



SAN JOSÉ · EVERGREEN
Community College District

1ST QUARTER BUDGET REPORT

DECEMBER 15, 2020

Evergreen Valley College

San José City College

Community College Center
for Economic Mobility

San José - Evergreen Community
College Extension at Milpitas

District Services



FY 2020/2021 FIRST QUARTER BUDGET REPORT

**Presented to the Board of Trustees
December 15, 2020**

Jorge Escobar, Vice Chancellor, Administrative Services
Joseph Chesmore, Executive Director Fiscal Services
Deanna Herrera, Controller, Interim
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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December 15, 2020

To: Chancellor Breland
Honorable Board of Trustees

From: Jorge Escobar, Vice Chancellor of Administrative Services

Enclosed for your information is the FY2020-2021 First Quarter Budget report. This document shows the activity during the first quarter, revised projections for revenue and expenditure estimates as of September 30, 2020, for FY2020-2021 as well as budget projections for the following three years. As previously communicated, the production of this report shifted due to the delay in the adoption of the budget and the changes to the traditional fiscal reporting timeline.

As part of our Institutional Transformation efforts to improve reporting and Fiscal operations, the content of this comprehensive report is similar to past versions; and while it may look and feel like previous reports, this budget report is unique in that it was prepared by District Fiscal Services using system-generated data, which was then reviewed by the Business Services staff at Evergreen Valley College, San Jose City College, and the Center for Economic Mobility staff. The intention is to shift our focus from populating manual spreadsheet reports to ensuring the quality and accuracy of the data that resides within the system so that we can be confident in the reports it generates.

2020-2021 Fiscal Year

Revenues

Through the first quarter of FY2020-2021, the District recognized \$7,001,855 in revenues or 5% of the annual anticipated revenues. This is up from the first quarter of FY2019-2020 (from a dollar perspective) when the District had recognized \$6,929,664 or 5% of the annual

anticipated revenues. The revenue included in the Adopted Budget recognized the first property tax update from the Santa Clara County Tax Collector's Office in August at -2.39%. The second property tax point was updated in early November at -0.58%. The primary line item decrease over last year's revenue is a reduced amount of one-time funds from RDA liquidations. Throughout the year the District will receive two additional updates to these numbers, plus a final true up figure when the books close. The past three years have seen ongoing property tax increases of 8.86%, 5.87%, and 9.21%. Although the first readings from the Tax Assessor's Office show a net decrease over last year, we remain optimistic and will monitor the next data points provided by the County.

Expenditures

Through the first quarter of FY2020-2021, the District expenses were \$28,248,394 or 20% of the annual anticipated expenditures. This is down (from a dollar perspective) from the first quarter of FY2019-2020, when the District had expended \$30,035,535 or 23% of the annual anticipated expenditures. We attribute the lower run rate to discretionary expenses that are not taking place due to remote work that has reduced budget items such as travel, conference registrations, and utilities.

The District is projecting to spend \$138,789,651 in FY2020-2021. Last year the final actual expenditures were \$130,988,575 of which 87.14% was for personnel expenditures and 12.86% for operating costs. The projected increased expenditures in this First Quarter Budget report compared to the prior year actuals total \$7,801,076. On the expenditure side, our personnel costs are budgeted to decrease by \$52,499 over the prior year actuals. Our non-personnel costs are budgeted to increase by \$7,853,575 over the prior year actuals. Since we expected the Pandemic to continue generating uncertainty; and as a measure to create flexibility and relieve pressure to the organization, we allowed a significant portion of carryover dollars associated with unspent funds from the prior year to remain with the Colleges, along with salary savings that are reflected in Undistributed Funded Programs. In this First Quarter Budget report, our projected personnel expenditures represent 82.21% of total projected expenditures and operations represents the remaining 17.79%.

Retirement costs for STRS and PERS continue to change with a 0.95% rate decrease in STRS and 0.98% rate increase in PERS this fiscal year. This trend continues in the out-years with projected rate changes at different levels through at least FY2022-2023. In addition, the District experienced an increase of 6.10% in Blue Cross premiums in this budget year and an increase of 6.10% in Kaiser medical rates as well. The District's strategy of moving to SISC, Self-Insured Schools of California, appears to be accomplishing the goal of stabilizing the rates in the out years. These increased costs must be supported and backfilled by continued and ongoing property tax increases in order for the District to remain fiscally stable.

For planning purposes, the District will maintain its posture of property tax estimates growing at a rate of 3.5% in spite of the rate decrease of 0.58% experienced thus far in second data point FY2020-2021. Also, in recent years, the District has incorporated an expenditure

discount factor; and this factor is based on the historical five-year average variance between expenditures that are budgeted to be spent in the adopted budget and actual dollars expended at the end of the year. The FY2020-2021 First Quarter Budget report essentially applies a similar factor in that it is based on a line-by-line analysis of what is budgeted to be spent and how much each budget manager actually expects to spend. In the out-years, we apply the actual five-year historical average as a discount which is 1.94%. Based on historical spending patterns this discount factor is a progressive budget methodology and is based on sound budget principles.

Summary

Our FY2020-2021 First Quarter Budget results are stable with expenses trending under 25%. We'll continue monitoring expenses and any changes in revenue or spending trends.

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

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

Board of Trustees Budget Principles
Adopted February 13, 2018

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

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2020-2021 ADOPTED BUDGET	FY 2020-2021 FIRST QUARTER	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS	FY 2023-2024 ESTIMATED ASSUMPTIONS
REVENUES					
STATE APPORTIONMENT					
INFLATION FACTOR	0.00%	0.00%	2.80%	3.00%	3.00%
GROWTH (WORKLOAD REDUCTION)	2.26%	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	3.50%	3.50%	3.50%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 288	\$ 288	\$ 288	\$ 288	\$ 288
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 2020-2021 ADOPTED BUDGET	FY 2020-2021 FIRST QUARTER	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS	FY 2023-2024 ESTIMATED ASSUMPTIONS
EXPENDITURES					
STEP AND COLUMN INCREASE					
CERTIFICATED	0.90%	N/A	0.90%	0.90%	0.90%
CLASSIFIED	0.70%	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)	\$92,488	\$92,488	\$92,488	\$92,488	\$92,488
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)	\$101,737	\$101,737	\$101,737	\$101,737	\$101,737
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)	\$67,830	\$67,830	\$67,830	\$67,830	\$67,830

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2020-2021 ADOPTED BUDGET	FY 2020-2021 FIRST QUARTER	FY 2021-2022 ESTIMATED ASSUMPTIONS	FY 2022-2023 ESTIMATED ASSUMPTIONS	FY 2023-2024 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	5.00%	3.30%	5.00%	5.00%	5.00%
VISION	3.00%	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%
STATUTORY EMPLOYEE BENEFITS (RATES)					
STRS	16.15%	16.15%	16.02%	18.10%	18.10%
PERS	20.70%	20.70%	22.84%	25.90%	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	2.25%	2.25%	1.94%	1.94%	1.94%
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 2020-2021 QUARTERLY REPORT - Quarter Ended 9/30/20

1st Quarter Budget Summary

Major Object Description	FY19-20 Budget	Adopted FY19-20 Estimated Actuals	FY20-21 Adopted Budget	FY20-21 YTD Actuals	FY20-21 Estimated Actuals	FY21-22 Estimated Budget	FY22-23 Estimated Budget	FY23-24 Estimated Budget
Beginning Fund Balance	22,605,124	22,605,124	25,623,053	25,621,382	25,621,382	21,848,817	23,104,455	26,470,076
<u>Revenues</u>								
Federal	-	40,884	-	8,574	-	-	-	-
State Revenue	10,363,508	11,339,243	10,930,797	636,789	10,935,797	11,066,866	11,204,481	11,596,638
Local Revenue	117,769,288	122,273,470	119,819,869	6,342,375	121,842,344	123,740,258	127,795,497	132,268,339
Other Financing Sources	1,327,690	351,235	1,141,981	14,117	1,141,981	803,740	803,740	803,740
Total Revenues	129,460,485	134,004,833	131,892,647	7,001,855	133,920,122	135,610,864	139,803,718	144,668,717
<u>Expenditures</u>								
Academic Salaries	45,889,727	50,241,483	47,499,983	11,096,416	47,727,962	47,944,635	48,393,459	48,829,000
Classified Salaries	27,552,100	27,119,388	28,980,206	6,556,839	29,204,594	29,179,916	29,381,026	29,586,693
Employee Benefits	36,753,408	36,786,924	37,647,915	7,175,644	37,162,739	38,118,527	39,547,431	39,873,478
Total Personnel	110,195,235	114,147,794	114,128,105	24,828,899	114,095,295	115,243,078	117,321,916	118,289,171
Supplies and Materials	1,153,856	870,512	1,377,492	54,407	1,343,201	1,403,623	1,430,538	1,430,538
Other Operating Expenses & Services	14,688,911	11,117,292	15,896,883	2,758,481	16,247,944	15,752,947	15,771,273	15,771,273
Capital Outlay	188,232	195,065	463,603	51,386	485,487	210,513	210,513	210,513
Other Outgo	5,507,550	4,657,912	6,923,568	555,221	6,617,724	4,403,122	4,403,122	4,403,122
Total Non-Personnel	21,538,549	16,840,781	24,661,546	3,419,496	24,694,356	21,770,205	21,815,445	21,815,445
Subtotal Expenditures	131,733,784	130,988,575	138,789,651	28,248,394	138,789,651	137,013,283	139,137,362	140,104,617
Discount Factor	(1,989,180)		(3,122,767)			(2,658,058)	(2,699,265)	(2,718,030)
Total Expenditures	129,744,604	130,988,575	135,666,884	28,248,394	138,789,651	134,355,226	136,438,097	137,386,587
Net change in Fund Balance	(284,119)	3,016,258	(3,774,236)	(21,246,539)	(4,869,529)	1,255,638	3,365,621	7,282,130
Ending Fund Balance	22,321,005 17.20%	25,621,382 19.56%	21,848,817 16.10%	4,374,843	20,751,853 14.95%	23,104,455 17.20%	26,470,076 19.40%	33,752,206 24.57%

GENERAL FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

GENERAL FUNDS – UNRESTRICTED

Unrestricted General Fund 10

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

Revenues

Through the first quarter of FY2020-2021, the District recognized \$7,001,855 in revenues or 5% of the annual anticipated revenues. This is consistent with the first quarter of FY2019-20 (from a dollar perspective) when the District had recognized \$6,929,664 or 5% of the annual anticipated revenues.

Expenditures

Through first quarter of FY2020-2021, the District expended \$28,248,394 or 20% of the annual anticipated expenditures. This is down (from a dollar perspective) from the first quarter of FY2019-2020, when the District had 30,035,535 or 23% of the annual anticipated expenditures

Reserve

The anticipated reserve for FY2020-2021 is projected to be 14.95%. The reserve for FY2021-2022 is estimated at 17.20% based upon budget assumptions listed in the appendices of the report. The reserve does not include any assumption for negotiated contract settlements.

Financial Stabilization Fund 12

On February 24, 2015, the Board of Trustees authorized the creation of this fund. On February 13, 2018, the Board of Trustees established parameters on providing resources to this fund and further refined parameters on fund utilization, which were originally established on February 23, 2016. There is currently a balance of \$1,750,000 in this fund as a result of interfund transfers from the Unrestricted General Fund 10. In FY2019-2020 there was an interfund transfer of \$500,000 from Fund 10 as property taxes were above 7%, per Budget Principle #9. There is not currently a projection to add to this fund in FY2020-2021 as property taxes as of the first quarter are not projected to be above 6%.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

GENERAL FUNDS – UNRESTRICTED PAGE 2

Student Success Enhancement Fund 14

Established in FY2015-2016, the Student Success Enhancement Fund receives partial revenues (\$25,000 annually) from the land lease payments from the Evergreen Marketplace II Retail Development 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 increase in revenue for FY2017-2018 and FY2018-2019 are a result of the exclusive negotiation agreement between the District and Republic Urban Properties. In FY2019-2020 both SJCC and EVC were awarded \$125,000 each to help support the San Jose Promise program at their respective campuses, which was supported by Fund 14. Of the \$250,000 budgeted to the campuses, there were expenditures of \$194,550 in FY2019-2020. The FY2019-20 estimated ending fund balance is budgeted in other outgo should it need to be deployed to support additional projects.

Facility Rental Fund 15

The Facilities Rental Auxiliary Fund was established in FY2010-2011 to track facilities rental fees received pursuant to the Civic Center Act and to track corresponding costs associated with these activities. Activity within these funds is limited to facility rental activities; however, fund balances may be transferred to other funds to support shortfalls or other expenditures.

The revenues and expenditures within this fund associated with District Services represent the activities associated with the tenant at the District Office. District Services is anticipating transferring \$188,340 to the Unrestricted General Fund 10 in FY2020-2021 to offset the costs associated with parking costs in Downtown San Jose. There is no estimated revenue for FY2020-2021 as there are no more tenants at the District Office.

San Jose City College is anticipating transferring \$550,000 to the unrestricted General Fund 10 to supplement their general operating expenses by June 30, 2021.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

GENERAL FUNDS – RESTRICTED

Parking Fund 11

The Parking Fund was augmented by the Unrestricted General Fund 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 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. The fund required an augmentation by the Unrestricted General Fund 10 to support operations again in FY2015-2016 and subsequent years due to declining revenues and increased costs. Beginning in FY2016-2017, the Transportation Fee (EcoPass) is accounted for in the Parking Fund, which, too, began to run a deficit in FY2017-2018.

Due to COVID-19 and the physical closure of the campuses, there will be no anticipated parking revenue in FY2020-2021. Also, the interfund transfer from Fund 10 will be increased in order to offset the expenditures.

Community College Center for Economic Mobility Fund 16

Beginning in FY2011-2012, the District and the Community College Center for Economic Mobility (previously known as the Workforce Institute) agreed that CEM would annually transfer 15% of its operating profit (defined as annual revenues in excess of annual expenditures) to the District. In FY2011-2012, 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. The trend reversed in FY2015-2016 with a modest transfer of \$6,383; however, the CEM once again ran a deficit in FY2016-2017. In FY2017-2018, there was another modest transfer of \$16,104. There was no transfer for FY2019-2020 and no anticipated transfer for FY2020-2021.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

GENERAL FUNDS – RESTRICTED PAGE 2

Categorical and Grant Fund 17

This fund represents all grants and categorical programs for the District. District Wide and District Services have spent \$18,455 or 9% of anticipated spending in the first quarter of FY2020-2021 (down from when District Services spent \$156,774 or 11% from the same period in FY2019-2020); San Jose City College has spent \$2,085,723 or 14% of anticipated spending in the first quarter of FY2020-2021 (up from a dollar perspective when \$2,050,851 or 13% from the same period in FY2019-2020 was expended); Evergreen Valley College has spent \$2,179,031 or 12% of anticipated spending in the first quarter of FY2020-2021 (down from \$2,590,462 or 14% from the same period in FY2019-2020); and the Community College Center for Economic Mobility has spent \$338,656 or 22% of anticipated spending in the first quarter of FY2020-2021 (down from \$176,308 or 14% from the same period in FY2019-2020).

