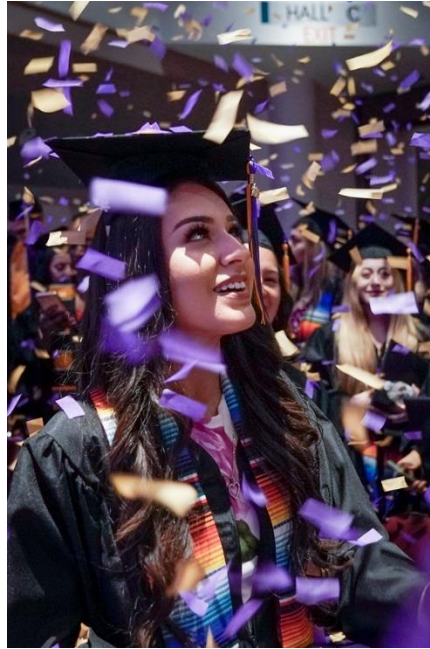


2019-20 Second Quarter Budget Report



Evergreen Valley College | San José City College

Community College Center for Economic Mobility

San Jose Evergreen Community College Extension at Milpitas | District Services

March 10, 2020



2019/2020 SECOND QUARTER BUDGET REPORT

**Presented to the Board of Trustees
March 10, 2020**

Jorge Escobar, Vice Chancellor, Administrative Services, Interim
Anthony Oum, Assistant Director Fiscal Services
Manuela Kolpin, Controller, Interim
Prepared in collaboration with Fiscal Services and Business Services Staff



**BOARD OF TRUSTEES
AND
ADMINISTRATIVE OFFICERS**

BOARD OF TRUSTEES

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Ben Seaberry, Vice Chancellor, Information Technology/CISO
Jorge Escobar, Vice Chancellor, Administrative Services, Interim
William Watson, Executive Director, Strategic Partnerships and Workforce Innovation
Denise Noldon, Acting President, Evergreen Valley College
Rowena Tomaneng, President, San Jose City College



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March 10, 2020

To: Chancellor Dr. Byron Breland
Honorable Board of Trustees

From: Jorge L. Escobar, Vice Chancellor of Administrative Services, interim

I am pleased to submit for your information the Second Quarter Budget Summary of the District's Unrestricted General Fund 10 for FY2019-2020 with multi-year projections through FY2022-2023. The second quarter does not reflect any mayor signs of deviation from the direction set during the adopted budget.

This report was presented to the District Budget Committee ("DBC") on January 31, 2020 and further discussed on February 27, 2020. The DBC reviewed this document at length, including assumptions and the basis of the projections. The DBC is highly experienced, very knowledgeable, fully informed about budget detail, and has an excellent understanding of the overall budget, including the changing nature of basic aid (community supported) funding and the underlying budget assumptions used. The District Budget Committee will remain influential in validating the District's budget status as it is updated and as new information becomes available.

The report highlights updates and projections for each fund and includes recognized revenue, actual expenses as of December 31, 2019 and expenditure projections for the current fiscal year as well as budget projections for the subsequent three-years. The allocated budget amounts represent the commitment of the District to the successful accomplishment of goals and objectives for the year.

The development of the report was supported by the Business Services staff at Evergreen Valley College, San Jose City College, and the Center for Economic Mobility then analyzed, compiled, and finalized by the District Services Fiscal team. Business Services and Fiscal Services staff are to be commended for their attention to detail, work ethic, and commitment to the organization to provide updates on a quarterly basis by compiling year-to-date activity and producing revised projections to assist the Chancellor and Board of Trustees with decision-making.

We follow the Board budget principles as a guide to the judicious use and stewardship of valuable resources throughout the fiscal cycle. Furthermore, all transactions follow the highest standards of accounting practice which are reviewed and validated through our audit process.

2019-2020 Fiscal Year

The adjusted beginning fund balance at July 1, 2019 was \$22,605,124, 17.94% of prior year expenditures. The revenues are now projected to be \$132,582,585, and we remain a Community Supported College District (Basic Aid status.) We calculate revenue using property tax updates from the Santa Clara County Tax Collector as one of our sources. The property tax revenues are currently projected to be \$110,266,050, which at the point of reporting Q2 represents a 7.14% increase to the Unrestricted General Fund 10 from FY2018-2019. District unrestricted revenues are now nearly, entirely, property tax dependent totaling \$110.26 million representing 83.2% of our total projected revenue of \$132.58 million.

With the continued increase in local property taxes, the District's financial outlook remains with positive support. As previously noted, the trend for subsequent property tax data points has been significantly higher and will continue to monitor the assessed valuations in the county tax roll as well as any signs of change. There are many global factors that we need to keep present in our analysis. For example, the different elections in March 2020, the political uncertainty of the November 2020 elections, the Corona Virus expansion, the recent adjustment of Wall Street and financial markets across the board, and other local indicators, such as the assessed valuations of real property in Santa Clara County.

On the expenditure side the District is projecting to spend \$132,261,974 in FY2019-2020. Last year the final actual expenditures were \$126,026,818 of which 87.02% were for personnel expenditures and 12.98% for operating costs, which are the numbers to which we compare the actual financials for the quarter.

The retirement costs for STRS and PERS continue to escalate with a 0.82% rate increase in STRS and 0.82% 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. The District projects an increase of 6.1% in Blue Cross premiums in this budget year and an increase of 6.1% in Kaiser medical rates. With the move to SISC, Self- Insured Schools of California, our projected out-year premium increases are 6.1% for Blue Cross and 6.1% for Kaiser. These out-year projections are based on the recent Self-Insured Schools of California premium increase history which is likely attributed to the extensive purchasing power of this large Joint Powers Authority. The adopted budget included in our long-term fiscal outlook the Cadillac Tax burden that is no longer a liability. The removal of this liability in the out years reflects a reduction in projected expenses that is very significant.

For planning purposes, the District will continue following board budgeting principles as the foundation for budget planning; therefore, we reflect property tax growth at a rate of 3.5%. 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 and actual dollars expended at the end of the year. In the out-years, we apply the actual five-year historical average as a discount, which is 1.51%. This essentially reduces the out-year projected expenditures by approximately \$2 million.

Summary

In summary, as of December 31, 2019 our FY2019-20 budget is balanced with a projected increase to the ending fund balance of \$320,611 for a total \$22,925,735, 17.33%. In the succeeding budget years, based on assumptions incorporated as part of the detail budget package, the current estimate is to finish at 18.20%, 20.31%, and 21.06%.

As we plan for financial sustainability and to project figures for future years, the fiscal team keeps close attention to the following factors:

- Property Tax receipts
- Collective Bargaining efforts
- Health and Welfare premiums
- STRS and PERS pension employer rate increases
- Spend rates per location and connection to outcomes
- Unspent balances at year end

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 SECOND 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 SECOND 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%	22.80%	24.90%	25.90%
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	\$0	\$0

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 SECOND 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%	2.29%	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%	7.14%	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
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

2nd 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	22,925,735	23,960,811	27,133,263
<u>Revenues</u>								
Federal	-	29,091	-	40,884	22,679	-	-	-
State Revenue	10,600,170	14,515,079	10,363,508	2,633,003	10,363,508	10,890,767	11,050,124	11,436,878
Local Revenue	114,189,489	118,498,207	117,769,288	51,476,690	120,877,413	121,606,871	125,576,344	129,971,516
Other Financing Sources	952,973	282,459	1,327,690	69,720	1,318,985	155,132	155,132	155,132
Total Revenues	125,742,632	133,324,836	129,460,486	54,220,296	132,582,585	132,652,770	136,781,600	141,563,526
<u>Expenditures</u>								
Academic Salaries	44,376,362	47,164,006	45,889,727	24,584,103	46,377,570	46,096,883	46,511,755	46,930,361
Classified Salaries	25,991,404	26,097,758	27,552,100	13,577,415	27,757,685	28,028,453	28,224,652	28,422,225
Employee Benefits	32,951,412	36,407,559	36,753,408	16,731,874	36,472,616	38,098,625	39,060,996	40,439,849
Total Personnel	103,319,179	109,669,323	110,195,235	54,893,392	110,607,872	112,223,961	113,797,403	115,792,435
Supplies and Materials	1,065,094	1,154,536	1,153,856	377,840	1,366,029	1,153,856	1,186,164	1,221,749
Other Operating Expenses & Services	13,297,622	11,472,176	14,688,911	6,063,078	15,348,163	14,677,354	15,088,320	15,540,970
Capital Outlay	138,987	400,293	188,232	46,171	186,030	188,232	193,502	199,308
Other Outgo	4,860,528	3,330,491	5,507,550	1,260,295	4,753,880	5,392,188	5,392,188	8,727,986
Total Non-Personnel	19,362,231	16,357,495	21,538,549	7,747,384	21,654,103	21,411,630	21,860,174	25,690,012
Subtotal Expenditures	122,681,409	126,026,818	131,733,785	62,640,776	132,261,974	133,635,591	135,657,578	141,482,447
Discount Factor	(2,159,193)		(1,989,180)	-	-	(2,017,897)	(2,048,429)	(2,136,385)
Total Expenditures	120,522,217	126,026,818	129,744,604	62,640,776	132,261,974	131,617,694	133,609,148	139,346,062
Net change in Fund Balance	5,220,415	7,298,018	(284,119)	(8,420,480)	320,611	1,035,076	3,172,452	2,217,464
Ending Fund Balance	20,527,521	22,605,124 17.94%	22,321,005	14,184,644	22,925,735 17.33%	23,960,811 18.20%	27,133,263 20.31%	29,350,728 21.06%

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, paying for most administrative and operating expenditures districtwide.

Revenues

Through the second quarter of FY 2019-2020, the District recognized \$53,464,827 in revenues (or 40% of the annual anticipated revenues). This is down from the second quarter of FY 2018-2019 (from a dollar perspective) when the District had recognized \$55,184,609 (or 44% of the annual anticipated revenues).

