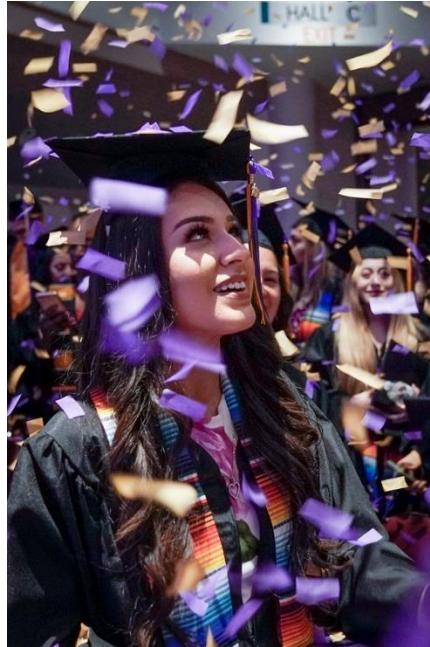


2019-20 Third Quarter Budget Report



Evergreen Valley College | San José City College

Community College Center for Economic Mobility

San Jose Evergreen Community College Extension at Milpitas | District Services

May 12, 2020



2019/2020 THIRD QUARTER BUDGET REPORT

Presented to the Board of Trustees

May 12, 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



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AND
ADMINISTRATIVE OFFICERS**

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May 12, 2020

To: Ms. Wendy Ho, Board President
Honorable Board of Trustees

From: Jorge L. Escobar, Vice Chancellor of Administrative Services, Interim
Dr. Byron Clift Breland, Chancellor

Executive update

At the tail end of the third quarter of Fiscal Year 19-20, the emergency proclamation due to COVID-19 defined a moment of history for our District. The global, domestic, state, county and city news and reports show signs that the economic recovery from COVID-19 will take time. Although we expect a negative impact due to the 30 million people who have filed for unemployment and the projected decline of Gross Domestic Product, much of the damage infringed across the fabric of industries and families is still unknown.

In spite of these challenging circumstances, we have maintained a functional organization with the involvement and commitment of Faculty, Classified Professionals, Administrators and community partners. All decisions made during the emergency were centered on our values of Opportunity, Equity, and Social Justice.

Because of the hard work and dedication of the team, our institution was able to swiftly adapt and readjust itself in the middle of many unknowns. I am sure, that in hindsight, we'll learn of opportunities that we missed or mistakes that we made. However, we will also be able to confirm how during this transition to shelter-in-place, work remotely, and utilize online learning modality, we cared

for the well-being, not only of our own, but also to the most vulnerable by demonstrating compassion, care and empathy. For example, student financial aid, emergency funds disbursements, vendor payments, and payroll continue to be processed on time.

Faculty and staff pivoted in real-time to a new educational format from what had long been traditional classroom-based instruction. The assessment of what worked, and what didn't, will require effort as we gather and analyze student success data. Then the organization can commit to invest in future innovations that provide faculty and students the highest quality interaction possible.

All levels of our organization have had to adapt to our new reality. Those on the 'front line' have had to adapt the quickest. In order for us to maintain high educational, as well as operational, standards, we will devote additional resources to provide professional development and technology solutions. To best support staff across our organization, there will need to be an integrated approach that serves our main mission while empowering staff with efficient, adaptable and intuitive tools. We learned that the "new normal" requires the operational environment and our service standards to be nimble, agile, portable, scalable, and adaptable.

Government leaders will provide timetables for resuming operations. SJECCD will come back to a "new normal" bringing forward best practices on when to re-open, for whom and with the proper safety precautions. What a safe classroom will look like, what resources will need to be made available and how we best communicate these new practices are among the most important questions that we consider on a daily basis as part of the Emergency Operations Command and working sub-teams. Our goal is to ensure we continue to have the trust of the community we serve and the staff we work with in our district. I truly believe that we have an opportunity to come out of this situation stronger, better, and more united.

Our District has enjoyed a unique position with strong financials derived from a prosperous tax base, and we are in the heart of Silicon Valley. Although it's too early to determine and too difficult to predict how the past 8 weeks and what will transpire in the months ahead hold for the local economy, our District has a unique opportunity to "build out" capacity, brand and reputation. The challenge is in making effective, forward thinking and innovative investments that will stand the test of time.

After COVID-19 and as part of our fiscal planning for the years ahead, we need to aim for a higher level vision, focusing on closing not only the achievement gap, and the knowledge transfer gap, but also the equity, opportunity, and social justice gap that suddenly grew due to the pandemic. In many cases these gaps didn't simply get bigger, they became more visible.

As reported to the District Budget Committee on April 23, 2020, the financial markets have been extremely volatile. The Capital Markets Overview for Q1 2020 reviewed with the Retirement Board of Authority mentioned that the Global Investment Outlook is not the best. I quote, “The dual shocks of coronavirus and the collapse of OPEC-plus, causing oil prices to fall dramatically, are likely to push the global economy into recession over the next 1-2 quarters, ending the 11-year business cycle. ...on the other side of the recession, we see potential for a global recovery.”

According to the City of San Jose, “the crippling economic fallout from the COVID-19 outbreak is expected to trigger a \$110 million shortfall in San Jose’s budget over the next two fiscal years.

The new forecast represents a stark contrast to a projection released earlier this year showing the city with a potential \$4 million surplus over the next two years. “This is a fiscal reality that we cannot ignore, and we just need to prepare ourselves for seeing less revenue,” City Manager Dave Sykes said during the meeting. “The actions that we’re going to need to take (to balance the budget) are going to be painful — painful to our community and painful to our organization — but we will get through it.”

At the County level, assessed valuations, Airbnb, rentals, and home sales have slowed down. With the high unemployment and people not paying rent or mortgages due to the protections, in the coming months if the cash flow does not appear very quickly, the lack of liquidity could start impacting real estate and, therefore, valuation.

Tax Assessor Larry Stone has been talking about an impending recession. According to him, “COVID-19 has suddenly inserted a level of uncertainty in the global economy that makes normal analysis difficult. Early in the pandemic, StratoDem Analytics was projecting that Santa Clara County is headed for a fifteen point seven percent plunge in economic output -- a loss of fifteen billion in economic value.”

Similarly, Governor Gavin Newsom has indicated that the State is going back to the drawing board for his budget proposal, abandoning the \$222 billion plan he laid out in January. He’s been quoted that “The January budget is no longer operable,” and that “The world has radically changed since the January budget was proposed so everything is on the table.” These come as he has warned “State agencies are to prepare for less money and no expectation of full funding for either new or existing proposals.”

Our traditional budget planning assumptions and considerations that usually took months and were carefully prepared most likely will not reflect the new needs. We expect that the tentative budget and the adopted budget will have significant variances as we create budgets that incorporate new forecasts for revenue based on the State's and County information.

We'll also have to take into account scenarios with enrollment numbers, enrollment mix (resident and non-resident), the physical capacity of lecture and labs to comply with the State and County office guidelines, and additional expenses that may come up as we model contingencies based on available data.

Therefore, besides our normal focus on key areas of interest, we have to keep an eye on the following as we move into the last quarter of FY19-20 and the planning of FY20-21:

- Will the counter cyclical enrollment behavior of Community Colleges in California change with the economy and unemployment generated by COVID-19?
- What will be the enrollment in our District and the surrounding Districts?
- Will assessed property valuations remain stable?
- What will be the impact on K-12 juniors and seniors' readiness before coming to College?
- Will dual-enrollment courses generate higher demand?
- Will students remain in school or jump into job opportunities?
- Will students who were considering a UC, CSU or private institution reconsider leaving their homes?
- Will students enrolled in UCs and CSUs opt to take CC courses since their campuses are also facing changes in instruction?
- What will be the mix of On-campus versus Off-campus instruction in the future terms?
- Will non-resident students be able to return to the USA or will they even remain interested in coming to California from abroad?
- For International students: What will be the visa situations in their respective countries based on COVID-19 restrictions?

In the meantime, we'll remain positive and focused on the new thinking; but we'll also be responsible and prudent in our planning to avoid having to deal with regrettable decisions in the coming fiscal years.

Byron D. Clift R1

Jose E.

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Enclosed is the Third Quarter (“Q3”) detailed summary of the District’s Unrestricted General Fund 10 for FY2019-2020 through FY2022-2023. This report is a reflection of the Board’s budgeting principles as well as the culmination of professionalism and dedication of Business Services staff at Evergreen Valley College, San Jose City College, the Center for Economic Mobility and District Fiscal Services.

The Q3 report serves as a fiscal health checkpoint and takes into consideration updated and revised projections for revenue and expenditures as of March 31, 2020. Consistent with past practices we also include cost and revenue projections for the following three-years, which allows for a long-term view of the impact of our largest expense: salaries and benefits.

A snapshot of the Third Quarter of Fiscal Year 2019-2020

On April 23, 2020, the District Budget Committee reviewed the Q3 projections.

The adjusted beginning fund balance on July 1, 2019 was \$22,605,124, 17.94% of prior year expenditures. The revenues are now projected to be \$131,106,157, which again this year has us cataloged as a Community Supported College District (Basic Aid status). District unrestricted revenues are highly dependent on property taxes. Currently, this primary variable of revenue is \$108.87 million and represent 83.04% of our total projected revenue.

At the end of the third quarter, the second data point provided by the Santa Clara County Controller’s Office positioned our property tax at 5.79%. We expect the third data point will be available by the time we meet on May 12, 2020.

On the expenditure side the District is projecting to spend \$133,614,839 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.

This year’s retirement costs for STRS and PERS continue to escalate with a 0.82% rate increase in STRS and 1.66% rate increase in PERS. 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 reflect a moderate increase compared to previous years. Our participation on the Self-Insured

Schools of California helps us keep this expense at a manageable expense, which is a result of their extensive purchasing power of this large Joint Powers Authority.

In summary, our FY2019-20 budget is projected to be balanced. However, this FY19-20 Q3 report represents normal expenses and revenue patterns since the shelter-in-place and migration to online modality took place at the end of the quarter. The projections for year-end only account for some new estimated expenses related to COVID-19, but assumptions and actual costs will be better represented during the tentative budget.

For planning purposes, the District will maintain its long-term posture and budget planning of property tax estimates growing 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 \$2m. Based on historical spending patterns this discount factor is a progressive budget methodology and is based on sound budget principles. Based on the current tax revenue assumptions and the discount factor, we project a decrease to the ending fund balance of (\$2,508,682) for a total \$20,096,442, 15.04%.

As we continue to monitor the District's financial future, there are key variables and factors to watch and carefully manage:

- The economy
- Local/county assessed valuation and property tax receipts
- Collective Bargaining efforts
- Health and Welfare premiums
- STRS and PERS pension employer rate increases
- The financial impact of COVID-19 to District funds
- Stimulus CARES act and potential FEMA reimbursements
- Operational costs during and after COVID-19

A handwritten signature in black ink, appearing to read "David E. Smith", with a horizontal line underneath.