Student Health Fees Fund 18

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

However, in FY2012-2013 the Unrestricted General Fund 10 once again augmented the Student Health Fee Fund in the amount of \$37,125 (\$32,006 to support operations at San Jose City College and \$5,119 at Evergreen Valley College). On January 4, 2014, the Board of Trustees authorized an additional increase to the student health fee by \$1 (from \$18 to \$19 per semester) based upon the Implicit Price Deflator Index effective with the 2014 Fall Semester. Despite this action, San Jose City College required an augmentation of \$29,041 in FY2013-2014 and an augmentation of \$9,472 in FY2014-2015 from the Unrestricted General Fund 10. Evergreen Valley College ran a slight surplus of \$43,806.

On April 4, 2017, the Board of Trustees authorized an increase to the student health fee by another \$1 (from \$19 to \$20 per semester) based upon the Implicit Price Deflator Index, effective Fall 2017. Both colleges ended FY2015-2016 through FY2017-2018 with a modest ending fund balance.

On May 14,, 2019, the Board of Trustees authorized an additional increase to the student health fee by another \$1 (from \$20 to \$21 per semester) effective Fall 2019.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20 YTD ACTUALS

Fiscal Year Object Group	2020			2021		
	Revised Budget	YTD Actual	Adopted Budget	Revised Budget	YTD Actual	Adopted Budget
▣ 4 Revenues	(\$129,465,817)	(\$6,942,096)	(\$129,455,962)	(\$133,920,122)	(\$7,001,855)	(\$131,884,465)
⊕ 48 Revenues	(\$129,465,817)	(\$6,942,096)	(\$129,455,962)	(\$133,920,122)	(\$7,001,855)	(\$131,884,465)
▣ 5 Expenses	\$131,990,558	\$30,581,269	\$131,721,571	\$138,789,650	\$28,245,695	\$138,781,469
⊕ 51 Academic Salaries	\$45,850,664	\$11,209,084	\$45,950,173	\$47,511,890	\$11,096,416	\$47,499,983
⊕ 52 Classified Salaries	\$27,690,488	\$6,566,068	\$27,445,784	\$29,006,106	\$6,555,173	\$29,105,057
⊕ 53 Employee Benefits	\$36,962,073	\$8,535,351	\$36,552,485	\$37,588,381	\$7,174,610	\$37,647,916
⊕ 54 Supplies and Materials	\$1,280,614	\$198,722	\$1,050,997	\$1,383,905	\$54,407	\$1,355,357
⊕ 55 Other Operating Exp & Serv	\$14,853,575	\$3,424,168	\$14,867,654	\$16,026,499	\$2,758,481	\$15,900,837
⊕ 56 Capital Outlay	\$187,798	\$19,086	\$192,166	\$474,162	\$51,386	\$463,612
⊕ 57 Other Outgo	\$5,165,346	\$628,791	\$5,662,312	\$6,798,707	\$555,221	\$6,808,707
Total	\$2,524,741	\$23,639,173	\$2,265,609	\$4,869,528	\$21,243,840	\$6,897,004

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 10 REVENUES

Fiscal Year	2019			2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> 1 San Jose City College	(\$5,827,091)	(\$3,084,895)	53%	(\$5,947,791)	(\$3,094,177)	52%	(\$5,906,089)	(\$3,158,289)	53%
<input type="checkbox"/> 481 Federal Revenue				\$0	(\$1,111)		\$0	(\$393)	
<input type="checkbox"/> 486 State Revenue	(\$76,512)	(\$21,424)	28%	(\$71,504)	(\$20,011)	28%	(\$69,950)	(\$27,154)	39%
<input type="checkbox"/> 488 Local Revenue	(\$5,200,579)	(\$3,061,662)	59%	(\$5,201,287)	(\$3,073,055)	59%	(\$5,230,689)	(\$3,130,742)	60%
<input type="checkbox"/> 489 Other Financing Sources	(\$550,000)	(\$1,809)	0%	(\$675,000)	\$0	0%	(\$605,450)	\$0	0%
<input type="checkbox"/> 2 Evergreen Valley College	(\$4,752,546)	(\$2,891,910)	61%	(\$5,025,236)	(\$2,747,674)	55%	(\$4,613,930)	(\$2,738,417)	59%
<input type="checkbox"/> 481 Federal Revenue				(\$6,343)	(\$12,216)	193%	\$0	(\$8,182)	
<input type="checkbox"/> 486 State Revenue	(\$93,640)	(\$26,219)	28%	(\$89,990)	(\$25,185)	28%	(\$92,192)	(\$35,789)	39%
<input type="checkbox"/> 488 Local Revenue	(\$4,475,908)	(\$2,864,496)	64%	(\$4,728,036)	(\$2,708,163)	57%	(\$4,450,547)	(\$2,691,378)	60%
<input type="checkbox"/> 489 Other Financing Sources	(\$182,998)	(\$1,194)	1%	(\$200,867)	(\$2,110)	1%	(\$71,191)	(\$3,069)	4%
<input type="checkbox"/> 9 District Offices	(\$115,162,995)	(\$1,387,513)	1%	(\$118,492,790)	(\$1,100,245)	1%	(\$123,400,103)	(\$1,105,150)	1%
<input type="checkbox"/> 486 State Revenue	(\$10,430,018)	(\$595,534)	6%	(\$10,202,014)	(\$747,349)	7%	(\$10,773,655)	(\$573,846)	5%
<input type="checkbox"/> 488 Local Revenue	(\$104,513,002)	(\$730,108)	1%	(\$107,839,965)	(\$345,188)	0%	(\$112,161,108)	(\$520,256)	0%
<input type="checkbox"/> 489 Other Financing Sources	(\$219,975)	(\$61,871)	28%	(\$450,811)	(\$7,708)	2%	(\$465,340)	(\$11,048)	2%
Total	(\$125,742,632)	(\$7,364,318)	6%	(\$129,465,817)	(\$6,942,096)	5%	(\$133,920,122)	(\$7,001,855)	5%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 10 REVENUES - SJCC

Fiscal Year	2019			2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> 1 San Jose City College	(\$5,827,091)	(\$3,084,895)	53%	(\$5,947,791)	(\$3,094,177)	52%	(\$5,906,089)	(\$3,158,289)	53%
<input type="checkbox"/> 481 Federal Revenue				\$0	(\$1,111)		\$0	(\$393)	
48197 Federal MAA Program Revenue				\$0	(\$1,111)		\$0	(\$393)	
<input type="checkbox"/> 486 State Revenue	(\$76,512)	(\$21,424)	28%	(\$71,504)	(\$20,011)	28%	(\$69,950)	(\$27,154)	39%
48619 B.O.G. (2% Admin. Fee)	(\$76,512)	(\$21,424)	28%	(\$71,504)	(\$20,011)	28%	(\$69,950)	(\$27,154)	39%
<input type="checkbox"/> 488 Local Revenue	(\$5,200,579)	(\$3,061,662)	59%	(\$5,201,287)	(\$3,073,055)	59%	(\$5,230,689)	(\$3,130,742)	60%
48870 Instructional Materials Fees	(\$8,116)	(\$10,044)	124%	(\$5,891)	(\$5,803)	99%	(\$4,208)	(\$2,780)	66%
48871 Enrollment Fees Intl Students	(\$1,570,762)	(\$770,253)	49%	(\$1,478,613)	(\$765,342)	52%	(\$1,423,214)	(\$547,409)	38%
48872 Enrollment Fees Residents	(\$2,746,234)	(\$1,802,337)	66%	(\$2,854,665)	(\$1,800,986)	63%	(\$2,875,924)	(\$1,957,408)	68%
48876 Health Fees	(\$293,946)	(\$117,315)	40%	(\$280,931)	(\$111,440)	40%	(\$254,407)	(\$67,235)	26%
48877 Enrollment Fees Non-Residents	(\$447,243)	(\$333,725)	75%	(\$439,974)	(\$359,967)	82%	(\$528,723)	(\$552,375)	104%
48890 Other Local Income	(\$134,278)	(\$27,988)	21%	(\$141,213)	(\$29,517)	21%	(\$144,213)	(\$3,536)	2%
<input type="checkbox"/> 489 Other Financing Sources	(\$550,000)	(\$1,809)	0%	(\$675,000)	\$0	0%	(\$605,450)	\$0	0%
48969 Interfund Trans In (10 fr 14)				(\$125,000)	\$0	0%	(\$55,450)	\$0	0%
48973 Interfnd Trsf In (Indir. Cost)	\$0	(\$1,225)							
48980 Interfund Trans In (10 fr 15)	(\$550,000)	\$0	0%	(\$550,000)	\$0	0%	(\$550,000)	\$0	0%
48995 Interfund Trans In (10 fr 17)	\$0	(\$584)							
Total	(\$5,827,091)	(\$3,084,895)	53%	(\$5,947,791)	(\$3,094,177)	52%	(\$5,906,089)	(\$3,158,289)	53%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 10 REVENUES - EVC

Fiscal Year	2019			2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 2 Evergreen Valley College	(\$4,752,546)	(\$2,891,910)	61%	(\$5,025,236)	(\$2,747,674)	55%	(\$4,613,930)	(\$2,738,417)	59%
☐ 481 Federal Revenue				(\$6,343)	(\$12,216)	193%	\$0	(\$8,182)	
48197 Federal MAA Program Revenue				(\$6,343)	(\$12,216)	193%	\$0	(\$8,182)	
☐ 486 State Revenue	(\$93,640)	(\$26,219)	28%	(\$89,990)	(\$25,185)	28%	(\$92,192)	(\$35,789)	39%
48619 B.O.G. (2% Admin. Fee)	(\$93,640)	(\$26,219)	28%	(\$89,990)	(\$25,185)	28%	(\$92,192)	(\$35,789)	39%
☐ 488 Local Revenue	(\$4,475,908)	(\$2,864,496)	64%	(\$4,728,036)	(\$2,708,163)	57%	(\$4,450,547)	(\$2,691,378)	60%
48870 Instructional Materials Fees	(\$3,655)	(\$1,998)	55%	(\$2,330)	(\$1,070)	46%	\$0	(\$660)	
48871 Enrollment Fees Intl Students	(\$976,434)	(\$456,057)	47%	(\$879,066)	(\$424,510)	48%	(\$786,336)	(\$359,142)	46%
48872 Enrollment Fees Residents	(\$2,993,072)	(\$2,028,807)	68%	(\$3,201,367)	(\$1,995,480)	62%	(\$3,160,696)	(\$1,964,325)	62%
48875 Student Representation Fees	\$0	\$32		\$0	\$32		\$0	\$0	
48876 Health Fees	(\$109,153)	(\$92,430)	85%	(\$211,005)	(\$68,030)	32%	(\$144,274)	(\$46,921)	33%
48877 Enrollment Fees Non-Residents	(\$315,688)	(\$259,201)	82%	(\$353,854)	(\$201,603)	57%	(\$279,955)	(\$319,107)	114%
48890 Other Local Income	(\$77,906)	(\$26,036)	33%	(\$80,414)	(\$17,503)	22%	(\$79,286)	(\$1,224)	2%
☐ 489 Other Financing Sources	(\$182,998)	(\$1,194)	1%	(\$200,867)	(\$2,110)	1%	(\$71,191)	(\$3,069)	4%
48969 Interfund Trans In (10 fr 14)				(\$125,000)	\$0	0%			
48973 Interfnd Trsf In (Indir. Cost)	(\$84,522)	(\$607)	1%	(\$75,867)	(\$2,110)	3%	(\$71,191)	(\$3,069)	4%
48980 Interfund Trans In (10 fr 15)	(\$90,000)	\$0	0%	\$0	\$0				
48995 Interfund Trans In (10 fr 17)	(\$8,476)	(\$587)	7%						
Total	(\$4,752,546)	(\$2,891,910)	61%	(\$5,025,236)	(\$2,747,674)	55%	(\$4,613,930)	(\$2,738,417)	59%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 10 REVENUES - DISTRICT OFFICES

Fiscal Year	2019			2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 9 District Offices	(\$115,162,995)	(\$1,387,513)	1%	(\$118,492,790)	(\$1,100,245)	1%	(\$123,400,103)	(\$1,105,150)	1%
☐ 486 State Revenue	(\$10,430,018)	(\$595,534)	6%	(\$10,202,014)	(\$747,349)	7%	(\$10,773,655)	(\$573,846)	5%
48614 Education Protection Acct(EPA)	(\$1,250,000)	(\$297,582)	24%	(\$1,224,474)	(\$306,726)	25%	(\$1,234,865)	(\$306,178)	25%
48672 Secured Homeowners Exempt	(\$414,000)	\$0	0%	(\$409,000)	\$0	0%	(\$406,000)	\$0	0%
48690 Other State Income	(\$3,845,705)	(\$262,941)	7%	(\$5,526,306)	(\$415,809)	8%	(\$6,101,145)	(\$307,030)	5%
48691 Mandated Cost Reimbursement	(\$339,909)	\$0	0%	(\$357,669)	\$0	0%	(\$368,748)	\$0	0%
48694 State Lottery	(\$1,887,500)	(\$35,011)	2%	(\$1,873,445)	(\$24,814)	1%	(\$1,852,298)	\$39,362	-2%
48695 State Reimb Costs	(\$2,692,904)	\$0	0%	(\$811,120)	\$0	0%	(\$810,599)	\$0	0%
☐ 488 Local Revenue	(\$104,513,002)	(\$730,108)	1%	(\$107,839,965)	(\$345,188)	0%	(\$112,161,108)	(\$520,256)	0%
48811 Secured Property Tax Revenues	(\$85,792,000)	\$0	0%	(\$90,754,000)	\$0	0%	(\$95,368,000)	\$0	0%
48812 Supplemental Secured Prop. Tax	(\$2,621,000)	(\$340,726)	13%	(\$2,694,000)	(\$280,602)	10%	(\$1,877,000)	(\$451,543)	24%
48813 Unsecured Roll Property Taxes	(\$6,063,000)	\$0	0%	(\$6,627,000)	\$0	0%	(\$6,528,000)	\$0	0%
48818 RDA Passthru(AB1290)(47.5%)	(\$1,892,400)	\$0	0%	(\$1,986,925)	\$0	0%	(\$2,841,450)	\$0	0%
48819 RDA Residual Pmts	(\$4,697,000)	\$0	0%	(\$4,812,000)	\$0	0%	(\$4,718,135)	\$0	0%
48821 RDA Asset Liquidation	(\$2,471,000)	(\$265,109)	11%						
48860 Interest	(\$497,889)	\$0	-0%	(\$500,000)	(\$81)	0%	(\$500,000)	(\$10,357)	2%
48874 Use of Facilities	(\$4,000)	(\$4,000)	100%	(\$4,000)	(\$4,000)	100%	(\$4,000)	(\$4,000)	100%
48890 Other Local Income	(\$474,713)	(\$120,183)	25%	(\$462,040)	(\$60,475)	13%	(\$324,523)	(\$50,691)	16%
48899 Returned Checks	\$0	(\$90)		\$0	(\$30)		\$0	(\$3,665)	
☐ 489 Other Financing Sources	(\$219,975)	(\$61,871)	28%	(\$450,811)	(\$7,708)	2%	(\$465,340)	(\$11,048)	2%
48911 Sale Of Equipment	(\$6,973)	\$0	0%	(\$22,000)	(\$6,578)	30%	(\$20,000)	\$0	0%
48912 Sale Of Waste Materials	(\$3,033)	(\$38)	1%	(\$100)	\$0	0%	(\$2,000)	\$0	0%
48969 Interfund Trans In (10 fr 14)				(\$230,000)	\$0	0%	(\$255,000)	\$0	0%
48980 Interfund Trans In (10 fr 15)	(\$197,000)	(\$60,719)	31%	(\$197,000)	\$0	0%	(\$188,340)	(\$11,048)	6%
48990 Interfund Trans In (10 fr 16)	\$0	\$0							
48995 Interfund Trans In (10 fr 17)	(\$12,969)	(\$1,114)	9%	(\$1,711)	(\$1,130)	66%			
Total	(\$115,162,995)	(\$1,387,513)	1%	(\$118,492,790)	(\$1,100,245)	1%	(\$123,400,103)	(\$1,105,150)	1%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 10 EXPENSES

