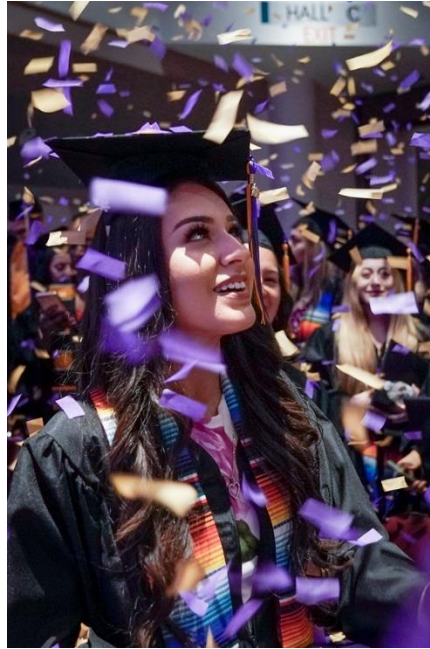


2019-20 Budget Report



Evergreen Valley College | San José City College

Community College Center for Economic Mobility

San Jose Evergreen Community College Extension at Milpitas | District Services

November 12, 2019



2019/2020 FIRST QUARTER BUDGET REPORT

Presented to the Board of Trustees

November 12, 2019

Jorge Escobar, Vice Chancellor, Administrative Services, Interim

Linda Wilczewski, Executive Director Fiscal Services, Interim

Anthony Oum, Assistant Director Fiscal Services

Manuela Kolpin, Controller, Interim

Prepared in collaboration with Fiscal Services and Business Services Staff



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AND
ADMINISTRATIVE OFFICERS**

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November 12, 2019

To: Chancellor Breland
Honorable Board of Trustees

From: Jorge Escobar, Vice Chancellor of Administrative Services, Interim

Introduction

Enclosed for your information, is the FY2019-2020 First Quarter report. This document shows the activity during the first quarter, revised projections for revenue and expenditure estimates as of September 30, 2019 for FY2019-2020 as well as budget projections for the following three-years.

Aligned with our practice of transparency and inclusion of all members of the District community, on October 24, 2019 the District Budget Committee ("DBC") reviewed this document at length, including assumptions and the basis on which budget projections have been made. The DBC was also presented with this updated version of the Q1 report, which is now prepared in a more systematic way. The content of this comprehensive report is similar to past versions, and while it may look and feel like previous reports, this budget report is unique in that it was prepared by District Fiscal Services using system-generated data, which was then reviewed by the Business Services staff at Evergreen Valley College, San Jose City College, and the Center for Economic Mobility staff as well as the District Budget Committee. The intention is to shift our focus from populating manual spreadsheet reports to ensuring the quality and accuracy of the data that resides within the system so that we can be confident in the reports it generates.

FY2019-20 First Quarter Budget Transmittal Memo
November 12, 2019

2019-2020 Fiscal Year

Revenues are projected to be \$129,465,816, expenditures (net of discount factor) are projected to be \$131,740,557 and the ending fund balance is projected to be \$20,330,383 representing 15.43% of expenditures. Assuming a 1.51% discount factor totaling \$1,989,180, the First Quarter Budget for FY2019-2020 anticipates a net change in fund balance of (\$285,561).

Revenues

Through the first quarter of FY2019-2020, the District recognized \$6,929,664 in revenues or 5% of the annual anticipated revenues. This is down from the first quarter of FY2018-2019 (from a dollar perspective) when the District had recognized \$7,335,859 or 6% of the annual anticipated revenues. The revenue included in the adopted budget recognized the first property tax update from the Santa Clara County Tax Collector's Office at 4.37%, which was subsequently adjusted to 4.25%. Throughout the year the District receives three additional updates to these numbers, plus a final true up figure when the books close. The past three years have seen ongoing property tax increases of 6.18%, 8.86% and 5.87%. As an organization, property tax revenue now represents approximately 80% of the Unrestricted General Fund 10 revenue.

With the continued increase in local property taxes at the first data point in FY2019-2020, the District's financial outlook remains stable to cover the expenses and projected assumptions. Although it's anticipated that RDA Asset Liquidations in the current year will be limited, each one percent in increased taxes generates approximately \$1,034,000.

Expenditures

Through first quarter of FY2019-2020, the District expenses were \$30,035,535 or 23% of the annual anticipated expenditures. This is up (from a dollar perspective) from the first quarter of FY2018-2019, when the District had expended \$27,484,223 or 22% of the annual anticipated expenditures. The District is projecting to spend \$131,740,557 in FY2019-2020. Last year the final actual expenditures were \$126,026,818 of which 87.00% was for personnel expenditures and 13.00% for operating costs.

The projected increased expenditures in this First Quarter report compared to the prior year actuals total \$5,713,739. On the expenditure side, our personnel costs are budgeted to increase by \$740,831 over the prior year actuals. Our non-personnel costs are budgeted to increase by \$4,972,908 over the prior year actuals. A significant component of the non-personnel increase is the allocation of carryover dollars associated with unspent funds from the prior year, along with salary savings temporarily parked in Undistributed Funded Programs. In this First Quarter budget our personnel expenditures represent 83.80% of total projected expenditures and operations represents the remaining 16.10%.

FY2019-20 First Quarter Budget Transmittal Memo
November 12, 2019

Retirement costs for STRS and PERS continue to escalate with a 1.30% rate increase in STRS and 2.98% rate increase in PERS this fiscal year. This trend continues in the out-years with projected rate increases at similar levels through at least FY2022-2023. In addition the District experienced an increase of 6.10% in Blue Cross premiums in this budget year and an increase of 6.10% in Kaiser medical rates as well. The District's strategy of moving to SISC, Self-Insured Schools of California, appears to be accomplishing the goal of stabilizing the rates in the out years. These increased costs must be supported and backfilled by continued and ongoing property tax increases in order for the District to remain fiscally stable.

For planning purposes, the District will maintain its posture of property tax estimates growing at a rate of 3.5% in spite of the modest rate increase of 4.25% experienced thus far in FY2019-2020. Also in recent years, the District has incorporated an expenditure discount factor; this factor is based on the historical five-year average variance between expenditures that are budgeted to be spent in the adopted budget and actual dollars expended at the end of the year. The FY2019-2020 First Quarter budget report essentially applies a similar factor in that it is based on a line-by-line analysis of what is budgeted to be spent and how much each budget manager actually expects to spend. In the out-years, we apply the actual five-year historical average as a discount which is 1.51%. Based on historical spending patterns this discount factor is a progressive budget methodology and is based on sound budget principles.

Summary

In summary, our FY2019-2020 First Quarter budget is balanced with expenses trending under 25%. We'll continue monitoring expenses and any changes in revenue, trends, or other factors.

In collaboration with the Colleges, we will strive to align budgets to outcomes. We also remain vigilant of key indicators and initiatives that have significant fiscal impact:

- Property Tax receipts (mix of residential and commercial roll)
- Resource Allocation Model implications of implementation
- State unfunded mandates and Vision for Success metrics
- Staffing costs
- The total cost of ownership

**Board of Trustees Budget Principles
Adopted February 13, 2018**

1. Trustees to provide the Chancellor and staff with policy framework for managing an “appropriate” fund balance & structural balance.
2. Affirm a “student centered” approach that ensures our values of opportunity, equity, and social justice.
3. Compliance with accreditation standards.
4. Distinguish between on-going vs. one-time resources and expenses.
5. Manage all resource allocations or funding reductions systematically to maximize student equity and success.
6. Seek efficiencies and revenue opportunities.
7. Establish and maintain an employee salary and compensation structure that is competitive among the Bay 10 Community College Districts.
8. Maintain a minimum 7% Unrestricted General Fund reserve consistent with board policy.
9. District Stabilization Fund
 - Board authority required to access.
 - Access during economic downturn.
 - Access to avoid or delay staffing reductions for non-grant funded positions.
 - Replenish in healthy fiscal times.
 - Allocate \$250,000 in any given year when property taxes are above 6% and an additional \$250,000 in any given year when property taxes are above 7%.
 - Cap Stabilization Fund at \$2.5M.
10. Establish and maintain a balanced funding model that is centered on our mission, vision, values, Board Ends Policies, and strategic plan.
11. Property Tax projections will be based on 3.5% growth and will be adjusted each period based on County Tax Collector updates.
12. Adopted Budgets and Quarterly Reports will include long-term revenue and expenditure forecasts, enrollment trends, and financial risk analysis.
13. Use data to inform decision making.
14. Seed Student Opportunity and Access Revenue/Promise from current land-lease proceeds.
15. Financially plan and budget for total cost of ownership, including building-related expenses, and program-related expenses.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 FIRST QUARTER	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS
REVENUES					
STATE APPORTIONMENT					
INFLATION FACTOR	3.26%	3.26%	3.00%	2.80%	3.00%
GROWTH (WORKLOAD REDUCTION)	0.55%	0.55%	1.00%	1.00%	1.00%
DEFICIT FACTOR	0.00%	0.00%	0.00%	0.00%	0.00%
BASE ALLOCATION	0.00%	0.00%	0.00%	0.00%	0.00%
PROPERTY TAX GROWTH	4.25%	4.25%	3.50%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 265	\$ 265	\$ 265	\$ 265	\$ 265
PARKING FEE					
PRIMARY TERM	\$ 45	\$ 45	\$ 45	\$ 45	\$ 45
DAILY	\$ 3	\$ 3	\$ 3	\$ 3	\$ 3
TRANSPORTATION	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11	\$6.50/11
HEALTH FEE	\$ 21	\$ 21	\$ 21	\$ 21	\$ 21
LOTTERY INCOME/ESTIMATED FTES	\$ 204	\$ 204	\$ 204	\$ 204	\$ 204

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 FIRST QUARTER	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS
EXPENDITURES					
STEP AND COLUMN INCREASE					
CERTIFICATED	N/A	N/A	0.90%	0.90%	0.90%
CLASSIFIED	N/A	N/A	0.70%	0.70%	0.70%
ADJUNCT BASE ADJUSTMENT	1.00%	1.00%	1.00%	1.00%	1.00%
VACANT POSITIONS (DEFAULT)					
FACULTY (10-Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$90,232	\$90,232	\$90,232	\$90,232	\$90,232
FACULTY (11-Month)					
CLASSIFICATION	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6	Column III, Step 6
VALUE (SALARY)	\$99,256	\$99,256	\$99,256	\$99,256	\$99,256
CLASSIFIED					
CLASSIFICATION	Step 1 of Range	Step 1 of Range	Step 1 of Range	Step 1 of Range	Step 1 of Range
MEDICAL	Blue Cross 2 Party	Blue Cross 2 Party	Blue Cross 2 Party	Blue Cross 2 Party	Blue Cross 2 Party
AVERAGE COST OF ADJUNCT FACULTY					
CLASSIFICATION	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7	Column IV, Step 7
VALUE (SALARY)	\$66,176	\$66,176	\$66,176	\$66,176	\$66,176

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 FIRST QUARTER	FY 2020-2021 ESTIMATED ASSUMPTIONS	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS
NEGOTIATED SETTLEMENT - CONTRACTUAL OBLIGATION					
CERTIFICATED SALARIES - FULL TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CERTIFICATED SALARIES - PART TIME	0.00%	0.00%	0.00%	0.00%	0.00%
CLASSIFIED SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
MANAGEMENT SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
EXECUTIVE SALARIES	0.00%	0.00%	0.00%	0.00%	0.00%
HEALTH AND WELFARE PREMIUMS (CHANGE)					
BLUE CROSS	6.10%	6.10%	6.10%	6.10%	6.10%
KAISER	6.10%	6.10%	6.10%	6.10%	6.10%
DENTAL	3.30%	3.30%	5.00%	5.00%	5.00%
VISION	0.00%	0.00%	3.00%	3.00%	3.00%
EMPLOYEE ASSISTANCE PROGRAM	N/A	N/A	N/A	N/A	N/A
LONG TERM DISABILITY	0.00%	0.00%	0.00%	0.00%	0.00%
LIFE INSURANCE	0.00%	0.00%	0.00%	0.00%	0.00%
BLENDED RATE	0.00%	0.00%	1.53%	2.53%	3.53%
STATUTORY EMPLOYEE BENEFITS (RATES)					
STRS	17.10%	17.10%	18.40%	18.10%	18.10%
PERS	19.72%	19.72%	22.70%	24.60%	25.40%
SOCIAL SECURITY	6.20%	6.20%	6.20%	6.20%	6.20%
MEDICARE	1.45%	1.45%	1.45%	1.45%	1.45%
UNEMPLOYMENT INSURANCE	0.20%	0.20%	0.20%	0.20%	0.20%
WORKERS' COMPENSATION	1.79%	1.79%	1.79%	1.79%	1.79%
DISCOUNT FACTOR	1.51%	1.51%	1.51%	1.51%	1.51%
HIGH IMPACT PROGRAMS	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
ACA CADILLAC TAX (ADD'L \$)	\$0	\$0	\$0	\$1,667,899	\$3,335,798

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

1st Quarter Budget Summary

Major Object Description	18-19 Adopted Budget	18-19 Audited Actuals	19-20 Adopted Budget	FY19-20 YTD Actuals	FY19-20 Estimated Actuals	FY20-21 Estimated Budget	FY21-22 Estimated Budget	FY22-23 Estimated Budget
Beginning Fund Balance	15,307,106	15,307,106	22,605,124	22,605,124	22,605,124	20,330,383	22,145,558	24,475,614
<u>Revenues</u>								
Federal	-	29,091	-	13,327	6,343	-	-	-
State Revenue	10,600,170	14,515,079	10,363,508	792,545	10,363,508	10,890,767	11,050,124	11,436,878
Local Revenue	114,189,489	118,498,207	117,769,288	6,120,552	117,769,288	121,606,871	125,576,344	129,971,516
Other Financing Sources	952,973	282,459	1,327,690	3,240	1,326,677	155,132	155,132	155,132
Total Revenues	125,742,632	133,324,836	129,460,486	6,929,664	129,465,816	132,652,770	136,781,600	141,563,526
<u>Expenditures</u>								
Academic Salaries	44,376,362	47,164,006	45,889,727	11,208,915	45,850,544	46,026,037	46,440,271	46,858,234
Classified Salaries	25,991,404	26,097,758	27,552,100	6,547,051	27,638,217	27,962,292	28,158,028	28,355,134
Employee Benefits	32,951,412	36,407,559	36,753,408	8,533,330	36,921,392	37,316,654	38,259,273	39,609,825
Total Personnel	103,319,179	109,669,323	110,195,235	26,289,295	110,410,154	111,304,983	112,857,572	114,823,193
Supplies and Materials	1,065,094	1,154,536	1,153,856	198,722	1,314,477	1,153,856	1,186,164	1,221,749
Other Operating Expenses & Services	13,297,622	11,472,176	14,688,911	3,387,206	14,840,913	14,688,911	15,100,201	15,553,207
Capital Outlay	138,987	400,293	188,232	18,322	190,298	188,232	193,502	199,308
Other Outgo	4,860,528	3,330,491	5,507,550	141,990	4,984,715	5,507,550	7,175,449	10,511,247
Total Non-Personnel	19,362,231	16,357,495	21,538,549	3,746,240	21,330,403	21,538,549	23,655,316	27,485,510
Subtotal Expenditures	122,681,409	126,026,818	131,733,785	30,035,535	131,740,557	132,843,533	136,512,889	142,308,704
Discount Factor	(2,159,193)		(1,989,180)	-	-	(2,005,937)	(2,061,345)	(2,148,861)
Total Expenditures	120,522,217	126,026,818	129,744,604	30,035,535	131,740,557	130,837,595	134,451,544	140,159,842
Net change in Fund Balance	5,220,415	7,298,018	(284,119)	(23,105,871)	(2,274,741)	1,815,175	2,330,056	1,403,684
Ending Fund Balance	20,527,521	22,605,124 17.94%	22,321,005	(500,747)	20,330,383 15.43%	22,145,558 16.93%	24,475,614 18.20%	25,879,298 18.46%

GENERAL FUNDS

GENERAL FUNDS – UNRESTRICTED

Unrestricted General Fund 10

The Unrestricted General Fund 10 provides the resources necessary to sustain the day-to-day activities of the colleges and the district and pays for most administrative and operating expenditures district-wide.