**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 THIRD 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%	2.26%	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

BUDGET ASSUMPTIONS

	FY 2019-2020 ADOPTED BUDGET	FY 2019-2020 THIRD 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 THIRD 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
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

3rd Quarter Budget Summary

Major Object Description	18-19 Adopted Budget	18-19 Audited Actuals	19-20 Adopted Budget	FY19-20 YTD Actuals	FY19-20 Estimated Actuals	FY20-21 Estimated Budget	FY21-22 Estimated Budget	FY22-23 Estimated Budget
Beginning Fund Balance	15,307,106	15,307,106	22,605,124	22,605,124	22,605,124	20,096,442	22,834,762	27,695,937
<u>Revenues</u>								
Federal	-	29,091	-	40,884	29,600	-	-	-
State Revenue	10,600,170	14,515,079	10,363,508	3,072,891	10,408,976	10,881,571	10,981,920	11,366,287
Local Revenue	114,189,489	118,498,207	117,769,288	73,376,378	119,351,102	122,838,870	126,861,857	131,302,022
Other Financing Sources	952,973	282,459	1,327,690	119,522	1,316,479	1,370,985	1,370,985	1,370,985
Total Revenues	125,742,632	133,324,836	129,460,486	76,609,675	131,106,157	135,091,426	139,214,762	144,039,294
<u>Expenditures</u>								
Academic Salaries	44,376,362	47,164,006	45,889,727	38,599,823	47,025,944	46,605,716	47,025,167	47,448,394
Classified Salaries	25,991,404	26,097,758	27,552,100	20,300,455	27,783,830	28,146,440	28,343,465	28,541,869
Employee Benefits	32,951,412	36,407,559	36,753,408	25,033,978	36,457,822	38,247,489	39,213,621	40,597,861
Total Personnel	103,319,179	109,669,323	110,195,235	83,934,256	111,267,596	112,999,645	114,582,253	116,588,125
Supplies and Materials	1,065,094	1,154,536	1,153,856	570,912	1,421,133	1,153,856	1,186,164	1,221,749
Other Operating Expenses & Services	13,297,622	11,472,176	14,688,911	8,077,278	16,357,041	14,677,354	15,088,320	15,540,970
Capital Outlay	138,987	400,293	188,232	57,637	463,756	188,232	193,502	199,308
Other Outgo	4,860,528	3,330,491	5,507,550	1,894,975	4,105,313	5,363,191	5,363,191	8,698,989
Total Non-Personnel	19,362,231	16,357,495	21,538,549	10,600,802	22,347,243	21,382,633	21,831,177	25,661,015
Subtotal Expenditures	122,681,409	126,026,818	131,733,785	94,535,058	133,614,839	134,382,278	136,413,430	142,249,140
Discount Factor	(2,159,193)		(1,989,180)	-	-	(2,029,172)	(2,059,843)	(2,147,962)
Total Expenditures	120,522,217	126,026,818	129,744,604	94,535,058	133,614,839	132,353,106	134,353,588	140,101,178
Net change in Fund Balance	5,220,415	7,298,018	(284,119)	(17,925,383)	(2,508,682)	2,738,320	4,861,174	3,938,117
Ending Fund Balance	20,527,521	22,605,124 17.94%	22,321,005	4,679,741	20,096,442 15.04%	22,834,762 17.25%	27,695,937 20.61%	31,634,053 22.58%

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 third quarter of FY 2019-2020, the District recognized \$76,653,810 in revenues (or 59% of the annual anticipated revenues). This is down from the third quarter of FY 2018-2019 (from a dollar perspective) when the District had recognized \$88,953,779 (or 71% of the annual anticipated revenues).

Expenditures

Through the third quarter of FY 2019-2020, the District expended \$94,535,058 (or 71% of the annual anticipated expenditures). This is up (from a dollar perspective) from the third quarter of FY 2018-2019, when the District had expended \$86,844,458 (or 70% of the annual anticipated expenditures).

Reserve

The anticipated reserve for FY 2019-2020 is projected to be 15.04%. The reserve for FY 2020-2021 is estimated at 17.21% 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 March 31, 2020, District Services has recognized \$110,306 (or 100% of anticipated revenues) associated with the tenant at 40 South Market Street. Additionally, San Jose City College has recognized \$205,214 (or 46% of anticipated revenues), while Evergreen Valley College has recognized \$249,183 (or 125% 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 \$121,987 (or 12% of anticipated spending in the third quarter of FY 2019-2020), down from when District Services spent \$231,249 (or 27% from the same period in FY 2018-2019). San Jose City College has spent \$7,991,649 (or 51% of anticipated spending in the third quarter of FY 2019-2020), up from a dollar perspective when \$7,399,021 (or 47% from the same period in FY 2018-2019). Evergreen Valley College has spent \$9,433,718 (or 52% of anticipated spending in the third quarter of FY 2019-2020), up from \$8,459,331 (or 45% from the same period in FY 2018-2019). Lastly, Community College Center for Economic Mobility has spent \$1,053,086 (or 49% of anticipated spending in the third quarter of FY 2019-2020), down from \$2,680,710 (or 46% 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 an 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 03/31/20

FUND 10 REVENUES

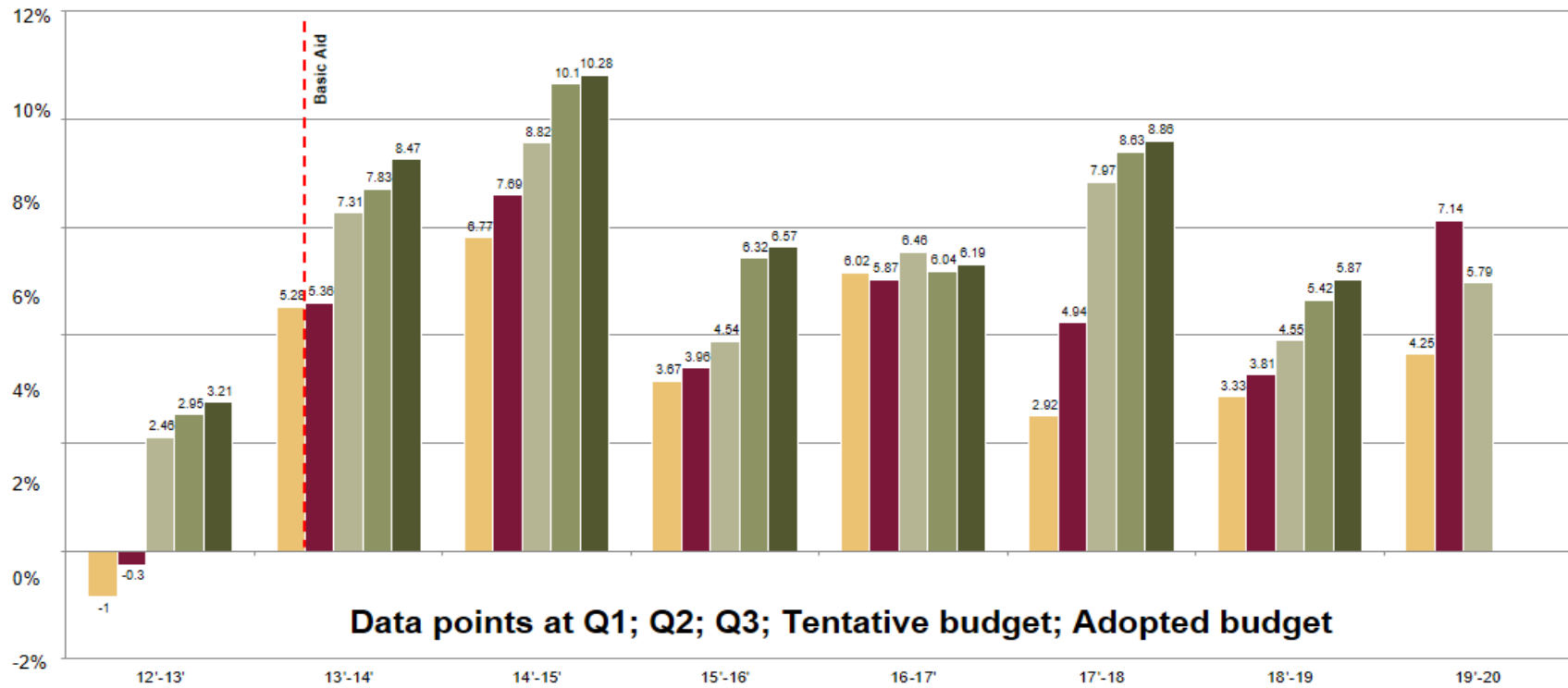
Location Group	Minor Object	Object	2018 Actuals	2019 Actuals	2020 Actuals	Revised Budget	
1 San Jose City College	481 Federal Revenue	48197 Federal MAA Program Revenue		(898)	(5,411)	-	0%
	486 State Revenue	48619 B.O.G. (2% Admin. Fee)	(61,491)	(58,149)	(57,594)	(71,504)	81%
	488 Local Revenue	48870 Instructional Materials Fees	(13,034)	(15,404)	(10,082)	(3,741)	270%
		48871 Enrollment Fees Intl Students	(1,560,823)	(1,464,672)	(1,400,643)	(1,478,613)	95%
		48872 Enrollment Fees Residents	(2,770,177)	(2,874,563)	(2,881,237)	(2,854,665)	101%
		48876 Health Fees	(319,710)	(280,016)	(248,416)	(280,931)	88%
		48877 Enrollment Fees Non-Residents	(486,696)	(473,358)	(529,487)	(439,974)	120%
		48890 Other Local Income	(95,960)	(54,127)	(103,389)	(141,213)	73%
	489 Other Financing Sources	48969 Interfund Trans In (10 fr 14)			-	(125,000)	0%
		48973 Interfnd Trsf In (Indir. Cost)		(1,225)	(10,605)	(19,000)	56%
		48980 Interfund Trans In (10 fr 15)	(100,000)	-	-	(550,000)	0%
		48995 Interfund Trans In (10 fr 17)	-	(6,128)			0%
1 San Jose City College Total			(5,407,889)	(5,228,540)	(5,246,863)	(5,964,641)	88%
2 Evergreen Valley College	481 Federal Revenue	48197 Federal MAA Program Revenue	(9,365)	(16,304)	(35,473)	(29,600)	120%
	486 State Revenue	48619 B.O.G. (2% Admin. Fee)	(71,754)	(71,167)	(52,168)	(89,990)	58%
	488 Local Revenue	48870 Instructional Materials Fees	(5,474)	(3,103)	(1,953)	(2,750)	71%
		48871 Enrollment Fees Intl Students	(972,239)	(871,061)	(778,815)	(879,066)	89%
		48872 Enrollment Fees Residents	(3,013,072)	(3,212,375)	(3,199,529)	(3,201,367)	100%
		48875 Student Representation Fees	76	76	74	-	0%
		48876 Health Fees	(228,705)	(210,575)	(145,198)	(211,005)	69%
		48877 Enrollment Fees Non-Residents	(345,347)	(374,391)	(288,578)	(353,854)	82%
		48890 Other Local Income	(52,776)	(61,122)	(55,456)	(80,414)	69%
		48973 Interfnd Trsf In (Indir. Cost)	(4,356)	(19,997)	(8,882)	(68,175)	13%
		48980 Interfund Trans In (10 fr 15)	(2,306)	-	-	-	0%
		48995 Interfund Trans In (10 fr 17)		(5,201)			0%
2 Evergreen Valley College Total			(4,705,316)	(4,845,220)	(4,565,977)	(5,041,220)	91%
9 District Offices	486 State Revenue	48612 GA Apportionment	(116,764)				0%
		48614 Education Protection Acct(EPA)	(839,749)	(936,720)	(613,452)	(1,224,474)	50%
		48630 Calworks	-				0%
		48672 Secured Homeowners Exempt	(211,593)	(208,880)	(207,644)	(415,000)	50%
		48690 Other State Income	(694,433)	(1,135,591)	(1,040,966)	(5,565,812)	19%
		48691 Mandated Cost Reimbursement	(672,442)	(347,668)	(358,403)	(357,669)	100%
		48694 State Lottery	(1,282,878)	(1,518,279)	(742,702)	(1,873,445)	40%
		48695 State Reimb Costs	129,939	85,301	38	(811,082)	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