Fiscal Year	2019			2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College	\$44,703,899	\$9,613,146	22%	\$46,893,006	\$10,973,724	23%	\$49,271,997	\$10,371,752	21%
2 Evergreen Valley College	\$45,268,172	\$9,916,130	22%	\$47,189,782	\$11,017,580	23%	\$48,582,463	\$10,545,966	22%
4 Milpitas Joint-Use Ed. Ctr	\$924,554	\$182,613	20%	\$944,401	\$245,063	26%	\$1,009,432	\$205,132	20%
9 District Offices	\$32,333,073	\$7,823,961	24%	\$36,963,369	\$8,344,902	23%	\$39,925,758	\$7,122,845	18%
Total	\$123,229,698	\$27,535,851	22%	\$131,990,558	\$30,581,269	23%	\$138,789,650	\$28,245,695	20%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 10 EXPENSES - SJCC

Fiscal Year	2019			2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> 1 San Jose City College	\$44,703,899	\$9,613,146	22%	\$46,893,006	\$10,973,724	23%	\$49,271,997	\$10,371,752	21%
<input type="checkbox"/> 51 Academic Salaries	\$21,986,323	\$4,969,115	23%	\$22,807,626	\$5,487,093	24%	\$23,935,686	\$5,448,720	23%
<input type="checkbox"/> 52 Classified Salaries	\$7,788,049	\$1,644,767	21%	\$8,036,875	\$1,816,128	23%	\$8,521,966	\$1,832,874	22%
<input type="checkbox"/> 53 Employee Benefits	\$11,630,808	\$2,755,038	24%	\$12,204,861	\$3,190,297	26%	\$12,675,474	\$2,850,611	22%
<input type="checkbox"/> 54 Supplies and Materials	\$406,144	\$45,010	11%	\$478,701	\$86,433	18%	\$658,829	\$12,015	2%
<input type="checkbox"/> 55 Other Operating Exp & Serv	\$2,590,870	\$200,584	8%	\$2,762,573	\$387,334	14%	\$2,852,712	\$198,796	7%
<input type="checkbox"/> 56 Capital Outlay	\$21,271	(\$1,367)	-6%	\$13,476	\$6,440	48%	\$310,880	\$34,423	11%
<input type="checkbox"/> 57 Other Outgo	\$280,434	\$0	0%	\$588,894	\$0	0%	\$316,450	(\$5,688)	-2%
Total	\$44,703,899	\$9,613,146	22%	\$46,893,006	\$10,973,724	23%	\$49,271,997	\$10,371,752	21%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 10 EXPENSES - EVC

Fiscal Year	2019			2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 2 Evergreen Valley College	\$45,268,172	\$9,916,130	22%	\$47,189,782	\$11,017,580	23%	\$48,582,463	\$10,545,966	22%
☐ 51 Academic Salaries	\$21,901,157	\$5,027,276	23%	\$22,574,502	\$5,620,026	25%	\$23,086,950	\$5,520,783	24%
☐ 52 Classified Salaries	\$8,175,667	\$1,823,909	22%	\$8,472,863	\$2,011,510	24%	\$8,750,700	\$2,052,418	23%
☐ 53 Employee Benefits	\$12,737,336	\$2,924,017	23%	\$13,482,612	\$3,248,615	24%	\$13,442,195	\$2,898,352	22%
☐ 54 Supplies and Materials	\$278,457	\$23,668	8%	\$237,962	\$45,055	19%	\$230,871	\$5,116	2%
☐ 55 Other Operating Exp & Serv	\$1,282,914	\$116,928	9%	\$1,402,831	\$88,615	6%	\$1,245,496	\$57,936	5%
☐ 56 Capital Outlay	\$32,733	\$332	1%	\$35,033	\$3,760	11%	\$30,233	\$11,361	38%
☐ 57 Other Outgo	\$859,908	\$0	0%	\$983,979	\$0	0%	\$1,796,018	\$0	0%
Total	\$45,268,172	\$9,916,130	22%	\$47,189,782	\$11,017,580	23%	\$48,582,463	\$10,545,966	22%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 10 EXPENSES - MILPITAS

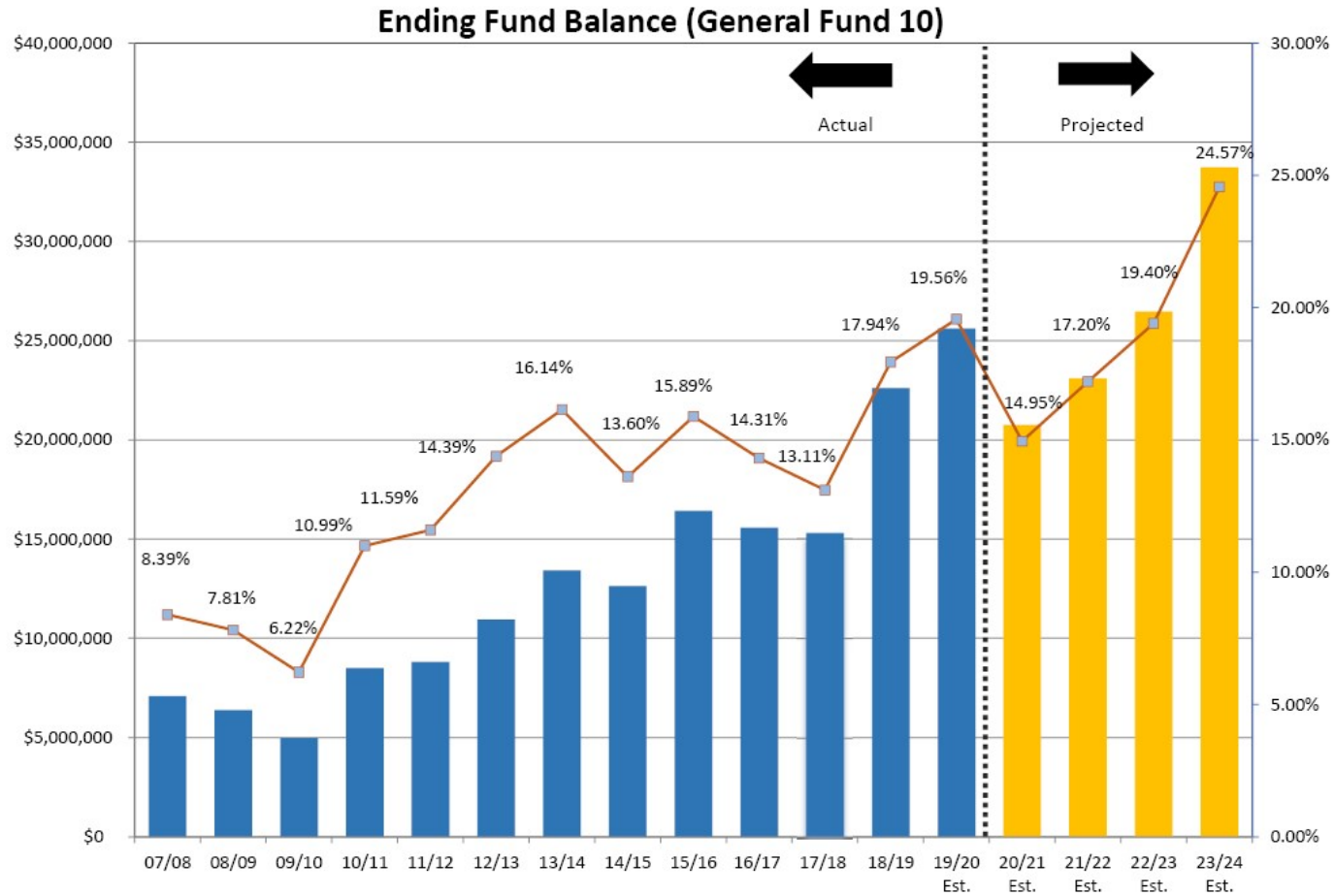
Fiscal Year	2019			2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Milpitas Joint-Use Ed. Ctr	\$924,554	\$182,613	20%	\$944,401	\$245,063	26%	\$1,009,432	\$205,132	20%
51 Academic Salaries	\$95,425	\$20,733	22%	\$82,603	\$6,856	8%	\$87,626	\$23,719	27%
52 Classified Salaries	\$351,203	\$94,187	27%	\$366,397	\$134,715	37%	\$383,854	\$94,709	25%
53 Employee Benefits	\$280,503	\$59,274	21%	\$293,111	\$84,209	29%	\$318,052	\$69,781	22%
54 Supplies and Materials	\$50,084	\$1,832	4%	\$79,593	\$5,057	6%	\$26,000	\$10,055	39%
55 Other Operating Exp & Serv	\$56,840	\$6,587	12%	\$111,859	\$14,227	13%	\$114,859	\$6,868	6%
56 Capital Outlay	\$0	\$0							
57 Other Outgo	\$90,499	\$0	0%	\$10,838	\$0	0%	\$79,041	\$0	0%
Total	\$924,554	\$182,613	20%	\$944,401	\$245,063	26%	\$1,009,432	\$205,132	20%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 10 EXPENSES - DISTRICT OFFICES

Fiscal Year Location Group	2019 Revised Budget	YTD Actual	Actuals/Budget	2020 Revised Budget	YTD Actual	Actuals/Budget	2021 Revised Budget	YTD Actual	Actuals/Budget
9 District Offices	\$32,333,073	\$7,823,961	24%	\$36,963,369	\$8,344,902	23%	\$39,925,758	\$7,122,845	18%
51 Academic Salaries	\$359,258	\$97,516	27%	\$385,933	\$95,110	25%	\$401,628	\$103,194	26%
52 Classified Salaries	\$10,381,904	\$2,621,529	25%	\$10,814,353	\$2,603,715	24%	\$11,349,586	\$2,575,171	23%
53 Employee Benefits	\$8,182,756	\$1,901,696	23%	\$10,981,489	\$2,012,231	18%	\$11,152,660	\$1,355,866	12%
54 Supplies and Materials	\$397,424	\$57,220	14%	\$484,358	\$62,177	13%	\$468,205	\$27,221	6%
55 Other Operating Exp & Serv	\$9,404,706	\$2,555,985	27%	\$10,576,312	\$2,933,992	28%	\$11,813,432	\$2,494,881	21%
56 Capital Outlay	\$131,187	\$14,024	11%	\$139,289	\$8,886	6%	\$133,049	\$5,603	4%
57 Other Outgo	\$3,475,838	\$575,992	17%	\$3,581,635	\$628,791	18%	\$4,607,198	\$560,909	12%
Total	\$32,333,073	\$7,823,961	24%	\$36,963,369	\$8,344,902	23%	\$39,925,758	\$7,122,845	18%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 11 PARKING TREND

Fiscal Year	2019			2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College	(\$211,133)	(\$102,208)	48%	(\$205,550)	(\$100,066)	49%	\$42,303	(\$45,136)	-107%
48 Revenues	(\$406,500)	(\$111,974)	28%	(\$451,775)	(\$108,938)	24%	(\$180,325)	(\$51,940)	29%
52 Classified Salaries	\$15,155	\$1,823	12%	\$28,172	\$5,162	18%	\$16,258	\$4,064	25%
53 Employee Benefits	\$11,712	\$2,912	25%	\$24,714	\$3,192	13%	\$13,031	\$2,675	21%
55 Other Operating Exp & Serv	\$168,500	\$5,031	3%	\$193,339	\$517	0%	\$193,339	\$64	0%
2 Evergreen Valley College	(\$304,550)	(\$133,652)	44%	(\$316,461)	(\$127,416)	40%	\$64,409	(\$44,335)	-69%
48 Revenues	(\$502,500)	(\$145,211)	29%	(\$542,025)	(\$135,899)	25%	(\$162,975)	(\$52,061)	32%
52 Classified Salaries	\$14,107	\$3,496	25%	\$15,620	\$3,973	25%	\$16,821	\$4,374	26%
53 Employee Benefits	\$11,843	\$2,787	24%	\$12,583	\$3,040	24%	\$13,202	\$3,316	25%
55 Other Operating Exp & Serv	\$172,000	\$5,276	3%	\$197,361	\$1,469	1%	\$197,361	\$36	0%
9 District Offices	\$515,683	\$276,286	54%	\$522,011	\$338,390	65%	(\$106,712)	\$284,725	-267%
48 Revenues	(\$615,861)	\$0	0%	(\$688,724)	\$0	0%	(\$1,339,224)	\$0	0%
52 Classified Salaries	\$650,486	\$170,691	26%	\$693,728	\$193,586	28%	\$713,820	\$175,709	25%
53 Employee Benefits	\$427,828	\$104,638	24%	\$462,359	\$114,068	25%	\$461,540	\$109,012	24%
54 Supplies and Materials	\$4,835	(\$48)	-1%	\$5,209	\$525	10%	\$7,713	(\$17)	-0%
55 Other Operating Exp & Serv	\$48,395	\$1,004	2%	\$49,439	\$30,211	61%	\$49,439	\$21	0%
Grand Total	\$0	\$40,426		\$0	\$110,907		\$0	\$195,254	

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FUND 12 FINANCIAL STABILITY ACTUALS

Location Group	2016	2017	2018	2020	Fund Balance
9 District Offices	(\$500,000)	(\$250,000)	(\$500,000)	(\$500,000)	(\$1,750,000)
48 Revenues	(\$500,000)	(\$250,000)	(\$500,000)	(\$500,000)	(\$1,750,000)
Fund Balance	(\$500,000)	(\$250,000)	(\$500,000)	(\$500,000)	(\$1,750,000)