Expenditures

Through the second quarter of FY 2019-2020, the District expended \$62,640,776 (or 47% of the annual anticipated expenditures). This is up (from a dollar perspective) from the second quarter of FY 2018-2019, when the District had expended \$57,404,975 (or 47% of the annual anticipated expenditures).

Reserve

The anticipated reserve for FY 2019-2020 is projected to be 17.33%. The reserve for FY 2020-2021 is estimated at 18.20% based on budget assumptions listed in the appendices of the report. The reserve does not include any assumption for negotiated contract settlement.

Financial Stabilization Fund 12

On February 24, 2015, the Board of Trustees authorized the creation of this fund. On February 13, 2019, 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 transfer in from the Unrestricted General Fund 10. There is not currently a projection to add to this fund in FY 2019-2020.

Student Success Enhancement Fund 14

Established in FY 2015-2016, 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 FY 2010-2011 to track facilities rental fees received pursuant to the Civic Center Act and to track corresponding costs associated with these activities. Activities within this fund is limited to facilities rental activities, however fund balance may be transferred to other funds to support shortfalls or other expenditures. As of December 31, 2019, District Services has recognized \$76,538 (or 69% of anticipated revenues) associated with the tenant at 40 South Market Street. Additionally, San Jose City College has recognized \$128,872 (or 29% of anticipated revenues), while Evergreen Valley College has recognized \$209,141 (or 105% of anticipated 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, 2020.

GENERAL FUNDS - RESTRICTED

Parking Fund 11

The Parking Fund was augmented by the Unrestricted General Fund 10 to support operations by \$103,483 in FY 2011-2012. On April 10, 2012, the Board of Trustees authorized an increase to parking permits and daily parking fees in order 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 once again ran a deficit and required an augmentation from the Unrestricted General Fund 10 to support operations in FY 2015-2016 in the amount of \$99,647, in FY 2016-2017 in the amount of \$411,692, in FY 2017-2018 in the amount of \$579,687, and in FY 2018-2019 in the amount of \$688,726. The projection for FY 2019-2020 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 FY 2016-2017 of \$12,800. However, said fund ran a deficit of \$22,597 in FY 2017-2018 and \$68,712 in FY 2018-2019. The current projection for FY 2019-2020 is a deficit of \$69,200, which is included in the aforementioned \$757,924 deficit for the entire fund.

Community College Center for Economic Mobility Fund 16

Beginning in FY 2011-2012, the District and the Community College Center for Economic Mobility (CEM [previously known as the Workforce Institute]) agreed that the CEM would annually transfer 15% of its operating profit to the District. In FY 2011-2012, this resulted in a transfer of \$70,788. CEM finished the subsequent fiscal years with an operating deficit, so there was no transfer to the Unrestricted General Fund 10. Although the trend reversed in FY 2015-2016 with a modest transfer of \$6,383, CEM once again ran a deficit in FY 2016-2017. In FY 2017-2018, there was another modest transfer of \$16,104 and in FY 2018-2019 there was another transfer of \$65,080. However, the current projection for FY 2019-2020 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 \$109,242 (or 11% of anticipated spending in the second quarter of FY 2019-2020), down from when District Services spent \$166,214 (or 17% from the same period in FY 2018-2019). San Jose City College has spent \$4,841,317 (or 31% of anticipated spending in the second quarter of FY 2019-2020), up from a dollar perspective when \$4,650,522 (or 30% from the same period in FY 2018-2019). Evergreen Valley College has spent \$6,001,430 (or 34% of anticipated spending in the second quarter of FY 2019-2020), up from \$5,369,481 (or 29% from the same period in FY 2018-2019). Lastly, Community College Center for Economic Mobility has spent \$710,696 (or 32% of anticipated spending in the second quarter of FY 2019-2020), down from \$1,571,697 (or 28% from the same period of FY 2018-2019).

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 FY 2010-2011 and was augmented by MAA Funds to support operations at San Jose City College by \$25,082 in FY 2010-2011. Both campuses responded by reducing the expenditure budget for FY 2011-2012. On February 14, 2012, the Board of Trustees authorized an increase to the student health fee by an additional \$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 balance in FY 2011-2012.

However, in FY 2012-2013, 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 FY 2013-2014 requiring and augmentation from Unrestricted General Fund 10 of \$29,041, while Evergreen Valley College 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 an additional \$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 FY 2014-2015 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 an additional \$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 FY 2015 -2016 through FY 2018-2019 with a modest ending fund balance and both colleges are projecting a balance budget in FY 2019-2020.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

FUND 10 REVENUES

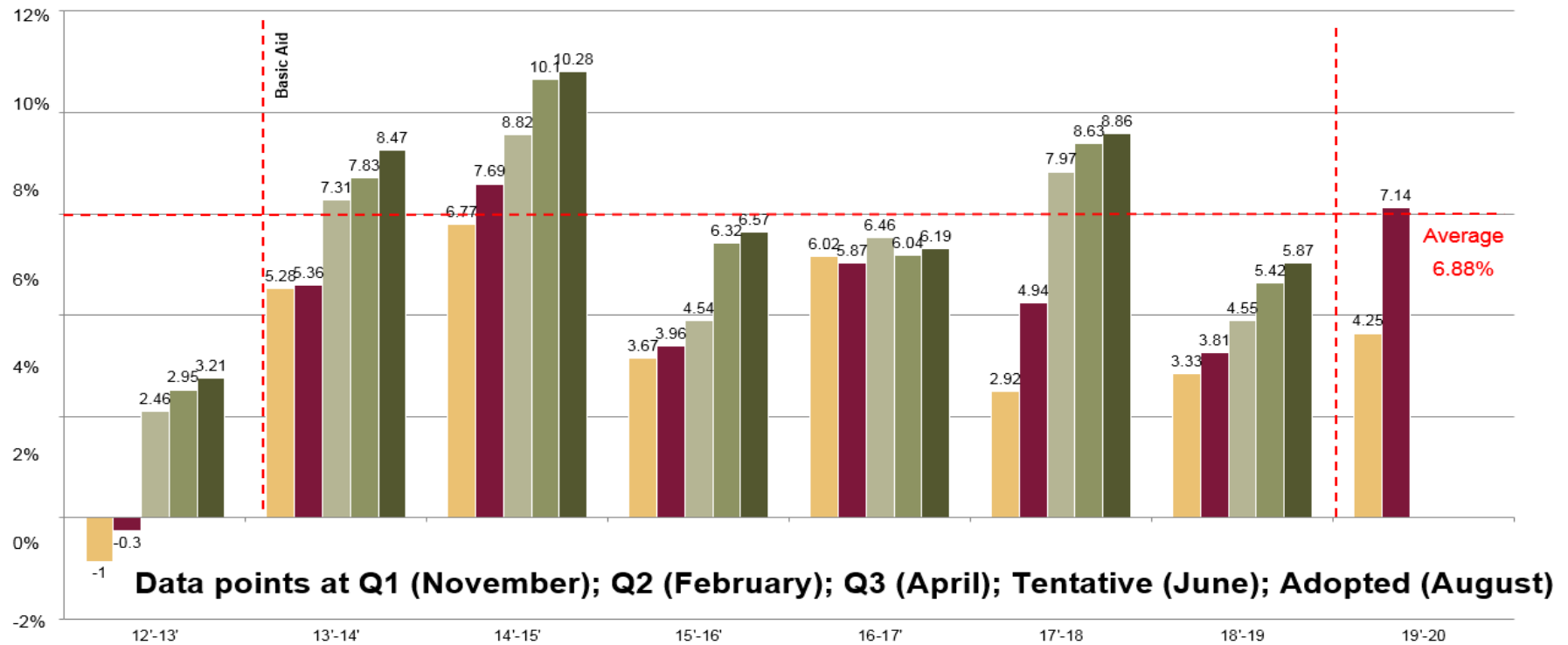
Location Group	Minor Object	Object	2018 Actuals	2019 Actuals	2020 Actuals	Revised Budget	
1 San Jose City College	481 Federal Revenue	48197 Federal MAA Program Revenue		(17,946)	(4,034)	-	0%
	486 State Revenue	48619 B.O.G. (2% Admin. Fee)	(42,073)	(39,786)	(46,159)	(71,504)	65%
	488 Local Revenue	48870 Instructional Materials Fees	(10,860)	(13,316)	(9,252)	(5,891)	157%
		48871 Enrollment Fees Intl Students	(1,383,097)	(1,306,503)	(1,212,626)	(1,478,613)	82%
		48872 Enrollment Fees Residents	(2,490,267)	(2,594,439)	(2,590,044)	(2,854,665)	91%
		48876 Health Fees	(291,507)	(245,532)	(218,624)	(280,931)	78%
		48877 Enrollment Fees Non-Residents	(512,876)	(508,586)	(570,440)	(439,974)	130%
		48890 Other Local Income	(64,902)	(69,374)	(77,162)	(141,213)	55%
	489 Other Financing Sources	48969 Interfund Trans In (10 fr 14)			-	(125,000)	0%
		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)		(4,244)			0%
1 San Jose City College Total			(4,795,581)	(4,800,951)	(4,728,341)	(5,947,791)	79%
2 Evergreen Valley College	481 Federal Revenue	48197 Federal MAA Program Revenue	(9,365)	(16,304)	(28,552)	(22,679)	126%
	486 State Revenue	48619 B.O.G. (2% Admin. Fee)	(49,095)	(48,693)	(37,777)	(89,990)	42%
	488 Local Revenue	48870 Instructional Materials Fees	(5,014)	(3,063)	(2,205)	(2,330)	95%
		48871 Enrollment Fees Intl Students	(885,827)	(763,793)	(723,960)	(879,066)	82%
		48872 Enrollment Fees Residents	(2,731,667)	(2,919,562)	(2,977,810)	(3,201,367)	93%
		48875 Student Representation Fees	45	56	48	-	0%
		48876 Health Fees	(206,901)	(177,395)	(132,654)	(211,005)	63%
		48877 Enrollment Fees Non-Residents	(400,100)	(394,086)	(375,648)	(353,854)	106%
		48890 Other Local Income	(35,937)	(39,000)	(41,946)	(80,414)	52%
		48973 Interfnd Trsf In (Indir. Cost)	-	(18,553)	(5,576)	(68,175)	8%
		48980 Interfund Trans In (10 fr 15)	-	-	-	-	0%
		48995 Interfund Trans In (10 fr 17)		(3,282)			0%
2 Evergreen Valley College Total			(4,323,860)	(4,383,675)	(4,326,079)	(5,033,880)	86%
9 District Offices	486 State Revenue	48614 Education Protection Acct(EPA)	(675,610)	(595,178)	(613,452)	(1,224,474)	50%
		48630 Calworks	-				0%
		48672 Secured Homeowners Exempt	(63,478)	(62,664)	(62,293)	(409,000)	15%
		48690 Other State Income	(510,876)	(762,331)	(772,216)	(5,526,306)	14%
		48691 Mandated Cost Reimbursement	-	(347,668)	(358,403)	(357,669)	100%
		48694 State Lottery	(39,113)	(35,011)	(742,702)	(1,873,445)	40%
		48695 State Reimb Costs	-	-	-	(811,120)	0%
	488 Local Revenue	48811 Secured Property Tax Revenues	(30,188,793)	(32,130,115)	(34,344,523)	(90,754,000)	38%
		48812 Supplemental Secured Prop. Tax	(789,849)	(839,779)	(687,136)	(2,694,000)	26%
		48813 Unsecured Roll Property Taxes	(6,036,691)	(6,251,505)	(6,455,915)	(6,627,000)	97%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

