

**SAN JUAN COLLEGE
BALANCE SHEET
OCTOBER 31, 2011**

	<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	5,062,850.84	(843,601.91)	(460,692.15)	388.76	4,465,981.81	124,038.75	8,348,966.10
Investments	4,000,000.00	-	-	360,000.00	1,250,000.00	-	5,610,000.00
Student Accounts Receivable	490,203.96	35,959.70	65,386.21	-	-	-	591,549.87
Other Receivables	856,586.25	1,022,110.47	54,822.71	-	98,484.34	-	2,032,003.77
Inventories	-	-	1,030,243.47	-	-	-	1,030,243.47
Prepaid Expenses	10,801.08	1,500.00	-	-	-	-	12,301.08
Property, Plant, and Equipment	-	-	-	-	81,056,395.26	-	81,056,395.26
Other Assets	-	-	-	-	89,661.50	-	89,661.50
Total Assets	10,420,442.13	215,968.26	689,760.24	360,388.76	86,960,522.91	124,038.75	98,771,121.05
<u>Liabilities & Fund Balances</u>							
Accounts Payable - Trade	755,180.92	56,000.61	107,457.26	-	219,978.53	1,131.07	1,139,748.39
Accounts Payable - Other	-	15,031.16	-	-	-	-	15,031.16
Payroll Withholding Payable	844,268.11	-	-	-	-	-	844,268.11
Accrued Liabilities	4,418.09	-	1,742.77	-	-	-	6,160.86
Deferred Revenue	62,252.87	118,166.26	-	-	-	-	180,419.13
Notes Payable	-	-	-	-	801,728.18	-	801,728.18
Bonds Payable	-	-	-	-	16,303,922.35	-	16,303,922.35
Other Liabilities	151,941.72	896.50	6,295.02	-	384,510.33	-	543,643.57
Fund Balance	8,602,380.42	25,873.73	574,265.19	360,388.76	69,250,383.52	122,907.68	78,936,199.30
Total Liabilities & Fund Balances	10,420,442.13	215,968.26	689,760.24	360,388.76	86,960,522.91	124,038.75	98,771,121.05

**SAN JUAN COLLEGE
OPERATING BUDGET VARIANCE REPORT
FOR THE FOUR MONTH PERIOD ENDING OCTOBER 31, 2011**

	Year-to-Date			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act%Bdgt</u>
<u>Revenues</u>				
State Appropriations	7,294,624.00	7,294,624.00	-	100.0%
Local Taxes	1,171,615.00	1,347,518.80	175,903.80	115.0%
Tuition and Fees	4,751,713.00	4,900,311.80	148,598.80	103.1%
Sales and Services	520,972.00	484,331.36	(36,640.64)	93.0%
Investment Income	219,331.00	182,080.61	(37,250.39)	83.0%
Contracts and Grants	27,471.00	22,835.33	(4,635.67)	83.1%
Other Revenue	111,158.00	117,302.44	6,144.44	105.5%
Total Revenues	<u>14,096,884.00</u>	<u>14,349,004.34</u>	<u>252,120.34</u>	<u>101.8%</u>
<u>Expenditures</u>				
Salaries - Fulltime	6,543,255.00	6,727,154.91	(183,899.91)	102.8%
Salaries - Adjunct and Temporary	1,410,796.00	1,666,680.47	(255,884.47)	118.1%
Employee Benefits	2,540,690.00	2,644,041.75	(103,351.75)	104.1%
Facilities and Maintenance	1,430,936.00	1,402,194.40	28,741.60	98.0%
Professional Services	992,843.00	1,033,093.80	(40,250.80)	104.1%
Supplies	844,422.00	907,038.16	(62,616.16)	107.4%
Communications	346,115.00	288,444.34	57,670.66	83.3%
Recruiting and Promotion	143,232.00	148,158.91	(4,926.91)	103.4%
Travel	168,984.00	153,279.62	15,704.38	90.7%
Conferences and Training	42,022.00	57,541.89	(15,519.89)	136.9%
Furniture, Fixtures, and Equipment	55,722.00	78,533.14	(22,811.14)	140.9%
Insurance and Financing	424,821.00	495,854.20	(71,033.20)	116.7%
Scholarships, Grants, and Allowances	118,541.00	116,362.50	2,178.50	98.2%
Library Acquisitions	209,373.00	189,581.55	19,791.45	90.5%
Dues, Fees, and Subscriptions	112,276.00	100,013.71	12,262.29	89.1%
Cost of Goods Sold	6,740.00	7,096.60	(356.60)	105.3%
Transfers	1,357,568.00	1,357,568.00	-	100.0%
Total Expenditures	<u>16,748,336.00</u>	<u>17,372,637.95</u>	<u>(624,301.95)</u>	<u>103.7%</u>
Favorable/(Unfavorable) Budget Variance			<u>(372,181.61)</u>	
Non-recurring compensation w/benefits			<u>722,877.65</u>	
Variance - net of unbudgeted non-recurring			<u>350,696.04</u>	