FUND 10 REVENUES

Location Group	Minor Object	Object	2018 Actuals	2019 Actuals	2020 Actuals	Revised Budget	
	488 Local Revenue	48811 Secured Property Tax Revenues	(58,432,610)	(56,979,676)	(50,636,786)	(90,982,000)	56%
		48812 Supplemental Secured Prop. Tax	(1,954,264)	(2,137,672)	(1,131,662)	(2,694,000)	42%
		48813 Unsecured Roll Property Taxes	(6,036,691)	(6,251,505)	(6,455,915)	(4,140,600)	156%
		48818 RDA Passthru(AB1290)(47.5%)	(902,707)	(916,312)	(1,130,953)	(2,450,050)	46%
		48819 RDA Residual Pmts	(1,171,340)	(3,166,919)	(3,825,155)	(8,192,000)	47%
		48820 Contributions/Gifts/Endowments	(59,224)				0%
		48821 RDA Asset Liquidation	(19,382)	(5,004,461)			0%
		48860 Interest	(182,217)	(4,211)	(335,689)	(500,000)	67%
		48874 Use of Facilities	(4,000)	(4,000)	(4,000)	(4,000)	100%
		48890 Other Local Income	(259,333)	(293,128)	(257,606)	(335,819)	77%
		48899 Returned Checks	(90)	(110)	(40)	(40)	100%
		48912 Sale Of Waste Materials	(3,033)	(40)	(594)	(594)	100%
		48969 Interfund Trans In (10 fr 14)			-	(230,000)	0%
		48980 Interfund Trans In (10 fr 15)	(125,880)	(60,719)	(87,565)	(197,000)	44%
		48990 Interfund Trans In (10 fr 16)	-	-			0%
		48995 Interfund Trans In (10 fr 17)	(11,154)	(4,515)	(1,711)	(1,711)	100%
9 District Offices Total			(72,851,956)	(78,893,645)	(66,840,970)	(119,975,296)	56%
Grand Total			(82,965,162)	(88,967,405)	(76,653,810)	(130,981,157)	59%

ON-GOING PROPERTY TAX CHANGE DATA POINTS



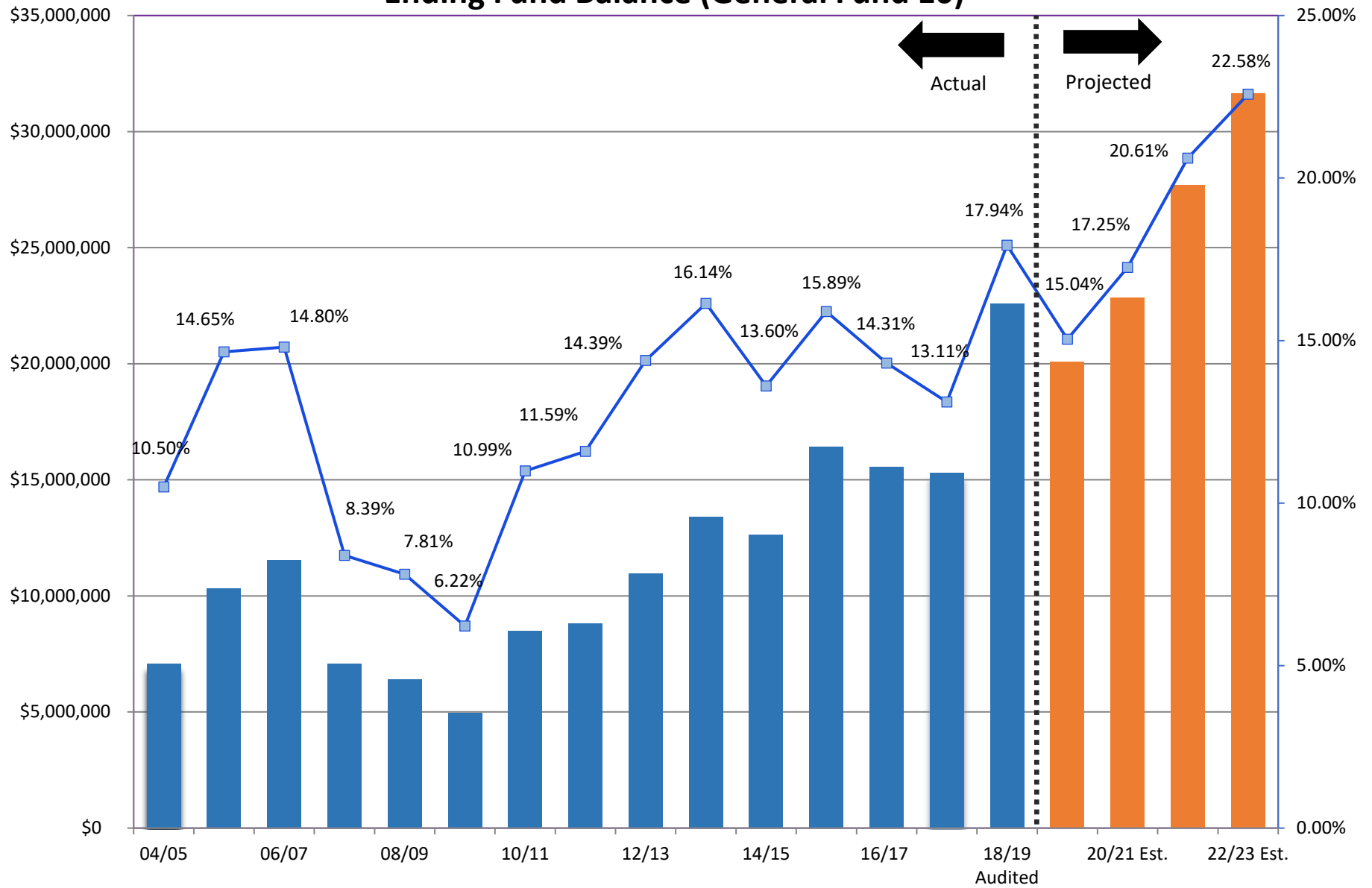
SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

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	17,649,769	17,487,904	19,110,131	23,563,325	81%
	52 Classified Salaries	4,831,702	5,223,459	5,641,690	8,129,748	69%
	53 Employee Benefits	7,499,172	8,661,150	10,071,468	11,789,155	85%
	54 Supplies and Materials	189,524	176,451	211,417	508,862	42%
	55 Other Operating Exp & Serv	1,582,891	1,384,078	1,061,333	2,828,938	38%
	56 Capital Outlay	131,359	14,197	12,436	91,398	14%
	57 Other Outgo	(100)	(100)	32,928	491,801	7%
1 San Jose City College Total		31,884,316	32,947,139	36,141,403	47,403,227	76%
2 Evergreen Valley College	51 Academic Salaries	16,910,136	17,418,960	19,142,302	22,980,439	83%
	52 Classified Salaries	5,554,110	5,704,497	6,301,718	8,570,117	74%
	53 Employee Benefits	7,985,616	8,983,481	10,251,954	13,576,132	76%
	54 Supplies and Materials	105,455	112,954	139,819	329,899	42%
	55 Other Operating Exp & Serv	534,402	464,404	382,155	1,635,711	23%
	56 Capital Outlay	11,545	22,034	18,252	389,331	5%
	57 Other Outgo	13,575	-	18,059	326,697	6%
2 Evergreen Valley College Total		31,114,840	32,706,330	36,254,260	47,808,326	76%
4 Milpitas Joint-Use Ed. Ctr	51 Academic Salaries	70,227	72,561	45,166	96,248	47%
	52 Classified Salaries	289,983	315,743	403,582	366,396	110%
	53 Employee Benefits	172,833	218,546	272,762	279,465	98%
	54 Supplies and Materials	57,289	35,750	23,682	79,593	30%
	55 Other Operating Exp & Serv	50,445	53,400	68,783	113,059	61%
	56 Capital Outlay	5,382	-	-	-	0%
	57 Other Outgo	-	-	-	9,638	0%
4 Milpitas Joint-Use Ed. Ctr Total		646,160	696,000	813,974	944,400	86%
9 District Offices	51 Academic Salaries	346,758	275,554	302,225	385,933	78%
	52 Classified Salaries	6,977,116	7,610,907	7,953,464	10,714,169	74%

		2018	2019	2020		
9 District Offices	53 Employee Benefits	3,490,547	4,410,439	4,437,795	10,813,070	41%
	54 Supplies and Materials	208,993	213,834	195,994	494,778	40%
	55 Other Operating Exp & Serv	5,941,454	6,217,056	6,565,007	11,784,732	56%
	56 Capital Outlay	54,494	64,079	26,949	127,821	21%
	57 Other Outgo	1,733,247	1,794,372	1,843,987	3,138,385	59%
9 District Offices Total		18,752,609	20,586,241	21,325,421	37,458,887	57%
Grand Total		82,397,925	86,935,710	94,535,058	133,614,839	71%

Ending Fund Balance (General Fund 10)



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

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	(307,476)	(365,570)	(325,672)	(451,775)	72%
	52 Classified Salaries	10,641	3,414	14,264	28,172	51%
	53 Employee Benefits	7,388	8,190	9,635	24,714	39%
	55 Other Operating Exp & Serv	43,207	94,788	2,525	193,339	1%
1 San Jose City College Total		(246,239)	(259,178)	(299,247)	(205,550)	146%
2 Evergreen Valley College	48 Revenues	(397,136)	(479,798)	(413,243)	(542,025)	76%
	52 Classified Salaries	14,232	11,230	14,088	15,620	90%
	53 Employee Benefits	7,594	8,549	9,576	12,583	76%
	54 Supplies and Materials		1,029	-	1,970	0%
	55 Other Operating Exp & Serv	128,168	99,161	99,427	195,391	51%
2 Evergreen Valley College Total		(247,142)	(359,829)	(290,152)	(316,461)	92%
9 District Offices	48 Revenues	-	-	-	(688,724)	0%
	52 Classified Salaries	475,619	531,449	579,440	693,728	84%
	53 Employee Benefits	273,789	312,202	330,040	462,359	71%
	54 Supplies and Materials	3,414	660	716	5,209	14%
	55 Other Operating Exp & Serv	10,167	14,574	30,767	49,439	62%
9 District Offices Total		762,989	858,884	940,964	522,011	180%
Grand Total		269,608	239,877	351,565	-	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