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FUND 14 STUDENT SUCCESS ENHANCEMENT ACTUALS

Location Group	2016	2017	2018	2019	2020	2021	Fund Balance
9 District Offices	(\$25,000)	\$25,000	(\$150,000)	(\$305,000)	\$169,550	(\$25,000)	(\$310,450)
48 Revenues	(\$25,000)	(\$25,000)	(\$175,000)	(\$330,000)	(\$25,000)	(\$25,000)	(\$605,000)
55 Other Operating Exp & Serv		\$0					\$0
57 Other Outgo		\$50,000	\$25,000	\$25,000	\$194,550	\$0	\$294,550
Fund Balance	(\$25,000)	\$25,000	(\$150,000)	(\$305,000)	\$169,550	(\$25,000)	(\$310,450)

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 15 FACILITY RENTALS

Fiscal Year	2019			2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College	\$520,168	(\$136,029)	-26%	\$738,139	(\$28,508)	-4%	\$754,914	\$72,972	10%
48 Revenues	(\$449,000)	(\$177,022)	39%	(\$449,000)	(\$98,900)	22%	(\$224,500)	\$0	0%
52 Classified Salaries	\$165,656	\$19,249	12%	\$115,210	\$38,617	34%	\$166,243	\$40,608	24%
53 Employee Benefits	\$106,623	\$12,741	12%	\$97,040	\$30,549	31%	\$147,635	\$32,364	22%
54 Supplies and Materials	\$36,569	\$808	2%						
55 Other Operating Exp & Serv	\$100,320	\$0	0%	\$423,389	\$0	0%	\$115,536	\$0	0%
56 Capital Outlay	\$10,000	\$8,194	82%	\$1,500	\$1,226	82%			
57 Other Outgo	\$550,000	\$0	0%	\$550,000	\$0	0%	\$550,000	\$0	0%
2 Evergreen Valley College	\$417,042	(\$33,555)	-8%	\$741,860	(\$77,261)	-10%	\$953,798	(\$3,962)	-0%
48 Revenues	(\$200,000)	(\$54,866)	27%	(\$200,000)	(\$99,928)	50%	(\$200,000)	(\$4,000)	2%
52 Classified Salaries	\$73,987	\$10,040	14%	\$101,602	\$9,590	9%	\$103,243	\$0	0%
53 Employee Benefits	\$36,404	\$8,290	23%	\$56,737	\$6,812	12%	\$57,884	\$0	0%
54 Supplies and Materials	\$28,790	\$0	0%	\$22,000	\$0	0%	\$32,000	\$0	0%
55 Other Operating Exp & Serv	\$52,206	\$2,980	6%	\$541,332	\$6,266	1%	\$740,482	\$38	0%
56 Capital Outlay	\$29,105	\$0	0%	\$220,189	\$0	0%	\$220,189	\$0	0%
57 Other Outgo	\$396,550	\$0	0%	\$0	\$0				
9 District Offices	\$170,705	\$27,346	16%	\$191,470	(\$34,972)	-18%	\$188,340	\$11,048	6%
48 Revenues	(\$150,846)	(\$37,154)	25%	(\$155,371)	(\$38,269)	25%			
55 Other Operating Exp & Serv	\$27,000	\$3,781	14%	\$27,000	\$3,297	12%	\$0	\$0	
57 Other Outgo	\$294,551	\$60,719	21%	\$319,841	\$0	0%	\$188,340	\$11,048	6%
Grand Total	\$1,107,915	(\$142,239)	-13%	\$1,671,469	(\$140,741)	-8%	\$1,897,052	\$80,058	4%

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FUND 16 CENTER FOR ECONOMIC MOBILITY

Fiscal Year	2019			2020			2021		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 3 Fund Balances	\$0	\$0		\$0	\$0		\$0	\$0	
39 Fund Equity	\$0	\$0		\$0	\$0		\$0	\$0	
☐ 4 Revenues	(\$1,862,540)	(\$1,459,890)	78%	(\$2,559,253)	(\$1,420,613)	56%	(\$2,232,145)	(\$83,118)	4%
48 Revenues	(\$1,862,540)	(\$1,459,890)	78%	(\$2,559,253)	(\$1,420,613)	56%	(\$2,232,145)	(\$83,118)	4%
☐ 5 Expenses	\$1,935,160	\$1,082,548	56%	\$2,565,169	\$1,892,894	74%	\$2,236,821	\$394,479	18%
51 Academic Salaries	\$66,428	\$65,469	99%	\$217,353	\$229,031	105%	\$284,216	\$71,345	25%
52 Classified Salaries	\$922,770	\$501,138	54%	\$1,180,837	\$867,603	73%	\$991,726	\$155,893	16%
53 Employee Benefits	\$507,430	\$319,384	63%	\$629,462	\$503,362	80%	\$721,840	\$108,331	15%
54 Supplies and Materials	\$66,849	\$20,248	30%	\$69,796	\$16,831	24%	\$27,175	\$61	0%
55 Other Operating Exp & Serv	\$364,683	\$109,211	30%	\$459,721	\$273,605	60%	\$210,864	\$58,847	28%
56 Capital Outlay	\$7,000	\$2,019	29%	\$8,000	\$2,462	31%	\$1,000	\$0	0%
57 Other Outgo	\$0	\$65,080							
Grand Total	\$72,620	(\$377,342)	-520%	\$5,916	\$472,281	7983%	\$4,676	\$311,361	6659%

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

Location Group	1 San Jose City College			2 Evergreen Valley College			9 District Offices		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 4 Revenues	(\$15,394,706)	(\$2,659,391)	17%	(\$18,145,197)	(\$3,142,818)	17%	(\$2,018,257)	(\$409,137)	20%
1 Federal	(\$2,431,170)	(\$258,272)	11%	(\$4,930,693)	(\$152,625)	3%	(\$453,496)	(\$36,433)	8%
2 State	(\$12,896,960)	(\$2,401,119)	19%	(\$13,175,079)	(\$2,990,194)	23%	(\$1,357,018)	(\$238,954)	18%
3 Local Revenues	(\$66,576)	\$0	0%	(\$39,425)	\$0	0%	(\$207,743)	(\$133,750)	64%
☐ 5 Expenses	\$15,394,707	\$2,088,910	14%	\$18,145,206	\$2,179,479	12%	\$2,018,257	\$357,111	18%
1 Federal	\$2,431,170	\$549,786	23%	\$4,930,695	\$449,655	9%	\$453,496	\$0	0%
2 State	\$12,896,961	\$1,539,123	12%	\$13,175,086	\$1,726,682	13%	\$1,357,018	\$293,911	22%
3 Local Revenues	\$66,576	\$0	0%	\$39,425	\$3,142	8%	\$207,743	\$63,200	30%
Grand Total	\$1	(\$570,481)	-57048123%	\$9	(\$963,340)	-10703772%	\$0	(\$52,026)	


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

Location Group	1 San Jose City College			2 Evergreen Valley College			9 District Offices		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
5 Expenses									
10195 SEAASE				\$167,068	\$43,405	26%			
10201 Federal Work Study	\$360,000	\$28,790	8%	\$335,593	\$16,396	5%			
10302 Trio - Upward Bound				\$860,521	\$62,461	7%			
10303 Trio - Talent Search				\$621,331	\$64,708	10%			
10401 VTEA Title I-C	\$207,091	\$7,735	4%	\$195,668	\$69,564	36%			
10406 Perkins Title I-C Reserve	\$50,562	\$10,887	22%	\$0	\$0				
10504 CARES ACT HigherEd Emgy Rlf	\$887,628	\$180,758	20%	\$1,965,289	\$165,547	8%			
10505 CARES ACT HigherEd Emgy RlfMSI	\$164,547	\$101,418	62%	\$317,569	\$0	0%			
10648 Sil Valley HighTech Apprentice				\$126,155	\$0	0%			
10705 Title V Grant - Year 5	\$253,691	\$37,233	15%						
10714 TitleV-Yr4_Culti. Excele	\$0	\$0							
10715 TitleV-Yr5_Culti. Excele	\$439,081	\$170,818	39%						
10801 Veteran's Administration	\$8,760	\$0	0%	\$2,645	\$0	0%			
10901 NSF INCLUDES Alliance Yr 1							\$87,680	\$0	0%
10902 NSF INCLUDES Alliance Yr 2							\$329,383	\$0	0%
10911 NSF-Integrated Teacher Pathway	\$7,000	\$1,000	14%						
11101 TANF	\$42,410	\$11,148	26%	\$38,888	\$12,177	31%			
11206 Yosemite Child Devel	\$10,400	\$0	0%						
11208 YESS-ILP				\$22,500	\$4,571	20%			
11301 CalFresh (CSU Chico)				\$277,468	\$10,825	4%			
11610 COVID-19 Rspnse Blck Grnt CRF							\$36,433	\$0	0%

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

Location Group	1 San Jose City College			2 Evergreen Valley College			9 District Offices		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
 5 Expenses									
20201 EOP&S	\$1,047,058	\$187,740	18%	\$976,445	\$162,422	17%			
20301 DSP/Student Accessibility	\$951,487	\$165,749	17%	\$570,987	\$108,832	19%			
20401 Student Success & Support Prog	\$1,393,776	\$321,421	23%	\$1,819,846	\$208,292	11%			
20402 Student Equity	\$826,297	\$172,893	21%	\$688,424	\$152,615	22%	\$101,412	\$0	0%
20403 Hunger Free Campus Support	\$20,128	\$0	0%	\$27,907	\$0	0%			
20404 Innovation in Higher Education	\$244,333	\$0	0%	\$292,413	\$127,433	44%			
20407 Non-Credit SSSP Allocation	\$1,515	\$0	0%						
20408 Veteran Resource Center (SSSP)	\$72,324	\$0	0%	\$77,893	\$6,914	9%			
20711 Umoja Community Edu Foundation	\$5,047	\$0	0%	\$8,324	\$4,141	50%			
20801 State Apport-Apprentices	\$602,904	\$3,391	1%						
20811 CA Apprenticeship Initiative	\$0	\$14,999							
21001 County Excess Costs Serv-CALWORKS	\$212,000	\$14,786	7%	\$174,000	\$24,625	14%			
21201 CALWORKS	\$260,187	\$30,649	12%	\$250,207	\$47,400	19%			
21301 Financial Aid Administration	\$309,172	\$76,940	25%	\$413,152	\$68,152	16%			
21302 Financial Aid Technology	\$94,430	\$0	0%	\$75,044	\$0	0%	\$73,910	\$2,655	4%
21401 Block Grant - Instr. Support	\$129,261	\$0	0%	\$99,048	\$8,691	9%			
21502 Block Grant - Phys Plant 17-18				\$192,173	\$0	0%			
21503 Block Grant - Phys Plant 18-19	\$50,000	\$0	0%	\$90,329	\$0	0%			
21504 Block Grant - Phys Plant 19-20	\$18,061	\$0	0%	\$14,929	\$0	0%	\$29,857	\$0	0%
21505 Block Grant -Phys Plant 20-21	\$18,061	\$0	0%	\$14,929	\$0	0%	\$29,857	\$0	0%
21519 Year 1 Basic Skills	\$371,824	\$7,548	2%	\$286,179	\$37,641	13%			

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

Location Group	1 San Jose City College			2 Evergreen Valley College			9 District Offices		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
5 Expenses									
22004 Guided Pathways Allocation	\$376,641	\$28,106	7%	\$351,691	\$50,144	14%			
22005 Student Succ Completion Grant	\$412,867	\$0	0%	\$1,194,992	\$6,543	1%			
22301 CARE	\$85,558	\$9,365	11%	\$89,538	\$7,835	9%			
22500 Lottery	\$709,429	\$41,060	6%	\$929,788	\$42,229	5%			
22591 Classified Prof Devlp							\$62,664	\$0	0%
22597 Equal Employment Opportunity							\$146,199	\$15,800	11%
25600 Nursing Faculty and Recruitmen				\$233,433	\$54,205	23%			
25601 Nursing Enrollment Growth Grnt				\$0	\$0				
25619 Adult Education Block Grant	\$281,343	\$39,671	14%	\$441,291	\$81,529	18%	\$913,119	\$275,456	30%
25621 Adult Education Block Grant CO	\$0	\$312							
25702 California College Promise	\$671,760	\$21,887	3%	\$705,875	\$202,798	29%			
26201 Strong Workforce Local - Yr3				\$39,284	\$17,337	44%			
26202 Strong Workforce Local - Yr2	\$870,665	\$67,761	8%	\$559,467	\$112,808	20%			
26203 Strong Workforce Local - Yr1	\$1,099,236	\$197,029	18%	\$946,237	\$126,295	13%			
26204 Strong Workforce Regional -Yr1	\$686,593	\$103,575	15%	\$573,647	\$0	0%			
26205 Strong Workforce Regional -Yr2	\$686,593	\$31,662	5%	\$447,990	\$51,698	12%			
26206 Strong Workforce Regional -Yr3	\$376,667	\$1,129	0%	\$39,383	\$912	2%			
26303 IDRC 21st Century - Chabot				\$0	(\$0)				
26309 SVETP (SV Eng Tech PW)				\$0	\$0		\$0	\$0	
26312 East Side Alliance Career Path				\$28,650	\$0	0%			
26313 Campus Safety & Sexual Assault	\$11,744	\$0	0%	\$6,998	\$0	0%			
26317 Improving Online CTE Pathways				\$112,487	\$15,194	14%			
26402 Mental Health Support Funds	\$0	\$1,453		\$402,106	\$0	0%			



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

Location Group	1 San Jose City College			2 Evergreen Valley College			9 District Offices		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
5 Expenses									
31601 United Way Bay Area (UWBA)							\$181,636	\$1,950	1%
31603 CalEITC (UWBA)	\$2,825	\$0	0%						
31604 UWBA Rental Assistance							\$0	\$61,250	
31613 Kaiser Permanente Benefits							\$14,507	\$0	0%
32405 Gene Haas Foundation	\$4,810	\$0	0%						
32418 SC Cnty Office of ReEntry Svs	\$55,591	\$0	0%				\$0	\$0	
32804 UC Regents Puente Project	\$1,850	\$0	0%						
33406 WFI - PG&E							\$11,600	\$0	0%
33411 CA Press Foundtn - Journalism	\$1,500	\$0	0%						
33507 Dorothy D. Rupe Nursing				\$28,925	\$3,142	11%			
33513 YESS - Foster Youth				\$10,500	\$0	0%			