Revenues

Through the first quarter of FY2019-2020, the District recognized \$6,929,664 in revenues or 5% of the annual anticipated revenues. This is down from the first quarter of FY2018-2019 (from a dollar perspective) when the District had recognized \$7,335,859 or 6% of the annual anticipated revenues.

Expenditures

Through first quarter of FY2019-2020, the District expended \$30,035,535 or 23% of the annual anticipated expenditures. This is up (from a dollar perspective) from the first quarter of FY2018-2019, when the District had expended \$27,484,223 or 22% of the annual anticipated expenditures.

Reserve

The anticipated reserve for FY2019-2020 is projected to be 15.43%. The reserve for FY2020-2021 is estimated at 16.93% based upon budget assumptions listed in the appendices of the report. The reserve does not include any assumption for negotiated contract settlements.

Financial Stabilization Fund 12

On February 24, 2015, the Board of Trustees authorized the creation of this fund. On February 13, 2018, the Board of Trustees established parameters on providing resources to this fund and further refined parameters on fund utilization, which were originally established on February 23, 2016. There is currently a balance of \$1,250,000 in this fund as a result of inter-fund transfers from the Unrestricted General Fund 10. There is not currently a projection to add to this fund in FY2019-2020 as property taxes as of the first quarter are not projected to be above 6%.

Student Success Enhancement Fund 14

Established in FY2015-2016, the Student Success Enhancement Fund receives partial revenues from the land lease payments from the Evergreen Marketplace II Retail Development, one-time payments associated with the exclusive negotiating agreement with Republic Urban Properties, and future revenues associated with the land development project of some of the vacant parcels located adjacent to Evergreen Valley College. The objective of these revenues is to provide a funding source for innovative projects focused on closing achievement gaps aligned with the Board of Trustees' ends policies. The District expects to utilize this funding for the Promise program.

Facility Rental Fund 15

The Facilities Rental Fund was established in FY2010-2011 to track facilities rental fees received pursuant to the Civic Center Act and to track corresponding costs associated with these activities. Activity within this fund is limited to facilities rental activities; however, fund balances may be transferred to other funds to support shortfalls or other expenditures. As of September 30, 2019, District Services has recognized \$38,269 or 25% of anticipated revenues associated with the tenant at 40 S. Market Street; San Jose City College has recognized \$98,900 or 22% of anticipated annual revenues while Evergreen Valley College has recognized \$99,928 or 50% of anticipated annual revenues. San Jose City College is anticipating to transfer \$550,000 to the Unrestricted General Fund 10; however, Evergreen Valley College does not anticipate a transfer to the Unrestricted General Fund 10 to supplement their general operating expenses by June 30, 2019.

GENERAL FUNDS – RESTRICTED

Parking Fund 11

The Parking Fund was augmented by the Unrestricted General Fund 10 to support operations by \$103,483 in FY2011-2012. On April 10, 2012, the Board of Trustees authorized an increase to parking permits and daily parking fees to mitigate the reliance of the Unrestricted General Fund 10. As a result of this action coupled with vacancies, the Parking Fund had a positive ending fund balance in the subsequent fiscal years; however, the fund is once again running a deficit and required an augmentation from the Unrestricted General Fund 10 to support operations in FY2015-2016 in the amount of \$99,647, in FY2016-2017 in the amount of \$411,692, and in FY2017-2018 in the amount of \$579,687, and in FY2018-2019 in the amount of \$688,726. The projection for FY2019-2020 is \$757,924 and will be updated as revenues and expenses are recognized throughout the year.

Please note that the transportation fee (Eco Pass) is also accounted for in the Parking Fund. This program ran a surplus in FY2016-2017 of \$12,800; however, ran a deficit of \$22,597 in FY2017-2018 and \$68,712 in FY2018-2019. The current projection for FY2019-2020 is a deficit of \$69,200, which is included in the afore-mentioned \$757,924 deficit for the entire fund.

Community College Center for Economic Mobility Fund 16

Beginning in FY2011-2012, the District and the Community College Center for Economic Mobility (previously known as the Workforce Institute) agreed that the CEM would annually transfer 15% of its operating profit to the District. In FY2011-2012 this resulted in a transfer of \$70,788. The CEM Institute finished the subsequent fiscal years with an operating deficit so there was no transfer to the Unrestricted General Fund 10. The trend reversed in FY2015-2016 with a modest transfer of \$6,383; however, the CEM once again ran a deficit in FY2016-2017. In FY2017-2018, there was another modest transfer of \$16,104 and in FY2018-2019 there was another transfer of \$65,080; however, the current projection for FY2019-2020 is that there will not be a transfer to the District.

Categorical and Grant Fund 17

This fund represents all grants and categorical programs for the District. District Services has spent \$156,774 or 11% of anticipated spending in the first quarter of FY2019-2020 up from when District Services spent \$62,636 or 7% from the same period in FY2018-2019; San Jose City College has spent \$2,050,851 or 13% of anticipated spending in the first quarter of FY2019-2020 (up from a dollar perspective when \$1,831,979 or 12% from the same period in FY2018-2019 was expended); Evergreen Valley College has spent \$2,590,462 or 14% of anticipated spending in the first quarter of FY2019-2020 (up from \$2,085,502 or 11% from the same period in FY2018-2019); and the Community College Center for Economic Mobility has spent \$176,308 or 14% of anticipated spending in the first quarter of FY2019-2020 (down from \$733,317 or 13% from the same period in FY2018-2019).

Student Health Fees Fund 18

The Student Health Fee Fund was augmented by the Unrestricted General Fund 10 to support operations at Evergreen Valley College by \$14,830 in FY2010-2011 and was augmented by MAA Funds to support operations at San Jose City College by \$25,082 in FY2010-2011. Both campuses responded by reducing the expenditure budget for FY2011-2012. On February 14, 2012, the Board of Trustees authorized an increase to the student health fee by \$1 (from \$17 to \$18 per semester) based upon the Implicit Price Deflator Index. As a result of these actions, the Student Health Fee was structurally balanced in FY2011-2012.

However, in FY2012-2013 the Student Health Fees Fund once again ran a deficit requiring an augmentation by the Unrestricted General Fund 10 to support operations at Evergreen Valley College by \$5,119 and to support operations at San Jose City College by \$32,006. San Jose City College ran a deficit in FY2013-2014 requiring an augmentation from the Unrestricted General Fund 10 of \$29,041, while Evergreen Valley College ran experienced a surplus of \$5,687 primarily due to salary savings due to a vacancy. On January 4, 2014, the Board of Trustees authorized an increase to the student health fee by \$1 (from \$18 to \$19 per semester) based upon the Implicit Price Deflator Index effective the 2014 Fall Semester. Despite this action, San Jose City College ran a deficit in FY2014-2015 of \$9,472 while Evergreen Valley College ran a slight surplus of \$43,806.

On April 4, 2017, the Board of Trustees authorized an increase to the student health fee by another \$1 (from \$19 to \$20 per semester) based upon the Implicit Price Deflator Index. On May 14, 2019, the Board of Trustees authorized another \$1 increase to the student health fee, bringing the total to \$21 per semester. Both colleges ended FY2015-2016 through FY2018-2019 with a modest ending fund balance and both colleges are projecting a balanced budget in FY2019-2020.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 10 REVENUES

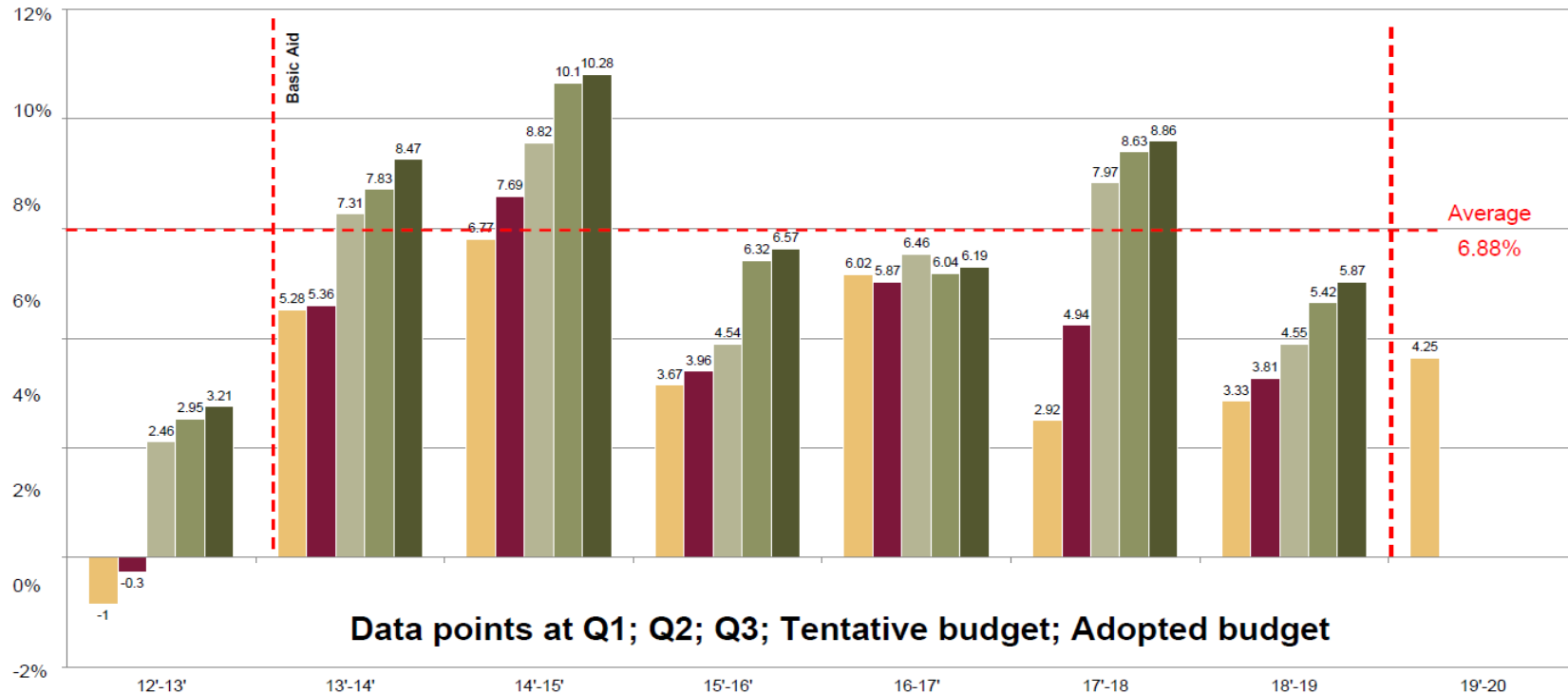
Location Group	Minor Object	Object	2018 Actuals	2019 Actuals	2020 Actuals	Revised Budget	
1 San Jose City College	481 Federal Revenue	48197 Federal MAA Program Revenue			(1,111)	-	0%
	486 State Revenue	48619 B.O.G. (2% Admin. Fee)	(22,654)	(21,424)	(20,011)	(71,504)	28%
	488 Local Revenue	48870 Instructional Materials Fees	(11,361)	(10,044)	(5,803)	(5,891)	99%
		48871 Enrollment Fees Intl Students	(839,055)	(770,253)	(765,342)	(1,478,613)	52%
		48872 Enrollment Fees Residents	(1,741,139)	(1,802,337)	(1,801,308)	(2,854,665)	63%
		48876 Health Fees	(143,382)	(117,315)	(111,440)	(280,931)	40%
		48877 Enrollment Fees Non-Residents	(363,403)	(333,725)	(359,967)	(439,974)	82%
		48890 Other Local Income	(20,264)	(27,988)	(29,301)	(141,213)	21%
	489 Other Financing Sources	48973 Interfnd Trsf In (Indir. Cost)		(1,225)			0%
		48980 Interfund Trans In (10 fr 15)	-	-	-	(550,000)	0%
		48995 Interfund Trans In (10 fr 17)		(584)			0%
1 San Jose City College Total			(3,141,257)	(3,084,895)	(3,094,283)	(5,822,791)	53%
2 Evergreen Valley College	481 Federal Revenue	48197 Federal MAA Program Revenue	(9,365)		(12,216)	(6,343)	193%
	486 State Revenue	48619 B.O.G. (2% Admin. Fee)	(26,436)	(26,219)	(25,185)	(89,990)	28%
	488 Local Revenue	48870 Instructional Materials Fees	(3,034)	(1,998)	(1,070)	(2,330)	46%
		48871 Enrollment Fees Intl Students	(510,730)	(456,057)	(424,510)	(879,066)	48%
		48872 Enrollment Fees Residents	(1,838,068)	(2,028,807)	(1,995,480)	(3,201,367)	62%
		48875 Student Representation Fees	33	32	32	-	0%
		48876 Health Fees	(97,170)	(92,430)	(68,030)	(211,005)	32%
		48877 Enrollment Fees Non-Residents	(221,121)	(259,201)	(201,603)	(353,854)	57%
		48890 Other Local Income	(14,699)	(26,036)	(17,222)	(80,414)	21%
	489 Other Financing Sources	48973 Interfnd Trsf In (Indir. Cost)	-	(607)	(2,110)	(75,867)	3%
		48995 Interfund Trans In (10 fr 17)		(587)			0%
2 Evergreen Valley College Total			(2,720,589)	(2,891,910)	(2,747,393)	(4,900,235)	56%
9 District Offices	486 State Revenue	48614 Education Protection Acct(EPA)	(337,805)	(297,582)	(306,726)	(1,224,474)	25%
		48672 Secured Homeowners Exempt	-	-	-	(409,000)	0%
		48690 Other State Income	(275,088)	(262,941)	(415,809)	(5,526,306)	8%
		48691 Mandated Cost Reimbursement	-	-	-	(357,669)	0%
		48694 State Lottery	-	(35,011)	(24,814)	(1,873,445)	1%
		48695 State Reimb Costs	-	-	-	(811,120)	0%
	488 Local Revenue	48811 Secured Property Tax Revenues	-	-	-	(90,754,000)	0%
		48812 Supplemental Secured Prop. Tax	(284,570)	(340,726)	(280,602)	(2,694,000)	10%
		48813 Unsecured Roll Property Taxes	-	-	-	(6,627,000)	0%
		48818 RDA Passthru(AB1290)(47.5%)	-	-	-	(1,986,925)	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 10 REVENUES