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 03/31/20

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 03/31/20

FUND 15 FACILITY RENTALS

Location Group	Major Object	2019	YTD Actual	2020	YTD Actual	
		Revised Budget		Revised Budget		
1 San Jose City College	48 Revenues	(449,000)	(302,259)	(449,000)	(205,214)	46%
	51 Academic Salaries			-	304	0%
	52 Classified Salaries	165,656	94,830	140,435	125,195	89%
	53 Employee Benefits	106,623	69,193	113,690	94,611	83%
	54 Supplies and Materials	36,569	808	4,000	638	16%
	55 Other Operating Exp & Serv	100,320	26,775	364,514	5,643	2%
	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	(97,498)	738,139	33,598	5%
2 Evergreen Valley College	48 Revenues	(200,000)	(210,617)	(200,000)	(249,183)	125%
	52 Classified Salaries	74,732	26,606	101,602	12,767	13%
	53 Employee Benefits	36,473	19,682	56,737	9,157	16%
	54 Supplies and Materials	28,790	1,344	24,000	1,651	7%
	55 Other Operating Exp & Serv	52,206	3,409	539,332	18,032	3%
	56 Capital Outlay	29,105	-	220,189	23,441	11%
	57 Other Outgo	395,736	-	-	-	0%
2 Evergreen Valley College Total		417,042	(159,577)	741,860	(184,135)	0%
9 District Offices	48 Revenues	(150,846)	(112,577)	(110,306)	(110,306)	100%
	55 Other Operating Exp & Serv	27,000	9,743	50,654	37,805	75%
	57 Other Outgo	294,551	60,719	251,122	87,565	35%
9 District Offices Total		170,705	(42,115)	191,470	15,063	8%
Grand Total		1,107,915	(299,190)	1,671,469	(135,474)	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

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)	(282,741)	(1,453,000)	19%
		489 Other Financing Sources	(654,739)	(769,413)	(476,583)	(714,442)	67%
48 Revenues Total			(1,301,127)	(1,459,890)	(759,324)	(2,167,442)	35%
4 Revenues Total			(1,301,127)	(1,459,890)	(759,324)	(2,167,442)	35%
5 Expenses	51 Academic Salaries	512 Noninstructional Sal., Regular Sal. Sch.	147,141	63,240	167,292	210,038	80%
		514 Noninstructional Salaries, Nonreg. Sch.	1,659	2,229	(35)	650	0%
51 Academic Salaries Total			148,800	65,469	167,257	210,688	79%
	52 Classified Salaries	521 Noninstructional Sal., Reg Full-time Sch	526,379	461,979	582,679	901,133	65%
		523 Noninstructional Sal., Non-reg Full-time	106,461	39,159	60,299	255,533	24%
52 Classified Salaries Total			632,840	501,138	642,978	1,156,666	56%
	53 Employee Benefits	531 STRS	13,788	7,900	6,733	8,359	81%
		532 PERS	78,627	128,022	137,536	219,155	63%
		533 OASDI/Medicare	52,168	35,624	53,102	94,459	56%
		534 Health & Welfare	143,431	138,899	168,961	280,622	60%
		535 State Unemployment Insurance	1,563	1,135	1,621	2,699	60%
		536 Workers' Compensation	9,606	7,804	14,214	24,168	59%
53 Employee Benefits Total			299,183	319,384	382,167	629,462	61%
	54 Supplies and Materials	543 Non-Instructional Supplies	21,158	20,248	15,001	69,796	21%
54 Supplies and Materials Total			21,158	20,248	15,001	69,796	21%
	55 Other Operating Exp & Serv	551 Personal Services	69,039	82,946	203,267	376,801	54%
		552 Travel & Conference	6,919	14,529	3,040	32,900	9%
		555 Utilities & Housekeeping	-	106	2,692	6,500	41%
		556 Rents, Leases & Repairs	2,962	4,080	1,542	13,100	12%
		557 Adv/Legal Fees/Audits/Elections	11,488	6,255	8,444	27,950	30%
		558 Other Services	1,020	1,295	768	2,470	31%
55 Other Operating Exp & Serv Total			91,428	109,211	219,752	459,721	48%
	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%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

FUND 16 CENTER FOR ECONOMIC MOBILITY

		2018	2019	2020		
5 Expenses	57 Other Outgo Total	16,104	65,080		0%	
5 Expenses Total		1,209,872	1,082,548	1,429,617	2,534,333	56%
Change in Fund Balance		(99,614)	(476,956)	193,337	366,891	20%
Ending Fund Balance		99,614	476,956	(193,337)	110,065	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

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	(36,457,543)	(18,862,099)	
4 Revenues		(15,682,660)	(8,406,877)	(18,006,590)	(9,084,903)	(2,768,293)	(1,370,319)			52%
5 Expenses	10195 SEAASE			514,581	268,145			514,581	268,145	52%
	10201 Federal Work Study	360,000	290,980	335,593	269,701			695,593	560,681	81%
	10302 Trio - Upward Bound			721,428	187,861			721,428	187,861	26%
	10303 Trio - Talent Search			563,784	282,934			563,784	282,934	50%
	10401 VTEA Title I-C	190,541	77,288	175,953	81,661			366,494	158,948	43%
	10406 Perkins Title I-C Reserve	50,562	31,339	41,829	31,152			92,391	62,492	68%
	10648 Sil Valley HighTech Apprentice			126,155	-			126,155	-	0%
	10704 Title V Grant - Year 4	-	0					-	0	0%
	10713 TitleV-Yr3_Culti. Excele	-	-					-	-	0%
	10714 TitleV-Yr4_Culti. Excele	485,455	373,464					485,455	373,464	77%
	10715 TitleV-Yr5_Culti. Excele	649,650	156,990					649,650	156,990	24%
	10801 Veteran's Administration	6,939	1,086	1,245	550			8,184	1,636	20%
	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	43,698	24,425	40,564	19,540			84,262	43,965	52%
	11206 Yosemite Child Devel	10,400	3,741					10,400	3,741	36%
	11208 YESS-ILP			22,500	13,925			22,500	13,925	62%
	11301 CalFresh (CSU Chico)			172,022	59,447			172,022	59,447	35%
	20201 EOP&S	979,382	741,831	870,191	511,446			1,849,573	1,253,277	68%
	20301 DSP/Student Accessibility	905,185	702,041	498,667	319,388			1,403,852	1,021,428	73%
	20401 Student Success & Support Prog	1,355,721	956,827	1,754,996	1,032,974			3,110,717	1,989,801	64%
	20402 Student Equity	921,353	565,595	816,742	567,405	90,349	61,403	1,828,443	1,194,404	65%
	20403 Hunger Free Campus Support	61,069	9,374	70,024	30,545			131,092	39,919	30%
	20404 Innovation in Higher Education	302,101	56,114	841,276	348,046			1,143,377	404,161	35%
	20407 Non-Credit SSSP Allocation	1,515	-					1,515	-	0%
	20408 Veteran Resource Center (SSSP)	43,721	-	46,965	2,588			90,686	2,588	3%
	20702 IEPI Innovation&Effectiveness	97,810	97,810					97,810	97,810	100%
	20711 Umoja Community Edu Foundation	14,508	8,415	34,950	17,785			49,458	26,199	53%
	20801 State Apport-Apprentices	605,914	62,645					605,914	62,645	10%
	20811 CA Apprenticeship Initiative	265,726	247,171			38,232	38,232	303,958	285,404	94%
	21001 County Excess Costs Serv-CALWORKS	215,660	80,749	179,379	115,031			395,039	195,780	50%
	21201 CALWORKS	234,431	125,658	213,503	143,802			447,934	269,460	60%
	21301 Financial Aid Administration	330,827	234,512	395,330	212,645			726,157	447,157	62%
	21302 Financial Aid Technology	114,254	45,790	102,029	64,825	78,608	14,505	294,891	125,120	42%
	21401 Block Grant - Instr. Support	99,464	11,766	276,064	90,800			375,528	102,566	27%
	21501 Block Grant - Phys Plant 16-17			82,061	51,371	-	(19,533)	82,061	31,838	39%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

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			
	21502 Block Grant - Phys Plant 17-18			220,307	(0)			220,307	(0)	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	-	-	-	0			-	0	0%
	21519 Year 1 Basic Skills	365,074	118,003	314,306	156,038			679,379	274,042	40%
	22004 Guided Pathways Allocation	396,652	68,562	446,071	100,746			842,723	169,308	20%
	22005 Student Succ Completion Grant	435,859	372,833	1,118,686	1,121,984			1,554,545	1,494,817	96%
	22301 CARE	93,560	13,264	94,821	41,100			188,381	54,364	29%
	22500 Lottery - Prop 20 Restricted	487,353	227,301	923,373	227,715			1,410,725	455,016	32%
	22591 Classified Prof Devlp					62,664	-	62,664	-	0%
	22597 Equal Employment Opportunity					122,243	25,120	122,243	25,120	21%
	25503 Full-time Faculty Restricted	-	0					-	0	0%
	25600 Nursing Faculty and Recruitmen			197,578	90,977			197,578	90,977	46%
	25617 BayClean	-	-					-	-	0%
	25621 Adult Education Block Grant CO	-	0	-	0	-	(0)	-	(0)	0%
	25699 State PERS On-Behalf Payment					302,111	-	302,111	-	0%
	25700 State STRS On-Behalf Payment					239,033	-	239,033	-	0%
	25702 California College Promise	472,736	46,414	678,153	373,983			1,150,889	420,397	37%
	26201 Strong Workforce Local - Yr3	-	(0)	388,041	388,041			388,041	388,041	100%
	26202 Strong Workforce Local - Yr2	933,452	446,986	827,609	404,734			1,761,061	851,721	48%
	26203 Strong Workforce Local - Yr1	1,255,539	559,446	1,070,820	372,622			2,326,359	932,068	40%
	26204 Strong Workforce Regional -Yr1	686,593	98,762	694,625	145,157			1,381,218	243,919	18%
	26205 Strong Workforce Regional -Yr2	686,593	62,335	589,399	398,199			1,275,992	460,534	36%
	26206 Strong Workforce Regional -Yr3	570,254	545,162	299,502	299,502			869,755	844,663	97%
	26308 CTE Enhancement Fund			4,999	4,999			4,999	4,999	100%
	26310 MetroEd Silicon Valley Career			-	(0)			-	(0)	0%
	26312 East Side Alliance Career Path			90,000	42,409			90,000	42,409	47%
	26316 Linking Business Advise (ISPIC	-	-					-	-	0%
	26319 Deputy Sector Navigator			-	-			-	-	0%
	26320 Retail-Hsptlty-Tourism (ISPIC)					15,000	3,844	15,000	3,844	26%
	31401 Cosmetology Patron Fees	-	-					-	-	0%
	31601 United Way Bay Area (UWBA)					200,845	118,481	200,845	118,481	59%
	31603 CalEITC (UWBA)	5,625	-					5,625	-	0%
	31613 Kaiser Permanente Benefits					30,000	8,942	30,000	8,942	30%
	32405 Gene Haas Foundation	10,000	-					10,000	-	0%
	32418 SC Cnty Office of ReEntry Svs	55,591	907			36,000	6,331	91,591	7,238	8%
	32804 UC Regents Puente Project	1,500	-					1,500	-	0%
	33406 WFI - PG&E					11,600	-	11,600	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