FUND 10 REVENUES

Location Group	Minor Object	Object	2018 Actuals	2019 Actuals	2020 Actuals	Revised Budget	
	488 Local Revenue	48818 RDA Passthru(AB1290)(47.5%)	-	-	-	(2,450,050)	0%
		48819 RDA Residual Pmts	-	-	-	(7,332,000)	0%
		48821 RDA Asset Liquidation		(4,914,322)			0%
		48860 Interest	(100,659)	1,469	(200,221)	(500,000)	40%
		48874 Use of Facilities	(4,000)	(4,000)	(4,000)	(4,000)	100%
		48890 Other Local Income	(139,398)	(207,389)	(105,896)	(462,040)	23%
		48899 Returned Checks	(40)	(110)	(40)	-	0%
	489 Other Financing Sources	48911 Sale Of Equipment	(2,307)	(8,541)	(3,289)	(22,000)	15%
		48912 Sale Of Waste Materials	(2,094)	(38)	(59)	(100)	59%
		48980 Interfund Trans In (10 fr 15)	(74,048)	(60,719)	(58,736)	(197,000)	30%
		48990 Interfund Trans In (10 fr 16)	-	-			0%
		48995 Interfund Trans In (10 fr 17)	(8,772)	(2,828)	(1,526)	(1,711)	89%
9 District Offices Total			(38,635,728)	(46,220,730)	(44,410,407)	(121,475,915)	37%
Grand Total			(47,755,170)	(55,405,356)	(53,464,827)	(132,457,585)	40%

PROPERTY TAX DATA POINTS

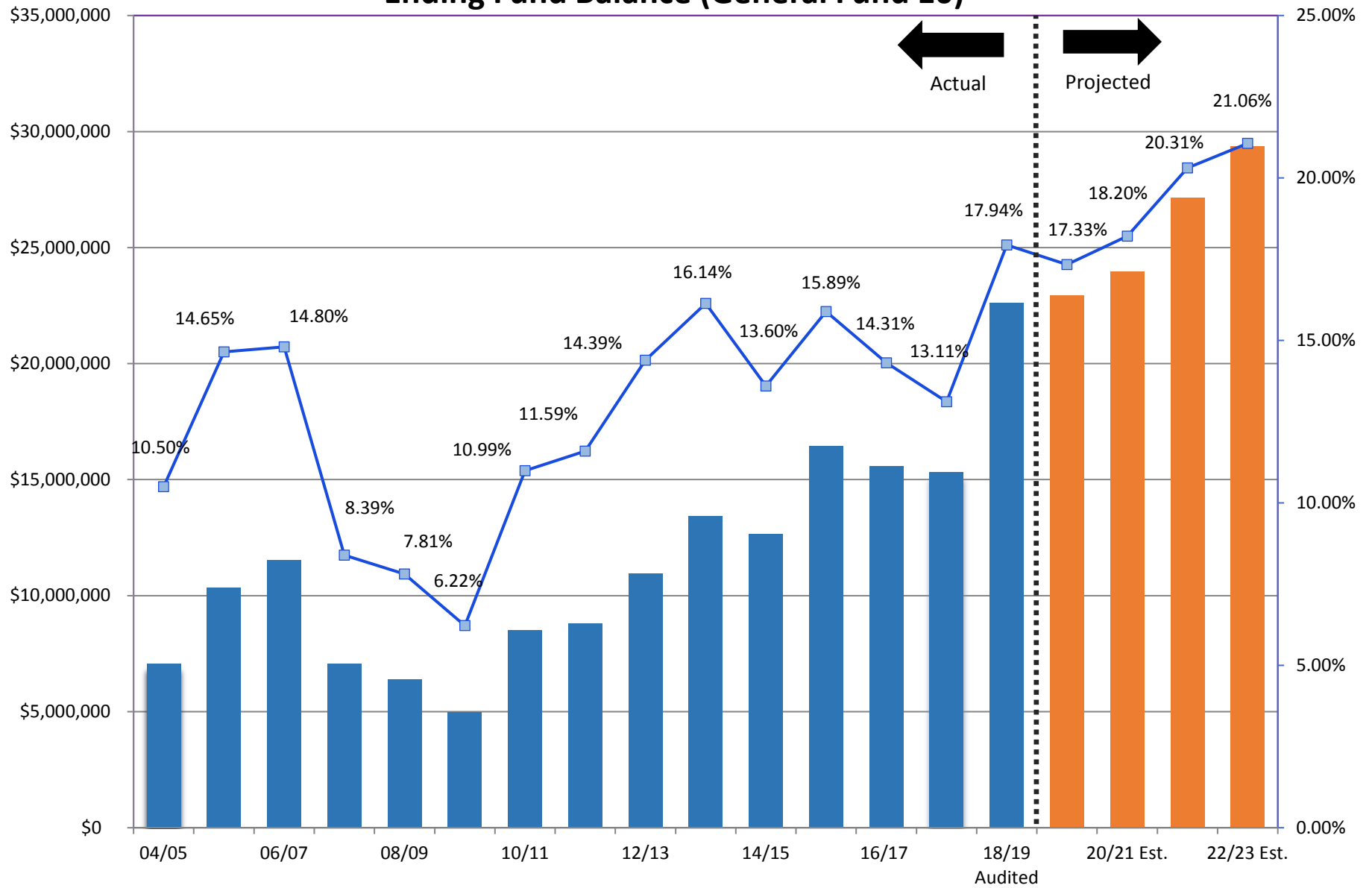


SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

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	11,160,156	11,145,194	12,208,643	23,272,746	52%
	52 Classified Salaries	3,227,355	3,441,006	3,770,371	8,059,446	47%
	53 Employee Benefits	4,910,433	5,684,499	6,635,059	11,705,497	57%
	54 Supplies and Materials	129,570	113,092	143,498	481,162	30%
	55 Other Operating Exp & Serv	1,163,092	928,158	668,232	2,816,139	24%
	56 Capital Outlay	50,968	1,758	10,831	14,636	74%
	57 Other Outgo	(100)	-	30,978	669,601	5%
1 San Jose City College Total		20,641,473	21,313,706	23,467,613	47,019,227	50%
2 Evergreen Valley College	51 Academic Salaries	10,693,566	11,071,261	12,173,543	22,629,154	54%
	52 Classified Salaries	3,745,444	3,817,623	4,223,741	8,530,826	50%
	53 Employee Benefits	5,257,380	5,951,641	6,732,744	13,495,853	50%
	54 Supplies and Materials	74,321	80,054	73,907	295,888	25%
	55 Other Operating Exp & Serv	389,147	347,977	241,142	1,633,872	15%
	56 Capital Outlay	6,375	16,949	18,813	52,033	36%
	57 Other Outgo	11,865	-	4,345	690,968	1%
2 Evergreen Valley College Total		20,178,097	21,285,504	23,468,234	47,328,593	50%
4 Milpitas Joint-Use Ed. Ctr	51 Academic Salaries	43,348	44,968	6,856	82,603	8%
	52 Classified Salaries	179,262	187,553	275,605	366,396	75%
	53 Employee Benefits	105,106	128,133	170,162	293,109	58%
	54 Supplies and Materials	10,777	11,510	11,526	79,593	14%
	55 Other Operating Exp & Serv	24,447	37,282	33,287	113,059	29%
	56 Capital Outlay	1,324	-	-	-	0%
	57 Other Outgo	-	-	-	9,638	0%
4 Milpitas Joint-Use Ed. Ctr Total		364,265	409,446	497,435	944,400	53%
9 District Offices	51 Academic Salaries	230,677	184,690	195,061	385,933	51%
	52 Classified Salaries	4,714,344	5,215,036	5,307,699	10,773,244	49%
	53 Employee Benefits	2,552,350	3,070,194	3,193,909	10,950,331	29%
	54 Supplies and Materials	139,897	147,197	148,909	492,376	30%
	55 Other Operating Exp & Serv	4,353,332	4,813,116	5,120,417	10,827,851	47%
	56 Capital Outlay	37,049	48,795	16,527	130,029	13%
	57 Other Outgo	1,170,227	1,120,178	1,224,972	3,402,385	36%
9 District Offices Total		13,197,876	14,599,206	15,207,494	36,962,149	41%
Grand Total		54,381,712	57,607,862	62,640,776	132,254,368	47%