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 18 HEALTH FEES

Fiscal Year	2019			2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
 1 San Jose City College	\$49,616	(\$105,239)	-212%	\$118,966	(\$102,497)	-86%	\$173,623	(\$39,048)	-22%
48 Revenues	(\$300,483)	(\$134,208)	45%	(\$300,483)	(\$138,364)	46%	(\$300,483)	(\$113,438)	38%
51 Academic Salaries	\$141,972	\$5,799	4%	\$125,713	\$6,183	5%	\$217,344	\$37,132	17%
52 Classified Salaries	\$76,143	\$14,080	18%	\$75,994	\$20,496	27%	\$116,285	\$18,415	16%
53 Employee Benefits	\$69,909	\$7,338	10%	\$87,677	\$6,318	7%	\$101,062	\$17,728	18%
54 Supplies and Materials	\$10,000	\$1,700	17%	\$10,000	\$2,757	28%	\$18,000	\$1,089	6%
55 Other Operating Exp & Serv	\$52,075	\$52	0%	\$120,065	\$114	0%	\$21,415	\$25	0%
 2 Evergreen Valley College	\$24,178	(\$100,831)	-417%	\$50,996	(\$103,672)	-203%	\$47,384	(\$65,122)	-137%
48 Revenues	(\$320,361)	(\$163,166)	51%	(\$341,666)	(\$169,140)	50%	(\$333,636)	(\$128,562)	39%
51 Academic Salaries	\$145,940	\$25,717	18%	\$148,495	\$26,639	18%	\$152,739	\$28,310	19%
52 Classified Salaries	\$96,109	\$18,786	20%	\$84,988	\$19,916	23%	\$86,477	\$17,806	21%
53 Employee Benefits	\$79,791	\$16,878	21%	\$89,037	\$17,951	20%	\$90,500	\$18,632	21%
54 Supplies and Materials	\$11,823	\$818	7%	\$13,164	\$823	6%	\$7,618	(\$1,321)	-17%
55 Other Operating Exp & Serv	\$10,876	\$138	1%	\$51,978	\$138	0%	\$35,073	\$13	0%
56 Capital Outlay	\$0	\$0		\$5,000	\$0	0%	\$5,000	\$0	0%
57 Other Outgo							\$3,613	\$0	0%
Grand Total	\$73,794	(\$206,070)	-279%	\$169,962	(\$206,169)	-121%	\$221,007	(\$104,170)	-47%

**CAPITAL/BOND
PROJECT FUNDS**

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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CAPITAL / BOND PROJECT FUNDS

Funds 36, 40, 42, 44, 45, 46, 47 and 49

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. Beginning in FY2013-2014, the District began to receive funding as a result of Proposition 39 – the Clean Energy Act. These funds were to be spent on energy-efficiency projects designed to reduce the District's carbon footprint. Recognized as State revenues, these funds were completely spent-out in FY2018-2019.

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 \$269 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, which provides review described by law and delivers annual reports to the Board of Trustees.

Fund 42 has been established to track expenditures related to the Measure G-2010 Series B bond program (otherwise known as the technology and scheduled maintenance [or small capital repairs] endowment). Fund 44 was 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. In FY2019-2020, Fund 44 was completely spent down to a \$0 balance; thus completing the Measure G-2010 Series D bond program.

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.) Fund 47 illustrated the remaining authorization of \$663 million in bonds yet to be sold. In FY 2019-2020 the \$663 million in Fund 47 was distributed accordingly: Fund 47 (Measure X Series B) - \$225M new bond sale June 2020; Fund 49 (Measure X Series B-1) - \$200M new bond sale June 2020; and Fund 40 - \$238 million remaining for future bond sale.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

LONG-TERM DEBT FUNDS

Funds 83, 84, 86 and 87

The Long-Term Debt Funds track the debt-service associated with the Measure I, Measure G-2004, Measure G-2010, and Measure X general obligation bonds. Revenues are derived from interest earnings and real property tax assessments and are used exclusively for the retirement of the debt associated with the bonds.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

MEASURE G 2010

Fiscal Year	2021			
Location Group	Adopted Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> 1 San Jose City College	\$10,937,086	\$10,937,086	\$0	0%
31313 Small Cap Repairs - Fac Upgrds	\$5,468,543	\$5,468,543	\$0	0%
31705 IT and Tech Equipment - SJCC	\$5,468,543	\$5,468,543	\$0	0%
<input type="checkbox"/> 2 Evergreen Valley College	\$10,937,082	\$10,937,082	\$0	0%
32318 Small Cap Repairs - Fac Upgrds	\$5,468,541	\$5,468,541	\$0	0%
32705 IT & Tech Equipment - EVC	\$5,468,541	\$5,468,541	\$0	0%
<input type="checkbox"/> 9 District Offices	\$28,785	\$28,785	\$0	0%
39302 Demo Old Dist Office/Academy	\$0	\$0	\$0	
39999 Election/Legal/EIR/DO Labor	\$28,785	\$28,785	\$0	0%
Grand Total	\$21,902,953	\$21,902,953	\$0	0%


SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

MEASURE X 2016

Fiscal Year	2021			
Location Group	Adopted Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College	\$311,966,900	\$311,969,183	\$912,382	0%
2 Evergreen Valley College	\$296,846,054	\$296,846,054	\$2,403,075	1%
9 District Offices	\$108,570,653	\$108,568,372	\$571,482	1%
Grand Total	\$717,383,607	\$717,383,609	\$3,886,939	1%

MEASURE X 2016 SJCC SUB USER 311

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
 FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

Fiscal Year	2021			
Location Group	Adopted Budget	Revised Budget	YTD Actual	Actuals/Budget
 1 San Jose City College	\$290,704,402	\$290,704,403	\$801,649	0%
31114 Demo Locker Rms, Aux, Site Imp	\$1,593,425	\$1,593,425	\$2,640	0%
31122 Group II Equipment	\$1,420,046	\$1,420,047	\$53,220	4%
31125 New Gym Sitework & Aux Bldgs	\$95,786	\$95,786	\$8,600	9%
31129 New Maint & Ops & Emrgcy Cntr	\$19,400,047	\$19,400,047	\$264,816	1%
31130 Theater Improvements	\$7,527,600	\$7,527,600	\$4,100	0%
31132 Career Education Complex	\$141,564,230	\$141,564,230	\$208,051	0%
31133 New Swing Space Project	\$731,332	\$731,332	\$0	0%
31134 Storm Water Mngmnt Remediation	\$33,221	\$33,221	\$1,667	5%
31135 Science Bldg Mechanical Upgrd	\$1,313,054	\$1,313,054	\$0	0%
31137 Property Acquisition	\$9,972,602	\$9,972,602	\$0	0%
31150 ADA Improvements	\$487,381	\$487,381	\$0	0%
31151 Library Interior Upgrades	\$226,963	\$226,963	\$0	0%
31152 Campus-wide Painting- SJCC	\$341	\$341	\$0	0%
31153 Tech Building Renovation	\$2,172,044	\$2,172,044	\$0	0%
31155 Entrance Door Replacement	\$211,623	\$211,623	\$27,851	13%
31156 Student Svcs & Drop-in Center	\$645,228	\$645,228	\$11,085	2%
31157 Campus Lighting Upgrades	\$38,635	\$38,635	\$0	0%
31159 Site Utility and Topography	\$114,112	\$114,112	\$0	0%
31160 Telecomm Master Plan	\$298,207	\$298,207	\$133,925	45%
31161 Child Dvlpmnt Center-Phase I	\$4,151,419	\$4,151,419	\$0	0%
31162 Student Center Improvements	\$5,968,784	\$5,968,784	\$0	0%
31163 Softball Field Renovation	\$1,031,346	\$1,031,346	\$82,622	8%
31164 Campus HVAC Phase II	\$227,714	\$227,714	\$2,681	1%
31165 Jaguar Multicultural Center	\$16,483,680	\$16,483,680	\$0	0%
31166 Track & Field Renovation	\$1,922,395	\$1,922,395	\$0	0%
31167 Central Plant Renovation	\$39,868,376	\$39,868,376	\$391	0%
31168 Cosmetology, Esthetics & Repro	\$2,201,216	\$2,201,216	\$0	0%
31169 SJCC CEQA Compliance Consult	\$613,308	\$613,308	\$0	0%
31199 Campus Contingency - SJCC	\$30,390,287	\$30,390,287	\$0	0%
Grand Total	\$290,704,402	\$290,704,403	\$801,649	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

MEASURE X 2016 SJCC SUB USER 313/317/397/399

Fiscal Year	2021			
Location Group	Adopted Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> 1 San Jose City College	\$21,262,498	\$21,264,780	\$110,733	1%
31304 Small Capital Repairs	\$4,045,284	\$4,045,284	\$0	0%
31309 SJCC Vehicles	\$74,013	\$74,013	\$0	0%
31310 Access, Alarms, Monitoring Sys	\$5,801,345	\$5,801,345	\$5,291	0%
31312 SJECC Extension- Irrigation	\$4,695	\$4,695	\$0	0%
31320 Parking Lot/Street Repairs II	\$0	\$0	\$0	
31322 Access Control	\$0	\$0	\$0	
31323 Relocate Adaptive PE	\$49,017	\$49,017	\$0	0%
31324 Restroom Fixtures & Plumbing	\$8,003,336	\$8,003,336	\$92	0%
31328 Wayfinding, Signage & Fencing	\$0	\$0	\$0	
31332 Campus HVAC Eqpt & Controls	\$20,765	\$20,765	\$0	0%
31333 CTE Improvements	\$336,716	\$336,716	\$0	0%
31336 Physical Security Phase II	\$0	\$0	\$0	
31338 AV Systems Improvements Ph II	\$134,164	\$134,164	\$0	0%
31339 Interior Finishes Upgrades	\$26,585	\$26,585	\$0	0%
31702 IT Infrastructure Improvements	\$1,541,893	\$1,541,893	\$0	0%
31703 Technology Upgrades	\$1,064,780	\$1,064,780	\$100,720	9%
39706 Technology/Security	\$0	\$2,282	\$2,281	100%
39999 Election/Legal/EIR/DO Labor	\$159,905	\$159,905	\$2,350	1%
Grand Total	\$21,262,498	\$21,264,780	\$110,733	1%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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MEASURE X 2016 SJCC SUB USER 321

Fiscal Year	2021			
Location Group	Adopted Budget	Revised Budget	YTD Actual	Actuals/Budget
<input checked="" type="checkbox"/> 2 Evergreen Valley College	\$276,832,640	\$276,832,640	\$2,099,625	1%
32122 EVC Vehicles	\$862	\$862	\$0	0%
32126 Acacia Renovation Phase III	\$26,904	\$26,904	\$8,942	33%
32128 PE Accessibility Improvements	\$103,158	\$103,158	\$0	0%
32129 Montgomery Hall Interior Updt	\$27,229	\$27,229	\$0	0%
32130 PE ADA Improvements	\$47,397	\$47,397	\$2,981	6%
32132 Student Services Center	\$96,176,584	\$96,176,584	\$21,304	0%
32134 Language Arts Building	\$39,301,305	\$39,301,305	\$57,957	0%
32138 Kinesiology, PE & Aquatics	\$4,718,442	\$4,718,442	(\$2,929)	-0%
32144 Campus Painting Project	\$2,507,527	\$2,507,527	\$367,535	15%
32145 Gullo/Student Srvcs Renovation	\$310,051	\$310,051	\$0	0%
32146 MS3 Exterior Stair Lighting	\$212	\$212	\$0	0%
32150 ADA Improvements	\$232,329	\$232,329	\$0	0%
32151 Campus Environmental Control	\$22,460	\$22,460	(\$1,765)	-8%
32152 Gullo II Multi Campus Space	\$1,890,582	\$1,890,582	\$204,797	11%
32153 Sequoia Upgrades/Nursing Add	\$31,158,292	\$31,158,292	\$0	0%
32154 A&R Remodel to Emergency Ops.	\$3,750,001	\$3,750,001	\$0	0%
32155 Cedro Renovation&W.Campus ADA	\$8,047,935	\$8,047,935	\$1,249,077	16%
32156 General Education Building	\$42,951,734	\$42,951,734	\$59,443	0%
32157 Student Activities Center	\$34,032,851	\$34,032,851	(\$49,900)	-0%
32159 Campus Way Finding/Ground Ligh	\$3,654,015	\$3,654,015	\$79,516	2%
32160 Security Hardware	\$187,421	\$187,421	\$0	0%
32161 North Fire Lane/ADA	\$6,859,874	\$6,859,874	\$91,890	1%
32162 Cesar Chavez Grove	\$0	\$0	\$0	
32163 Campus-wide Building Signage	\$442,327	\$442,327	\$10,776	2%
32164 EVC CEQA Compliance Consulting	\$383,148	\$383,148	\$0	0%
Grand Total	\$276,832,640	\$276,832,640	\$2,099,625	1%


SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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MEASURE X 2016 SJCC SUB USER 323/326/327

Fiscal Year	2021			
Location Group	Adopted Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> 2 Evergreen Valley College	\$4,416,360	\$4,416,360	\$303,450	7%
32307 Small Capital Repairs	\$857,898	\$857,898	\$55,622	6%
32315 Parking Lot Remediation Phase2	\$820	\$820	\$0	0%
32317 Pavement Preserv&Roadway Mark	\$44,642	\$44,642	\$0	0%
32319 EVC Utility Updating & Mapping	\$78,743	\$78,743	\$0	0%
32602 Group II Equipment	\$535,960	\$535,960	\$247,828	46%
32702 IT Infrastructure Improvements	\$2,750,029	\$2,750,029	\$0	0%
32703 Technology Upgrades	\$148,268	\$148,268	\$0	0%
Grand Total	\$4,416,360	\$4,416,360	\$303,450	7%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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MEASURE X 2016 DISTRICT OFFICES

Fiscal Year	2021			
Location Group	Adopted Budget	Revised Budget	YTD Actual	Actuals/Budget
 9 District Offices	\$108,570,653	\$108,568,372	\$571,482	1%
25103 Energy Efficiency	\$277	\$277	\$0	0%
31131 SJECC Extension	\$26,008	\$26,008	\$0	0%
39301 New District Services Building	\$348,081	\$348,081	\$0	0%
39302 Demo Old Dist Office/Academy	\$580,584	\$580,584	\$0	0%
39303 District Services Furn & Equip	\$796,426	\$796,426	\$0	0%
39307 Vehicle Replacement	\$301,341	\$301,341	\$0	0%
39312 Police Safety Comm Upgrade	\$20,238	\$20,238	\$0	0%
39313 ADA Transition Plan Assessment	\$462,529	\$462,529	\$0	0%
39314 DO Elevator Upgrade	\$1,053,668	\$1,053,668	\$7,377	1%
39315 District Wide Elevator Assessm	\$691,669	\$691,669	\$13,114	2%
39399 District/DW Contingency	\$9,007,414	\$9,007,414	\$0	0%
39625 Ground Lease Debt Relief	\$7,321,697	\$7,321,697	\$101,710	1%
39699 Program Contingency	\$11,600,000	\$11,600,000	\$0	0%
39704 ERP Conversion	\$155,165	\$155,165	\$0	0%
39705 Infrastructure Upgrade	\$37,804	\$37,804	\$0	0%
39706 Technology/Security	\$65,320,893	\$65,318,612	\$24,375	0%
39707 DS Printing & Digital Imaging	\$201,033	\$201,033	\$0	0%
39708 DS Computer Replacement	\$11,492	\$11,492	\$0	0%
39709 DS Network Storage/Servers	\$750,000	\$750,000	\$0	0%
39710 DS Network Monitoring Appl's	\$50,000	\$50,000	\$0	0%
39711 Security Assess&Dsgn Consult	\$24,533	\$24,533	\$0	0%
39712 DW Security-Key Sys Upgrade	\$575,000	\$575,000	\$0	0%
39905 Management and Related Costs	\$4,091,320	\$4,091,320	\$127,514	3%
39999 Election/Legal/EIR/DO Labor	\$5,143,481	\$5,143,481	\$297,392	6%
Grand Total	\$108,570,653	\$108,568,372	\$571,482	1%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 36 CAPITAL OUTLAY