FUND 17 GRANTS & CATEGORICALS

Object Group	Program	1 San Jose City College		2 Evergreen Valley College		9 District Offices		Total Budget	Total Actual	
		Budget	Actual	Budget	Actual	Budget	Actual			
5 Expenses	33507 Dorothy D. Rupe Nursing			22,987	14,044			22,987	14,044	61%
	34805 Trash the Ash-Smoking Cessat'n			-	-			-	-	0%
5 Expenses Total		15,682,661	7,991,649	18,006,590	9,433,718	3,109,437	1,175,073	36,798,687	18,600,440	
Grand Total		0	(415,228)	0	348,815	341,144	(195,246)	341,144	(261,659)	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

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)	(270,275)	(300,483)	(253,429)	(300,483)	(266,841)	89%
	51 Academic Salaries	138,867	73,954	120,487	43,558	125,713	35,688	28%
	52 Classified Salaries	76,781	59,056	96,877	65,316	146,004	81,631	56%
	53 Employee Benefits	69,708	38,126	70,660	29,355	93,151	27,960	30%
	54 Supplies and Materials	8,584	3,763	14,200	5,419	17,000	5,179	30%
	55 Other Operating Exp & Serv	13,335	4,985	47,875	7,598	37,582	1,166	3%
1 San Jose City College Total		6,792	(90,392)	49,616	(102,184)	118,966	(115,217)	36%
2 Evergreen Valley College	48 Revenues	(317,861)	(316,824)	(320,361)	(318,868)	(341,666)	(334,464)	100%
	51 Academic Salaries	150,535	113,727	145,940	113,943	148,495	114,197	78%
	52 Classified Salaries	99,092	69,172	96,109	69,956	99,658	79,458	73%
	53 Employee Benefits	74,962	55,175	79,791	64,442	90,852	67,738	81%
	54 Supplies and Materials	8,147	4,486	11,803	2,393	13,164	1,569	20%
	55 Other Operating Exp & Serv	9,427	1,326	10,896	938	35,492	2,018	9%
2 Evergreen Valley College Total		29,265	(67,974)	24,179	(67,195)	50,996	(69,483)	67%
Grand Total		36,057	(158,366)	73,795	(169,378)	169,962	(184,700)	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 third quarter of FY 2019-2020 for Measure G-2010 projects totaled \$7,886,028.

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 third quarter of FY 2019-2020 for Measure X projects totaled \$10,927,501. 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 third quarter totaled \$511,733.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

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	403,611	359,782
	31122 Group II Equipment	779,369	1,038,002	1,038,002
	31125 New Gym Sitework & Aux Bldgs	280,111	100,852	100,852
	31129 New Maint & Ops & Emrgcy Cntr	-	48,292	48,292
	31130 Theater Improvements	60,581	51,874	51,874
	31132 Career Education Complex	82,194	77,287	77,287
	31133 New Swing Space Project	8,860	340,764	340,764
	31134 Storm Water Mngmnt Remediation	735,530	366,833	333,608
	31135 Science Bldg Mechanical Upgrd	118,646	22,633	22,633
	31151 Library Interior Upgrades	284,634	97,995	97,785
	31152 Campus-wide Painting- SJCC	-	32,400	32,400
	31164 Campus HVAC Phase II	161,197	11,937	11,587
	31309 SJCC Vehicles	-	25,987	25,987
	31312 SJECC Extension- Irrigation	155,479	221,628	221,628
	31313 Small Cap Repairs - Fac Upgrds	5,468,543	5,468,543	-
	31320 Parking Lot/Street Repairs II	528,288	527,510	514,143
	31322 Access Control	36,974	8,858	8,858
	31323 Relocate Adaptive PE	62,249	5,598	3,008
	31328 Wayfinding, Signage & Fencing	17,013	7,438	4,566
	31330 AudioVisual Systems Imprvmts	-	(130)	(130)
	31332 Campus HVAC Eqpt & Controls	20,364	(402)	(402)
	31336 Physical Security Phase II	306,905	76,544	76,544
	31338 AV Systems Improvements Ph II	213,417	53,817	41,695
	31339 Interior Finishes Upgrades	26,585	3,552	3,552

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

MEASURE G 2010

Location	Project	Adopted Budget	Revised Budget	YTD Actual
	31702 IT Infrastructure Improvements	-	1,056	1,056
	31703 Technology Upgrades	38,187	46,165	46,165
	31705 IT and Tech Equipment - SJCC	5,468,543	5,468,543	-
	39999 Election/Legal/EIR/DO Labor	70,923	5,056	5,056
1 San Jose City College Total		15,312,293	14,512,244	3,466,592
2 Evergreen Valley College	32105 New Campus Police Bldg			
	32110 Roble Demo / Acacia Alteration	15,520	1,010	1,010
	32122 EVC Vehicles	-	99,138	99,138
	32124 SanFelipe Digital Message Sign	80	-	-
	32126 Acacia Renovation Phase III	40,548	265,225	265,225
	32127 Gullo Stu Spc Rprps/Renovate	92,549	1,259	1,259
	32128 PE Accessibility Improvements	12,443	764,394	764,394
	32129 Montgomery Hall Interior Updt	27,229	13,380	13,380
	32130 PE ADA Improvements	8,858	820,745	820,745
	32145 Gullo/Student Srvcs Renovation	-	497,062	497,062
	32146 MS3 Exterior Stair Lighting	12,054	22,172	22,172
	32307 Small Capital Repairs	39,910	553,287	553,287
	32315 Parking Lot Remediation Phase2	12,342	4,390	4,390
	32318 Small Cap Repairs - Fac Upgrds	5,468,541	5,468,541	-
	32319 EVC Utility Updating & Mapping	26,531	2,686	2,686
	32602 Group II Equipment	-	254,473	254,473
	32702 IT Infrastructure Improvements	29	-	-
	32703 Technology Upgrades	309,795	191,060	191,060
	32705 IT & Tech Equipment - EVC	5,468,541	5,468,541	-
2 Evergreen Valley College Total		11,534,969	14,427,362	3,490,280

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

MEASURE G 2010

Location	Project	Adopted Budget	Revised Budget	YTD Actual
9 District Offices	00000 User Unspecified			
	25103 Energy Efficiency	1	1,671	1,671
	31131 SJECC Extension	23,875	1,841	1,841
	39302 Demo Old Dist Office/Academy	22,018	588,598	588,598
	39312 Police Safety Comm Upgrade	1,522	18,220	18,220
	39313 ADA Transition Plan Assessment	76,013	-	-
	39704 ERP Conversion	155,165	-	-
	39705 Infrastructure Upgrade	120,001	(48)	(48)
	39707 DS Printing & Digital Imaging	60	-	-
	39905 Management and Related Costs	357,249	262,694	262,694
	39999 Election/Legal/EIR/DO Labor	2,022,542	38,618	56,180
9 District Offices Total		2,778,447	911,594	929,156
Grand Total		29,625,709	29,851,200	7,886,028

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

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	2,109,784	293,692	14%
	31122 Group II Equipment	2,131,393	1,909,502	235,418	12%
	31125 New Gym Sitework & Aux Bldgs	-	188,038	86,352	46%
	31129 New Maint & Ops & Emrgcy Cntr	10,312,714	10,269,456	139,790	1%
	31130 Theater Improvements	3,253,755	8,212,711	125,452	2%
	31131 SJECC Extension	-	-	5,535	
	31132 Career Education Complex	71,579,161	141,814,741	140,856	0%
	31133 New Swing Space Project	3,160,827	2,836,058	86,290	3%
	31134 Storm Water Mngmnt Remediation	-	374,167	249,524	67%
	31135 Science Bldg Mechanical Upgrd	355,358	1,766,788	23,200	1%
	31137 Property Acquisition	9,972,602	9,972,602	-	0%
	31150 ADA Improvements	500,000	500,000	10,810	2%
	31151 Library Interior Upgrades	1,773,327	878,349	202,120	23%
	31152 Campus-wide Painting- SJCC	2,980,831	2,948,432	1,264,688	43%
	31153 Tech Building Renovation	3,000,000	2,172,044	-	0%
	31154 Kingman Intersection Site Impr	3,500,000	-	-	0%
	31155 Entrance Door Replacement	351,198	351,198	102,661	29%
	31156 Student Svcs & Drop-in Center	551,729	551,729	34,524	6%
	31157 Campus Lighting Upgrades	40,521	40,521	1,886	5%
	31158 Admissions and Records	263,665	3,022	3,022	100%
	31159 Site Utility and Topography	317,063	317,063	122,876	39%
	31160 Telecomm Master Plan	150,000	150,000	-	0%
	31161 Child Dvlpmnt Center-Phase I	4,184,086	4,184,086	22,865	1%
	31162 Student Center Improvements	6,074,743	6,074,743	107,934	2%
	31163 Softball Field Renovation	2,391,250	1,500,000	120,849	8%
	31164 Campus HVAC Phase II	-	149,888	19,678	13%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

MEASURE X 2016

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
1 San Jose City College	31165 Jaguar Multicultural Center	8,000,000	16,573,380	34,035	0%
	31166 Track & Field Renovation	-	1,937,835	-	0%
	31167 Central Plant Renovation	-	40,000,000	54,535	0%
	31168 Cosmetology, Esthetics & Repro	-	2,201,216	-	0%
	31199 Campus Contingency - SJCC	172,181,668	37,554,477	-	0%
	31304 Small Capital Repairs	4,046,494	4,046,494	658	0%
	31309 SJCC Vehicles	100,000	74,013	-	0%
	31310 Access, Alarms, Monitoring Sys	1,892,036	5,896,051	38,122	1%
	31312 SJCC Extension- Irrigation	-	47,210	36,761	78%
	31320 Parking Lot/Street Repairs II	-	45,112	15,531	34%
	31322 Access Control	-	36,993	27,018	73%
	31323 Relocate Adaptive PE	-	57,154	6,730	12%
	31324 Restroom Fixtures & Plumbing	390,187	8,341,369	235,174	3%
	31328 Wayfinding, Signage & Fencing	-	12,254	-	0%
	31330 AudioVisual Systems Imprvmts	-	130	130	100%
	31332 Campus HVAC Eqpt & Controls	-	20,765	-	0%
	31333 CTE Improvements	336,882	336,882	166	0%
	31336 Physical Security Phase II	-	237,663	-	0%
	31338 AV Systems Improvements Ph II	-	166,875	30,274	18%
	31339 Interior Finishes Upgrades	-	26,585	-	0%
	31702 IT Infrastructure Improvements	1,541,893	1,541,893	-	0%
	31703 Technology Upgrades	1,436,028	1,429,714	172,254	12%
	32132 Student Services Center				0%
	39999 Election/Legal/EIR/DO Labor	35,463	35,463	3,131	9%
1 San Jose City College Total		318,870,636	319,894,452	4,054,538	1%
2 Evergreen Valley College	32110 Roble Demo / Acacia Alteration				0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