SAN JUAN COLLEGE
STATEMENT OF OPERATING EXPENDITURES BY FUNCTIONAL CATEGORIES
FOR THE FOUR MONTH PERIOD ENDING OCTOBER 31, 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	1,713,963.26	40.0%	2,573,807.74
Business and Support Services	2,652,858.00	992,708.41	37.4%	1,660,149.59
Community Events and Public Service	1,521,206.00	546,205.24	35.9%	975,000.76
Executive Administration	2,714,678.00	831,992.40	30.6%	1,882,685.60
General Institution	496,633.00	106,454.51	21.4%	390,178.49
Independent Operations	210,477.00	54,797.60	26.0%	155,679.40
Insurance	500,133.00	417,044.90	83.4%	83,088.10
Personnel Services	724,149.00	243,722.23	33.7%	480,426.77
Plant Operations & Administration	5,654,373.00	1,942,106.72	34.3%	3,712,266.28
Public Information & Communications	582,628.00	208,018.52	35.7%	374,609.48
Research, Planning & Development	529,779.00	167,711.01	31.7%	362,067.99
Safety and Security	859,166.00	297,586.42	34.6%	561,579.58
School of Business	1,620,807.00	363,850.01	22.4%	1,256,956.99
School of Continuing Education & Community Development	1,633,081.00	506,461.70	31.0%	1,126,619.30
School of Energy	2,733,232.00	958,588.36	35.1%	1,774,643.64
School of Extended Learning	3,505,786.00	1,218,945.29	34.8%	2,286,840.71
School of Health Sciences	5,336,127.00	1,618,821.06	30.3%	3,717,305.94
School of Humanities	4,032,502.00	1,064,199.84	26.4%	2,968,302.16
School of Science	2,716,616.00	760,045.20	28.0%	1,956,570.80
School of Trades & Tech	3,183,705.00	794,268.16	24.9%	2,389,436.84
SJC Foundation	246,509.00	86,457.10	35.1%	160,051.90
Student Services	3,700,631.00	1,401,093.83	37.9%	2,299,537.17
Technology Services	4,234,870.00	1,899,531.68	44.9%	2,335,338.32
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>19,552,141.45</u>		<u>35,483,143.55</u>

**SAN JUAN COLLEGE BOOKSTORE
BOOKSTORE BUDGET VARIANCE REPORT
FOR THE FOUR MONTH PERIOD ENDING OCTOBER 31, 2011**

	Year-to-Date			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act% Bdgt</u>
<u>Revenues</u>				
Sales and Services	1,542,846.00	1,726,530.62	183,684.62	111.9%
Other Revenue	7,287.00	14,313.65	7,026.65	196.4%
Total Revenues	<u>1,550,133.00</u>	<u>1,740,844.27</u>	<u>190,711.27</u>	<u>112.3%</u>
<u>Expenditures</u>				
Salaries - Fulltime	49,355.00	53,579.73	(4,224.73)	108.6%
Salaries - Temporary	1,625.00	7,851.79	(6,226.79)	483.2%
Employee Benefits	23,172.00	20,624.92	2,547.08	89.0%
Cost of Goods Sold	1,219,754.00	1,344,307.16	(124,553.16)	110.2%
Communications	32,881.00	36,230.31	(3,349.31)	110.2%
Facilities and Maintenance	31,692.00	32,464.00	(772.00)	102.4%
Insurance and Financing	12,184.00	12,147.64	36.36	99.7%
Professional Services	-	-	-	--
Supplies	1,180.00	5,818.80	(4,638.80)	493.1%
Travel	-	-	-	--
Conferences and Training	-	-	-	--
Dues, Fees, and Subscriptions	-	-	-	--
Recruiting and Promotions	-	112.39	(112.39)	--
Furniture, Fixtures, and Equipment	-	-	-	--
Scholarships, Grants, and Allowances	-	-	-	--
Transfers	271,751.00	271,751.00	-	100.0%
Total Expenditures	<u>1,643,594.00</u>	<u>1,784,887.74</u>	<u>(141,293.74)</u>	<u>108.6%</u>
Net	<u>(93,461.00)</u>	<u>(44,043.47)</u>	<u>49,417.53</u>	<u>47.1%</u>
Net without Transfers	178,290.00	227,707.53	49,417.53	127.7%
Favorable/(Unfavorable) Budget Variance			<u><u>49,417.53</u></u>	