Fiscal Year Object Group	2021 Adopted Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> 4 Revenues	(\$2,871,025)	(\$3,249,550)	(\$8,780)	0%
00000 User Unspecified	(\$109,000)	(\$109,000)	(\$8,780)	8%
35401 Redevelopment Agency Pass-Thru	(\$2,762,025)	(\$3,140,550)	\$0	0%
<input type="checkbox"/> 5 Expenses	\$3,768,311	\$3,768,311	\$245,062	7%
00000 User Unspecified	\$1,548,500	\$1,395,000	\$0	0%
34702 Parking Infrastructure	\$36,430	\$36,430	\$36,430	100%
39994 Non-Bond Admin Overhead	\$149,811	\$153,311	\$34,421	22%
62501 SJCC Campus Modernization	\$300,000	\$300,000	\$0	0%
62506 DO Renovation	\$350,000	\$350,000	\$0	0%
62514 EVC Campus Modern-General	\$300,000	\$300,000	\$0	0%
62535 DW Scheduled Maintenance	\$463,570	\$463,570	\$20,433	4%
62565 EVC Surplus Land Development	\$280,000	\$430,000	\$30,617	7%
62599 Downtown SJ Beautification	\$15,000	\$15,000	\$0	0%
96021 Emergency Preparedness	\$325,000	\$325,000	\$123,160	38%
Grand Total	\$897,286	\$518,761	\$236,282	46%

SPECIAL REVENUE FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

SPECIAL REVENUE FUNDS

Cafeteria Fund 70

The Cafeteria Fund includes commission from food service vendors and costs associated with support of the food service operations at the colleges. The anticipated ending fund balance of \$0 in FY2019-2020 is due to the Shelter in Place order which resulted in decreased revenue. In addition, an inter-fund transfer from Fund 10 was made to cover the deficit of \$16,212. For FY2020-2021 revenues are budgeted at 50% of the prior year projection and another interfund transfer from Fund 10 is expected.

Child Development Fund 72

The Child Development Fund represents the operation of the San Jose City College's Child Development Center which was closed beginning FY2011-2012. The Child Development Fund was augmented by the Unrestricted General Fund 10 to support operations in FY2010-2011 by \$211,902. Beginning in FY2012-2013, revenues and expenditures primarily represented a pass-through to a third-party to continue to provide services after the center's closure. The program was suspended in FY2016-2017 pending SJCC's ability to partner with a third-party or to reestablish a center on campus to provide these crucial services.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 70 CAFETERIA

Fiscal Year	2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 1 San Jose City College	\$30,642	\$8,830	29%	\$31,657	\$7,961	25%
52 Classified Salaries	\$17,010	\$5,416	32%	\$17,580	\$4,460	25%
53 Employee Benefits	\$13,632	\$3,414	25%	\$14,077	\$3,501	25%
☐ 2 Evergreen Valley College	\$34,273	\$5,168	15%	\$30,990	\$10,776	35%
52 Classified Salaries	\$17,092	\$3,399	20%	\$18,325	\$6,413	35%
53 Employee Benefits	\$17,181	\$1,769	10%	\$12,665	\$4,364	34%
☐ 9 District Offices	(\$8,068)	\$1,162	-14%	(\$62,647)	\$765	-1%
48 Revenues	(\$75,000)	(\$2,487)	3%	(\$70,147)	\$0	0%
54 Supplies and Materials	\$2,500	\$797	32%	\$2,500	\$0	0%
55 Other Operating Exp & Serv	\$31,401	\$2,852	9%	\$5,000	\$765	15%
57 Other Outgo	\$33,031	\$0	0%			
Grand Total	\$56,847	\$15,160	27%	\$0	\$19,502	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 72 CHILD DEVELOPMENT

Fiscal Year	2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> 1 San Jose City College	\$0	\$0		\$0	\$0	
48 Revenues	(\$483,434)	\$0	0%	(\$483,434)	\$0	0%
55 Other Operating Exp & Serv	\$483,434	\$0	0%	\$483,434	\$0	0%
Grand Total	\$0	\$0		\$0	\$0	

INTERNAL SERVICE FUND

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

INTERNAL SERVICE FUND

Self-Insurance Fund 61

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

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 61 SELF-INSURANCE

Fiscal Year	2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> 9 District Offices	\$0	\$29,666		\$0	\$29,538	
48 Revenues	(\$1,250,000)	(\$294,788)	24%	(\$1,500,000)	(\$305,382)	20%
55 Other Operating Exp & Serv	\$1,250,000	\$324,453	26%	\$1,500,000	\$334,920	22%
Grand Total	\$0	\$29,666		\$0	\$29,538	

FIDUCIARY FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FIDUCIARY FUNDS

Financial Aid Fund 48

The Financial Aid Fund tracks the District's disbursements associated with financial aid. The fund is reimbursed by the Federal and State governments as disbursements are made. The FY2020-2021 Adopted Budget anticipates disbursements totaling \$11.1 million for students attending San Jose City College and disbursements totaling \$15.3 million for students attending Evergreen Valley College.

Programs associated with this fund are as follows:

Federal

- Pell
- SEOG
- Direct Loans
- CARES ACT Higher Emgy RIF

State

- Cal Grant

Scholarship Fund 96

The Scholarship Fund tracks the disbursements associated with student scholarships. The FY2020-2021 Adopted Budget anticipates awarding \$220,000 to students attending San Jose City College and \$166,000 to students attending Evergreen Valley College.

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

	San Jose City College	Evergreen Valley College	Total
FY2012-2013	\$187,994	\$144,039	\$332,033
FY2013-2014	\$176,455	\$114,266	\$290,721
FY2014-2015	\$145,328	\$127,705	\$273,033
FY2015-2016	\$184,616	\$143,565	\$328,181
FY2016-2017	\$168,666	\$159,795	\$328,461
FY2017-2018	\$187,593	\$177,011	\$364,604
FY2018-2019	\$194,539	\$171,757	\$366,296
FY2019-2020	\$207,875	\$198,586	\$406,461
FY2020-2021 (through Q1)	\$93,154	\$54,984	\$148,138

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 48 FINANCIAL AID SJCC

Fiscal Year	2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
<input type="checkbox"/> 1 San Jose City College	\$0	(\$172,416)		\$0	(\$255,237)	
<input type="checkbox"/> 10501 Pell	\$0	\$14,696		\$0	\$21,270	
4 Revenues	(\$8,903,000)	(\$1,291,860)	15%	(\$8,903,000)	(\$1,183,868)	13%
5 Expenses	\$8,903,000	\$1,306,556	15%	\$8,903,000	\$1,205,138	14%
<input type="checkbox"/> 10502 SEOG	\$0	\$0		\$0	\$0	
4 Revenues	(\$360,000)	(\$179,700)	50%	(\$360,000)	(\$157,950)	44%
5 Expenses	\$360,000	\$179,700	50%	\$360,000	\$157,950	44%
<input type="checkbox"/> 10503 Direct Loan	\$0	\$0		\$0	(\$1,462)	
4 Revenues	(\$1,500,000)	(\$29,936)	2%	(\$1,500,000)	(\$41,470)	3%
5 Expenses	\$1,500,000	\$29,936	2%	\$1,500,000	\$40,008	3%
<input type="checkbox"/> 10504 CARES ACT HigherEd Emgy Rlf				\$0	\$0	
4 Revenues				(\$429,082)	(\$429,082)	100%
5 Expenses				\$429,082	\$429,082	100%
<input type="checkbox"/> 10599 Undefined Financial Aid Exp.	\$0	\$0		\$0	\$225	
5 Expenses	\$0	\$0		\$0	\$225	
<input type="checkbox"/> 22001 Cal Grant	\$0	(\$187,112)		\$0	(\$275,270)	
4 Revenues	(\$339,100)	(\$202,141)	60%	(\$339,100)	(\$407,111)	120%
5 Expenses	\$339,100	\$15,029	4%	\$339,100	\$131,841	39%
Grand Total	\$0	(\$172,416)		\$0	(\$255,237)	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
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FUND 48 FINANCIAL AID EVC

Fiscal Year	2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 2 Evergreen Valley College	\$0	(\$346,999)		\$0	(\$586,049)	
☐ 10501 Pell	\$0	\$12,883		\$0	\$11,999	
4 Revenues	(\$12,544,000)	(\$2,981,769)	24%	(\$12,544,000)	(\$2,697,347)	22%
5 Expenses	\$12,544,000	\$2,994,652	24%	\$12,544,000	\$2,709,346	22%
☐ 10502 SEOG	\$0	(\$249)		\$0	\$0	
4 Revenues	(\$437,821)	\$0	0%	(\$437,821)	(\$216,250)	49%
5 Expenses	\$437,821	(\$249)	-0%	\$437,821	\$216,250	49%
☐ 10503 Direct Loan	\$0	\$0		\$0	\$0	
4 Revenues	(\$834,000)	(\$42,438)	5%	(\$834,000)	(\$32,910)	4%
5 Expenses	\$834,000	\$42,438	5%	\$834,000	\$32,910	4%
☐ 10504 CARES ACT HigherEd Emgy Rlf				\$0	\$0	
4 Revenues				(\$651,474)	(\$651,374)	100%
5 Expenses				\$651,474	\$651,374	100%
☐ 22001 Cal Grant	\$0	(\$359,634)		\$0	(\$598,048)	
4 Revenues	(\$942,477)	(\$475,660)	50%	(\$942,477)	(\$610,251)	65%
5 Expenses	\$942,477	\$116,026	12%	\$942,477	\$12,203	1%
Grand Total	\$0	(\$346,999)		\$0	(\$586,049)	

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FUND 96 SCHOLARSHIPS

Fiscal Year	2020			2021		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
☐ 1 San Jose City College	\$0	\$18,412		\$0	\$10,524	
☐ 32409 Internal Scholarships Foundati	\$0	\$6,500		\$0	\$0	
4 Revenues	(\$100,000)	(\$50,350)	50%	(\$100,000)	(\$62,180)	62%
5 Expenses	\$100,000	\$56,850	57%	\$100,000	\$62,180	62%
☐ 32410 Internal Scholarships ASB	\$0	\$0		\$0	\$0	
4 Revenues	(\$20,000)	(\$7,500)	38%	(\$20,000)	(\$7,500)	38%
5 Expenses	\$20,000	\$7,500	38%	\$20,000	\$7,500	38%
☐ 32411 External Scholarships	\$0	\$11,912		\$0	\$10,524	
4 Revenues	(\$100,000)	(\$24,102)	24%	(\$100,000)	(\$12,950)	13%
5 Expenses	\$100,000	\$36,014	36%	\$100,000	\$23,474	23%
☐ 2 Evergreen Valley College	\$0	(\$13,600)		\$0	(\$3,500)	
☐ 32409 Internal Scholarships Foundati	\$0	\$0		\$0	\$0	
4 Revenues	(\$32,000)	(\$16,850)	53%	(\$32,000)	(\$21,450)	67%
5 Expenses	\$32,000	\$16,850	53%	\$32,000	\$21,450	67%
☐ 32410 Internal Scholarships ASB	\$0	\$500		\$0	\$0	
4 Revenues	(\$24,000)	(\$14,643)	61%	(\$24,000)	(\$11,600)	48%
5 Expenses	\$24,000	\$15,143	63%	\$24,000	\$11,600	48%
☐ 32411 External Scholarships	\$0	(\$14,100)		\$0	(\$3,500)	
4 Revenues	(\$110,000)	(\$41,350)	38%	(\$110,000)	(\$25,434)	23%
5 Expenses	\$110,000	\$27,250	25%	\$110,000	\$21,934	20%
Grand Total	\$0	\$4,812		\$0	\$7,024	

OPEB-RELATED FUNDS

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

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 \$56,355 represent fees associated with Benefit Trust as the Discretionary Trustee for asset and fiduciary management and investment policy development, and to Keenan as Program Coordinator for the District. Due to fluctuations within the market, earnings through the first quarter are \$2,226,946, which represents 83.52% of the anticipated annual earnings.

The "other operating expenditures and services" budgeted for FY2020-2021 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. Annual earnings fluctuate due to market conditions. See below for annualized earnings (losses):

- FY2009-2010 \$6,314,649
- FY2010-2011 \$9,123,789
- FY2011-2012 (\$1,200,297)
- FY2012-2013 \$5,362,612
- FY2013-2014 \$7,512,322
- FY2014-2015 \$ 449,951
- FY2015-2016 \$ 57,483
- FY2016-2017 \$5,815,202
- FY2017-2018 \$3,660,036
- FY2018-2019 \$3,325,947
- FY2019-2020* \$2,491,787
- FY2020-2021* \$2,666,212

*estimated

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

OPEB-RELATED FUNDS PAGE 2

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, Fund 81 received a transfer from the OPEB Trust Fund 75 to pay retiree medical benefits, which are anticipated to increase from the estimated \$3,165,226 in FY2019-2020 to \$3,358,305 in FY2020-2021. Fund 81 is also currently used to help fund the debt service payments for the OPEB Bonds from the accumulated fund balance.

Long-Term OPEB Debt Fund 85

The Long-Term OPEB Debt Fund pays the debt service to the OPEB bondholders. The Unrestricted General Fund 10 started making significant transfers into this fund beginning in FY2012-2013 to support this on-going debt service. On March 13, 2012, the Board of Trustees authorized the remarketing of the OPEB bonds, which decrease the anticipated debt service obligation from the Unrestricted General Fund 10 by \$325,400 in FY2012-2013 from \$1,108,580 to \$783,180. The debt service obligation from the Unrestricted General Fund 10 increased to \$1,958,052 in FY2013-2014 and \$1,953,150 in FY2014-2015 as the fund balance in Fund 81 was depleted. The debt service obligation from the Unrestricted General Fund 10 was \$1,884,758, and \$1,883,760 in FY2015-2016, FY2016-2017, and FY2017-2018 respectively, and was \$1,881,571 in FY2018-2019. In FY2019-2020 the estimated amount is \$1,873,306, with a slight estimated increase in FY2020-2021 to \$1,879,216. This transfer will begin to increase significantly in FY2022-2023.