Location Group	Minor Object	Object	2018 Actuals	2019 Actuals	2020 Actuals	Revised Budget	
9 District Offices	488 Local Revenue	48819 RDA Residual Pmts	-	-	-	(4,812,000)	0%
		48821 RDA Asset Liquidation		(265,109)			0%
		48860 Interest	-	0	(81)	(500,000)	0%
		48874 Use of Facilities	(4,000)	(4,000)	(4,000)	(4,000)	100%
		48890 Other Local Income	(66,844)	(120,183)	(54,806)	(462,040)	12%
	489 Other Financing Sources	48899 Returned Checks	(10)	(90)	(20)	-	0%
		48911 Sale Of Equipment	-	-	-	(22,000)	0%
		48912 Sale Of Waste Materials	(634)	(38)	-	(100)	0%
		48969 Interfund Trans In (10 fr 14)			-	(480,000)	0%
		48980 Interfund Trans In (10 fr 15)	(37,888)	(60,719)	-	(197,000)	0%
		48995 Interfund Trans In (10 fr 17)	(2,131)	(1,114)	(1,130)	(1,711)	66%
	9 District Offices Total		(1,008,970)	(1,387,513)	(1,087,988)	(118,742,790)	1%
	Grand Total		(6,870,816)	(7,364,318)	(6,929,664)	(129,465,816)	5%

PROPERTY TAX DATA POINTS

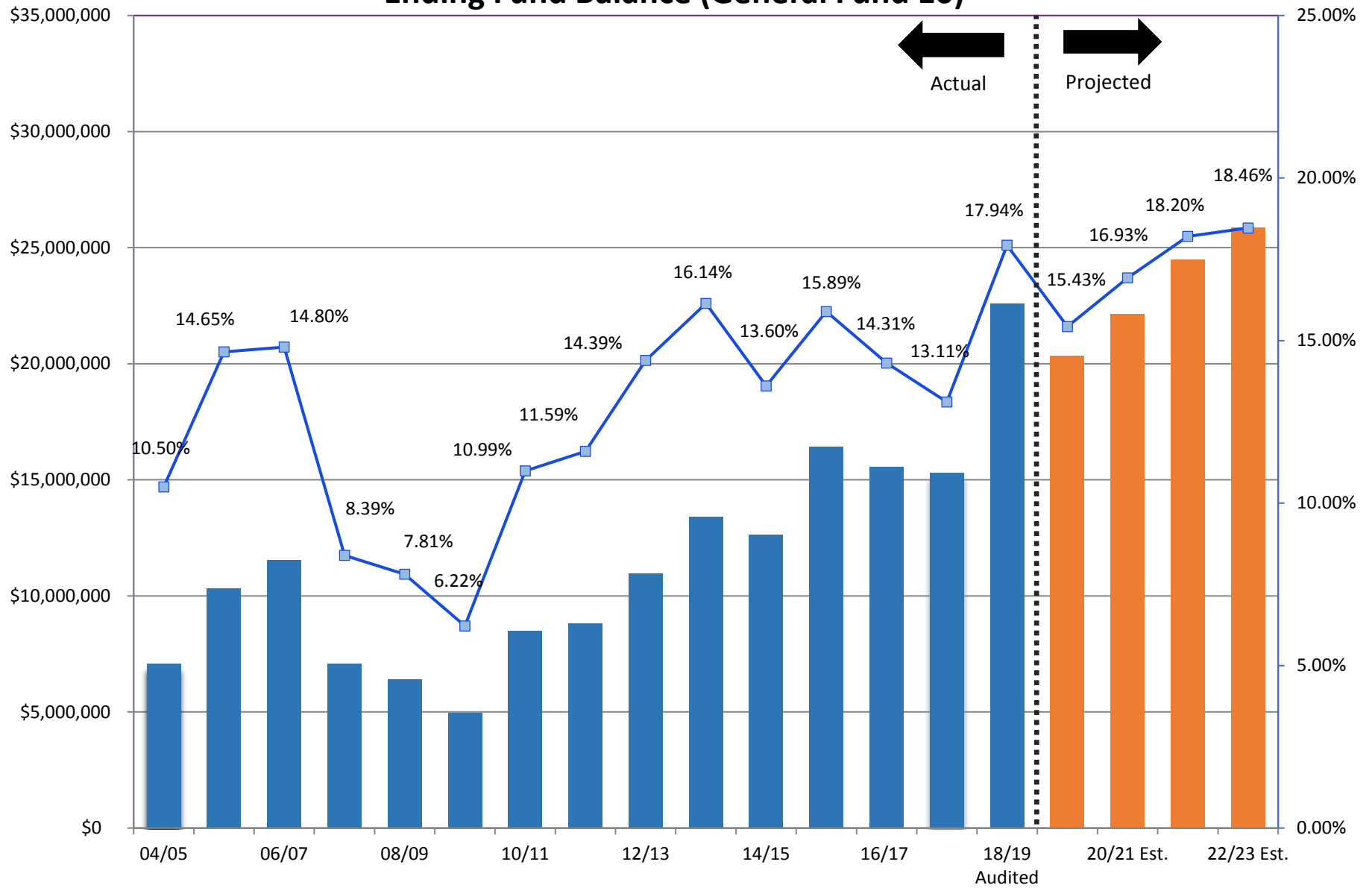


SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 10 EXPENSES

Location Group	Major Object	2018 YTD Actual	2019 YTD Actual	2020 YTD Actual	Revised Budget	
1 San Jose City College	51 Academic Salaries	4,710,156	4,969,115	5,486,923	22,802,045	24%
	52 Classified Salaries	1,539,667	1,644,767	1,797,111	7,998,764	22%
	53 Employee Benefits	2,173,939	2,755,038	3,188,276	12,176,731	26%
	54 Supplies and Materials	56,863	45,010	86,433	478,701	18%
	55 Other Operating Exp & Serv	486,742	200,584	380,849	2,637,573	14%
	56 Capital Outlay	25,697	(1,367)	6,440	13,476	48%
	57 Other Outgo	315	-	-	660,716	0%
1 San Jose City College Total		8,993,379	9,613,146	10,946,032	46,768,006	23%
2 Evergreen Valley College	51 Academic Salaries	4,670,858	5,027,276	5,620,026	22,574,502	25%
	52 Classified Salaries	1,758,080	1,823,909	2,011,510	8,472,863	24%
	53 Employee Benefits	2,347,759	2,924,017	3,248,615	13,482,613	24%
	54 Supplies and Materials	34,519	23,668	45,055	238,261	19%
	55 Other Operating Exp & Serv	132,071	116,928	88,615	1,277,532	7%
	56 Capital Outlay	-	332	3,760	35,033	11%
	57 Other Outgo	-	-	-	983,979	0%
2 Evergreen Valley College Total		8,943,287	9,916,130	11,017,580	47,064,782	23%
4 Milpitas Joint-Use Ed. Ctr	51 Academic Salaries	27,403	20,733	6,856	82,603	8%
	52 Classified Salaries	51,800	94,187	134,715	366,396	37%
	53 Employee Benefits	44,358	59,274	84,209	293,109	29%
	54 Supplies and Materials	705	1,832	5,057	79,593	6%
	55 Other Operating Exp & Serv	3,620	6,587	14,227	111,859	13%
	56 Capital Outlay	1,324	-	-	-	0%
	57 Other Outgo	-	-	-	10,838	0%
4 Milpitas Joint-Use Ed. Ctr Total		129,211	182,613	245,063	944,400	26%
9 District Offices	51 Academic Salaries	110,108	97,516	95,110	385,933	25%
	52 Classified Salaries	2,332,967	2,621,529	2,603,715	10,814,354	24%
	53 Employee Benefits	1,636,276	1,901,696	2,012,231	10,981,490	18%
	54 Supplies and Materials	71,563	57,220	62,177	484,358	13%
	55 Other Operating Exp & Serv	2,579,721	2,555,985	2,903,514	10,576,311	27%
	56 Capital Outlay	10,319	14,024	8,122	139,289	6%
	57 Other Outgo	614,364	575,992	141,990	3,581,635	4%
9 District Offices Total		7,355,318	7,823,961	7,826,860	36,963,369	21%
Grand Total		25,421,195	27,535,851	30,035,535	131,740,557	23%

Ending Fund Balance (General Fund 10)



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 11 PARKING TREND

Location Group	Major Object	2018 YTD Actual	2019 YTD Actual	2020 YTD Actual	Revised Budget	
1 San Jose City College	48 Revenues	(90,306)	(111,974)	(108,934)	(451,775)	24%
	52 Classified Salaries	3,547	1,823	5,162	28,172	18%
	53 Employee Benefits	2,467	2,912	3,192	24,714	13%
	55 Other Operating Exp & Serv	42,500	5,031	157	193,339	0%
1 San Jose City College Total		(41,792)	(102,208)	(100,423)	(205,550)	49%
2 Evergreen Valley College	48 Revenues	(116,170)	(145,211)	(135,896)	(542,025)	25%
	52 Classified Salaries	7,946	3,496	3,973	15,620	25%
	53 Employee Benefits	2,728	2,787	3,040	12,583	24%
	55 Other Operating Exp & Serv	44,171	5,276	1,060	197,361	1%
2 Evergreen Valley College Total		(61,325)	(133,652)	(127,822)	(316,461)	40%
9 District Offices	48 Revenues	-	-	-	(688,724)	0%
	52 Classified Salaries	158,260	170,691	193,586	693,728	28%
	53 Employee Benefits	90,518	104,638	114,068	462,359	25%
	54 Supplies and Materials	(42)	(48)	525	5,209	10%
	55 Other Operating Exp & Serv	1,768	1,004	30,211	49,439	61%
9 District Offices Total		250,505	276,286	338,390	522,011	65%
Grand Total		147,388	40,426	110,144	-	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 12 FINANCIAL STABILITY

Location Group	Major Object	Actual 2016	Actual 2017	Actual 2018	Fund Balance
9 District Offices	48 Revenues	(500,000)	(250,000)	(500,000)	(1,250,000)
9 District Offices Total		(500,000)	(250,000)	(500,000)	(1,250,000)
Fund Balance		(500,000)	(250,000)	(500,000)	(1,250,000)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 14 STUDENT SUCCES ENHANCEMENT

Location Group	Major Object	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Fund Balance
9 District Offices	48 Revenues	(25,000)	(25,000)	(175,000)	(330,000)	-	(555,000)
	55 Other Operating Exp & Serv		-				-
	57 Other Outgo		50,000	25,000	25,000	-	100,000
9 District Offices Total		(25,000)	25,000	(150,000)	(305,000)	-	(455,000)
Fund Balance		(25,000)	25,000	(150,000)	(305,000)	-	(455,000)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 15 FACILITY RENTALS

Location Group	Major Object	2019		2020		
		Revised Budget	YTD Actual	Revised Budget	YTD Actual	
1 San Jose City College	48 Revenues	(449,000)	(177,022)	(449,000)	(98,900)	22%
	52 Classified Salaries	165,656	19,249	115,210	38,617	34%
	53 Employee Benefits	106,623	12,741	97,040	30,549	31%
	54 Supplies and Materials	36,569	808			0%
	55 Other Operating Exp & Serv	100,320	-	423,389	-	0%
	56 Capital Outlay	10,000	8,194	1,500	1,226	82%
	57 Other Outgo	550,000	-	550,000	-	0%
1 San Jose City College Total		520,168	(136,029)	738,139	(28,508)	0%
2 Evergreen Valley College	48 Revenues	(200,000)	(54,866)	(200,000)	(99,928)	50%
	52 Classified Salaries	73,987	10,040	101,602	9,590	9%
	53 Employee Benefits	36,404	8,290	56,737	6,812	12%
	54 Supplies and Materials	28,790	-	22,000	-	0%
	55 Other Operating Exp & Serv	52,206	2,980	541,332	6,266	1%
	56 Capital Outlay	29,105	-	220,189	-	0%
	57 Other Outgo	396,550	-	-	-	0%
2 Evergreen Valley College Total		417,042	(33,555)	741,860	(77,261)	0%
9 District Offices	48 Revenues	(150,846)	(37,154)	(155,371)	(38,269)	25%
	55 Other Operating Exp & Serv	27,000	3,781	27,000	3,297	12%
	57 Other Outgo	294,551	60,719	319,841	-	0%
9 District Offices Total		170,705	27,346	191,470	(34,972)	-18%
Grand Total		1,107,915	(142,239)	1,671,469	(140,741)	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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F16 CENTER FOR ECONOMIC MOBILITY