MEASURE X 2016

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
2 Evergreen Valley College	32122 EVC Vehicles	100,000	862	(0)	0%
	32126 Acacia Renovation Phase III	253,077	45,528	12,967	28%
	32127 Gullo Stu Spc Rprps/Renovate				0%
	32128 PE Accessibility Improvements	1,499,116	760,470	222,842	29%
	32129 Montgomery Hall Interior Updt	-	27,229	-	0%
	32130 PE ADA Improvements	676,853	935,078	370,941	40%
	32132 Student Services Center	64,622,494	92,754,013	148,060	0%
	32134 Language Arts Building	47,457,172	44,438,004	88,958	0%
	32138 Kinesiology, PE & Aquatics	66,988,563	2,021,463	57,292	3%
	32144 Campus Painting Project	5,497,304	3,720,707	1,162,564	31%
	32145 Gullo/Student Srvcs Renovation	2,145,761	1,648,699	1,249,893	76%
	32146 MS3 Exterior Stair Lighting	-	212	-	0%
	32150 ADA Improvements	250,000	250,000	16,643	7%
	32151 Campus Environmental Control	358,000	358,000	325,600	91%
	32152 Gullo II Multi Campus Space	-	2,190,386	40,499	2%
	32153 Sequoia Upgrades/Nursing Add	-	25,828,669	13,682	0%
	32154 A&R Remodel to Emergency Ops.	-	3,878,258	-	0%
	32155 Cedro Renovation&W.Campus ADA	-	9,135,538	275,751	3%
	32156 General Education Building	-	55,378,925	26,560	0%
	32157 Student Activities Center	-	32,707,275	13,903	0%
	32159 Campus Way Finding/Ground Ligh	-	1,529,021	74,042	5%
	32160 Security Hardware	-	475,000	31,667	7%
	32161 North Fire Lane/ADA	-	6,493,106	140,660	2%
	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	1,182,964	286,766	24%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

MEASURE X 2016

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
2 Evergreen Valley College	32315 Parking Lot Remediation Phase2	-	820	-	0%
	32317 Pavement Preserv&Roadway Mark	74,603	74,603	29,961	40%
	32319 EVC Utility Updating & Mapping	163,641	90,172	1,563	2%
	32602 Group II Equipment	910,310	655,837	32,306	5%
	32702 IT Infrastructure Improvements	2,750,000	2,750,029	-	0%
	32703 Technology Upgrades	-	148,268	-	0%
2 Evergreen Valley College Total		310,232,869	307,442,864	4,623,120	2%
9 District Offices	25103 Energy Efficiency	0	237	(40)	0%
	31131 SJECC Extension	-	23,875	-	0%
	39301 New District Services Building	374,294	374,294	6,574	2%
	39302 Demo Old Dist Office/Academy	1,546,857	986,358	360,396	37%
	39303 District Services Furn & Equip	937,470	937,470	70,134	7%
	39307 Vehicle Replacement	350,000	350,000	48,659	14%
	39312 Police Safety Comm Upgrade	18,716	20,238	-	0%
	39313 ADA Transition Plan Assessment	390,480	466,493	2,720	1%
	39314 DO Elevator Upgrade	1,200,000	1,200,000	89,771	7%
	39399 District/DW Contingency	9,755,274	9,755,274	-	0%
	39625 Ground Lease Debt Relief	7,728,537	7,728,537	305,130	4%
	39699 Program Contingency	11,600,000	11,600,000	-	0%
	39704 ERP Conversion	-	155,165	-	0%
	39705 Infrastructure Upgrade	-	120,001	82,197	68%
	39706 Technology/Security	67,800,000	67,800,000	-	0%
	39707 DS Printing & Digital Imaging	250,025	250,085	-	0%
	39708 DS Computer Replacement	324,107	324,107	224,802	69%
	39709 DS Network Storage/Servers	750,000	750,000	-	0%
	39710 DS Network Monitoring Appl's	50,000	50,000	-	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

MEASURE X 2016

Location	Project	Adopted Budget	Revised Budget	YTD Actual	
9 District Offices	39711 Security Assess&Dsgn Consult	199,551	199,551	149,221	75%
	39905 Management and Related Costs	4,729,070	5,115,559	450,301	9%
	39999 Election/Legal/EIR/DO Labor	3,758,055	6,217,570	459,978	7%
9 District Offices Total		111,762,437	114,424,814	2,249,843	2%
Grand Total		740,865,942	741,762,130	10,927,501	1%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

FUND 36 CAPITAL OUTLAY

Object Group	Project	2020		YTD Actual	
		Adopted Budget	Revised Budget		
4 Revenues		(2,406,820)	(2,841,950)	(1,404,478)	49%
5 Expenses	00000 User Unspecified	10,311,563	9,086,158	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	68,376	57%
	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	4,142	32%
	62535 DW Scheduled Maintenance	525,000	454,197	162,482	36%
	62565 EVC Surplus Land Development	(240,000)	490,000	175,955	36%
	62599 Downtown SJ Beautification	-	-	3,070	0%
	96021 Emergency Preparedness	-	450,000	25,451	6%
5 Expenses Total		11,075,438	11,075,438	511,733	5%
Grand Total		8,668,618	8,233,488	(892,745)	0%

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Cafeteria Fund 70

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

Child Development Fund 72

The Child Development Fund represents the operation of the San Jose City College's Child Development Center, which was closed beginning 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 03/31/20

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	12,295	17,010	12,944	76%
	53 Employee Benefits	12,656	9,499	13,632	10,167	75%
1 San Jose City College Total		29,050	21,795	30,642	23,111	75%
2 Evergreen Valley College	52 Classified Salaries	16,435	5,263	17,092	15,268	89%
	53 Employee Benefits	15,990	4,956	17,181	10,152	59%
2 Evergreen Valley College Total		32,425	10,219	34,273	25,420	74%
9 District Offices	48 Revenues	(75,000)	(38,893)	(75,000)	(72,943)	97%
	54 Supplies and Materials	2,500	1,346	5,000	2,669	53%
	55 Other Operating Exp & Serv	31,001	9,046	61,932	45,564	74%
	56 Capital Outlay	5,000	2,476			0%
	57 Other Outgo	15,327	-	-	-	0%
9 District Offices Total		(21,172)	(26,025)	(8,068)	(24,710)	0%
Grand Total		40,303	5,988	56,847	23,821	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

FUND 72 CHILD DEVELOPMENT

Location Group	Major Object	2019		2020		
		Revised Budget	YTD Actual	Revised Budget	YTD Actual	
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 03/31/20

FUND 61 SELF INSURANCE

Major Object	2019		2020		
	Revised Budget	YTD Actual	Revised Budget	YTD Actual	
48 Revenues	(1,250,000)	(919,888)	(1,250,000)	(1,014,552)	0%
55 Other Operating Exp & Serv	1,250,000	955,112	1,250,000	1,008,235	81%
Grand Total	-	35,223	-	(6,317)	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 March 31, 2020, San Jose City College disbursed \$7,257,315 in financial aid (an increase from the \$6,022,786 disbursed during the same period last year) and Evergreen Valley College disbursed \$13,528,970 in financial aid (a decrease from \$14,757,591 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 3rd Quarter)	\$215,773	\$194,786	\$410,559

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

FUND 48 FINANCIAL AID

Location Group	User_	Major Object	2019	YTD Actual	2020	YTD Actual	
			Revised Budget		Revised Budget		
1 San Jose City College	10501 Pell	48 Revenues	(8,903,000)	(5,040,189)	(8,903,000)	(6,167,810)	69%
		52 Classified Salaries	10,340	-	10,340	-	0%
		57 Other Outgo	8,892,660	5,095,555	8,892,660	6,243,247	70%
	10502 SEOG	48 Revenues	(360,000)	(360,000)	(360,000)	(317,100)	88%
		52 Classified Salaries	17,143	-	17,143	-	0%
		57 Other Outgo	342,857	363,494	342,857	316,875	92%
	10503 Direct Loan	48 Revenues	(1,500,000)	(275,203)	(1,500,000)	(292,991)	20%
		57 Other Outgo	1,500,000	275,203	1,500,000	292,991	20%
	10599 Undefined Financial Aid Exp.	57 Other Outgo	-	-	-	0%	
	22001 Cal Grant	48 Revenues	(339,100)	(293,538)	(339,100)	(318,237)	94%
	57 Other Outgo	339,100	288,534	339,100	404,202	119%	
1 San Jose City College Total			-	53,856	-	161,178	0%
2 Evergreen Valley College	10501 Pell	48 Revenues	(12,544,000)	(10,988,744)	(12,544,000)	(11,497,150)	92%
		52 Classified Salaries	15,620	-	15,620	-	0%
		57 Other Outgo	12,528,380	11,111,617	12,528,380	11,623,669	93%
	10502 SEOG	48 Revenues	(437,821)	(350,257)	(437,821)	(350,257)	80%
		52 Classified Salaries	8,756	-	8,756	-	0%
		57 Other Outgo	429,065	397,700	429,065	431,476	101%
	10503 Direct Loan	48 Revenues	(834,000)	(372,361)	(834,000)	(311,786)	37%
		57 Other Outgo	834,000	374,341	834,000	311,786	37%
	22001 Cal Grant	48 Revenues	(761,350)	(931,158)	(942,477)	(1,154,230)	122%
		57 Other Outgo	761,350	928,204	942,477	1,162,039	123%
2 Evergreen Valley College Total			-	169,342	-	215,548	0%
Grand Total			-	223,198	-	376,726	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

FUND 96 SCHOLARSHIPS

Location Group	User_	Major Object	2019	YTD Actual	2020	YTD Actual	
			Revised Budget		Revised Budget		
1 San Jose City College	32409 Internal Scholarships Foundation	48 Revenues	(100,000)	(91,825)	(100,000)	(62,400)	62%
		57 Other Outgo	100,000	91,825	100,000	98,975	99%
	32410 Internal Scholarships ASB	48 Revenues	(20,000)	(4,750)	(20,000)	(7,250)	36%
		57 Other Outgo	20,000	4,750	20,000	9,115	46%
	32411 External Scholarships	48 Revenues	(100,000)	(108,478)	(100,000)	(110,483)	110%
		57 Other Outgo	100,000	86,363	100,000	107,683	108%
1 San Jose City College Total			-	(22,115)	-	35,640	0%
2 Evergreen Valley College	32409 Internal Scholarships Foundation	48 Revenues	(32,000)	(18,348)	(32,000)	(20,040)	63%
		57 Other Outgo	32,000	18,348	32,000	26,690	83%
	32410 Internal Scholarships ASB	48 Revenues	(24,000)	(22,341)	(24,000)	(19,643)	82%
		57 Other Outgo	24,000	22,341	24,000	23,123	96%
	32411 External Scholarships	48 Revenues	(110,000)	(108,613)	(110,000)	(146,023)	133%
		57 Other Outgo	110,000	107,613	110,000	144,973	132%
2 Evergreen Valley College Total			-	(1,000)	-	9,080	0%
Grand Total			-	(23,115)	-	44,720	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 \$167,575 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 third quarter are -\$2,647,620.