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

Fund 75 - OPEB Trust Fund

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

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Fund 81 - Retiree Benefit Fund

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

Fund 10 - General Fund

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

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Fund 85 - Long Term Debt - OPEB

-Pays debt service.				
-Interfund transfer in from Fund 10 and 81 to cover debt service payment.				
Estimated Debt Schedule:				
Fiscal	Capitalized			Total
Year	Interest Fund	Fund 81	Fund 10	Debt Service
2010-2014*	\$ 3,535,415	\$ 5,374,358	\$ 2,715,464	\$ 11,625,237
2015-2019*		2,904,161	9,423,306	12,327,467
2019-2020		593,782	1,888,304	2,482,086
2020-2021		593,782	1,879,216	2,472,998
2021-2022		593,782	1,883,760	2,477,542
2022-2023		593,782	2,065,704	2,659,486
2023-2024		593,782	2,151,748	2,745,530
2024-2025		686,600	2,145,607	2,832,207
2026-2029**		2,746,399	9,536,617	12,283,016
2030-2034*		3,433,000	14,307,813	17,740,813
2035-2039*		3,966,700	17,227,338	21,194,038
2040-2044*		4,580,455	20,983,243	25,563,698
	\$ 3,535,415	\$26,660,583	\$ 86,208,120	\$ 116,404,118
* Five-Year Increments		** Four-Year Increments		

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

OPEB RELATED ACCOUNTS

Fund	2016	2017	2018	2019	2020	2021
75 Trust Fund OPEB	(\$0)	(\$312,926)	(\$135,255)	\$18,352	\$0	(\$0)
19150 Investments	(\$3,000,539)	\$701,271	\$509,273	\$210,577	(\$659,477)	\$1,410,159
48861 Dividend Income	(\$567,846)	(\$144,767)	(\$180,464)	(\$238,259)	(\$212,219)	(\$202,103)
48862 Other Investment Income	\$43,095	\$0	\$0			
48863 Realized Gain/(Losses)	\$1,009	(\$10,943)	(\$10,083)	(\$75,636)	(\$19,519)	(\$6,431)
48864 Unrealized Apprec(Deprec)	\$2,867,660	(\$1,904,667)	(\$1,402,185)	(\$517,184)	\$18,041	(\$2,018,413)
55100 Personal/Contract Services	\$0	\$0	(\$135,255)	\$0	\$0	
55831 Bank Charges	\$58,712	\$56,273	\$57,461	\$56,462	\$55,870	\$56,356
57319 Interfund Trans Out (75 to 81)	\$597,908	\$989,906	\$1,025,997	\$582,391	\$817,305	\$760,431
81 L/T Debt Retiree Benefit Fund	(\$132,274)	(\$129,696)	\$5,110	\$430	(\$0)	(\$0)
48853 Retail Center Lease Revenue	(\$132,274)	(\$129,696)	(\$129,696)	(\$129,696)	(\$129,696)	(\$129,696)
48993 Interfund Trans In (81 fr 75)	(\$877,002)	(\$989,906)	(\$1,025,997)	(\$872,526)	(\$817,305)	(\$760,431)
53710 Retiree Benefit - Inst	\$877,002	\$989,906	\$1,031,107	\$872,956	\$817,305	\$760,431
57326 Interfund Trans Out (81 to 85)	\$0	\$0	\$129,696	\$129,696	\$129,696	\$129,696
85 L/T Debt OPEB	\$610,279	\$806,667	\$203,655	\$13,008	\$0	(\$1,758)
48970 Interfund Trans In (85 fr 81)	\$0	\$0	(\$617,859)	(\$619,498)	(\$616,496)	(\$617,277)
48994 Interfund Trans In (85 fr 10)	\$0	\$0	\$0	\$0	\$0	\$0
57120 Bond Interest Charges	\$610,279	\$806,667	\$821,514	\$632,506	\$616,496	\$615,519
Grand Total	\$478,005	\$364,046	\$73,511	\$31,790	(\$0)	(\$1,758)

APPENDICES

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP							
FY 2020-2021 ADOPTED BUDGET							
Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	317,350	191,560	249,120	34,882	94,161	24,195	911,268
	34.8%	21.0%	27.3%	3.8%	10.3%	2.7%	100.0%
11 - Parking	0	0	7,980	0	2,252	0	10,232
	0.0%	0.0%	78.0%	0.0%	22.0%	0.0%	100.0%
15 - Facility Rental Auxiliary Fund	0	0	2,195	0	0	0	2,195
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
16 - Comm College Ctr for Econ Mobility	0	0	2,816	2,973	7,717	0	13,506
	0.0%	0.0%	20.9%	22.0%	57.1%	0.0%	100.0%
17 - Categorical/Grants Programs	32,869	7,481	59,385	3,424	18,158	0	121,317
	27.1%	6.2%	49.0%	2.8%	15.0%	0.0%	100.0%
18 - Student Health Fees	2,370	2,013	1,525	0	0	0	5,908
	40.1%	34.1%	25.8%	0.0%	0.0%	0.0%	100.0%
Subtotal General Funds	352,589	201,053	323,021	41,279	122,288	24,195	1,064,426
	33.1%	18.9%	30.3%	3.9%	11.5%	2.3%	100.0%
36 - Capital Projects	0	0	206	0	195	0	401
	0.0%	0.0%	51.4%	0.0%	48.6%	0.0%	100.0%
45 - GO Bond - Measure X 2016	0	0	3,356	0	0	0	3,356
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
47 - GO Bond - Measure X 2016-Series B	0	0	5,537	0	5,823	0	11,360
	0.0%	0.0%	48.7%	0.0%	51.3%	0.0%	100.0%
Subtotal Capital/ Bond Project Funds	0	0	9,099	0	6,018	0	15,117
	0.0%	0.0%	60.2%	0.0%	39.8%	0.0%	100.0%
70 - Cafeteria	0	0	239	0	0	0	239
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
13 - Foundation/Chancellor	0	0	0	0	387	0	387
	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Subtotal Special Revenue Fund	0	0	239	0	387	0	626
	0.0%	0.0%	38.1%	0.0%	61.9%	0.0%	100.0%
Total	352,589	201,053	332,359	41,279	128,693	24,195	1,080,169
	32.6%	18.6%	30.8%	3.8%	11.9%	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 09/15/2020							

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP							
FY 2020-2021 ADOPTED BUDGET							
Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	263,914	171,509	191,134	29,169	72,243	19,798	747,767
	35.3%	22.9%	25.6%	3.9%	9.7%	2.6%	100.0%
11 - Parking	0	0	6,122	0	1,728	0	7,851
	0.0%	0.0%	78.0%	0.0%	22.0%	0.0%	100.0%
15 - Facility Rental Auxiliary Fund	0	0	1,684	0	0	0	1,684
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
16 - Comm College Ctr for Econ Mobility	0	0	2,161	2,486	5,920	0	10,567
	0.0%	0.0%	20.4%	23.5%	56.0%	0.0%	100.0%
17 - Categorical/Grants Programs	27,397	6,698	45,562	2,863	14,067	0	96,586
	28.4%	6.9%	47.2%	3.0%	14.6%	0.0%	100.0%
18 - Student Health Fees	1,899	1,802	1,170	0	0	0	4,871
	39.0%	37.0%	24.0%	0.0%	0.0%	0.0%	100.0%
Subtotal General Funds	293,209	180,009	247,833	34,518	93,959	19,798	869,326
	33.7%	20.7%	28.5%	4.0%	10.8%	2.3%	100.0%
36 - Capital Projects	0	0	158	0	150	0	308
	0.0%	0.0%	51.4%	0.0%	48.6%	0.0%	100.0%
45 - GO Bond - Measure X 2016	0	0	2,575	0	0	0	2,575
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
47 - GO Bond - Measure X 2016-Series B	0	0	4,248	0	4,468	0	8,716
	0.0%	0.0%	48.7%	0.0%	51.3%	0.0%	100.0%
Subtotal Capital/ Bond Project Funds	0	0	6,981	0	4,617	0	11,598
	0.0%	0.0%	60.2%	0.0%	39.8%	0.0%	100.0%
70 - Cafeteria	0	0	183	0	0	0	183
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
13 - Foundation/Chancellor	0	0	0	0	297	0	297
	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Subtotal Special Revenue Fund	0	0	183	0	297	0	480
	0.0%	0.0%	38.1%	0.0%	61.9%	0.0%	100.0%
Total	293,209	180,009	254,998	34,518	98,873	19,798	881,405
	33.3%	20.4%	28.9%	3.9%	11.2%	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 09/15/2020							

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP							
FY 2020-2021 ADOPTED BUDGET							
Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	53,436	20,050	57,986	5,714	21,917	4,398	163,501
	32.7%	12.3%	35.5%	3.5%	13.4%	2.7%	100.0%
11 - Parking	0	0	1,857	0	524	0	2,382
	0.0%	0.0%	78.0%	0.0%	22.0%	0.0%	100.0%
15 - Facility Rental Auxiliary Fund	0	0	511	0	0	0	511
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
16 - Comm College Ctr for Econ Mobility	0	0	655	487	1,796	0	2,939
	0.0%	0.0%	22.3%	16.6%	61.1%	0.0%	100.0%
17 - Categorical/Grants Programs	5,472	783	13,823	561	4,091	0	24,730
	22.1%	3.2%	55.9%	2.3%	16.5%	0.0%	100.0%
18 - Student Health Fees	471	211	355	0	0	0	1,037
	45.4%	20.3%	34.2%	0.0%	0.0%	0.0%	100.0%
Subtotal General Funds	59,379	21,044	75,188	6,761	28,329	4,398	195,100
	30.4%	10.8%	38.5%	3.5%	14.5%	2.3%	100.0%
36 - Capital Projects	0	0	48	0	45	0	93
	0.0%	0.0%	51.4%	0.0%	48.6%	0.0%	100.0%
45 - GO Bond - Measure X 2016	0	0	781	0	0	0	781
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
47 - GO Bond - Measure X 2016-Series B	0	0	1,289	0	1,355	0	2,644
	0.0%	0.0%	48.7%	0.0%	51.3%	0.0%	100.0%
Subtotal Capital/ Bond Project Funds	0	0	2,118	0	1,401	0	3,519
	0.0%	0.0%	60.2%	0.0%	39.8%	0.0%	100.0%
70 - Cafeteria	0	0	56	0	0	0	56
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
13 - Foundation/Chancellor	0	0	0	0	90	0	90
	0.0%	0.0%	0.0%	0.0%	17.6%	0.0%	17.6%
Subtotal Special Revenue Fund	0	0	56	0	90	0	146
	0.0%	0.0%	38.1%	0.0%	61.9%	0.0%	100.0%
Total	59,379	21,044	77,361	6,761	29,820	4,398	198,764
	29.9%	10.6%	38.9%	3.4%	15.0%	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 09/15/2020							

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP							
FY 2020-2021 ADOPTED BUDGET							
Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	203,429	122,795	95,815	13,416	36,216	9,306	480,977
	42.3%	25.5%	19.9%	2.8%	7.5%	1.9%	100.0%
11 - Parking	0	0	3,069	0	866	0	3,935
	0.0%	0.0%	78.0%	0.0%	22.0%	0.0%	100.0%
15 - Facility Rental Auxiliary Fund	0	0	844	0	0	0	844
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
16 - Comm College Ctr for Econ Mobility	0	0	1,083	1,144	2,968	0	5,195
	0.0%	0.0%	20.9%	22.0%	57.1%	0.0%	100.0%
17 - Categorical/Grants Programs	21,070	4,795	22,840	1,317	6,984	0	57,006
	37.0%	8.4%	40.1%	2.3%	12.3%	0.0%	100.0%
18 - Student Health Fees	1,519	1,290	587	0	0	0	3,396
	44.7%	38.0%	17.3%	0.0%	0.0%	0.0%	100.0%
Subtotal General Funds	226,018	128,880	124,239	15,877	47,034	9,306	551,354
	41.0%	23.4%	22.5%	2.9%	8.5%	1.7%	100.0%
36 - Capital Projects	0	0	79	0	75	0	154
	0.0%	0.0%	51.4%	0.0%	48.6%	0.0%	100.0%
45 - GO Bond - Measure X 2016	0	0	1,291	0	0	0	1,291
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
47 - GO Bond - Measure X 2016-Series B	0	0	2,130	0	2,240	0	4,369
	0.0%	0.0%	48.7%	0.0%	51.3%	0.0%	100.0%
Subtotal Capital/ Bond Project Funds	0	0	3,500	0	2,315	0	5,814
	0.0%	0.0%	60.2%	0.0%	39.8%	0.0%	100.0%
70 - Cafeteria	0	0	92	0	0	0	92
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
13 - Foundation/Chancellor	0	0	0	0	149	0	149
	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Subtotal Special Revenue Fund	0	0	92	0	149	0	241
	0.0%	0.0%	38.1%	0.0%	61.9%	0.0%	100.0%
Total	226,018	128,880	127,830	15,877	49,497	9,306	557,409
	40.5%	23.1%	22.9%	2.8%	8.9%	1.7%	100.0%
CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct							
As of 09/15/2020							

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP							
FY 2020-2021 ADOPTED BUDGET							
Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	169,176	109,942	73,513	11,219	27,786	7,614	399,250
	42.4%	27.5%	18.4%	2.8%	7.0%	1.9%	100.0%
11 - Parking	0	0	2,355	0	665	0	3,019
	0.0%	0.0%	78.0%	0.0%	22.0%	0.0%	100.0%
15 - Facility Rental Auxiliary Fund	0	0	648	0	0	0	648
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
16 - Comm College Ctr for Econ Mobility	0	0	831	956	2,277	0	4,064
	0.0%	0.0%	20.4%	23.5%	56.0%	0.0%	100.0%
17 - Categorical/Grants Programs	17,562	4,293	17,524	1,101	5,410	0	45,891
	38.3%	9.4%	38.2%	2.4%	11.8%	0.0%	100.0%
18 - Student Health Fees	1,217	1,155	450	0	0	0	2,822
	43.1%	40.9%	15.9%	0.0%	0.0%	0.0%	100.0%
Subtotal General Funds	187,955	115,391	95,321	13,276	36,138	7,614	455,694
	41.2%	25.3%	20.9%	2.9%	7.9%	1.7%	100.0%
36 - Capital Projects	0	0	61	0	58	0	118
	0.0%	0.0%	51.4%	0.0%	48.6%	0.0%	100.0%
45 - GO Bond - Measure X 2016	0	0	990	0	0	0	990
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
47 - GO Bond - Measure X 2016-Series B	0	0	1,634	0	1,718	0	3,352
	0.0%	0.0%	48.7%	0.0%	51.3%	0.0%	100.0%
Subtotal Capital/ Bond Project Funds	0	0	2,685	0	1,776	0	4,461
	0.0%	0.0%	60.2%	0.0%	39.8%	0.0%	100.0%
70 - Cafeteria	0	0	70	0	0	0	70
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
13 - Foundation/Chancellor	0	0	0	0	114	0	114
	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Subtotal Special Revenue Fund	0	0	70	0	114	0	185
	0.0%	0.0%	38.1%	0.0%	61.9%	0.0%	100.0%
Total	187,955	115,391	98,076	13,276	38,028	7,614	460,340
	40.8%	25.1%	21.3%	2.9%	8.3%	1.7%	100.0%
CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct							
As of 09/15/2020							