**SAN JUAN COLLEGE FOOD SERVICE
FOOD SERVICE BUDGET VARIANCE REPORT
FOR THE FOUR MONTH PERIOD ENDING OCTOBER 31, 2011**

	Year-to-Date			
	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>	<u>Act%Bdgt</u>
<u>Revenues</u>				
Sales and Services	288,857.00	322,634.26	33,777.26	111.7%
Other Revenue	1,140.00	14.84	(1,125.16)	1.3%
Total Revenues	289,997.00	322,649.10	32,652.10	111.3%
<u>Expenditures</u>				
Salaries - Fulltime	-	-	-	--
Salaries - Temporary	-	-	-	--
Employee Benefits	1,496.00	1,132.00	364.00	75.7%
Cost of Goods Sold	137,701.00	144,845.78	(7,144.78)	105.2%
Communications	745.00	202.52	542.48	27.2%
Facilities and Maintenance	166.00	-	166.00	0.0%
Insurance and Financing	3,705.00	3,851.54	(146.54)	104.0%
Professional Services	159,265.00	160,499.34	(1,234.34)	100.8%
Supplies	49,029.00	62,918.23	(13,889.23)	128.3%
Travel	-	-	-	--
Conferences and Training	-	-	-	--
Dues, Fees, and Subscriptions	200.00	800.00	(600.00)	400.0%
Recruiting and Promotions	-	-	-	--
Furniture, Fixtures, and Equipment	-	-	-	--
Scholarships, Grants, and Allowances	-	-	-	--
Transfers	(209,660.00)	(209,660.00)	-	100.0%
Total Expenditures	142,647.00	164,589.41	(21,942.41)	115.4%
Net	147,350.00	158,059.69	10,709.69	107.3%
Net without Transfers	(62,310.00)	(51,600.31)	10,709.69	82.8%

**SAN JUAN COLLEGE
STATEMENT OF CHANGES IN PLANT FUND BALANCES
FOR THE FOUR MONTH PERIOD ENDING OCTOBER 31, 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>
<u>Capital Outlay</u>								
Dining Services/CTX/Old Library	130,113.87	-	-	-	130,113.87	-	-	-
Health Sciences Center	418,219.67	696,981.17	867,091.35	-	248,109.49	-	147,436.44	-
Health Sciences Equipment	-	-	-	-	-	-	-	-
Learning Commons Plaza	-	-	-	-	-	-	-	-
Miscellaneous	248,207.67	67.03	155,169.91	-	93,104.79	-	99,803.78	-
Outdoor Learning Center	45,924.36	-	-	-	45,924.36	-	-	-
Parking, Roads & Landscape	536,101.00	-	429,634.46	-	106,466.54	-	6,492.63	-
School of Energy	-	-	-	-	-	-	-	-
Total Capital Outlay	1,378,566.57	697,048.20	1,451,895.72	-	623,719.05	-	253,732.85	-
<u>Renewal & Replacement</u>								
Business Services	102,955.37	-	-	-	102,955.37	-	-	-
Carpet, Tile & Painting	159,649.33	-	65,317.11	42,687.00	137,019.22	-	(90,595.80)	-
Facilities Presentations	-	-	-	-	-	-	-	-
General Classroom Furniture	147,889.25	-	45,689.79	-	102,199.46	-	45,689.79	-
Heating & Cooling Systems	228,557.74	-	48,737.50	170,748.00	350,568.24	-	7,027.42	-
Infrastructure & Special Projects	219,746.22	-	3,674.68	42,686.00	258,757.54	-	3,674.68	-
Learning	145,771.67	-	178,955.64	298,504.00	265,320.03	-	40,553.21	-
Miscellaneous	1,420,726.11	(194.30)	-	-	1,420,531.81	1,047.94	-	-
Plumbing, Electrical & Lighting	143,698.41	-	109,758.23	64,031.00	97,971.18	-	100,446.54	-
Renewals and Replacement - General	-	-	-	-	-	-	-	-
Roofing	40,300.97	-	69,899.19	106,718.00	77,119.78	-	69,885.13	-
Student Services	22,633.90	-	18,618.33	-	4,015.57	-	-	-
Technology Services	438,455.70	-	177,560.26	294,285.00	555,180.44	-	71,544.34	-
Total Renewal & Replacement	3,070,384.67	(194.30)	718,210.73	1,019,659.00	3,371,638.64	1,047.94	248,225.31	-
<u>Physical Plant - General</u>								
Debt Service	2,161,857.86	184,549.17	1,241,915.11	400,000.00	1,504,491.92	59,567.19	12,998.40	-
Invested in Plant and Debt Retirement	62,614,683.63	-	(1,135,850.28)	-	63,750,533.91	-	(8,962.57)	-
Miscellaneous	-	-	-	-	-	-	-	-
Total Physical Plant - General	64,776,541.49	184,549.17	106,064.83	400,000.00	65,255,025.83	59,567.19	4,035.83	-
Total	69,225,492.73	881,403.07	2,276,171.28	1,419,659.00	69,250,383.52	60,615.13	505,993.99	-