Ending Fund Balance (General Fund 10)



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

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	(206,814)	(250,089)	(231,582)	(451,775)	51%
	52 Classified Salaries	7,094	3,392	10,294	28,172	37%
	53 Employee Benefits	4,932	5,838	6,470	24,714	26%
	55 Other Operating Exp & Serv	42,500	93,617	1,076	193,339	1%
1 San Jose City College Total		(152,288)	(147,242)	(213,742)	(205,550)	104%
2 Evergreen Valley College	48 Revenues	(258,445)	(323,214)	(287,872)	(542,025)	53%
	52 Classified Salaries	11,089	7,526	9,402	15,620	60%
	53 Employee Benefits	5,136	5,684	6,344	12,583	50%
	54 Supplies and Materials		1,029			
	55 Other Operating Exp & Serv	44,171	97,957	2,098	197,361	1%
2 Evergreen Valley College Total		(198,049)	(211,017)	(270,028)	(316,461)	85%
9 District Offices	48 Revenues	-	-	-	(688,724)	0%
	52 Classified Salaries	314,137	352,764	386,668	693,728	56%
	53 Employee Benefits	181,476	207,469	224,486	462,359	49%
	54 Supplies and Materials	1,240	(48)	427	5,209	8%
	55 Other Operating Exp & Serv	8,320	12,963	30,499	49,439	62%
9 District Offices Total		505,171	573,148	642,081	522,011	123%
Grand Total		154,834	214,888	158,311	-	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

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 12/31/19

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)	(25,000)	(580,000)
	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)	(25,000)	(480,000)
Fund Balance		(25,000)	25,000	(150,000)	(305,000)	(25,000)	(480,000)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

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)	(217,384)	(449,000)	(128,872)	29%
	51 Academic Salaries			-	304	0%
	52 Classified Salaries	165,656	56,091	119,995	84,582	70%
	53 Employee Benefits	106,623	39,812	97,436	62,836	64%
	54 Supplies and Materials	36,569	808	2,000	-	0%
	55 Other Operating Exp & Serv	100,320	4,313	403,208	4,350	1%
	56 Capital Outlay	10,000	13,155	14,500	12,421	86%
	57 Other Outgo	550,000	-	550,000	-	0%
1 San Jose City College Total		520,168	(103,206)	738,139	35,619	5%
2 Evergreen Valley College	48 Revenues	(200,000)	(113,361)	(200,000)	(209,141)	105%
	52 Classified Salaries	73,987	16,576	101,602	12,767	13%
	53 Employee Benefits	36,404	13,085	56,737	9,157	16%
	54 Supplies and Materials	28,790	1,344	24,000	734	3%
	55 Other Operating Exp & Serv	52,206	3,409	539,332	13,739	3%
	56 Capital Outlay	29,105	-	220,189	-	0%
	57 Other Outgo	396,550	-	-	-	0%
2 Evergreen Valley College Total		417,042	(78,947)	741,860	(172,744)	0%
9 District Offices	48 Revenues	(150,846)	(74,308)	(110,306)	(76,538)	69%
	55 Other Operating Exp & Serv	27,000	3,781	27,000	11,255	42%
	57 Other Outgo	294,551	60,719	274,776	58,736	21%
9 District Offices Total		170,705	(9,808)	191,470	(6,547)	0%
Grand Total		1,107,915	(191,961)	1,671,469	(143,672)	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

FUND 16 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)	(254,606)	(1,453,000)	18%
		489 Other Financing Sources	(654,739)	(769,413)	(321,162)	(714,442)	45%
	48 Revenues Total		(1,301,127)	(1,459,890)	(575,768)	(2,167,442)	27%
4 Revenues Total			(1,301,127)	(1,459,890)	(575,768)	(2,167,442)	27%
5 Expenses	51 Academic Salaries	512 Noninstructional Sal., Regular Sal. Sch.	147,141	63,240	104,419	210,038	50%
		514 Noninstructional Salaries, Nonreg. Sch.	1,659	2,229	(35)	650	0%
	51 Academic Salaries Total		148,800	65,469	104,384	210,688	50%
	52 Classified Salaries	521 Noninstructional Sal., Reg Full-time Sch	526,379	461,979	425,326	925,133	46%
		523 Noninstructional Sal., Non-reg Full-time	106,461	39,159	36,698	231,533	16%
	52 Classified Salaries Total		632,840	501,138	462,024	1,156,666	40%
	53 Employee Benefits	531 STRS	13,788	7,900	4,178	8,359	50%
		532 PERS	78,627	128,022	98,798	219,155	45%
		533 OASDI/Medicare	52,168	35,624	35,546	94,459	38%
		534 Health & Welfare	143,431	138,899	117,496	280,622	42%
		535 State Unemployment Insurance	1,563	1,135	1,133	2,699	42%
		536 Workers' Compensation	9,606	7,804	9,855	24,168	41%
	53 Employee Benefits Total		299,183	319,384	267,007	629,462	42%
	54 Supplies and Materials	543 Non-Instructional Supplies	21,158	20,248	10,566	69,796	15%
	54 Supplies and Materials Total		21,158	20,248	10,566	69,796	15%
	55 Other Operating Exp & Serv	551 Personal Services	69,039	82,946	167,642	377,801	44%
		552 Travel & Conference	6,919	14,529	2,727	32,900	8%
		555 Utilities & Housekeeping	-	106	2,041	6,500	31%
		556 Rents, Leases & Repairs	2,962	4,080	1,389	13,100	11%
		557 Adv/Legal Fees/Audits/Elections	11,488	6,255	5,662	26,950	21%
		558 Other Services	1,020	1,295	384	2,470	16%
	55 Other Operating Exp & Serv Total		91,428	109,211	179,845	459,721	39%
	56 Capital Outlay	564 Equipment	360	2,019	2,462	8,000	31%
	56 Capital Outlay Total		360	2,019	2,462	8,000	31%
	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	1,026,288	2,534,333	40%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

FUND 16 CENTER FOR ECONOMIC MOBILITY

	2018	2019	2020		
Change in Fund Balance	(99,614)	(476,956)	(26,436)	366,891	0%
Ending Fund Balance	99,614	476,956	26,436	110,065	-275%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

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		(15,023,391)	(6,238,864)	(17,889,631)	(6,405,741)	(2,823,639)	(1,036,529)	(35,736,660)	(13,681,134)		38%
5 Expenses	10195 SEAAASE			514,581	170,069			514,581	170,069		33%
	10201 Federal Work Study	360,000	145,590	335,593	166,693			695,593	312,283		45%
	10302 Trio - Upward Bound			721,428	113,623			721,428	113,623		16%
	10303 Trio - Talent Search			563,784	207,268			563,784	207,268		37%
	10401 VTEA Title I-C	190,541	59,793	175,953	15,828			366,494	75,621		21%
	10406 Perkins Title I-C Reserve	50,562	20,863	41,829	21,150			92,391	42,014		45%
	10648 Sil Valley HighTech Apprentice			126,155	-			126,155	-		0%
	10705 Title V Grant - Year 5	452,179	201,477					452,179	201,477		45%
	10714 TitleV-Yr4_Culti. Excele	485,455	232,411					485,455	232,411		48%
	10715 TitleV-Yr5_Culti. Excele	649,650	75,241					649,650	75,241		12%
	10801 Veteran's Administration	6,939	-	1,245	550			8,184	550		7%
	10901 NSF INCLUDES Alliance Yr 1					114,847	24,697	114,847	24,697		22%
	10902 NSF INCLUDES Alliance Yr 2					334,102	-	334,102	-		0%
	10911 NSF-Integrated Teacher Pathway	6,001	2,511					6,001	2,511		42%
	11101 TANF	44,267	13,645	40,260	12,591			84,527	26,236		31%
	11206 Yosemite Child Devel	10,000	-					10,000	-		0%
	11208 YESS-ILP			22,500	9,098			22,500	9,098		40%
	11301 CalFresh (CSU Chico)			172,022	40,825			172,022	40,825		24%
	20201 EOP&S	979,382	439,568	870,191	354,518			1,849,573	794,086		43%
	20301 DSP/Student Accessibility	905,185	440,181	498,667	214,871			1,403,852	655,052		47%
	20401 Student Success & Support Prog	1,355,721	631,096	1,754,996	730,386			3,110,717	1,361,481		44%
	20402 Student Equity	921,353	250,365	816,742	337,534	90,349	57,894	1,828,443	645,793		35%
	20403 Hunger Free Campus Support	40,941	1,236	47,295	19,826			88,235	21,062		24%
	20404 Innovation in Higher Education	302,101	(884)	841,276	217,448			1,143,377	216,564		19%
	20407 Non-Credit SSSP Allocation	1,515	-					1,515	-		0%
	20408 Veteran Resource Center (SSSP)	43,721	-	46,965	1,466			90,686	1,466		2%
	20702 IEPI Innovation&Effectiveness	97,810	55,172					97,810	55,172		56%
	20711 Umoja Community Edu Foundation	14,508	2,120	34,950	15,402			49,458	17,522		35%
	20801 State Apport-Apprentices	605,914	39,470					605,914	39,470		7%
	20811 CA Apprenticeship Initiative	210,380	70,804			93,578	-	303,958	70,804		23%
	21001 County Excess Costs Serv-CALWORKS	215,660	71,862	164,379	72,102			380,039	143,964		38%
	21201 CALWORKS	233,098	82,907	213,503	93,924			446,601	176,831		40%
	21301 Financial Aid Administration	330,827	156,373	395,330	137,967			726,157	294,339		41%
	21302 Financial Aid Technology	114,254	5,470	102,029	5,470	78,608	14,505	294,891	25,445		9%
	21401 Block Grant - Instr. Support	99,464	11,766	276,064	36,591			375,528	48,357		13%
	21501 Block Grant - Phys Plant 16-17			82,061	51,371	-	(19,533)	82,061	31,838		39%
	21502 Block Grant - Phys Plant 17-18			220,307	-			220,307	-		0%
	21503 Block Grant - Phys Plant 18-19	50,000	-	90,329	-			140,329	-		0%
	21504 Block Grant - Phys Plant 19-20	18,061	-	14,929	-	29,857	-	62,847	-		0%
	21518 Year 2 Basic Skills	-	(140)	-	(0)			-	(140)		0%
	21519 Year 1 Basic Skills	365,074	78,676	314,306	67,815			679,379	146,491		22%
	22004 Guided Pathways Allocation	360,738	33,708	446,071	55,971			806,809	89,679		11%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