Object Group	Major Object	Minor Object	2018 YTD Actual	2019 YTD Actual	2020 YTD Actual	Revised Budget	
	39 Fund Equity Total		(8,360)	(99,614)	(476,956)	-	0%
3 Fund Balances Total			(8,360)	(99,614)	(476,956)	-	0%
4 Revenues	48 Revenues	486 State Revenue		(46,316)			0%
		488 Local Revenue	(646,388)	(644,161)	(208,322)	(1,448,000)	0%
		489 Other Financing Sources	(654,739)	(769,413)	(158,525)	(686,796)	0%
	48 Revenues Total		(1,301,127)	(1,459,890)	(366,847)	(2,134,796)	0%
4 Revenues Total			(1,301,127)	(1,459,890)	(366,847)	(2,134,796)	0%
5 Expenses	51 Academic Salaries	512 Noninstructional Sal., Regular Sal. Sch.	147,141	63,240	52,209	210,038	25%
		514 Noninstructional Salaries, Nonreg. Sch.	1,659	2,229	(35)	650	0%
	51 Academic Salaries Total		148,800	65,469	52,174	210,688	25%
	52 Classified Salaries	521 Noninstructional Sal., Reg Full-time Sch	526,379	461,979	217,393	934,180	23%
		523 Noninstructional Sal., Non-reg Full-time	106,461	39,159	22,085	222,486	10%
	52 Classified Salaries Total		632,840	501,138	239,479	1,156,666	21%
	53 Employee Benefits	531 STRS	13,788	7,900	2,088	8,359	25%
		532 PERS	78,627	128,022	50,727	219,155	23%
		533 OASDI/Medicare	52,168	35,624	20,640	94,459	22%
		534 Health & Welfare	143,431	138,899	59,175	280,622	21%
		535 State Unemployment Insurance	1,563	1,135	583	2,699	22%
		536 Workers' Compensation	9,606	7,804	4,938	24,168	20%
	53 Employee Benefits Total		299,183	319,384	138,152	629,462	22%
	54 Supplies and Materials	543 Non-Instructional Supplies	21,158	20,248	6,820	66,296	10%
	54 Supplies and Materials Total		21,158	20,248	6,820	66,296	10%
	55 Other Operating Exp & Serv	551 Personal Services	69,039	82,946	105,153	389,801	27%
		552 Travel & Conference	6,919	14,529	1,054	30,900	3%
		555 Utilities & Housekeeping	-	106	738	6,500	11%
		556 Rents, Leases & Repairs	2,962	4,080	860	12,600	7%
		557 Adv/Legal Fees/Audits/Elections	11,488	6,255	446	16,950	3%
		558 Other Services	1,020	1,295	96	2,470	4%
	55 Other Operating Exp & Serv Total		91,428	109,211	108,346	459,221	24%
	56 Capital Outlay	564 Equipment	360	2,019	1,949	7,000	28%
	56 Capital Outlay Total		360	2,019	1,949	7,000	28%
	57 Other Outgo	573 Interfund Transfers - Out	16,104	65,080			0%
	57 Other Outgo Total		16,104	65,080			0%
5 Expenses Total			1,209,872	1,082,548	546,920	2,529,333	22%
Change in Fund Balance			(99,614)	(476,956)	(296,883)	394,537	
Ending Fund Balance			99,614	476,956	296,883	82,419	-24%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 17 GRANTS & CATEGORICALS

Object Group	Program	1 San Jose City College		2 Evergreen Valley College		9 District Offices		Total Budget	Total Actual	
		Budget	Actual	Budget	Actual	Budget	Actual			
4 Revenues		(15,075,900)	(3,204,186)	(18,059,856)	(4,134,514)	(2,319,360)	(489,521)	(35,455,116)	(7,828,221)	22%
5 Expenses	10195 SEAASE			514,581	67,358			514,581	67,358	13%
	10201 Federal Work Study	360,000	24,654	335,593	28,014			695,593	52,669	8%
	10302 Trio - Upward Bound			721,428	27,733			721,428	27,733	4%
	10303 Trio - Talent Search			523,784	78,861			523,784	78,861	15%
	10401 VTEA Title I-C	190,541	20,845	175,953	7,276			366,494	28,121	8%
	10406 Perkins Title I-C Reserve	50,562	10,387	41,829	11,148			92,391	21,535	23%
	10648 Sil Valley HighTech Apprentice			126,155	-			126,155	-	0%
	10704 Title V Grant - Year 4	-	13					-	13	0%
	10705 Title V Grant - Year 5	452,179	119,648					452,179	119,648	26%
	10712 TitleV-Yr2_Culti. Excele	-	31					-	31	0%
	10713 TitleV-Yr3_Culti. Excele	-	84					-	84	0%
	10714 TitleV-Yr4_Culti. Excele	485,455	86,263					485,455	86,263	18%
	10715 TitleV-Yr5_Culti. Excele	649,650	33,699					649,650	33,699	5%
	10801 Veteran's Administration	6,939	-	1,245	-			8,184	-	0%
	10901 NSF INCLUDES Alliance Yr 1					114,847	10,000	114,847	10,000	9%
	10911 NSF-Integrated Teacher Pathway	6,001	1,046					6,001	1,046	17%
	11101 TANF	44,267	2,864	40,260	4,839			84,527	7,703	9%
	11206 Yosemite Child Devel	10,000	-					10,000	-	0%
	11208 YESS-ILP			22,500	4,209			22,500	4,209	19%
	11301 CalFresh (CSU Chico)			172,022	23,207			172,022	23,207	13%
	20201 EOP&S	948,422	205,630	918,988	152,678			1,867,410	358,307	19%
	20301 DSP/Student Accessibility	905,185	143,456	498,667	100,870			1,403,852	244,326	17%
	20401 Student Success & Support Prog	1,355,721	305,671	1,751,665	353,729			3,107,387	659,400	21%
	20402 Student Equity	921,353	110,650	815,197	147,516	90,349	14,632	1,826,899	272,798	15%
	20403 Hunger Free Campus Support	40,941	128	47,295	1,909			88,235	2,037	2%
	20404 Innovation in Higher Education	302,101	(884)	841,276	12,570			1,143,377	11,685	1%
	20407 Non-Credit SSSP Allocation	1,515	-					1,515	-	0%
	20408 Veteran Resource Center (SSSP)	43,721	-	42,384	218			86,105	218	0%
	20702 IEPI Innovation&Effectiveness	97,810	31,644					97,810	31,644	32%
	20711 Umoja Community Edu Foundation	14,508	79	14,950	6,999			29,458	7,078	24%
	20801 State Apport-Apprentices	605,914	19,620					605,914	19,620	3%
	20811 CA Apprenticeship Initiative	210,380	56,787			93,578	-	303,958	56,787	19%
	21001 County Excess Costs Serv-CALWORKS	215,660	18,936	164,379	26,072			380,039	45,008	12%
	21201 CALWORKS	233,098	26,858	211,226	39,325			444,324	66,184	15%
	21301 Financial Aid Administration	402,649	78,076	395,330	66,752			797,979	144,828	18%
	21302 Financial Aid Technology	114,254	-	102,029	-	78,608	2,505	294,891	2,505	1%
	21401 Block Grant - Instr. Support	157,811	11,766	338,800	36,538			496,611	48,304	10%
	21501 Block Grant - Phys Plant 16-17			82,061	-	-	(19,533)	82,061	(19,533)	-24%
	21502 Block Grant - Phys Plant 17-18			220,307	7,517			220,307	7,517	3%
	21503 Block Grant - Phys Plant 18-19	50,000	-	90,329	-			140,329	-	0%
	21504 Block Grant - Phys Plant 19-20	43,361	-	35,840	-	71,681	-	150,882	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 17 GRANTS & CATEGORICALS

Object Group	Program	1 San Jose City College		2 Evergreen Valley College		9 District Offices		Total Budget	Total Actual	
		Budget	Actual	Budget	Actual	Budget	Actual			
	21518 Year 2 Basic Skills	-	(106)	-	(0)			-	(106)	0%
	21519 Year 1 Basic Skills	365,074	19,645	313,819	39,893			678,893	59,538	9%
	22004 Guided Pathways Allocation	288,738	11,094	446,071	21,344			734,809	32,438	4%
	22005 Student Succ Completion Grant	435,859	7,894	1,118,686	112,026			1,554,545	119,920	8%
	22301 CARE	93,560	1,664	94,821	-			188,381	1,664	1%
	22500 Lottery - Prop 20 Restricted	487,353	58,055	923,373	86,269			1,410,725	144,324	10%
	22591 Classified Prof Devlp					62,664	-	62,664	-	0%
	22597 Equal Employment Opportunity					122,243	14,407	122,243	14,407	12%
	24402 CA College Promise Innovation	-	11,438	-	11,466	40,491	29,374	40,491	52,278	129%
	25503 Full-time Faculty Restricted	-	37,217					-	37,217	0%
	25600 Nursing Faculty and Recruitmen			197,578	13,457			197,578	13,457	7%
	25601 Nursing Enrollment Growth Grnt			-	(26)			-	(26)	0%
	25617 BayClean	-	202					-	202	0%
	25619 Adult Education Block Grant	296,068	64,910	477,636	32,529	1,363,455	251,126	2,137,159	348,566	16%
	25620 Adult Education Block Grant Y2	-	23,622					-	23,622	0%
	25621 Adult Education Block Grant CO	-	(1,071)	-	27	-	1,434	-	390	0%
	25699 State PERS On-Behalf Payment					302,111	-	302,111	-	0%
	25700 State STRS On-Behalf Payment					239,033	-	239,033	-	0%
	25702 California College Promise	472,736	-	678,153	109,142			1,150,889	109,142	9%
	26201 Strong Workforce Local - Yr3	-	79	388,041	155,632			388,041	155,712	40%
	26202 Strong Workforce Local - Yr2	933,452	199,312	827,609	182,406			1,761,061	381,718	22%
	26203 Strong Workforce Local - Yr1	1,319,495	206,677	915,808	172,209			2,235,303	378,886	17%
	26204 Strong Workforce Regional -Yr1	686,593	95,658	694,625	136,860			1,381,218	232,519	17%
	26205 Strong Workforce Regional -Yr2	686,593	33,346	589,399	209,836			1,275,992	243,182	19%
	26206 Strong Workforce Regional -Yr3	373,055	-	375,588	36,856			748,643	36,856	5%
	26308 CTE Enhancement Fund			4,999	104			4,999	104	2%
	26309 SVETP (SV Eng Tech PW)	-	(28,847)	-	17,239	-	20,002	-	8,394	0%
	26310 MetroEd Silicon Valley Career			-	(1,255)			-	(1,255)	0%
	26313 Campus Safety & Sexual Assault	12,743	1,000	10,365	1,000			23,108	1,999	9%
	26315 CUHSD WIOA Title II AEFLA	-	1,146					-	1,146	0%
	26316 Linking Business Advise (ISPIC	-	(57)					-	(57)	0%
	26317 Improving Online CTE Pathways			500,000	37,642			500,000	37,642	8%
	26319 Deputy Sector Navigator			200,000	-			200,000	-	0%
	26320 Rtil-Hspitlty-Tourism (ISPIC)					-	2,571	-	2,571	0%
	26402 Mental Health Support Funds	45,341	-	22,724	8,578			68,065	8,578	13%
	31401 Cosmetology Patron Fees	-	22					-	22	0%
	31601 United Way Bay Area (UWBA)					3,845	698	3,845	698	18%
	31603 CalEITC (UWBA)	5,625	-					5,625	-	0%
	31613 Kaiser Permanente Benefits					30,000	3,391	30,000	3,391	11%
	32405 Gene Haas Foundation	10,000	-					10,000	-	0%
	32418 SC Cnty Office of ReEntry Svs					36,000	2,475	36,000	2,475	7%
	32804 UC Regents Puente Project	1,500	-					1,500	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 17 GRANTS & CATEGORICALS

Object Group	Program	1 San Jose City College		2 Evergreen Valley College		9 District Offices		Total Budget	Total Actual	
		Budget	Actual	Budget	Actual	Budget	Actual			
5 Expenses	33406 WFI - PG&E					11,600	-	11,600	-	0%
	33507 Dorothy D. Rupe Nursing			22,987	1,888			22,987	1,888	8%
	33513 YESS - Foster Youth			11,500	-			11,500	-	0%
5 Expenses Total		15,433,784	2,050,851	18,059,856	2,590,462	2,660,504	333,082	36,154,144	4,974,396	14%
Grand Total		357,884	(1,153,335)	(0)	(1,544,052)	341,144	(156,439)	699,028	(2,853,825)	-408%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 18 HEALTH FEES

Location Group	Major Object	2018	YTD Actual	2019	YTD Actual	2020	YTD Actual	
		Revised Budget		Revised Budget		Revised Budget		
1 San Jose City College	48 Revenues	(300,483)	(134,118)	(300,483)	(134,208)	(300,483)	(138,343)	46%
	51 Academic Salaries	138,867	19,352	141,972	5,799	125,713	6,183	5%
	52 Classified Salaries	76,781	13,865	76,143	14,080	75,994	20,496	27%
	53 Employee Benefits	69,708	9,765	69,909	7,338	87,677	6,318	7%
	54 Supplies and Materials	6,633	-	10,000	1,700	10,000	2,757	28%
	55 Other Operating Exp & Serv	15,286	2,373	52,075	52	120,065	114	0%
1 San Jose City College Total		6,792	(88,763)	49,616	(105,239)	118,966	(102,476)	9%
2 Evergreen Valley College	48 Revenues	(317,861)	(163,767)	(320,361)	(163,166)	(341,666)	(169,140)	51%
	51 Academic Salaries	142,135	24,688	145,940	25,717	148,495	26,639	18%
	52 Classified Salaries	85,438	18,448	96,109	18,786	84,988	19,916	20%
	53 Employee Benefits	72,761	14,222	79,791	16,878	89,037	17,951	21%
	54 Supplies and Materials	18,100	610	11,823	818	13,164	823	7%
	55 Other Operating Exp & Serv	28,692	70	10,876	138	51,978	138	1%
2 Evergreen Valley College Total		29,265	(105,729)	24,179	(100,831)	50,996	(103,672)	17%
Grand Total		36,057	(194,492)	73,795	(206,070)	169,962	(206,148)	0%

**CAPITAL/BOND
PROJECT FUNDS**

CAPITAL / BOND PROJECT FUNDS

Funds 36, 42, 44, 45, 46, and 47

In November 2010, the voters reaffirmed their commitment to the District with the passage of an additional local general obligation bond authorization, known as Measure G – 2010, in the amount of \$268 million. Then again, in November 2016, the voters expressed their generosity and commitment to the District with the passage of Measure X, which provided an additional funding authorization of \$748 million.