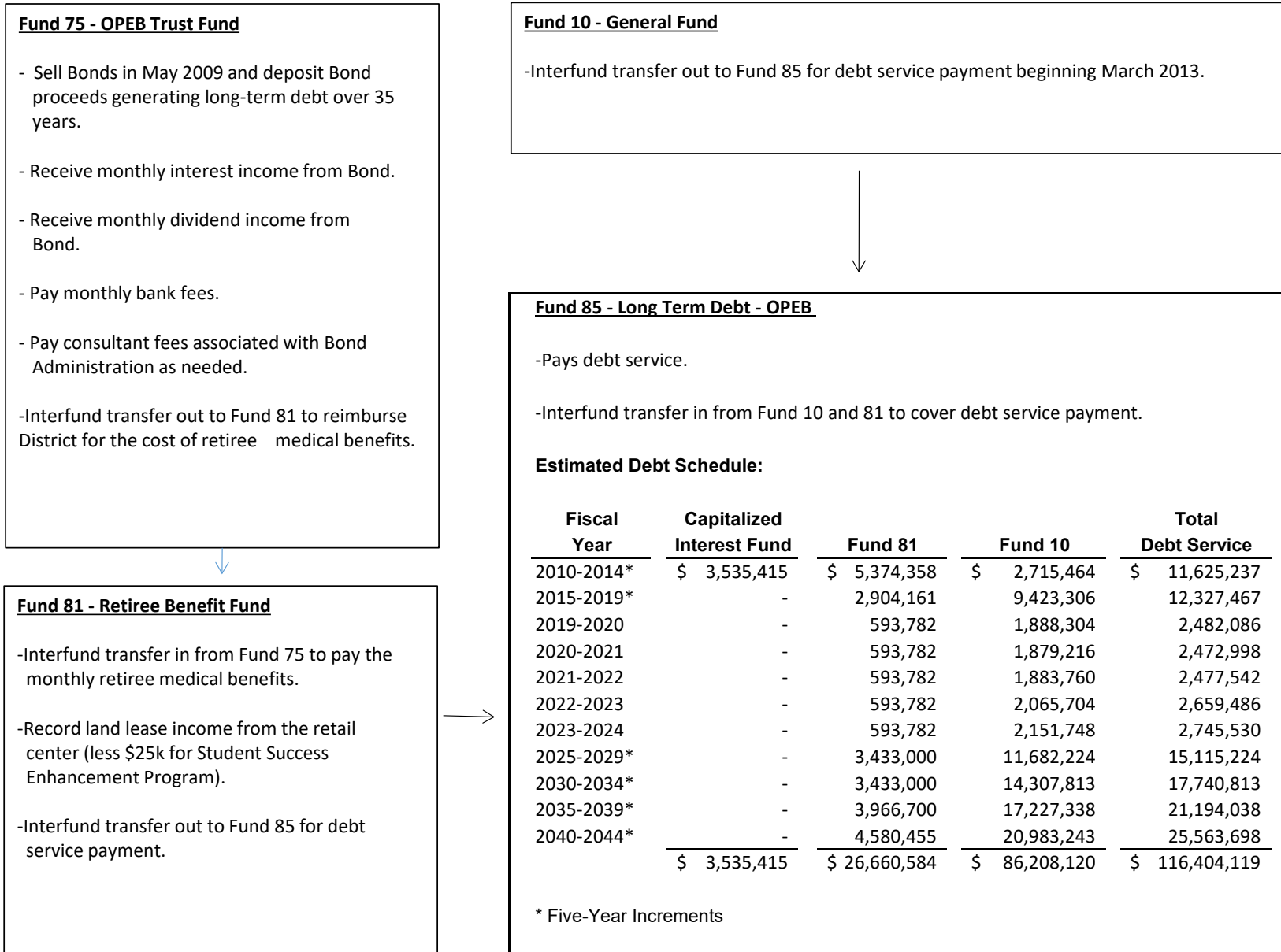
Retiree Benefit Fund 81

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



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2019-2020 QUARTERLY REPORT - Quarter Ended 03/31/20

OPEB RELATED ACCOUNTS

Fund	Major Object	Object	2016	2017	2018	2019	2020	
75 Trust Fund OPEB	19 Assets	19150 Investments	44,604,804.15	45,468,709.56	45,362,321.10	44,413,608.97	40,270,736.61	TRUST BALANCE
	48 Revenues	48861 Dividend Income	(1,984,211.13)	(1,267,021.65)	(1,636,010.24)	(1,617,406.84)	(1,483,372.07)	
		48862 Other Investment Income	43,095.29	-	-			
		48863 Realized Gain/(Losses)	350,809	(27,687)	(60,979)	(65,305)	(71,438)	
		48864 Unrealized Apprec(Deprec)	2,170,216	(2,963,357)	(1,254,186)	833,684	4,202,430	
		48890 Other Local Income				(998,283.16)		
	55 Other Operating Exp &	55100 Personal/Contract Services	-	-	(135,255)	-	-	
		55831 Bank Charges	171,121	168,177	173,154	166,828	167,575	
	57 Other Outgo	57319 Interfund Trans Out (75 to 81)	2,693,382	2,597,732	3,142,499	2,264,846	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	(443,727.67)	(439,086.80)	(439,086.80)	(439,086.80)	(439,086.80)	
		48993 Interfund Trans In (81 fr 75)	(2,412,666.14)	(2,918,579.33)	(3,142,499.36)	(2,552,698.57)	(2,420,795.30)	
	53 Employee Benefits	53710 Retiree Benefit - Inst	2,788,862.38	2,918,579.32	3,147,609.80	2,552,698.57	2,420,795.30	
	57 Other Outgo	57326 Interfund Trans Out (81 to 85)	-	439,086.80	439,086.80	439,086.80	439,086.80	
81 L/T Debt Retiree Benefit Fund Total			(67,531)	(0)	5,110	(0)	(0)	
85 L/T Debt OPEB	48 Revenues	48860 Interest					(309.91)	
		48970 Interfund Trans In (85 fr 81)	-	(1,827,460.57)	(1,848,408.51)	(1,840,052.77)	(1,847,257.79)	
		48994 Interfund Trans In (85 fr 10)	-	-	-	-	-	
	57 Other Outgo	57120 Bond Interest Charges	1,844,952.79	2,044,290.17	2,061,849.54	1,863,005.09	1,851,132.90	
	85 L/T Debt OPEB Total		1,844,953	216,830	213,441	22,952	3,565	
Grand Total			49,826,637	44,193,383	45,810,096	45,020,925	44,723,750	

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	181,456	231,440	36,476	91,011	23,044	874,331
	35.6%	20.8%	26.5%	4.2%	10.4%	2.6%	100.0%
11 - Parking	0	0	7,259	0	2,145	0	9,404
	0.0%	0.0%	77.2%	0.0%	22.8%	0.0%	100.0%
15 - Facility Rental Auxiliary Fund	0	0	2,119	0	0	0	2,119
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
16 - Comm College Ctr for Econ Mobility	0	0	4,295	2,532	7,995	0	14,822
	0.0%	0.0%	29.0%	17.1%	53.9%	0.0%	100.0%
17 - Categorical/Grants Programs	32,166	8,383	57,584	3,761	19,777	0	121,671
	26.4%	6.9%	47.3%	3.1%	16.3%	0.0%	100.0%
18 - Student Health Fees	2,321	915	1,481	0	0	0	4,716
	49.2%	19.4%	31.4%	0.0%	0.0%	0.0%	100.0%
Subtotal General Funds	345,389	190,754	304,179	42,769	120,929	23,044	1,027,064
	33.6%	18.6%	29.6%	4.2%	11.8%	2.2%	100.0%
36 - Capital Projects	0	0	198	0	189	0	387
	0.0%	0.0%	51.2%	0.0%	48.8%	0.0%	100.0%
44 - GO Bond - Measure G 2010-D	0	0	4,054	0	1,565	0	5,619
	0.0%	0.0%	72.1%	0.0%	27.9%	0.0%	100.0%
45 - GO Bond - Measure X 2016	0	0	2,143	0	2,674	0	4,817
	0.0%	0.0%	44.5%	0.0%	55.5%	0.0%	100.0%
Subtotal Capital/ Bond Project Funds	0	0	6,395	0	4,428	0	10,823
	0.0%	0.0%	59.1%	0.0%	40.9%	0.0%	100.0%
70 - Cafeteria	0	0	441	0	0	0	441
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
13 - Foundation/Chancellor	0	0	0	0	420	0	420
	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Subtotal Special Revenue Fund	0	0	441	0	420	0	861
	0.0%	0.0%	51.2%	0.0%	48.8%	0.0%	100.0%
Total	345,389	190,754	311,014	42,769	125,777	23,044	1,038,748
	33.3%	18.4%	29.9%	4.1%	12.1%	2.2%	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 03/31/20