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			
	22005 Student Succ Completion Grant	435,859	201,403	1,118,686	527,521			1,554,545	728,924	47%
	22301 CARE	93,560	11,264	94,821	25,600			188,381	36,864	20%
	22500 Lottery - Prop 20 Restricted	487,353	158,657	923,373	175,681			1,410,725	334,339	24%
	22591 Classified Prof Devlp					62,664	-	62,664	-	0%
	22597 Equal Employment Opportunity					122,243	16,690	122,243	16,690	14%
	24402 CA College Promise Innovation	-	(0)	-	(0)	40,491	39,686	40,491	39,686	98%
	25600 Nursing Faculty and Recruitmen			197,578	48,476			197,578	48,476	25%
	25601 Nursing Enrollment Growth Grnt			-	(26)			-	(26)	0%
	25619 Adult Education Block Grant	296,068	162,423	477,636	81,728	1,363,455	595,419	2,137,159	839,570	39%
	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	9,452	678,153	223,373			1,150,889	232,824	20%
	26201 Strong Workforce Local - Yr3	-	0	388,041	388,041			388,041	388,041	100%
	26202 Strong Workforce Local - Yr2	933,452	431,104	827,609	186,366			1,761,061	617,469	35%
	26203 Strong Workforce Local - Yr1	1,319,495	387,531	915,808	249,905			2,235,303	637,436	29%
	26204 Strong Workforce Regional -Yr1	686,593	(0)	694,625	115,289			1,381,218	115,289	8%
	26205 Strong Workforce Regional -Yr2	686,593	0	589,399	210,584			1,275,992	210,584	17%
	26206 Strong Workforce Regional -Yr3	373,055	373,055	375,588	375,588			748,643	748,643	100%
	26308 CTE Enhancement Fund			4,999	1,503			4,999	1,503	30%
	26309 SVETP (SV Eng Tech PW)	-	(29,059)	-	(0)	-	(0)	-	(29,059)	0%
	26312 East Side Alliance Career Path			90,000	0			90,000	0	0%
	26313 Campus Safety & Sexual Assault	12,743	1,000	10,365	1,739			23,108	2,739	12%
	26317 Improving Online CTE Pathways			500,000	194,332			500,000	194,332	39%
	26320 Retail-Hsptlty-Tourism (ISPIC)					15,000	3,844	15,000	3,844	26%
	26402 Mental Health Support Funds	45,341	13,206	22,724	11,749			68,065	24,955	37%
	31601 United Way Bay Area (UWBA)					200,845	75,703	200,845	75,703	38%
	31603 CalEITC (UWBA)	5,625	-					5,625	-	0%
	31613 Kaiser Permanente Benefits					30,000	6,158	30,000	6,158	21%
	32405 Gene Haas Foundation	10,000	-					10,000	-	0%
	32418 SC Cnty Office of ReEntry Svs					36,000	4,875	36,000	4,875	14%
	32804 UC Regents Puente Project	1,500	-					1,500	-	0%
	33406 WFI - PG&E					11,600	-	11,600	-	0%
	33507 Dorothy D. Rupe Nursing			22,987	9,746			22,987	9,746	42%
	33513 YESS - Foster Youth			11,500	3,878			11,500	3,878	34%
5 Expenses Total		15,381,275	4,841,317	17,889,631	6,001,430	3,164,783	819,938	36,435,689	11,662,685	32%
Grand Total		357,884	(1,397,547)	0	(404,311)	341,144	(216,591)	699,028	(2,018,449)	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

FUND 18 HEALTH FEES

Location Group	Major Object	2018		2019		2020		
		Revised Budget	YTD Actual	Revised Budget	YTD Actual	Revised Budget	YTD Actual	
1 San Jose City College	48 Revenues	(300,483)	(228,111)	(300,483)	(217,413)	(300,483)	(233,780)	78%
	51 Academic Salaries	138,867	51,500	141,972	21,377	125,713	21,239	17%
	52 Classified Salaries	76,781	42,114	76,143	46,514	146,004	56,163	38%
	53 Employee Benefits	69,708	24,791	69,909	20,070	93,151	17,294	19%
	54 Supplies and Materials	7,909	2,502	10,000	2,389	17,000	4,293	25%
	55 Other Operating Exp & Serv	14,010	3,407	52,075	897	37,582	1,092	3%
1 San Jose City College Total		6,792	(103,798)	49,616	(126,166)	118,966	(133,698)	24%
2 Evergreen Valley College	48 Revenues	(317,861)	(273,445)	(320,361)	(276,710)	(341,666)	(293,588)	86%
	51 Academic Salaries	150,535	74,124	145,940	70,617	148,495	73,366	48%
	52 Classified Salaries	99,092	46,686	96,109	46,346	99,658	50,162	48%
	53 Employee Benefits	74,963	35,420	79,791	41,130	90,852	44,360	52%
	54 Supplies and Materials	8,145	1,882	11,803	2,809	13,164	1,407	24%
	55 Other Operating Exp & Serv	9,427	730	10,896	2,067	35,492	467	19%
2 Evergreen Valley College Total		29,265	(109,640)	24,179	(113,740)	50,996	(123,826)	43%
Grand Total		36,057	(213,438)	73,795	(239,906)	169,962	(257,524)	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 aforementioned 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 (CBOC), 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 G2010 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 FY 2019-2020. Expenses through the second quarter of FY 2019-2020 for Measure G-2010 projects totaled \$3,442,598.

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 second quarter of FY 2019-2020 for Measure X projects totaled \$9,690,834. Fund 47 has been established as a placeholder to account for the remaining authorization totaling \$663 million.

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 second quarter totaled \$268,468.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

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	505,060	357,646	71%
	31122 Group II Equipment	779,369	816,112	851,200	104%
	31125 New Gym Sitework & Aux Bldgs	280,111	288,891	84,722	29%
	31129 New Maint & Ops & Emrgcy Cntr	-	29,869	26,663	89%
	31130 Theater Improvements	60,581	63,280	1,720	3%
	31132 New CTE Building	82,194	82,588	8,476	10%
	31133 New Swing Space Project	8,860	15,055	14,176	94%
	31134 Hold for Measure G-2010	735,530	741,000	333,608	45%
	31135 Science Bldg Mechanical Upgrd	118,646	94,586	11,715	12%
	31151 Interior Library Bldg Renovat	284,634	303,017	80,507	27%
	31164 Campus HVAC Phase II	161,197	161,825	11,587	7%
	31312 SJECC Extension- Irrigation	155,479	223,754	221,628	99%
	31313 Small Cap Repairs - Fac Upgrds	5,468,543	5,468,543	-	0%
	31320 Parking Lot/Street Repairs II	528,288	515,196	500,810	97%
	31322 Access Control	36,974	45,851	8,858	19%
	31323 Relocate Adaptive PE	62,249	62,752	3,008	5%
	31328 Wayfinding, Signage & Fencing	17,013	19,692	4,566	23%
	31330 AudioVisual Systems Imprvmts	-	-	(130)	0%
	31332 Campus HVAC Eqpt & Controls	20,364	20,364	(402)	0%
	31336 Physical Security Phase II	306,905	314,207	76,544	24%
	31338 AV Systems Improvements Ph II	213,417	220,692	41,695	19%
	31339 Interior Finishes Upgrades	26,585	30,137	3,552	12%
	31702 IT Infrastructure Improvements	-	1,056	1,056	100%
	31703 Technology Upgrades	38,187	38,935	7,233	19%
	31705 IT and Tech Equipment - SJCC	5,468,543	5,468,543	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

MEASURE G 2010

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
1 San Jose City College	39999 Election/Legal/EIR/DO Labor	70,923	70,923	5,012	7%
1 San Jose City College Total		15,312,293	15,601,927	2,655,451	17%
2 Evergreen Valley College	32105 New Campus Police Bldg				0%
	32110 Roble Demo / Acacia Alteration	15,520	1,010	1,010	100%
	32124 SanFelipe Digital Message Sign	80	-	-	0%
	32126 Acacia Renovation Phase III	40,548	58,232	249,138	428%
	32127 Gullo Stu Spc Rprps/Renovate	92,549	1,259	1,259	100%
	32128 PE Accessibility Improvements	12,443	66,733	40,218	60%
	32129 Montgomery Hall Interior Updt	27,229	40,609	13,380	33%
	32130 EVC Fiieldhouse Repairs	8,858	98,190	18,941	19%
	32146 MS3 Exterior Stair Lighting	12,054	22,384	22,172	99%
	32307 Small Capital Repairs	39,910	38,073	22,857	60%
	32315 Parking Lot Remediation Phase2	12,342	5,210	4,390	84%
	32318 Small Cap Repairs - Fac Upgrds	5,468,541	5,468,541	-	0%
	32319 EVC Utility Updating & Mapping	26,531	29,218	2,686	9%
	32702 IT Infrastructure Improvements	29	29	-	0%
	32703 Technology Upgrades	309,795	339,328	191,060	56%
	32705 IT & Tech Equipment - EVC	5,468,541	5,468,541	-	0%
2 Evergreen Valley College Total		11,534,969	11,637,357	567,112	5%
9 District Offices	00000 User Unspecified				0%
	25103 Energy Efficiency - Clean Yr 2	1	1,907	1,671	88%
	31131 SJECC Extension	23,875	25,716	1,841	7%
	39302 Demo Old Dist Office/Academy	22,018	28,098	26,225	93%
	39312 Police Safety Comm Upgrade	1,522	19,742	18,220	92%
	39313 ADA Transition Plan Assessment	76,013	76,013	-	0%
	39704 ERP Conversion	155,165	155,165	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