The afore-mentioned local general obligation bond programs are governed by Proposition 39, which requires a 55% voter approval threshold and carries the requirement of a citizens' bond oversight committee, which provides review described by law and delivers annual reports to the Board of Trustees.

Fund 42 has been established to track expenditures related to the Measure G-2010 Series B bond program (otherwise known as the technology and scheduled maintenance [or small capital repairs] endowment fund). Fund 44 has been established to track revenues and expenditures related to the sale of the Series D for the Measure G-2010 bond program, which is the final series of the program and is expected to be fully spent in FY19-20. Expenses through the first quarter of FY2019-2020 for Measure G – 2010 projects totaled \$1,570,367.

Fund 45 has been established to track expenditures related to Measure X Series A and Fund 46 has been established to track expenditures related to Measure X Series A-1 (which are taxable bonds). Expenses through the first quarter of FY2019-2020 for Measure X projects totaled \$4,025,738. Fund 47 has been established as a placeholder to account for the remaining authorization totaling \$663,000,000.

The revenues in the Capital Outlay Fund 36 are received from redevelopment agency pass-through funds and capital outlay fees (local revenues) and are to be spent on minor capital projects. Expenditures in the first quarter totaled \$35,401.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

MEASURE G 2010

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
1 San Jose City College	31105 Renovate Building K				
	31114 Demo Locker Rms, Aux, Site Imp	387,702	387,702	99,575	26%
	31122 Group II Equipment	779,369	779,369	283,265	36%
	31125 New Gym Sitework & Aux Bldgs	280,111	280,111	28,453	10%
	31130 Theater Improvements	60,581	60,581	(39)	0%
	31132 New CTE Building	82,194	82,194	(178)	0%
	31133 New Swing Space Project	8,860	8,860	7,041	79%
	31134 Hold for Measure G-2010	735,530	735,530	294,915	40%
	31135 Science Bldg Mechanical Upgrd	118,646	118,646	(38)	0%
	31151 Interior Library Bldg Renovat	284,634	284,634	25,226	9%
	31164 Campus HVAC Phase II	161,197	161,197	10,609	7%
	31312 SJECC Extension- Irrigation	155,479	155,479	52,506	34%
	31313 Small Cap Repairs - Fac Upgrds	5,468,543	5,468,543	-	0%
	31320 Parking Lot/Street Repairs II	528,288	528,288	429,776	81%
	31322 Access Control	36,974	36,974	(19)	0%
	31323 Relocate Adaptive PE	62,249	62,249	(85)	0%
	31328 Wayfinding, Signage & Fencing	17,013	17,013	(985)	0%
	31330 AudioVisual Systems Imprvmts	-	-	(130)	0%
	31332 Campus HVAC Eqpt & Controls	20,364	20,364	(402)	0%
	31336 Physical Security Phase II	306,905	306,905	48,444	16%
	31338 AV Systems Improvements Ph II	213,417	213,417	12,547	6%
	31339 Interior Finishes Upgrades	26,585	26,585	-	0%
	31703 Technology Upgrades	38,187	38,187	5,568	15%
	31705 IT and Tech Equipment - SJCC	5,468,543	5,468,543	-	0%
	39999 Election/Legal/EIR/DO Labor	70,923	70,923	(1,400)	0%
1 San Jose City College Total		15,312,293	15,312,293	1,294,649	8%
2 Evergreen Valley College	32105 New Campus Police Bldg				0%
	32110 Roble Demo / Acacia Alteration	15,520	15,520	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

MEASURE G 2010

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
2 Evergreen Valley College	32124 SanFelipe Digital Message Sign	80	80	-	0%
	32126 Acacia Renovation Phase III	40,548	40,548	36,142	89%
	32127 Gullo Stu Spc Rprps/Renovate	92,549	92,549	-	0%
	32128 PE Accessibility Improvements	12,443	12,443	18,762	151%
	32129 Montgomery Hall Interior Updt	27,229	27,229	-	0%
	32130 EVC Fiieldhouse Repairs	8,858	8,858	8,858	100%
	32146 MS3 Exterior Stair Lighting	12,054	12,054	10,666	88%
	32307 Small Capital Repairs	39,910	39,910	691	2%
	32315 Parking Lot Remediation Phase2	12,342	12,342	820	7%
	32318 Small Cap Repairs - Fac Upgrds	5,468,541	5,468,541	-	0%
	32319 EVC Utility Updating & Mapping	26,531	26,531	-	0%
	32702 IT Infrastructure Improvements	29	29	-	0%
	32703 Technology Upgrades	309,795	309,795	(9,782)	0%
	32705 IT & Tech Equipment - EVC	5,468,541	5,468,541	-	0%
2 Evergreen Valley College Total		11,534,969	11,534,969	66,155	1%
9 District Offices	00000 User Unspecified				0%
	25103 Energy Efficiency - Clean Yr 2	1	1	(235)	0%
	31131 SJECC Extension	23,875	23,875	-	0%
	39302 Demo Old Dist Office/Academy	22,018	22,018	14,035	64%
	39312 Police Safety Comm Upgrade	1,522	1,522	-	0%
	39313 ADA Transition Plan Assessment	76,013	76,013	-	0%
	39704 ERP Conversion	155,165	155,165	-	0%
	39705 Infrastructure Upgrade	120,001	120,001	-	0%
	39707 DS Printing & Digital Imaging	60	60	-	0%
	39905 Management and Related Costs	357,249	404,179	126,673	31%
	39999 Election/Legal/EIR/DO Labor	2,022,542	2,069,471	69,090	3%
9 District Offices Total		2,778,447	2,872,305	209,563	7%
Grand Total		29,625,709	29,719,568	1,570,367	5%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

MEASURE X 2016

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
1 San Jose City College	31114 Demo Locker Rms, Aux, Site Imp	2,065,761	2,065,761	-	0%
	31122 Group II Equipment	2,131,393	2,131,393	139,119	7%
	31129 New Maint & Ops & Emrgcy Cntr	10,312,714	10,312,714	12,243	0%
	31130 Theater Improvements	3,253,755	3,253,755	(19)	0%
	31132 New CTE Building	71,579,161	71,579,161	12,995	0%
	31133 New Swing Space Project	3,160,827	3,160,827	186,912	6%
	31135 Science Bldg Mechanical Upgrd	355,358	355,358	-	0%
	31137 Property Acquisition	9,972,602	9,972,602	-	0%
	31150 ADA Improvements	500,000	500,000	-	0%
	31151 Interior Library Bldg Renovat	1,773,327	1,773,327	(1,010)	0%
	31152 Campus-wide Painting- SJCC	2,980,831	2,980,831	869,670	29%
	31153 Tech Building Renovation	3,000,000	3,000,000	-	0%
	31154 Kingman Intersection: Traffic	3,500,000	3,500,000	-	0%
	31155 Entrance Door Replacement	351,198	351,198	14,191	4%
	31156 Student Svcs & Drop-in Center	551,729	551,729	(119)	0%
	31157 Campus Lighting Upgrades	40,521	40,521	(72)	0%
	31158 Admissions and Records	263,665	217,665	3,022	1%
	31159 Site Utility and Topography	317,063	317,063	-	0%
	31160 Telecomm Master Plan	150,000	150,000	-	0%
	31161 Child Dvlpmnt Center-Phase I	4,184,086	4,184,086	(2)	0%
	31162 Student Center Improvements	6,074,743	6,074,743	20,001	0%
	31163 Softball Field Renovation	2,391,250	2,391,250	-	0%
	31165 Jaguar Multicultural Center	8,000,000	8,000,000	-	0%
	31199 Campus Contingency - SJCC	172,181,668	172,181,668	-	0%
	31304 Small Capital Repairs	4,046,494	4,046,494	-	0%
	31309 SJCC Vehicles	100,000	100,000	25,987	26%
	31310 Access, Alarms, Monitoring	1,892,036	1,892,036	-	0%
	31312 SJECC Extension- Irrigation	-	46,000	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

MEASURE X 2016

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
1 San Jose City College	31324 Restroom Fixtures & Plumbing	390,187	390,187	32,110	8%
	31333 CTE Improvements	336,882	336,882	(82)	0%
	31702 IT Infrastructure Improvements	1,541,893	1,541,893	-	0%
	31703 Technology Upgrades	1,436,028	1,436,028	25,332	2%
	39999 Election/Legal/EIR/DO Labor	35,463	35,463	(700)	0%
1 San Jose City College Total		318,870,636	318,870,636	1,339,579	0%
2 Evergreen Valley College	32110 Roble Demo / Acacia Alteration				0%
	32122 EVC Vehicles	100,000	100,000	53,688	54%
	32126 Acacia Renovation Phase III	253,077	253,077	117,842	47%
	32128 PE Accessibility Improvements	1,499,116	1,499,116	422,729	28%
	32130 EVC Fieldhouse Repairs	676,853	1,736,881	34,703	2%
	32132 Student Services Center	64,622,494	64,622,494	153	0%
	32134 Language Arts Building	47,457,172	47,457,172	-	0%
	32138 Kinesiology, PE & Aquatics	66,988,563	65,928,535	-	0%
	32144 Hold for Measure X	5,497,304	5,497,304	80,748	1%
	32145 Gullo/Student Svcs Renovation	2,145,761	2,145,761	976,305	45%
	32150 Hold for Measure X	250,000	250,000	-	0%
	32151 Campus Environmental Control	358,000	358,000	9,600	3%
	32152 Gullo II Multi Campus Space	-	185,200	-	0%
	32299 Campus Contingency - EVC	114,996,692	114,811,492	-	0%
	32307 Small Capital Repairs	1,489,285	1,589,285	254,569	16%
	32317 Parking Lot Remediation Ph III	74,603	74,603	27,438	37%
	32319 EVC Utility Updating & Mapping	163,641	63,641	-	0%
	32602 Group II Equipment	910,310	910,310	62,231	7%
	32702 IT Infrastructure Improvements	2,750,000	2,750,000	-	0%
2 Evergreen Valley College Total		310,232,869	310,232,869	2,040,006	1%
9 District Offices	25103 Energy Efficiency - Clean Yr 2	0	0	(40)	0%
	39301 New District Services Building	374,294	374,294	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

MEASURE X 2016

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
9 District Offices	39302 Demo Old Dist Office/Academy	1,546,857	1,546,857	306,030	20%
	39303 District Services Furn & Equip	937,470	937,470	-	0%
	39307 Vehicle Replacement	350,000	350,000	-	0%
	39312 Police Safety Comm Upgrade	18,716	18,716	-	0%
	39313 ADA Transition Plan Assessment	390,480	390,480	-	0%
	39314 DO Elevator Upgrade	1,200,000	1,200,000	-	0%
	39399 District/DW Contingency	9,755,274	9,755,274	-	0%
	39625 Ground Lease Debt Relief	7,728,537	7,728,537	101,710	1%
	39699 Program Contingency	11,600,000	11,600,000	-	0%
	39706 Technology/Security	67,800,000	67,800,000	-	0%
	39707 DS Printing & Digital Imaging	250,025	250,025	-	0%
	39708 DS Computer Replacement	324,107	324,107	6,348	2%
	39709 DS Network Storage/Servers	750,000	750,000	-	0%
	39710 DS Network Monitoring Appl's	50,000	50,000	-	0%
	39711 Security Assess&Dsgn Consult	199,551	199,551	57,364	29%
	39905 Management and Related Costs	4,729,070	4,947,292	63,330	1%
	39999 Election/Legal/EIR/DO Labor	3,758,055	3,976,277	111,411	3%
9 District Offices Total		111,762,437	112,198,881	646,153	1%
Grand Total		740,865,942	741,302,386	4,025,738	1%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 36 CAPITAL OUTLAY

Object Group	Project	2020		YTD Actual	
		Adopted Budget	Revised Budget		
4 Revenues		(2,406,820)	(2,406,820)	(75,031)	3%
5 Expenses	00000 User Unspecified	10,311,563	9,581,563	-	0%
	32137 Sequoia Renovation/Biology	-	57,770	-	0%
	34702 Parking Infrastructure	4,792	4,792	-	0%
	39994 Non-Bond Admin Overhead	74,083	74,083	6,616	9%
	62501 SJCC Campus Modernization	160,000	160,000	-	0%
	62506 DO Renovation	80,000	80,000	-	0%
	62514 EVC Campus Modern-General	160,000	160,000	-	0%
	62535 DW Scheduled Maintenance	525,000	467,230	-	0%
	62565 EVC Surplus Land Development	(240,000)	490,000	28,786	6%
5 Expenses Total		11,075,438	11,075,438	35,401	0%
Grand Total		8,668,618	8,668,618	(39,630)	0%

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Cafeteria Fund 70

The Cafeteria Fund includes commission from food services vendors and costs associated with support of the food services operations at the colleges.

Child Development Fund 72

The Child Development Fund represents the operation of the San Jose City College's Child Development Center, which was closed beginning FY2011-2012. The Child Development Fund was augmented by the Unrestricted General Fund 10 to support operations in FY2010-2011 by \$211,902. This, coupled with the condition of the facility, prompted the closure. Beginning in FY2012-2013 revenues and expenditures primarily represented a pass-through to a third-party to continue to provide services since the center's closure. In the recent years the revenues received have been returned to the State pending SJCC's ability to partner with a third-party or to re-establish a center on campus to provide these crucial services.

In FY2011-2012 through FY2014-2015, San Jose City College elected to exercise the ability to transfer funding from one categorical program to another (known as flexibility) by transferring \$34,308 from the Childcare Tax Bailout Program to supplement the Disabled Student Program (DSPS).