DISTRICTWIDE LEGAL

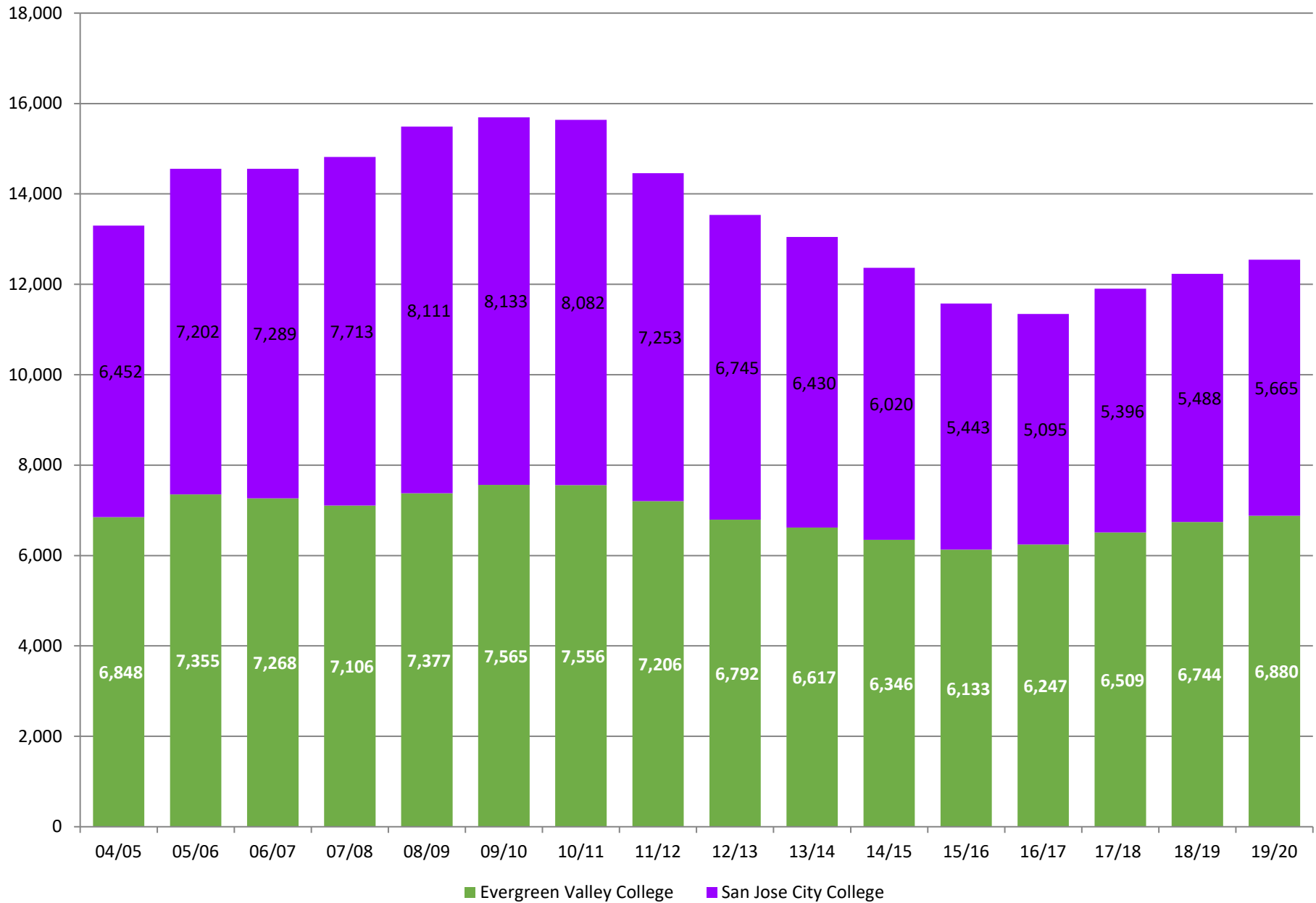
Fund	2019		2020		
	Revised Budget	YTD Actual	Revised Budget	YTD Actual	
10 General Fund	348,900	139,315	547,200	150,560	28%
16 Center for Economic Mobility	4,000	3,845	12,500	7,272	58%
17 Grants / Categoricals	5,800	1,388			0%
36 Capital Projects Fund	200,000	149,017	353,525	141,717	40%
44 GO Bond Fund Meas G-2010 Ser D	11,207	8,724	1,317	1,317	100%
45 GO Bond Fund Meas X Series A	10,413	4,349	10,000	17,003	170%
46 GO Bond Fund Meas X Series A-1	-	1,330	-	-	0%
Grand Total	580,319	307,966	924,542	317,868	34%

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
March 31, 2020

Assets

Current Assets

Cash	397,139
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<i>Total Current Assets</i>	397,139
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Total Assets	397,139
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Liabilities & Equity

Current Liabilities

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

Restricted for Scholarships and Clubs	141,771
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Unrestricted	255,368
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<i>Total Equity</i>	397,139
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Total Liabilities & Equity	\$ 397,139
---------------------------------------	-------------------

E.V.C. ASSOCIATED STUDENT BODY
Summary Balance Sheet
As of March 31, 2020

	Mar 31, 20
ASSETS	
Current Assets	
Checking/Savings	339,661.05
Total Current Assets	339,661.05
TOTAL ASSETS	339,661.05
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	77,091.14
Total Current Liabilities	77,091.14
Total Liabilities	77,091.14
Equity	262,569.91
TOTAL LIABILITIES & EQUITY	339,661.05

Statement of Net Assets

March 31, 2020

Assets

Current Assets

Cash and investments	\$	2,464,131
Receivables		17,865
Other current assets		19,750
Total current assets		2,501,747

Noncurrent Assets

Furniture and Equipment		5,341
Less: Accumulated Depreciation		(1,945)
Fixed Assets, net		3,396

Total Assets	\$	2,505,142
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Liabilities

Current liabilities

Accounts payable	\$	15,425
Sales tax		1,896
Payroll taxes		53
Funds held for others ASB		71,923
Total current liabilities	\$	89,297

Net Assets

Net assets without donor restrictions	\$	(589,564)
Net assets with donor restrictions (Scholarship, Trust & Endowment)		3,005,410
Total net assets	\$	2,415,846

Liabilities and net assets	\$	2,505,142
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FY19-20 Apportionment	Base FTES (Funded) FY 18/19	2.26% Growth	Est. Funded FTES (3 Yr Avg.) FY19/20	Est. Fund Rate 3.26% Inflation	FY19/20 Funding
Credit	11,449.01	258.81	11,707.82	\$4,031.92	47,204,994
Special Admit Credit	587.37	(587.37)		\$5,646.30	0
Non-Credit	208.36	69.42	277.78	\$3,380.63	939,071
Total	12,244.74	(259.14)	11,985.60		48,144,065
FY19-20					
FTES Allocation	48,144,065				
CCCCO Adjustment	-717,522				
Basic Allocation	8,091,004	(Per State P1 Apportionment 2/24/20_ Exh. C))			
Supplemental Allocation	15,576,191	(Per State P1 Apportionment 2/24/20_ Exh. C))			
Student Success Allocation	6,978,464	(Per State P1 Apportionment 2/24/20_ Exh. C))			
Full-Time Faculty Hiring	717,521	(Per State Advance Apportionment 3/6/20_ Exh. A))			
Total Revenue Entitlement	78,789,723				
Estimated Property Taxes	108,873,650	(5.79% increase over last year)			
Est. Education Protection Account (Prop 55)	1,375,946				
Est. Student Enrollment Fee	5,870,086	(1% increase over last year less 2%)			
Total Estimated Local/Prop 30 Revenue	116,119,682				
Excess Funds Over Revenue Entitlement	37,329,959				
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	11,707.82	117.08	11,521.48	\$4,124.25	47,517,489
Special Admit Credit	0.00	0.00	298.56	\$5,775.60	1,724,363
Non-Credit	277.78	2.78	227.75	\$3,458.05	787,570
Total	11,985.60	119.86	12,047.79		50,029,422
FY20-21					
FTES Allocation	50,029,422				
Basic Allocation	8,091,004	(Based upon Prior Year)			
Supplemental Allocation	15,576,191	(Based upon Prior Year)			
Student Success Allocation	6,978,464	(Based upon Prior Year)			
Full-Time Faculty Hiring	717,521	(Based upon Prior Year)			
Total Revenue Entitlement	81,392,602				
Estimated Property Taxes	112,684,228	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,389,705				
Est. Student Enrollment Fee	5,928,861	(1% increase over last year less 2%)			
Total Estimated Local/Prop 30 Revenue	120,002,794				
Excess Funds Over Revenue Entitlement	38,610,192				

FY21-22 Apportionment	Base		Est. Funded	Est.	
	FTES (3 Yr Avg.)	1.00%	FTES (3 Yr Avg.)	Fund Rate	FY21/22
	FY 20/21	Growth	FY21/22	2.80% Inflation	Funding
Credit	11,521.48	115.21	11,559.44	\$4,239.73	49,008,895
Special Admit Credit	298.56	2.99	295.31	\$5,937.32	1,753,349
Non-Credit	227.75	2.28	237.96	\$3,554.87	845,929
Total	12,047.79	120.48	12,092.71		51,608,173
FY21-22					
FTES Allocation	51,608,173				
Basic Allocation	8,091,004	(Based upon Prior Year)			
Supplemental Allocation	15,576,191	(Based upon Prior Year)			
Student Success Allocation	6,978,464	(Based upon Prior Year)			
Full-Time Faculty Hiring	717,521	(Based upon Prior Year)			
Total Revenue Entitlement	82,971,353				
Estimated Property Taxes	116,628,176	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,403,603				
Est. Student Enrollment Fee	5,988,150	(1% increase over last year less 2%)			
Total Estimated Local/Prop 30 Revenue	124,019,929				
Excess Funds Over Revenue Entitlement	41,048,575				

FY22-23 Apportionment	Base		Est. Funded	Est.	
	FTES (3 Yr Avg.)	1.00%	FTES (3 Yr Avg.)	Fund Rate	FY22/23
	FY 21/22	Growth	FY22/23	3% Inflation	Funding
Credit	11,559.44	115.59	11,596.25	\$4,366.92	50,639,905
Special Admit Credit	295.31	2.95	197.96	\$6,115.44	1,210,591
Non-Credit	237.96	2.38	247.83	\$3,661.52	907,438
Total	12,092.71	120.93	12,042.03		52,757,935
FY22-23					
FTES Allocation	52,757,935				
Basic Allocation	8,091,004	(Based upon Prior Year)			
Supplemental Allocation	15,576,191	(Based upon Prior Year)			
Student Success Allocation	6,978,464	(Based upon Prior Year)			
Full-Time Faculty Hiring	717,521	(Based upon Prior Year)			
Total Revenue Entitlement	84,121,115				
Estimated Property Taxes	120,710,162	(3.50% increase over last year)			
Est. Education Protection Account (Prop 55)	1,417,639				
Est. Student Enrollment Fee	6,048,032	(1% increase over last year less 2%)			
Total Estimated Local/Prop 30 Revenue	128,175,833				
Excess Funds Over Revenue Entitlement	44,054,718				

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - Report for FY19/20 Q3 Quarterly Budget
Property Tax Report Dated: 2/14/20 Report
Update Date: 2/12/20

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	\$ 415,000	\$ 429,525	\$ 444,558	\$ 460,118
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	\$ 90,003,000	\$ 93,153,105	\$ 96,413,464	\$ 99,787,935
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	\$ 4,140,600	\$ 4,285,521	\$ 4,435,514	\$ 4,590,757
RDA Pass-Thru (47.5% Fund 10)	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	\$ 8,192,000	\$ 8,478,720	\$ 8,775,475	\$ 9,082,617
Sub-Total		\$ 71,556,493	\$ 78,911,927	\$ 84,095,235	\$ 89,294,528	\$ 97,210,344	\$ 102,913,863	\$ 108,873,650	\$ 112,684,228	\$ 116,628,175	\$ 120,710,162
Overall % Changed compared to prior year.		8.47%	10.28%	6.57%	6.18%	8.86%	5.87%	5.79%	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	\$ 108,873,650	\$ 112,684,228	\$ 116,628,175	\$ 120,710,162
Overall % Changed compared to prior year.		12.34%	6.48%	6.57%	6.98%	8.21%	10.86%	0.89%	3.50%	3.50%	3.50%