69	170,748.00	341,123.05	-	9,445.19	-
Infrastructure & Special Projects	219,746.22	-	5,131.58	42,686.00	257,300.64	-	1,456.90	-
Learning	145,771.67	-	236,737.44	298,504.00	207,538.23	-	57,781.80	-
Miscellaneous	1,420,726.11	371.20	-	-	1,421,097.31	565.50	-	-
Plumbing, Electrical & Lighting	143,698.41	-	115,338.23	64,031.00	92,391.18	-	5,580.00	-
Renewals and Replacement - General	-	-	-	-	-	-	-	-
Roofing	40,300.97	-	72,156.31	106,718.00	74,862.66	-	2,257.12	-
Student Services	22,633.90	-	18,618.33	-	4,015.57	-	-	-
Technology Services	438,455.70	-	323,801.60	294,285.00	408,939.10	-	146,241.34	-
Total Renewal & Replacement	3,070,384.67	371.20	1,039,132.66	1,019,659.00	3,051,282.21	565.50	320,921.93	-
<b><u>Physical Plant - General</u></b>								
Debt Service	2,161,857.86	256,009.85	1,263,420.36	400,000.00	1,554,447.35	71,460.68	21,505.25	-
Invested in Plant and Debt Retirement	62,614,683.63	-	(1,144,812.85)	-	63,759,496.48	-	(8,962.57)	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Physical Plant - General	64,776,541.49	256,009.85	118,607.51	400,000.00	65,313,943.83	71,460.68	12,542.68	-
Total	69,225,492.73	953,447.15	2,667,734.15	1,419,659.00	68,930,864.73	72,044.08	391,562.87	-