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 70 CAFETERIA

Location Group	Major Object	2019		2020		
		Revised Budget	YTD Actual	Revised Budget	YTD Actual	
1 San Jose City College	52 Classified Salaries	16,394	4,098	17,010	5,416	32%
	53 Employee Benefits	12,656	3,163	13,632	3,414	25%
1 San Jose City College Total		29,050	7,261	30,642	8,830	29%
2 Evergreen Valley College	52 Classified Salaries	16,435	3,814	17,092	3,399	20%
	53 Employee Benefits	15,990	2,773	17,181	1,769	10%
2 Evergreen Valley College Total		32,425	6,586	34,273	5,168	15%
9 District Offices	48 Revenues	(75,000)	(34,867)	(75,000)	(2,487)	3%
	54 Supplies and Materials	2,500	241	2,500	797	32%
	55 Other Operating Exp & Serv	31,001	3,655	31,401	2,852	9%
	57 Other Outgo	20,327	-	33,031	-	0%
9 District Offices Total		(21,172)	(30,970)	(8,068)	1,162	0%
Grand Total		40,303	(17,122)	56,847	15,160	27%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 72 CHILD DEVELOPMENT

Location Group	Major Object	2019	YTD Actual	2020	YTD Actual	
		Revised Budget		Revised Budget		
1 San Jose City College	48 Revenues	(483,434)	(120,859)	(483,434)	-	0%
	55 Other Operating Exp & Serv	483,434	-	483,434	-	0%
1 San Jose City College Total		-	(120,859)	-	-	0%
Grand Total		-	(120,859)	-	-	0%

INTERNAL SERVICE FUND

INTERNAL SERVICE FUND

Self-Insurance Fund 61

The Self-Insurance Fund allows the District to pay the costs associated with dental and vision benefits for active employees and retirees. For active employees, the fund is reimbursed on a monthly basis from other funds as payroll is posted to the general ledger. For retirees, the fund is reimbursed quarterly by the retirees.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 61 SELF INSURANCE

Major Object	2019		2020		
	Revised Budget	YTD Actual	Revised Budget	YTD Actual	
48 Revenues	(1,250,000)	(277,683)	(1,250,000)	(294,788)	0%
55 Other Operating Exp & Serv	1,250,000	239,924	1,250,000	324,457	26%
Grand Total	-	(37,758)	-	29,669	0%

FIDUCIARY FUNDS

FIDUCIARY FUNDS

Financial Aid Fund 48

The Financial Aid Fund tracks the District's disbursements associated with financial aid. The fund is reimbursed by the Federal and State governments as disbursements are made. As of September 30, 2019, San Jose City College disbursed \$1,531,221 in financial aid (an increase from the \$1,313,464 disbursed during the same period last fiscal year) and Evergreen Valley College disbursed \$3,152,867 in financial aid (also an increase from the \$2,849,893 disbursed during the same period last year).

Programs associated with this fund are as follows:

Federal

- Pell
- SEOG
- Direct Loans

State

- Cal Grant

Scholarship Fund 96

The Scholarship Fund tracks the disbursements associated with student scholarships. See below for the historical disbursements since the establishment of this Fund in FY2012-2013:

	San Jose City College	Evergreen Valley College	Total
FY2012-2013	\$187,994	\$144,039	\$332,033
FY2013-2014	\$176,455	\$114,266	\$290,721
FY2014-2015	\$145,328	\$127,705	\$273,033
FY2015-2016	\$184,616	\$143,565	\$328,181
FY2016-2017	\$168,666	\$159,795	\$328,461
FY2017-2018	\$187,593	\$177,011	\$364,604
FY2018-2019	\$194,539	\$171,757	\$366,296
FY2019-2020 (through the 1 st Qtr.)	\$100,364	\$59,243	\$159,607

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 48 FINANCIAL AID

Location Group	User_	Major Object	2019	YTD Actual	2020	YTD Actual	
			Revised Budget		Revised Budget		
1 San Jose City College	10501 Pell	48 Revenues	(8,903,000)	(1,111,734)	(8,903,000)	(1,291,860)	15%
		52 Classified Salaries	10,340	-	10,340	-	0%
		57 Other Outgo	8,892,660	1,115,405	8,892,660	1,306,556	15%
	10502 SEOG	48 Revenues	(360,000)	(154,538)	(360,000)	(179,700)	50%
		52 Classified Salaries	17,143	-	17,143	-	0%
		57 Other Outgo	342,857	154,313	342,857	179,700	52%
	10503 Direct Loan	48 Revenues	(1,500,000)	(41,447)	(1,500,000)	(29,936)	2%
		57 Other Outgo	1,500,000	41,447	1,500,000	29,936	2%
	10599 Undefined Financial Aid Exp.	57 Other Outgo	-	-	-	-	0%
	22001 Cal Grant	48 Revenues	(339,100)	(217,224)	(339,100)	(202,141)	60%
			339,100	2,299	339,100	15,029	4%
1 San Jose City College Total			-	(211,479)	-	(172,416)	0%
2 Evergreen Valley College	10501 Pell	48 Revenues	(12,544,000)	(2,429,701)	(12,544,000)	(2,981,769)	24%
		52 Classified Salaries	15,620	-	15,620	-	0%
		57 Other Outgo	12,528,380	2,444,755	12,528,380	2,994,652	24%
	10502 SEOG	48 Revenues	(437,821)	(188,200)	(437,821)	-	0%
		52 Classified Salaries	8,756	-	8,756	-	0%
		57 Other Outgo	429,065	188,400	429,065	(249)	0%
	10503 Direct Loan	48 Revenues	(834,000)	(64,208)	(834,000)	(42,438)	5%
		57 Other Outgo	834,000	64,208	834,000	42,438	5%
	22001 Cal Grant	48 Revenues	(761,350)	(492,113)	(942,477)	(475,660)	50%
				761,350	152,530	942,477	116,026
2 Evergreen Valley College Total			-	(324,329)	-	(346,999)	0%
Grand Total			-	(535,808)	-	(519,415)	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

FUND 96 SCHOLARSHIPS

Location Group	User_	Major Object	2019		2020		
			Revised Budget	YTD Actual	Revised Budget	YTD Actual	
1 San Jose City College	32409 Internal Scholarships Foundati	48 Revenues	(100,000)	(41,350)	(100,000)	(50,350)	50%
		57 Other Outgo	100,000	41,350	100,000	56,850	57%
	32410 Internal Scholarships ASB	48 Revenues	(20,000)	(4,000)	(20,000)	(7,500)	38%
		57 Other Outgo	20,000	4,000	20,000	7,500	38%
	32411 External Scholarships	48 Revenues	(100,000)	(40,222)	(100,000)	(24,102)	24%
		57 Other Outgo	100,000	12,971	100,000	36,014	36%
1 San Jose City College Total			-	(27,251)	-	18,412	0%
2 Evergreen Valley College	32409 Internal Scholarships Foundati	48 Revenues	(32,000)	(13,050)	(32,000)	(16,850)	53%
		57 Other Outgo	32,000	13,050	32,000	16,850	53%
	32410 Internal Scholarships ASB	48 Revenues	(24,000)	(11,507)	(24,000)	(14,643)	61%
		57 Other Outgo	24,000	11,507	24,000	15,143	63%
	32411 External Scholarships	48 Revenues	(110,000)	(53,917)	(110,000)	(41,350)	38%
		57 Other Outgo	110,000	44,667	110,000	27,250	25%
2 Evergreen Valley College Total			-	(9,250)	-	(13,600)	0%
Grand Total			-	(36,501)	-	4,812	0%

OPEB-RELATED FUNDS

OPEB-RELATED FUNDS

OPEB Trust Fund 75

The OPEB Trust Fund was established after the sale of OPEB Bonds to fund the GASB 43/45 Actuarial Valuation of Post-retirement Employee Benefits estimated at \$47,719,500 at June 30, 2007. The closing of the District's OPEB Bond was May 14, 2009, with an expense rate fixed at 4.62% with a swap rate at the end of the third year at 4.239%. In May 2012, the District refinanced the OPEB bonds locking in an "all-in interest" rate of 5.239% for 15 years.

The operating expenditures of \$55,870 represent fees associated with Benefit Trust as the Discretionary Trustee for asset and fiduciary management and investment policy development, and to Keenan as Program Coordinator for the District. Due to fluctuations within the market, earnings through the first quarter are \$213,698, which represents 8% of the anticipated annual earnings.

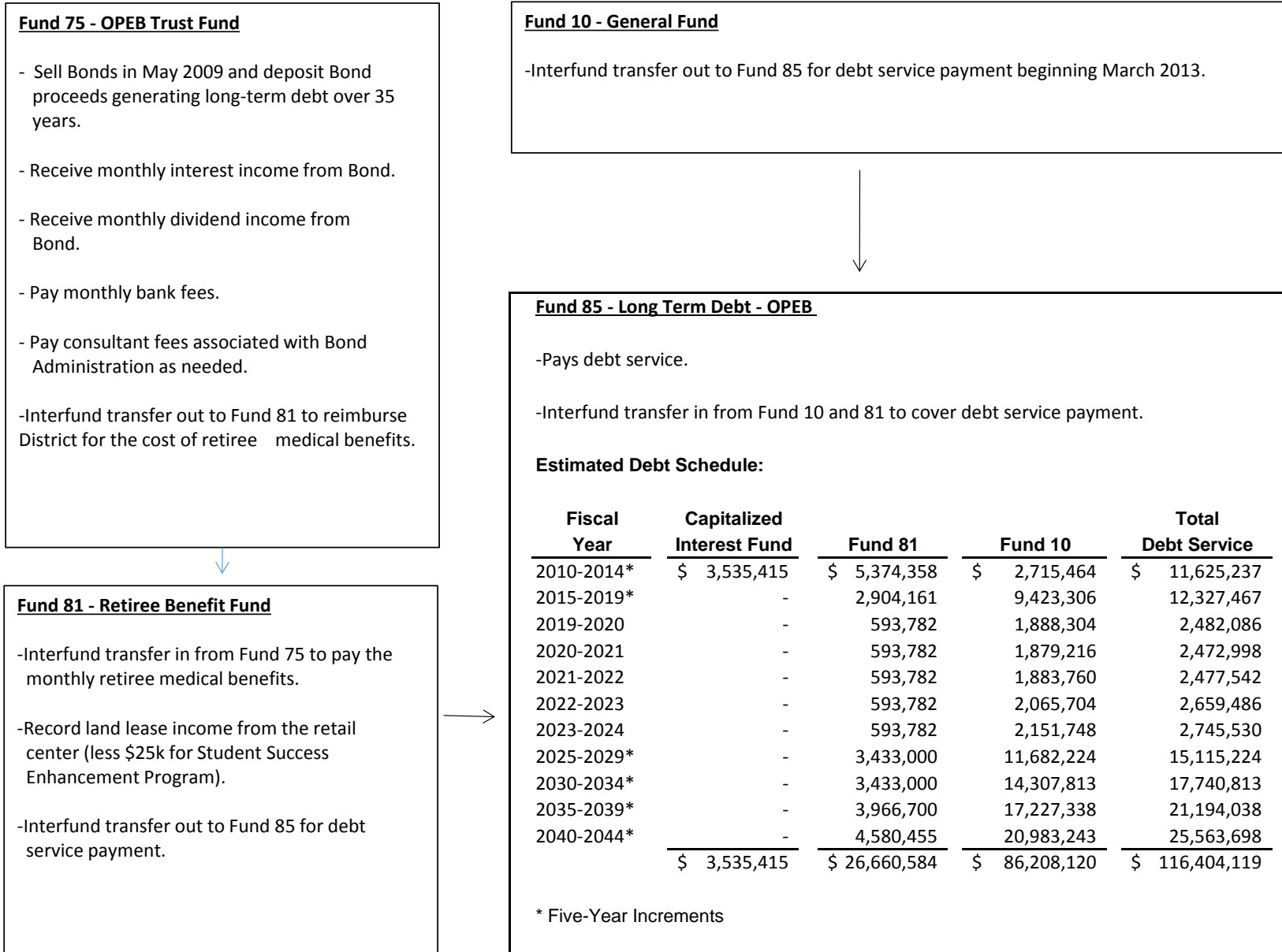
Retiree Benefit Fund 81

The Retiree Benefit Fund was established to record land lease payments from the Evergreen Marketplace II Retail Development and to begin accumulating resources to offset the long-term retiree medical benefit liability. Once the OPEB Bonds were sold and the Trust Fund was established, this fund was used to accept the transfer in from the OPEB Trust Fund 75 to pay the monthly retiree medical benefits. Fund 81 is also currently used to fund the debt service payments for the OPEB Bonds from the accumulated fund balance.

Long-Term OPEB Debt Fund 85

The Long-Term OPEB Debt Fund pays the debt service to the OPEB bondholders. The Unrestricted General Fund 10 was required as anticipated to start making significant transfers into this fund beginning in FY2012-2013 to support this on-going debt service. In FY2019-2020 this transfer is anticipated to be \$1,888,304. This is well below the anticipated cost of retiree medical benefits of \$3,587,724, which the Unrestricted General Fund 10 would be required to pay if not for the OPEB Trust Fund.