MEASURE G 2010

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
9 District Offices	39705 Infrastructure Upgrade	120,001	119,953	(48)	0%
	39707 DS Printing & Digital Imaging	60	60	-	0%
	39905 Management and Related Costs	357,249	146,656	133,465	91%
	39999 Election/Legal/EIR/DO Labor	2,022,542	1,984,173	38,662	2%
9 District Offices Total		2,778,447	2,557,484	220,036	9%
Grand Total		29,625,709	29,796,767	3,442,598	12%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

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	2,008,335	6,358	0%
	31122 Group II Equipment	2,131,393	2,131,393	282,837	13%
	31129 New Maint & Ops & Emrgcy Cntr	10,312,714	10,287,879	63,037	1%
	31130 Theater Improvements	3,253,755	8,201,305	56,319	1%
	31132 New CTE Building	71,579,161	141,809,441	68,781	0%
	31133 New Swing Space Project	3,160,827	3,161,766	343,992	11%
	31134 Hold for Measure G-2010	-	-	14,231	0%
	31135 Science Bldg Mechanical Upgrd	355,358	1,694,836	-	0%
	31137 Property Acquisition	9,972,602	9,972,602	-	0%
	31150 ADA Improvements	500,000	500,000	9,990	2%
	31151 Interior Library Bldg Renovat	1,773,327	673,327	12,345	2%
	31152 Campus-wide Painting- SJCC	2,980,831	2,980,831	1,228,509	41%
	31153 Tech Building Renovation	3,000,000	2,172,044	-	0%
	31154 Kingman Intersection: Traffic	3,500,000	-	-	0%
	31155 Entrance Door Replacement	351,198	351,198	42,098	12%
	31156 Student Srvc & Drop-in Center	551,729	551,729	8,766	2%
	31157 Campus Lighting Upgrades	40,521	40,521	1,768	4%
	31158 Admissions and Records	263,665	3,022	3,022	100%
	31159 Site Utility and Topography	317,063	317,063	114,693	36%
	31160 Telecomm Master Plan	150,000	150,000	-	0%
	31161 Child Dvlpmnt Center-Phase I	4,184,086	4,184,086	16,474	0%
	31162 Student Center Improvements	6,074,743	6,074,743	64,506	1%
	31163 Softball Field Renovation	2,391,250	1,500,000	46,063	3%
	31165 Jaguar Multicultural Center	8,000,000	16,573,380	16,038	0%
	31166 Track & Field Renovation	-	1,937,835	-	0%
	31167 Central Plant Renovation	-	40,000,000	-	0%
	31168 Cosmetology, Esthetics & Repro	-	2,201,216	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

MEASURE X 2016

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
1 San Jose City College	31199 Campus Contingency - SJCC	172,181,668	37,554,477	-	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	5,896,051	30,298	1%
	31312 SJECC Extension- Irrigation	-	45,083	29,103	65%
	31320 Parking Lot/Street Repairs II	-	57,426	-	0%
	31324 Restroom Fixtures & Plumbing	390,187	8,341,369	175,430	2%
	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	1,436,945	40,309	3%
	39999 Election/Legal/EIR/DO Labor	35,463	35,463	(6,461)	0%
1 San Jose City College Total		318,870,636	318,870,636	2,694,411	1%
2 Evergreen Valley College	32110 Roble Demo / Acacia Alteration				0%
	32122 EVC Vehicles	100,000	100,000	99,138	99%
	32126 Acacia Renovation Phase III	253,077	252,520	29,067	12%
	32128 PE Accessibility Improvements	1,499,116	1,458,130	760,031	52%
	32130 EVC Fieldhouse Repairs	676,853	1,657,632	836,687	50%
	32132 Student Services Center	64,622,494	92,784,013	72,075	0%
	32134 Language Arts Building	47,457,172	44,488,004	42,328	0%
	32138 Kinesiology, PE & Aquatics	66,988,563	2,021,463	-	0%
	32144 Hold for Measure X	5,497,304	3,720,707	893,682	24%
	32145 Gullo/Student Svcs Renovation	2,145,761	2,145,761	1,637,441	76%
	32150 Hold for Measure X	250,000	250,000	16,515	7%
	32151 Campus Environmental Control	358,000	358,000	325,600	91%
	32152 Gullo II Multi Campus Space	-	2,190,386	8,250	0%
	32153 Sequoia Upgrades/Nursing Add	-	25,828,669	-	0%
	32154 A&R Remodel to Emergency Ops.	-	3,878,258	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

MEASURE X 2016

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
	32155 Cedro Renovation&W.Campus ADA	-	9,055,538	51,364	1%
	32156 General Education Building	-	55,378,925	-	0%
	32157 Student Activities Center	-	32,707,275	-	0%
	32158 West Campus ADA Upgrades	-	-	-	0%
	32159 Campus Way Finding/Ground Ligh	-	1,529,021	202	0%
	32160 Security Hardware	-	475,000	140	0%
	32161 North Fire Lane/ADA	-	6,493,106	34,720	1%
	32162 Cesar Chavez Grove	-	2,366,676	-	0%
	32299 Campus Contingency - EVC	114,996,692	15,597,054	-	0%
	32307 Small Capital Repairs	1,489,285	1,698,178	600,195	35%
	32317 Parking Lot Remediation Ph III	74,603	74,603	29,961	40%
	32319 EVC Utility Updating & Mapping	163,641	63,641	-	0%
	32602 Group II Equipment	910,310	910,310	265,892	29%
	32702 IT Infrastructure Improvements	2,750,000	2,750,000	-	0%
2 Evergreen Valley College Total		310,232,869	310,232,869	5,703,287	2%
9 District Offices	25103 Energy Efficiency - Clean Yr 2	0	0	(40)	0%
	39301 New District Services Building	374,294	374,294	-	0%
	39302 Demo Old Dist Office/Academy	1,546,857	1,546,857	594,268	38%
	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	9,552	1%
	39399 District/DW Contingency	9,755,274	9,755,274	-	0%
	39625 Ground Lease Debt Relief	7,728,537	7,728,537	203,420	3%
	39699 Program Contingency	11,600,000	11,600,000	-	0%
	39706 Technology/Security	67,800,000	67,800,000	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

MEASURE X 2016

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
9 District Offices	39707 DS Printing & Digital Imaging	250,025	250,025	-	0%
	39708 DS Computer Replacement	324,107	324,107	9,707	3%
	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	104,278	52%
	39905 Management and Related Costs	4,729,070	5,177,164	160,005	3%
	39999 Election/Legal/EIR/DO Labor	3,758,055	4,206,149	211,946	5%
9 District Offices Total		111,762,437	112,658,625	1,293,136	1%
Grand Total		740,865,942	741,762,130	9,690,834	1%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

FUND 36 CAPITAL OUTLAY

		2020			
Object Group	Project	Adopted Budget	Revised Budget	YTD Actual	
4 Revenues		(2,406,820)	(2,406,820)	(140,073)	6%
5 Expenses	00000 User Unspecified	10,311,563	9,536,158	14,558	0%
	32137 Sequoia Renovation/Biology	-	57,770	57,700	100%
	34702 Parking Infrastructure	4,792	3,992	-	0%
	39994 Non-Bond Admin Overhead	74,083	120,288	61,614	51%
	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%
	62531 EVC Scheduled Mtnce Projects	-	13,033	-	0%
	62535 DW Scheduled Maintenance	525,000	454,197	46,866	10%
	62565 EVC Surplus Land Development	(240,000)	490,000	84,660	17%
	62599 Downtown SJ Beautification	-	-	3,070	0%
5 Expenses Total		11,075,438	11,075,438	268,468	2%
Grand Total		8,668,618	8,668,618	128,395	1%

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 FY 2011-2012. The Child Development Fund was augmented by the Unrestricted General Fund 10 to support operations in FY 2010-2011 by \$211,902. This, coupled with the condition of the facility, prompted the closure. Beginning in FY 2012-2013, revenues and expenditures primarily represented as pass-through to a third party vendor 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 vendor or to re-establish a center on campus to provide these crucial services.