OPEB BOND FLOW CHART
Flow Chart Illustrating Relationships Between Funds



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

OPEB RELATED ACCOUNTS

Fund	Major Object	Object	2016	2017	2018	2019	2020	
75 Trust Fund OPEB	19 Assets	19150 Investments	45,048,676.65	44,990,750.77	46,236,072.22	45,190,198.64	44,060,708.00	TRUST BALANCE
	48 Revenues	48861 Dividend Income	(567,846.03)	(144,767.09)	(180,463.50)	(238,259.08)	(212,219.24)	
		48862 Other Investment Income	43,095.29	-	-			
		48863 Realized Gain/(Losses)	1,009	(10,943)	(10,083)	(75,636)	(19,519)	
		48864 Unrealized Apprec(Deprec)	2,867,660	(1,904,667)	(1,402,185)	(517,184)	18,041	
	55 Other Operating Exp &	55100 Personal/Contract Services	-	-	(135,255)	-	-	
		55831 Bank Charges	58,712	56,273	57,461	56,462	55,870	
	57 Other Outgo	57319 Interfund Trans Out (75 to 81)	597,908	989,906	1,025,997	582,391	817,305	
75 Trust Fund OPEB Total			48,049,215	43,976,554	45,591,545	44,997,973	44,720,185	
81 L/T Debt Retiree Benefit Fund	48 Revenues	48853 Retail Center Lease Revenue	(132,274)	(129,696)	(129,696)	(129,696)	(154,696)	
		48993 Interfund Trans In (81 fr 75)	(877,002)	(989,906)	(1,025,997)	(872,526)	(817,305)	
	53 Employee Benefits	53710 Retiree Benefit - Inst	877,002	989,906	1,031,107	872,956	817,305	
	57 Other Outgo	57326 Interfund Trans Out (81 to 85)	-	-	129,696	129,696	-	
		81 L/T Debt Retiree Benefit Fund Total			(132,274)	(129,696)	5,110	430
85 L/T Debt OPEB	48 Revenues	48970 Interfund Trans In (85 fr 81)	-	-	(617,859)	(619,498)	-	
		48994 Interfund Trans In (85 fr 10)	-	-	-	-	-	
	57 Other Outgo	57120 Bond Interest Charges	610,279	806,667	821,514	632,506	616,496	
		85 L/T Debt OPEB Total			610,279	806,667	203,655	13,008
Grand Total			48,527,220	44,653,525	45,800,310	45,011,411	45,181,985	

APPENDICES

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	310,902 35.6%	181,456 20.8%	231,440 26.5%	36,476 4.2%	91,011 10.4%	23,044 2.6%	874,331 100.0%
11 - Parking	0 0.0%	0 0.0%	7,259 77.2%	0 0.0%	2,145 22.8%	0 0.0%	9,404 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	2,119 100.0%	0 0.0%	0 0.0%	0 0.0%	2,119 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	4,295 29.0%	2,532 17.1%	7,995 53.9%	0 0.0%	14,822 100.0%
17 - Categorical/Grants Programs	32,166 26.4%	8,383 6.9%	57,584 47.3%	3,761 3.1%	19,777 16.3%	0 0.0%	121,671 100.0%
18 - Student Health Fees	2,321 49.2%	915 19.4%	1,481 31.4%	0 0.0%	0 0.0%	0 0.0%	4,716 100.0%
Subtotal General Funds	345,389 33.6%	190,754 18.6%	304,179 29.6%	42,769 4.2%	120,929 11.8%	23,044 2.2%	1,027,064 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	198 51.2%	0 0.0%	189 48.8%	0 0.0%	387 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	4,054 72.1%	0 0.0%	1,565 27.9%	0 0.0%	5,619 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	2,143 44.5%	0 0.0%	2,674 55.5%	0 0.0%	4,817 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	6,395 59.1%	0 0.0%	4,428 40.9%	0 0.0%	10,823 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	441 100.0%	0 0.0%	0 0.0%	0 0.0%	441 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	420 100.0%	0 0.0%	420 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	441 51.2%	0 0.0%	420 48.8%	0 0.0%	861 100.0%
Total	345,389 33.3%	190,754 18.4%	311,014 29.9%	42,769 4.1%	125,777 12.1%	23,044 2.2%	1,038,748 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP
FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	256,839 35.8%	161,981 22.6%	178,913 24.9%	30,261 4.2%	70,355 9.8%	18,781 2.6%	717,131 100.0%
11 - Parking	0 0.0%	0 0.0%	5,611 77.2%	0 0.0%	1,659 22.8%	0 0.0%	7,270 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,638 100.0%	0 0.0%	0 0.0%	0 0.0%	1,638 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	3,320 28.6%	2,100 18.1%	6,181 53.3%	0 0.0%	11,602 100.0%
17 - Categorical/Grants Programs	26,611 27.4%	7,483 7.7%	44,515 45.9%	3,120 3.2%	15,288 15.8%	0 0.0%	97,018 100.0%
18 - Student Health Fees	1,925 49.5%	817 21.0%	1,145 29.4%	0 0.0%	0 0.0%	0 0.0%	3,887 100.0%
Subtotal General Funds	285,375 34.0%	170,281 20.3%	235,143 28.0%	35,482 4.2%	93,483 11.1%	18,781 2.2%	838,545 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	153 51.2%	0 0.0%	146 48.8%	0 0.0%	299 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	3,134 72.1%	0 0.0%	1,210 27.9%	0 0.0%	4,344 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	1,657 44.5%	0 0.0%	2,067 55.5%	0 0.0%	3,724 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	4,943 59.1%	0 0.0%	3,423 40.9%	0 0.0%	8,366 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	341 100.0%	0 0.0%	0 0.0%	0 0.0%	341 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	325 100.0%	0 0.0%	325 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	341 51.2%	0 0.0%	325 48.8%	0 0.0%	666 100.0%
Total	285,375 33.7%	170,281 20.1%	240,427 28.4%	35,482 4.2%	97,231 11.5%	18,781 2.2%	847,578 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP
FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	54,063 34.4%	19,475 12.4%	52,527 33.4%	6,215 4.0%	20,656 13.1%	4,263 2.7%	157,200 100.0%
11 - Parking	0 0.0%	0 0.0%	1,647 77.2%	0 0.0%	487 22.8%	0 0.0%	2,134 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	481 100.0%	0 0.0%	0 0.0%	0 0.0%	481 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	975 30.3%	431 13.4%	1,815 56.3%	0 0.0%	3,221 100.0%
17 - Categorical/Grants Programs	5,555 22.5%	900 3.6%	13,069 53.0%	641 2.6%	4,488 18.2%	0 0.0%	24,653 100.0%
18 - Student Health Fees	395 47.7%	98 11.8%	336 40.5%	0 0.0%	0 0.0%	0 0.0%	830 100.0%
Subtotal General Funds	60,013 31.8%	20,473 10.9%	69,036 36.6%	7,287 3.9%	27,446 14.6%	4,263 2.3%	188,519 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	45 51.2%	0 0.0%	43 48.8%	0 0.0%	88 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	920 72.1%	0 0.0%	355 27.9%	0 0.0%	1,275 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	486 44.5%	0 0.0%	607 55.5%	0 0.0%	1,093 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,451 59.1%	0 0.0%	1,005 40.9%	0 0.0%	2,456 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	100 100.0%	0 0.0%	0 0.0%	0 0.0%	100 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	95 19.8%	0 0.0%	95 19.8%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	100 51.2%	0 0.0%	95 48.8%	0 0.0%	195 100.0%
Total	60,013 31.4%	20,473 10.7%	70,587 36.9%	7,287 3.8%	28,546 14.9%	4,263 2.2%	191,170 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	199,296 43.1%	116,318 25.1%	89,015 19.2%	14,029 3.0%	35,004 7.6%	8,863 1.9%	462,527 100.0%
11 - Parking	0 0.0%	0 0.0%	2,792 77.2%	0 0.0%	825 22.8%	0 0.0%	3,617 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	815 100.0%	0 0.0%	0 0.0%	0 0.0%	815 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	1,652 29.0%	974 17.1%	3,075 53.9%	0 0.0%	5,701 100.0%
17 - Categorical/Grants Programs	20,619 36.1%	5,374 9.4%	22,148 38.7%	1,447 2.5%	7,606 13.3%	0 0.0%	57,194 100.0%
18 - Student Health Fees	1,488 56.3%	587 22.2%	569 21.5%	0 0.0%	0 0.0%	0 0.0%	2,644 100.0%
Subtotal General Funds	221,403 41.6%	122,278 23.0%	116,992 22.0%	16,450 3.1%	46,511 8.7%	8,863 1.7%	532,497 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	76 51.2%	0 0.0%	73 48.8%	0 0.0%	149 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	1,559 72.1%	0 0.0%	602 27.9%	0 0.0%	2,161 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	824 44.5%	0 0.0%	1,028 55.5%	0 0.0%	1,853 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	2,460 59.1%	0 0.0%	1,703 40.9%	0 0.0%	4,163 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	170 100.0%	0 0.0%	0 0.0%	0 0.0%	170 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	162 100.0%	0 0.0%	162 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	170 51.2%	0 0.0%	162 48.8%	0 0.0%	331 100.0%
Total	221,403 41.2%	122,278 22.8%	119,621 22.3%	16,450 3.1%	48,376 9.0%	8,863 1.7%	536,991 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	164,640 43.0%	103,834 27.1%	68,813 18.0%	11,639 3.0%	27,060 7.1%	7,224 1.9%	383,210 100.0%
11 - Parking	0 0.0%	0 0.0%	2,158 77.2%	0 0.0%	638 22.8%	0 0.0%	2,796 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	630 100.0%	0 0.0%	0 0.0%	0 0.0%	630 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	1,277 28.6%	808 18.1%	2,377 53.3%	0 0.0%	4,462 100.0%
17 - Categorical/Grants Programs	17,058 37.0%	4,797 10.4%	17,121 37.2%	1,200 2.6%	5,880 12.8%	0 0.0%	46,057 100.0%
18 - Student Health Fees	1,234 56.2%	524 23.8%	440 20.0%	0 0.0%	0 0.0%	0 0.0%	2,198 100.0%
Subtotal General Funds	182,933 41.6%	109,155 24.8%	90,440 20.6%	13,647 3.1%	35,955 8.2%	7,224 1.6%	439,352 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	59 51.2%	0 0.0%	56 48.8%	0 0.0%	115 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	1,205 72.1%	0 0.0%	465 27.9%	0 0.0%	1,671 100.0%
45 - GO Bond - Measure X 2016	0 0.0%	0 0.0%	637 44.5%	0 0.0%	795 55.5%	0 0.0%	1,432 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,901 59.1%	0 0.0%	1,317 40.9%	0 0.0%	3,218 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	131 100.0%	0 0.0%	0 0.0%	0 0.0%	131 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	125 100.0%	0 0.0%	125 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	131 51.2%	0 0.0%	125 48.8%	0 0.0%	256 100.0%
Total	182,933 41.3%	109,155 24.6%	92,472 20.9%	13,647 3.1%	37,396 8.4%	7,224 1.6%	442,826 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP FY 2019-2020 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	34,656 43.7%	12,484 15.7%	20,203 25.5%	2,390 3.0%	7,945 10.0%	1,640 2.1%	79,317 100.0%
11 - Parking	0 0.0%	0 0.0%	634 77.2%	0 0.0%	187 22.8%	0 0.0%	821 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	185 100.0%	0 0.0%	0 0.0%	0 0.0%	185 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	375 30.3%	166 13.4%	698 56.3%	0 0.0%	1,239 100.0%
17 - Categorical/Grants Programs	3,561 32.0%	577 5.2%	5,027 45.1%	246 2.2%	1,726 15.5%	0 0.0%	11,137 100.0%
18 - Student Health Fees	253 56.9%	63 14.1%	129 29.0%	0 0.0%	0 0.0%	0 0.0%	446 100.0%
Subtotal General Funds	38,470 41.3%	13,124 14.1%	26,552 28.5%	2,803 3.0%	10,556 11.3%	1,640 1.8%	93,145 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	17 51.2%	0 0.0%	16 48.8%	0 0.0%	34 100.0%
44 - GO Bond - Measure G 2010-D	0 0.0%	0 0.0%	354 72.1%	0 0.0%	137 27.9%	0 0.0%	491 100.0%
45 - GO Bond - Measure X 2016-A	0 0.0%	0 0.0%	187 44.5%	0 0.0%	233 55.5%	0 0.0%	420 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	558 59.1%	0 0.0%	387 40.9%	0 0.0%	945 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	39 100.0%	0 0.0%	0 0.0%	0 0.0%	39 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	37 100.0%	0 0.0%	37 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	39 51.2%	0 0.0%	37 48.8%	0 0.0%	75 100.0%
Total	38,470 40.9%	13,124 13.9%	27,149 28.8%	2,803 3.0%	10,979 11.7%	1,640 1.7%	94,165 100.0%

CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct

As of 08/27/2019

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 9/30/19

DISTRICTWIDE LEGAL

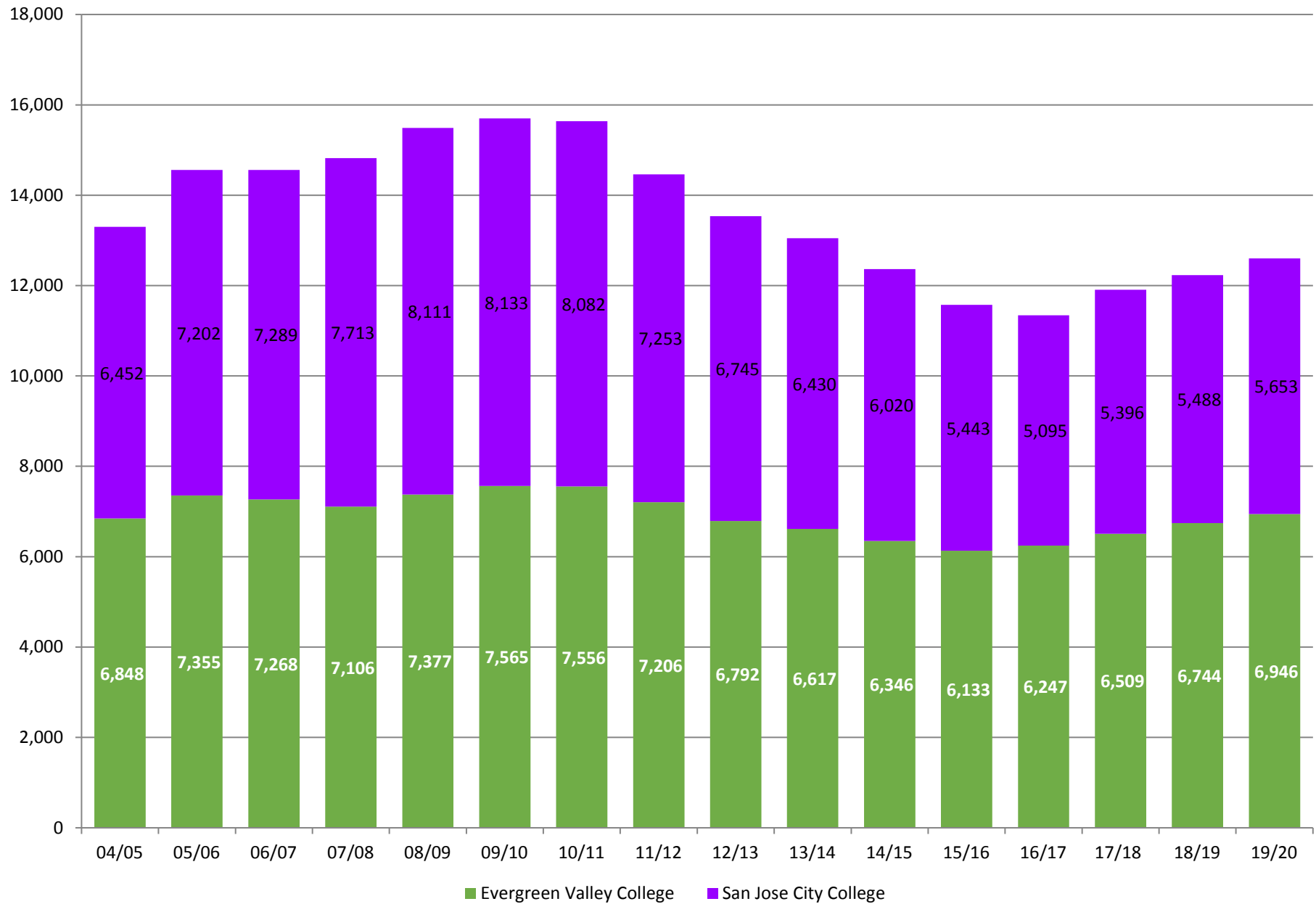
Fund	2019		2020		
	Revised Budget	YTD Actual	Revised Budget	YTD Actual	
10 General Fund	240,700	49,545	437,200	90,769	21%
17 Grants / Categoricals	5,800	775			0%
36 Capital Projects Fund	100,000	-	375,000	28,786	8%
44 GO Bond Fund Meas G-2010 Ser D	7,000	1,715	7,000	867	12%
45 GO Bond Fund Meas X Series A	2,000	-	10,000	2,700	27%
16 Center for Economic Mobility	4,000	-	2,500	258	10%
46 GO Bond Fund Meas X Series A-1	-	245	-	-	0%
Grand Total	359,500	52,279	831,700	123,378	15%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

HISTORICAL FULL TIME EQUIVALENT STUDENT 320 REPORT

	04/05	05/06	06/07	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20
Actual College FTES																
EVC	6,215	6,376	5,809	6,024	6,944	7,138	7,231	6,891	6,491	6,557	6,323	6,131	6,247	6,509	6,744	6,946
SJCC	6,377	6,888	6,738	7,012	7,975	8,070	8,082	7,253	6,745	6,430	6,020	5,443	5,095	5,396	5,488	5,653
College Subtotal	12,592	13,264	12,547	13,036	14,919	15,207	15,313	14,144	13,236	12,987	12,343	11,574	11,342	11,905	12,232	12,599
Academy FTES																
EVC	608	617	629	539	433	427	325	315	301	60	23	2	0	0	0	0
SJCC	50	35	63	158	136	63	0	0	0	0	0	0	0	0	0	0
Academy Subtotal	658	652	692	697	569	490	325	315	301	60	23	2	0	0	0	0
Transfer FTES																
EVC	25	362	830	543	0	0	0	0	0	0	0	0	0	0	0	0
SJCC	25	279	488	543	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Subtotal	50	641	1,318	1,086	0	0	0	0	0	0	0	0	0	0	0	0
Total Reported FTES																
EVC	6,848	7,355	7,268	7,106	7,377	7,565	7,556	7,206	6,792	6,617	6,346	6,133	6,247	6,509	6,744	6,946
SJCC	6,452	7,202	7,289	7,713	8,111	8,133	8,082	7,253	6,745	6,430	6,020	5,443	5,095	5,396	5,488	5,653
Total	13,300	14,557	14,557	14,819	15,488	15,698	15,638	14,459	13,537	13,047	12,366	11,576	11,342	11,905	12,232	12,599
Actual College FTES																
EVC	49.36%	48.07%	46.30%	46.21%	46.54%	46.94%	47.22%	48.72%	49.04%	50.49%	51.23%	52.97%	55.08%	54.67%	55.13%	55.13%
SJCC	50.64%	51.93%	53.70%	53.79%	53.46%	53.06%	52.78%	51.28%	50.96%	49.51%	48.77%	47.03%	44.92%	45.33%	44.87%	44.87%
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Actual Plus Academy FTES																
EVC	51.49%	50.25%	48.63%	47.79%	47.63%	48.19%	48.32%	49.84%	50.17%	50.72%	51.32%	52.98%	55.08%	54.67%	55.13%	55.13%
SJCC	48.51%	49.75%	51.37%	52.21%	52.37%	51.81%	51.68%	50.16%	49.83%	49.28%	48.68%	47.02%	44.92%	45.33%	44.87%	44.87%
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total Reported FTES																
EVC	51.49%	50.53%	49.93%	47.95%	47.63%	48.19%	48.32%	49.84%	50.17%	50.72%	51.32%	52.98%	55.08%	54.67%	55.13%	55.13%
SJCC	48.51%	49.47%	50.07%	52.05%	52.37%	51.81%	51.68%	50.16%	49.83%	49.28%	48.68%	47.02%	44.92%	45.33%	44.87%	44.87%
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Historical Full Time Equivalent Student 320 Report



San Jose City College Associated Students

Balance Sheet

September 30, 2019

Assets

Current Assets

Cash	409,590
<i>Total Current Assets</i>	409,590

Total Assets	409,590
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Liabilities & Equity


Current Liabilities

Accounts Payable	-
<i>Total Current Liabilities</i>	-

Equity

Restricted for Scholarships and Clubs	121,152
Unrestricted	288,438
<i>Total Equity</i>	409,590

Total Liabilities & Equity	\$ 409,590
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10/10/19

E.V.C. ASSOCIATED STUDENT BODY

Summary Balance Sheet

As of September 30, 2019

	Sep 30, 19
ASSETS	
Current Assets	
Checking/Savings	337,747.02
Total Current Assets	337,747.02
TOTAL ASSETS	337,747.02
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	79,492.75
Total Current Liabilities	79,492.75
Total Liabilities	79,492.75
Equity	258,254.27
TOTAL LIABILITIES & EQUITY	337,747.02

Statement of Net Assets

	September 30, 2019
Assets	
Current Assets	
Cash and investments	\$ 2,067,747
Receivables	17,865
Other current assets	19,750
Total current assets	<u>2,105,363</u>
Noncurrent Assets	
Furniture and Equipment	1,945
Less: Accumulated Depreciation	<u>(1,945)</u>
Fixed Assets, net	-
Total Assets	<u><u>\$ 2,105,363</u></u>
Liabilities	
Current liabilities	
Accounts payable	\$ 20,111
Sales tax	1,896
Payroll taxes	53
Funds held for others ASB	70,952
Total current liabilities	<u><u>\$ 93,012</u></u>
Net Assets	
Net assets without donor restrictions	\$ (502,370)
Net assets with donor restrictions (Scholarship, Trust & Endowment)	2,514,721
Total net assets	<u><u>\$ 2,012,351</u></u>
Liabilities and net assets	<u><u>\$ 2,105,363</u></u>

FY19-20 Apportionment	Base FTES (3 Yr Avg.) FY 18/19	0.55% Growth	Est. Funded FTES (3 Yr Avg.) FY19/20	Est. Fund Rate 3.26% Inflation	FY19/20 Funding
Credit	11,414.19	62.78	11,287.77	\$3,866.05	43,639,133
Special Admit Credit	262.19	1.44	254.63	\$5,660.26	1,441,253
Non-Credit	213.42	1.17	175.75	\$3,456.62	607,501
Total	11,889.80	65.39	11,718.15		45,687,886
FY19-20					
FTES Allocation	45,687,886				
Basic Allocation	7,835,523	(Based upon PY, per State P2 Apportionment 6/26/19_Exh. C)			
Supplemental Allocation	15,747,065	(Based upon PY, per State P2 Apportionment 6/26/19_Exh. C)			
Student Success Allocation	6,964,550	(Based upon PY, per State P2 Apportionment 6/26/19_Exh. C)			
Full-Time Faculty Hiring	694,868	(Based upon PY, per State P2 Apportionment 6/26/19_Exh. C)			
Total Revenue Entitlement	76,929,892				
Estimated Property Taxes	107,282,925	(4.25% increase over last year, less one-time RDA \$)			
Est. Education Protection Account (Prop 55)	1,224,474				
Est. Student Enrollment Fee	5,934,911	(1% increase over last year less 2%)			
Total Estimated Local/Prop 30 Revenue	114,442,310				
Excess Funds Over Revenue Entitlement	37,512,418				

FY20-21 Apportionment	Base FTES (3 Yr Avg.) FY 19/20	1.00% Growth	Est. Funded FTES (3 Yr Avg.) FY20/21	Est. Fund Rate 3% Inflation	FY20/21 Funding
Credit	11,287.77	112.88	11,369.86	\$3,982.04	45,275,192
Special Admit Credit	254.63	2.55	275.04	\$5,830.07	1,603,514
Non-Credit	175.75	1.76	195.43	\$3,560.32	695,781
Total	11,718.15	117.18	11,840.33		47,574,488
FY19-20					
FTES Allocation	47,574,488				
Basic Allocation	7,835,523	(Based upon Prior Year)			
Supplemental Allocation	15,747,065	(Based upon Prior Year)			
Student Success Allocation	6,964,550	(Based upon Prior Year)			
Full-Time Faculty Hiring	694,868	(Based upon Prior Year)			
Total Revenue Entitlement	78,816,494				
Estimated Property Taxes	111,037,827	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,239,174				
Est. Student Enrollment Fee	5,994,261	(1% increase over last year less 2%)			
Total Estimated Local/Prop 30 Revenue	118,271,262				
Excess Funds Over Revenue Entitlement	39,454,769				

FY21-22 Apportionment	Base FTES (3 Yr Avg.) FY 20/21	1.00% Growth	Est. Funded FTES (3 Yr Avg.) FY21/22	Est. Fund Rate 2.80% Inflation	FY21/22 Funding
Credit	11,369.86	113.70	11,357.27	\$4,093.53	46,491,374
Special Admit Credit	275.04	2.75	263.95	\$5,993.31	1,581,952
Non-Credit	195.43	1.95	194.87	\$3,660.01	713,209
Total	11,840.33	118.40	11,816.09		48,786,534
FY20-21					
FTES Allocation	48,786,534				
Basic Allocation	7,835,523	(Based upon Prior Year)			
Supplemental Allocation	15,747,065	(Based upon Prior Year)			
Student Success Allocation	6,964,550	(Based upon Prior Year)			
Full-Time Faculty Hiring	694,868	(Based upon Prior Year)			
Total Revenue Entitlement	80,028,540				
Estimated Property Taxes	114,924,150	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,251,566				
Est. Student Enrollment Fee	5,995,404	(1% increase over last year less 2%)			
Total Estimated Local/Prop 30 Revenue	122,171,120				
Excess Funds Over Revenue Entitlement	42,142,580				

FY22-23 Apportionment	Base FTES (3 Yr Avg.) FY 21/22	1.00% Growth	Est. Funded FTES (3 Yr Avg.) FY22/23	Est. Fund Rate 3% Inflation	FY22/23 Funding
Credit	11,357.27	113.57	11,338.30	\$4,216.34	47,806,122
Special Admit Credit	263.95	2.64	264.54	\$6,173.11	1,633,038
Non-Credit	194.87	1.95	188.68	\$3,769.81	711,290
Total	11,816.09	118.16	11,791.52		50,150,449
FY20-21					
FTES Allocation	50,150,449				
Basic Allocation	7,835,523	(Based upon Prior Year)			
Supplemental Allocation	15,747,065	(Based upon Prior Year)			
Student Success Allocation	6,964,550	(Based upon Prior Year)			
Full-Time Faculty Hiring	694,868	(Based upon Prior Year)			
Total Revenue Entitlement	81,392,455				
Estimated Property Taxes	118,946,497	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,264,081				
Est. Student Enrollment Fee	6,114,745	(1% increase over last year less 2%)			
Total Estimated Local/Prop 30 Revenue	126,325,323				
Excess Funds Over Revenue Entitlement	44,932,868				

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - Report for FY19/20 Adopted Budget
 Property Tax Report Dated: 8/28/19 Report
 Update Date: 8/28/19

Historical Review and Basis for Future Budgeting

Property Taxes

Description		FY13-14	FY14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	Projection FY 19-20	Projection FY 20-21	Projection FY 21-22	Projection FY 22-23
Secured HOPTR	10-99-9999-00000-48672	\$ 460,085	\$ 462,037	\$ 444,371	\$ 432,133	\$ 423,186	\$ 417,760	\$ 409,000	\$ 423,315	\$ 438,131	\$ 453,466
Secured Roll	10-99-9999-00000-48811	\$ 61,354,868	\$ 66,484,769	\$ 70,930,096	\$ 75,188,222	\$ 78,895,200	\$ 83,766,415	\$ 89,775,000	\$ 92,917,125	\$ 96,169,224	\$ 99,535,147
Unitary & Railroad	10-99-9999-35801/35802-48811	\$ 781,227	\$ 835,518	\$ 784,940	\$ 887,493	\$ 948,528	\$ 1,031,069	\$ 979,000	\$ 1,013,265	\$ 1,048,729	\$ 1,085,435
Supplemental	10-99-9999-00000-48812	\$ 1,576,415	\$ 2,782,207	\$ 2,760,982	\$ 3,050,905	\$ 3,276,238	\$ 3,847,918	\$ 2,694,000	\$ 2,788,290	\$ 2,885,880	\$ 2,986,886
Unsecured	10-99-9999-00000-48813	\$ 5,553,491	\$ 5,911,482	\$ 6,192,370	\$ 6,111,771	\$ 6,052,220	\$ 7,145,744	\$ 6,627,000	\$ 6,858,945	\$ 7,099,008	\$ 7,347,473
RDA Pass-Thru (47.5% to Fund 10 and 52.5% to Fund 36)	10-99-9999-35401-48818	\$ 448,437	\$ 742,766	\$ 914,256	\$ 1,374,918	\$ 1,892,305	\$ 1,986,822	\$ 1,986,925	\$ 2,056,467	\$ 2,128,443	\$ 2,202,939
RDA Residual	10-99-9999-00000-48819	\$ 1,381,970	\$ 1,693,148	\$ 2,068,219	\$ 2,249,086	\$ 5,722,667	\$ 4,718,135	\$ 4,812,000	\$ 4,980,420	\$ 5,154,735	\$ 5,335,151
Sub-Total		\$ 71,556,493	\$ 78,911,927	\$ 84,095,235	\$ 89,294,528	\$ 97,210,344	\$ 102,913,863	\$ 107,282,925	\$ 111,037,827	\$ 114,924,150	\$ 118,946,497
Overall % Changed compared to prior year.		8.47%	10.28%	6.57%	6.18%	8.86%	5.87%	4.25%	3.50%	3.50%	3.50%

One-Time RDA Asset Liquidation

RDA Asset Liquidation	10-99-9999-00000-48821	\$ 2,554,807	\$ -	\$ -	\$ 668,000	\$ 137,452	\$ 5,004,461	\$ -	\$ -	\$ -	\$ -
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Total Revenue		\$ 74,111,300	\$ 78,911,927	\$ 84,095,235	\$ 89,962,528	\$ 97,347,796	\$ 107,918,324	\$ 107,282,925	\$ 111,037,827	\$ 114,924,150	\$ 118,946,497
Overall % Changed compared to prior year.		12.34%	6.48%	6.57%	6.98%	8.21%	10.86%	-0.59%	3.50%	3.50%	3.50%