In FY 2011-2012 through FY 2014-2015, 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
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

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	8,197	17,010	10,015	59%
	53 Employee Benefits	12,656	6,332	13,632	6,869	50%
1 San Jose City College Total		29,050	14,529	30,642	16,883	55%
2 Evergreen Valley College	52 Classified Salaries	16,435	5,263	17,092	9,333	55%
	53 Employee Benefits	15,990	4,956	17,181	5,961	35%
2 Evergreen Valley College Total		32,425	10,219	34,273	15,294	45%
9 District Offices	48 Revenues	(75,000)	(36,656)	(75,000)	(5,772)	8%
	54 Supplies and Materials	2,500	450	2,500	1,993	80%
	55 Other Operating Exp & Serv	31,001	4,963	52,533	25,493	49%
	57 Other Outgo	20,327	-	11,899	-	0%
9 District Offices Total		(21,172)	(31,243)	(8,068)	21,713	0%
Grand Total		40,303	(6,495)	56,847	53,891	95%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

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
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

FUND 61 SELF INSURANCE

Major Object	2019		2020		
	Revised Budget	YTD Actual	Revised Budget	YTD Actual	
48 Revenues	(1,250,000)	(598,469)	(1,250,000)	(654,986)	0%
55 Other Operating Exp & Serv	1,250,000	623,030	1,250,000	667,127	53%
Grand Total	-	24,561	-	12,141	0%

FIDUCIARY FUNDS

FIDUCIARY FUNDS

Financial Aid Fund 48

The Financial Aid Fund tracks the District's disbursement associated with financial aid. The fund is reimbursed by the Federal and State governments as disbursements are made. As of December 31, 2019, San Jose City College disbursed \$3,800,440 in financial aid (an increase from the \$3,227,383 disbursed during the same period last year) and Evergreen Valley College disbursed \$7,011,855 in financial aid (also an increase from \$6,498,611 disburse 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 FY 2012-2013:

	San Jose City College	Evergreen Valley College	Total
FY 2012-2013	\$187,994	\$144,039	\$332,033
FY 2013-2014	\$176,455	\$114,266	\$290,721
FY 2014-2015	\$145,328	\$127,705	\$273,033
FY 2015-2016	\$184,616	\$143,565	\$328,181
FY 2016-2017	\$168,666	\$159,795	\$328,461
FY 2017-2018	\$187,593	\$177,011	\$364,604
FY 2018-2019	\$194,539	\$171,757	\$366,296
FY 2019-2020 (through 2nd Quarter)	\$142,925	\$125,812	\$268,737

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

FUND 48 FINANCIAL AID

		2019		2020			
Location Group	User_	Major Object	Revised Budget	YTD Actual	Revised Budget	YTD Actual	
1 San Jose City College	10501 Pell	48 Revenues	(8,903,000)	(2,732,776)	(8,903,000)	(3,186,528)	36%
		52 Classified Salaries	10,340	-	10,340	-	0%
		57 Other Outgo	8,892,660	2,733,410	8,892,660	3,221,370	36%
	10502 SEOG	48 Revenues	(360,000)	(206,475)	(360,000)	(184,350)	51%
		52 Classified Salaries	17,143	-	17,143	-	0%
		57 Other Outgo	342,857	206,550	342,857	184,125	54%
	10503 Direct Loan	48 Revenues	(1,500,000)	(136,270)	(1,500,000)	(166,706)	11%
		57 Other Outgo	1,500,000	136,270	1,500,000	166,706	11%
	10599 Undefined Financial Aid Exp.	57 Other Outgo	-	-	-	0%	
	22001 Cal Grant	48 Revenues	(339,100)	(217,224)	(339,100)	(226,413)	67%
		57 Other Outgo	339,100	151,153	339,100	228,239	67%
1 San Jose City College Total			-	(65,362)	-	36,443	0%
2 Evergreen Valley College	10501 Pell	48 Revenues	(12,544,000)	(5,725,522)	(12,544,000)	(6,107,234)	49%
		52 Classified Salaries	15,620	-	15,620	-	0%
		57 Other Outgo	12,528,380	5,734,019	12,528,380	6,108,839	49%
	10502 SEOG	48 Revenues	(437,821)	(218,561)	(437,821)	(228,250)	52%
		52 Classified Salaries	8,756	-	8,756	-	0%
		57 Other Outgo	429,065	218,761	429,065	228,001	53%
	10503 Direct Loan	48 Revenues	(834,000)	(142,523)	(834,000)	(151,151)	18%
		57 Other Outgo	834,000	142,523	834,000	151,151	18%
	22001 Cal Grant	48 Revenues	(761,350)	(492,113)	(942,477)	(528,253)	56%
		57 Other Outgo	761,350	403,308	942,477	523,864	56%
	2 Evergreen Valley College Total			-	(80,108)	-	(3,033)
Grand Total			-	(145,470)	-	33,410	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

FUND 96 SCHOLARSHIPS

		2019		2020			
Location Group	User_	Major Object	Revised Budget	YTD Actual	Revised Budget	YTD Actual	
1 San Jose City College	32409 Internal Scholarships Foundation	48 Revenues	(100,000)	(60,975)	(100,000)	(62,150)	62%
		57 Other Outgo	100,000	60,975	100,000	62,150	62%
	32410 Internal Scholarships ASB	48 Revenues	(20,000)	(4,750)	(20,000)	(7,500)	38%
		57 Other Outgo	20,000	4,750	20,000	7,500	38%
	32411 External Scholarships	48 Revenues	(100,000)	(69,435)	(100,000)	(81,987)	82%
		57 Other Outgo	100,000	50,524	100,000	73,275	73%
1 San Jose City College Total			-	(18,911)	-	(8,713)	0%
2 Evergreen Valley College	32409 Internal Scholarships Foundation	48 Revenues	(32,000)	(17,386)	(32,000)	(20,040)	63%
		57 Other Outgo	32,000	17,386	32,000	20,040	63%
	32410 Internal Scholarships ASB	48 Revenues	(24,000)	(18,441)	(24,000)	(19,643)	82%
		57 Other Outgo	24,000	18,441	24,000	19,643	82%
	32411 External Scholarships	48 Revenues	(110,000)	(87,028)	(110,000)	(111,229)	101%
		57 Other Outgo	110,000	68,111	110,000	86,129	78%
2 Evergreen Valley College Total			-	(18,917)	-	(25,100)	0%
Grand Total			-	(37,828)	-	(33,813)	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 \$111,590 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 second quarter are \$1,991,567.

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 currently used to fund the debt service payments for the OPEB Bonds from the accumulated 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 FY 2012-2013 to support this on-going debt services. In FY 2019-2020, 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

Fund 75 - OPEB Trust Fund

- Sell Bonds in May 2009 and deposit Bond proceeds generating long-term debt over 35 years.
- Receive monthly interest income from Bond.
- Receive monthly dividend income from Bond.
- Pay monthly bank fees.
- Pay consultant fees associated with Bond Administration as needed.
- Interfund transfer out to Fund 81 to reimburse District for the cost of retiree medical benefits.



Fund 81 - Retiree Benefit Fund

- Interfund transfer in from Fund 75 to pay the monthly retiree medical benefits.
- Record land lease income from the retail center (less \$25k for Student Success Enhancement Program).
- Interfund transfer out to Fund 85 for debt service payment.



Fund 10 - General Fund

- Interfund transfer out to Fund 85 for debt service payment beginning March 2013.



Fund 85 - Long Term Debt - OPEB

- Pays debt service.
- Interfund transfer in from Fund 10 and 81 to cover debt service payment.

Estimated Debt Schedule:

<u>Fiscal Year</u>	<u>Capitalized Interest Fund</u>	<u>Fund 81</u>	<u>Fund 10</u>	<u>Total Debt Service</u>
2010-2014*	\$ 3,535,415	\$ 5,374,358	\$ 2,715,464	\$ 11,625,237
2015-2019*	-	2,904,161	9,423,306	12,327,467
2019-2020	-	593,782	1,888,304	2,482,086
2020-2021	-	593,782	1,879,216	2,472,998
2021-2022	-	593,782	1,883,760	2,477,542
2022-2023	-	593,782	2,065,704	2,659,486
2023-2024	-	593,782	2,151,748	2,745,530
2025-2029*	-	3,433,000	11,682,224	15,115,224
2030-2034*	-	3,433,000	14,307,813	17,740,813
2035-2039*	-	3,966,700	17,227,338	21,194,038
2040-2044*	-	4,580,455	20,983,243	25,563,698
	<u>\$ 3,535,415</u>	<u>\$ 26,660,584</u>	<u>\$ 86,208,120</u>	<u>\$ 116,404,119</u>

* Five-Year Increments

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 12/31/19

OPEB RELATED ACCOUNTS

Fund	Major Object	Object	2016	2017	2018	2019	2020	
75 Trust Fund OPEB	19 Assets	19150 Investments	45,403,720.44	44,411,639.00	46,547,458.43	42,314,027.95	44,965,909.44	TRUST BALANCE
	48 Revenues	48861 Dividend Income	(1,844,803.01)	(1,106,467.50)	(250,870.27)	(1,405,188.17)	(1,287,930.98)	
		48862 Other Investment Income	43,095.29	-	-			
		48863 Realized Gain/(Losses)	343,066	(21,772)	(11,198)	(54,703)	(45,500)	
		48864 Unrealized Apprec(Deprec)	2,526,946	(1,051,163)	(2,388,812)	3,585,705	(658,136)	
		48890 Other Local Income				(998,283.16)		
	55 Other Operating Exp &	55100 Personal/Contract Services	-	-	(135,255)	-	-	
		55831 Bank Charges	115,912	112,008	95,763	111,932	111,590	
	57 Other Outgo	57319 Interfund Trans Out (75 to 81)	1,461,279	1,632,309	1,734,459	1,444,483	1,634,253	
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	(289,032.07)	(284,391.20)	(284,391.20)	(284,391.20)	(284,391.20)	
		48993 Interfund Trans In (81 fr 75)	(1,180,563.97)	(1,958,585.99)	(2,085,763.65)	(1,716,765.11)	(1,634,252.72)	
	53 Employee Benefits	53710 Retiree Benefit - Inst	1,791,653.31	1,958,585.98	2,090,874.09	1,716,990.71	1,634,252.72	
	57 Other Outgo	57326 Interfund Trans Out (81 to 85)	-	284,391.20	284,391.20	284,391.20	284,391.20	
	81 L/T Debt Retiree Benefit Fund Total			322,057	(0)	5,110	226	0
85 L/T Debt OPEB	48 Revenues	48970 Interfund Trans In (85 fr 81)	-	(1,223,110.44)	(1,228,754.98)	(1,232,745.69)	(1,228,967.99)	
		48994 Interfund Trans In (85 fr 10)	-	-	-	-	-	
	57 Other Outgo	57120 Bond Interest Charges	1,022,277.22	1,428,967.01	1,444,962.14	1,255,406.56	1,224,904.91	
85 L/T Debt OPEB Total			1,022,277	205,857	216,207	22,661	(4,063)	
Grand Total			49,393,550	44,182,410	45,812,862	45,020,859	44,716,122	

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 12/31/19

DISTRICTWIDE LEGAL

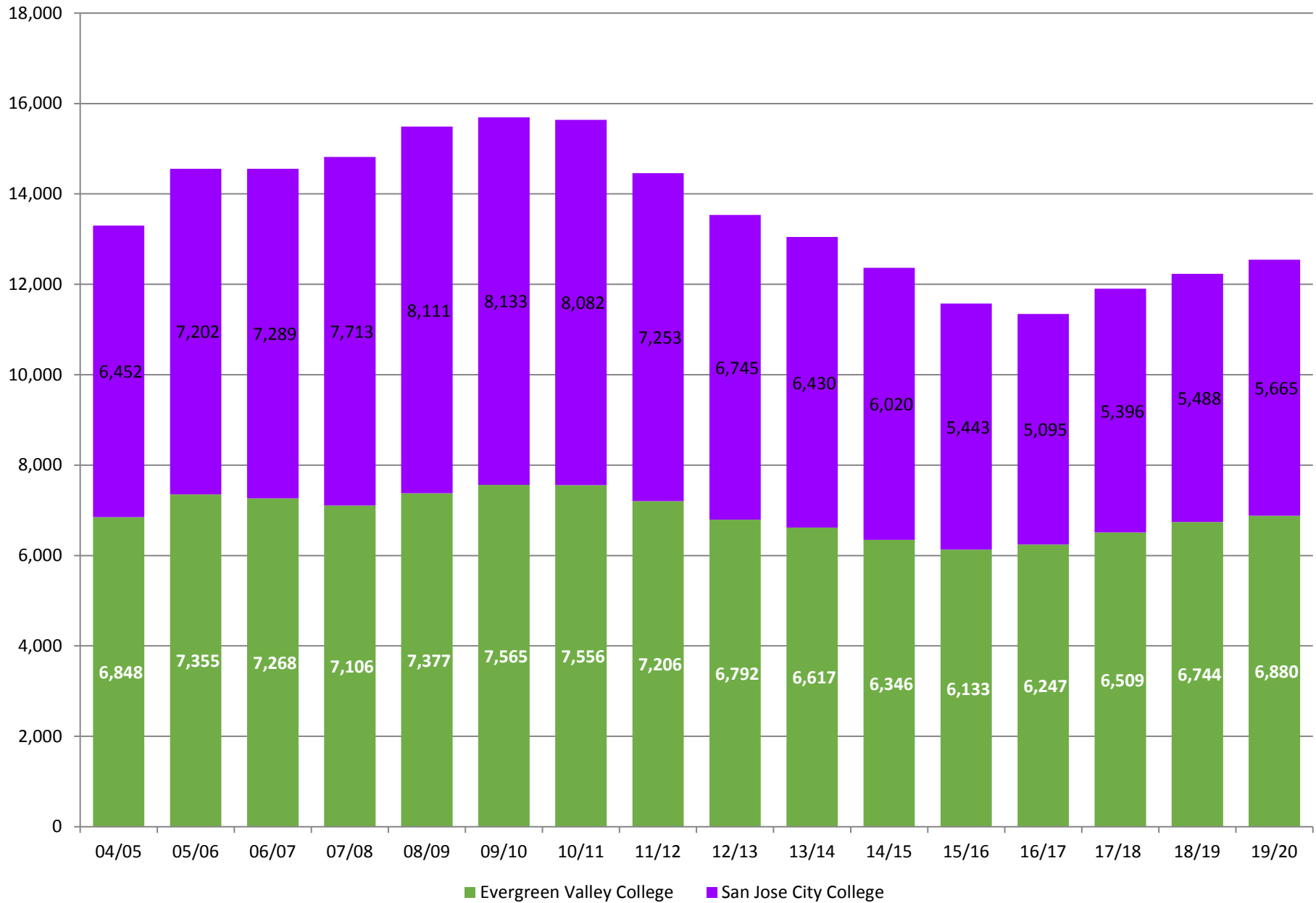
Fund	2019		2020		
	Revised Budget	YTD Actual	Revised Budget	YTD Actual	
10 General Fund	238,900	107,716	467,200	104,870	22%
16 Center for Economic Mobility	4,000	3,515	12,500	5,147	41%
17 Grants / Categoricals	5,800	775			0%
36 Capital Projects Fund	100,000	70,563	375,525	84,660	23%
44 GO Bond Fund Meas G-2010 Ser D	11,207	1,715	7,000	1,317	19%
45 GO Bond Fund Meas X Series A	10,413	-	10,000	6,568	66%
46 GO Bond Fund Meas X Series A-1	-	1,330	-	-	0%
Grand Total	370,319	185,614	872,225	202,561	23%

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	6,880
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	5,665
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	12,545
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	6,880
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	5,665
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	12,545
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%	54.84%
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%	45.16%
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%	54.84%
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%	45.16%
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%	54.84%
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%	45.16%
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 December 31, 2019

Assets

Current Assets

Cash	378,137
<i>Total Current Assets</i>	378,137

Total Assets	378,137
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Liabilities & Equity

Current Liabilities

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

Equity

Restricted for Scholarships and Clubs	122,769
Unrestricted	255,368
<i>Total Equity</i>	378,137

Total Liabilities & Equity	\$ 378,137
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E.V.C. ASSOCIATED STUDENT BODY
Summary Balance Sheet
As of December 31, 2019

	<u>Dec 31, 19</u>
ASSETS	
Current Assets	
Checking/Savings	360,649.20
Total Current Assets	360,649.20
TOTAL ASSETS	<u><u>360,649.20</u></u>
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	75,746.15
Total Current Liabilities	75,746.15
Total Liabilities	75,746.15
Equity	284,903.05
TOTAL LIABILITIES & EQUITY	<u><u>360,649.20</u></u>

Statement of Net Assets

December 31, 2019

Assets

Current Assets

Cash and investments	\$ 2,229,130
Receivables	17,865
Other current assets	19,750
Total current assets	2,266,746

Noncurrent Assets

Furniture and Equipment	1,945
Less: Accumulated Depreciation	(1,945)
Fixed Assets, net	-

Total Assets

\$ 2,266,746

Liabilities

Current liabilities

Accounts payable	\$ 19,076
Sales tax	1,896
Payroll taxes	53
Funds held for others ASB	71,923
Total current liabilities	\$ 92,947

Net Assets

Net assets without donor restrictions	\$ (517,944)
Net assets with donor restrictions (Scholarship, Trust & Endowment)	2,691,743
Total net assets	\$ 2,173,799

Liabilities and net assets

\$ 2,266,746

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 (Per State P2 Apportionment 6/26/19_ Exh. C))				
Supplemental Allocation	15,747,065 (Per State P2 Apportionment 6/26/19_ Exh. C))				
Student Success Allocation	6,964,550 (Per State P2 Apportionment 6/26/19_ Exh. C))				
Full-Time Faculty Hiring	694,868 (Per State Advance Apportionment 9/6/19_ Exh. A))				
Total Revenue Entitlement	76,929,892				
Estimated Property Taxes	110,266,050 (7.14% increase over last year, less one-time RDA \$)				
Est. Education Protection Account (Prop 55)	1,254,461				
Est. Student Enrollment Fee	5,933,430 (1% increase over last year less 2%)				
Total Estimated Local/Prop 30 Revenue	117,453,941				
Excess Funds Over Revenue Entitlement	40,524,048				

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 2.29% Inflation	FY20/21 Funding
Credit	11,287.77	112.88	11,369.86	\$3,954.59	44,963,101
Special Admit Credit	254.63	2.55	275.04	\$5,789.88	1,592,461
Non-Credit	175.75	1.76	195.43	\$3,535.77	690,985
Total	11,718.15	117.18	11,840.33		47,246,547
FY19-20					
FTES Allocation	47,246,547				
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	78,488,553				
Estimated Property Taxes	114,125,362 (3.50% increase over last year)				
Est. Education Protection Account (Prop 55)	1,267,006				
Est. Student Enrollment Fee	5,566,172 (1% increase over last year less 2%)				
Total Estimated Local/Prop 30 Revenue	120,958,539				
Excess Funds Over Revenue Entitlement	42,469,986				

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	118,119,749 (3.50% increase over last year)				
Est. Education Protection Account (Prop 55)	1,267,676				
Est. Student Enrollment Fee	5,621,834 (1% increase over last year less 2%)				
Total Estimated Local/Prop 30 Revenue	125,009,259				
Excess Funds Over Revenue Entitlement	44,980,719				

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	122,253,941 (3.50% increase over last year)				
Est. Education Protection Account (Prop 55)	1,292,472				
Est. Student Enrollment Fee	5,678,051 (1% increase over last year less 2%)				
Total Estimated Local/Prop 30 Revenue	129,224,464				
Excess Funds Over Revenue Entitlement	47,832,009				

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - Report for FY19/20 2nd Quarter Budget

Property Tax Report Dated: 11/8/19 Report

Update Date: 11/06/19

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	\$ 2,450,050	\$ 2,535,802	\$ 2,624,555	\$ 2,716,414
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	\$ 7,332,000	\$ 7,588,620	\$ 7,854,222	\$ 8,129,120
Sub-Total		\$ 71,556,493	\$ 78,911,927	\$ 84,095,235	\$ 89,294,528	\$ 97,210,344	\$ 102,913,863	\$ 110,266,050	\$ 114,125,362	\$ 118,119,749	\$ 122,253,941
Overall % Changed compared to prior year.		8.47%	10.28%	6.57%	6.18%	8.86%	5.87%	7.14%	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	\$ -	\$ -	\$ -

Total Revenue		\$ 74,111,300	\$ 78,911,927	\$ 84,095,235	\$ 89,962,528	\$ 97,347,796	\$ 107,918,324	\$ 110,266,050	\$ 114,125,362	\$ 118,119,749	\$ 122,253,941
Overall % Changed compared to prior year.		12.34%	6.48%	6.57%	6.98%	8.21%	10.86%	2.18%	3.50%	3.50%	3.50%