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP							
FY 2020-2021 ADOPTED BUDGET							
Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	34,254	12,853	22,302	2,198	8,430	1,692	81,728
	41.9%	15.7%	27.3%	2.7%	10.3%	2.1%	100.0%
11 - Parking	0	0	714	0	202	0	916
	0.0%	0.0%	78.0%	0.0%	22.0%	0.0%	100.0%
15 - Facility Rental Auxiliary Fund	0	0	197	0	0	0	197
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
16 - Comm College Ctr for Econ Mobility	0	0	252	187	691	0	1,130
	0.0%	0.0%	22.3%	16.6%	61.1%	0.0%	100.0%
17 - Categorical/Grants Programs	3,508	502	5,316	216	1,574	0	11,115
	31.6%	4.5%	47.8%	1.9%	14.2%	0.0%	100.0%
18 - Student Health Fees	302	135	137	0	0	0	574
	52.7%	23.5%	23.8%	0.0%	0.0%	0.0%	100.0%
Subtotal General Funds	38,064	13,490	28,918	2,601	10,896	1,692	95,660
	39.8%	14.1%	30.2%	2.7%	11.4%	1.8%	100.0%
36 - Capital Projects	0	0	18	0	17	0	36
	0.0%	0.0%	51.4%	0.0%	48.6%	0.0%	100.0%
45 - GO Bond - Measure X 2016-A	0	0	300	0	0	0	300
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
47 - GO Bond - Measure X 2016-Series B	0	0	496	0	521	0	1,017
	0.0%	0.0%	48.7%	0.0%	51.3%	0.0%	100.0%
Subtotal Capital/ Bond Project Funds	0	0	815	0	539	0	1,353
	0.0%	0.0%	60.2%	0.0%	39.8%	0.0%	100.0%
70 - Cafeteria	0	0	21	0	0	0	21
	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	100.0%
13 - Foundation/Chancellor	0	0	0	0	35	0	35
	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	100.0%
Subtotal Special Revenue Fund	0	0	21	0	35	0	56
	0.0%	0.0%	38.1%	0.0%	61.9%	0.0%	100.0%
Total	38,064	13,490	29,754	2,601	11,469	1,692	97,069
	39.2%	13.9%	30.7%	2.7%	11.8%	1.7%	100.0%
CSEA and MSC does not reflect hourly and temporary appropriations. AFT 6517 Part Time reflects discretionary appropriation for Adjunct							
As of 09/15/2020							

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

DISTRICTWIDE LEGAL

Fiscal Year	2020			2021		
Fund	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10 General Fund	\$437,200	\$90,769	21%	\$440,000	\$31,810	7%
16 Center for Economic Mobility	\$12,500	\$258	2%	\$500	\$0	0%
36 Capital Projects Fund	\$375,000	\$28,786	8%	\$230,000	\$13,955	6%
44 GO Bond Fund Meas G-2010 Ser D	\$7,000	\$867	12%			
45 GO Bond Fund Meas X Series A	\$10,000	\$2,700	27%	\$0	\$0	
46 GO Bond Fund Meas X Series A-1	\$0	\$0		\$0	\$0	
Grand Total	\$841,700	\$123,378	15%	\$670,500	\$45,765	7%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

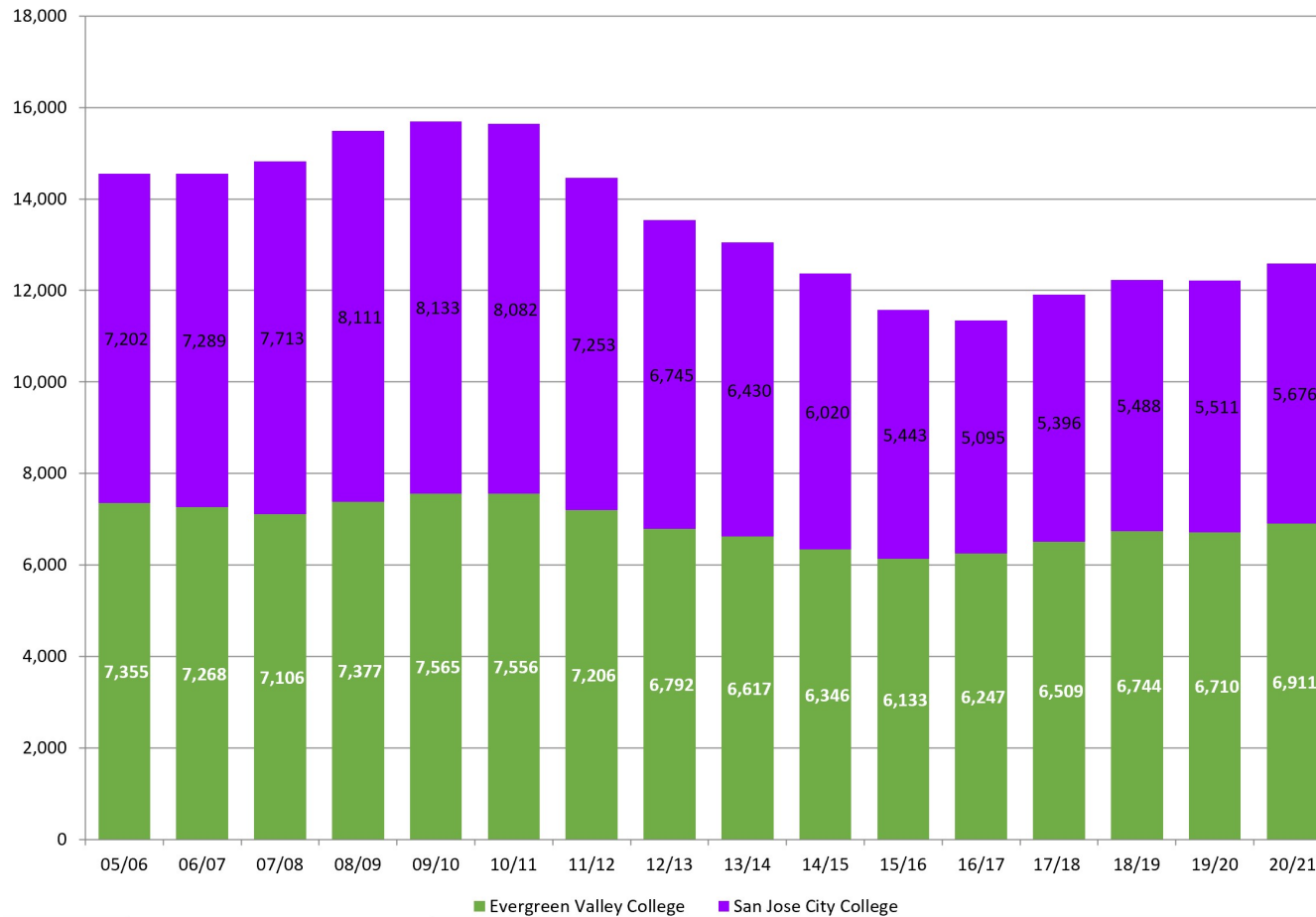
HISTORICAL FTES

	HISTORICAL FULL TIME EQUIVALENT STUDENT 320 REPORT															
	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	20/21
Actual College FTES																
EVC	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	6,710	6,911
SJCC	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	5,511	5,676
College Subtotal	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	12,221	12,587
Academy FTES																
EVC	617	629	539	433	427	325	315	301	60	23	2	0	0	0	0	0
SJCC	35	63	158	136	63	0	0	0	0	0	0	0	0	0	0	0
Academy Subtotal	652	692	697	569	490	325	315	301	60	23	2	0	0	0	0	0
Transfer FTES																
EVC	362	830	543	0	0	0	0	0	0	0	0	0	0	0	0	0
SJCC	279	488	543	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Subtotal	641	1,318	1,086	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Reported FTES																
EVC	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	6,710	6,911
SJCC	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	5,511	5,676
Total	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	12,221	12,587
Actual College FTES																
EVC	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%	54.91%	54.91%
SJCC	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%	45.09%	45.09%
	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	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%	54.91%	54.91%
SJCC	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%	45.09%	45.09%
	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	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%	54.91%	54.91%
SJCC	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%	45.09%	45.09%
	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%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

HISTORICAL CREDIT/NONCREDIT FTES

Historical Full Time Equivalent Student 320 Report



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

Balance Sheet
September 30, 2020

Assets

Current Assets

Cash	375,249
<i>Total Current Assets</i>	375,249

Total Assets	375,249
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Liabilities & Equity

Current Liabilities

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

Equity

Restricted for Scholarships and Clubs	149,391
Unrestricted	225,859
<i>Total Equity</i>	375,249

Total Liabilities & Equity	\$ 375,249
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SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

E.V.C. ASSOCIATED STUDENT BODY
Summary Balance Sheet
As of September 30, 2020

	Sep 30, 20
ASSETS	
Current Assets	
Checking/Savings	348,662.99
Total Current Assets	348,662.99
TOTAL ASSETS	348,662.99
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	79,065.89
Total Current Liabilities	79,065.89
Total Liabilities	79,065.89
Equity	269,597.10
TOTAL LIABILITIES & EQUITY	348,662.99

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20



Statement of Net Assets

	September 30, 2020
Assets	
Current Assets	
Cash and investments	\$ 2,601,497
Receivables	17,875
Other current assets	19,111
Total current assets	<u>2,638,483</u>
Noncurrent Assets	
Furniture and Equipment	5,341
Less: Accumulated Depreciation	<u>(5,341)</u>
Fixed Assets, net	-
Total Assets	<u><u>\$ 2,638,483</u></u>
Liabilities	
Current liabilities	
Accounts payable	\$ 17,395
Sales tax	1,896
Payroll taxes	53
Funds held for others ASB	63,154
Total current liabilities	<u><u>\$ 82,498</u></u>
Net Assets	
Net assets without donor restrictions	\$ (620,973)
Net assets with donor restrictions (Scholarship, Trust & Endowment)	3,176,958
Total net assets	<u><u>\$ 2,555,985</u></u>
Liabilities and net assets	<u><u>\$ 2,638,483</u></u>

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FY19-20 Apportionment	Base	2.26%	Funded	Fund Rate	FY19/20
	FTES (Funded) FY 18/19	Growth	FTES (3 Yr Avg.) FY19/20	3.26% Inflation	Funding
Credit	11,449.01	258.81	11,707.82	\$4,027.00	47,147,391
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		48,086,463
FY19-20					
FTES Allocation	48,086,463				
CCCCO Adjustment	-717,411				
Basic Allocation	8,091,004 (Per State Apportionment 9/16/20_Exh. C))				
Supplemental Allocation	15,558,576 (Per State Apportionment 9/16/20_Exh. C))				
Student Success Allocation	6,978,463 (Per State Apportionment 9/16/20_Exh. C))				
Full-Time Faculty Hiring	717,521 (Per State Advance Apportionment 9/16/20_Exh. A12)				
Total Revenue Entitlement	78,714,616				
Estimated Property Taxes	112,395,273 (9.21% increase over last year)				
Est. Education Protection Account (Prop 55)	1,207,947				
Est. Student Enrollment Fee	5,857,241 (conservative number less 2%)				
Total Estimated Local/Prop 30 Revenue	119,460,461				
Excess Funds Over Revenue Entitlement	40,745,846				
FY20-21 Apportionment					
FY20-21 Apportionment	Base	1.00%	Est. Funded	Est.	FY20/21
	FTES (3 Yr Avg.) FY 19/20	Growth	FTES (3 Yr Avg.) FY20/21	Fund Rate 0% Inflation	Funding
Credit	11,707.82	117.08	11,521.48	\$4,027.00	46,397,013
Special Admit Credit	0.00	0.00	298.56	\$5,646.30	1,685,759
Non-Credit	277.78	2.78	227.75	\$3,380.63	769,938
Total	11,985.60	119.86	12,047.79		48,852,711
FY20-21					
FTES Allocation	48,852,711				
Basic Allocation	8,091,004 (Based upon Prior Year)				
Supplemental Allocation	15,558,576 (Based upon Prior Year)				
Student Success Allocation	6,978,463 (Based upon Prior Year)				
Full-Time Faculty Hiring	717,521 (Based upon Prior Year)				
Total Revenue Entitlement	80,198,275				
Estimated Property Taxes	111,738,585 (0.58% decrease over last year)				
Est. Education Protection Account (Prop 55)	1,234,865				
Est. Student Enrollment Fee	5,915,888 (conservative number less 2%)				
Total Estimated Local/Prop 30 Revenue	118,889,338				
Excess Funds Over Revenue Entitlement	38,691,062				

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

FY21-22 Apportionment	Base FTES (3 Yr Avg.) FY 20/21	1.00% Growth	Est. Funded FTES (3 Yr Avg.) FY21/22	Est. Fund Rate 2.80% Inflation	FY21/22 Funding
Credit	11,521.48	115.21	11,559.44	\$4,139.76	47,853,252
Special Admit Credit	298.56	2.99	295.31	\$5,804.40	1,714,096
Non-Credit	227.75	2.28	237.96	\$3,475.29	826,991
Total	12,047.79	120.48	12,092.71		50,394,339
 FY21-22					
FTES Allocation	50,394,339				
Basic Allocation	8,091,004 (Based upon Prior Year)				
Supplemental Allocation	15,558,576 (Based upon Prior Year)				
Student Success Allocation	6,978,463 (Based upon Prior Year)				
Full-Time Faculty Hiring	717,521 (Based upon Prior Year)				
Total Revenue Entitlement	81,739,903				
 Estimated Property Taxes	115,649,436 (3.50% increase over last year)				
Est. Education Protection Account (Prop 55)	1,247,214				
Est. Student Enrollment Fee	5,975,046 (conservative number less 2%)				
Total Estimated Local/Prop 30 Revenue	122,871,696				
Excess Funds Over Revenue Entitlement	41,131,793				
 FY22-23 Apportionment					
	Base FTES (3 Yr Avg.) FY 21/22	1.00% Growth	Est. Funded FTES (3 Yr Avg.) FY22/23	Est. Fund Rate 3% Inflation	FY22/23 Funding
Credit	11,559.44	115.59	11,596.25	\$4,263.95	49,445,802
Special Admit Credit	295.31	2.95	197.96	\$5,978.53	1,183,490
Non-Credit	237.96	2.38	247.83	\$3,579.55	887,123
Total	12,092.71	120.93	12,042.03		51,516,415
 FY22-23					
FTES Allocation	51,516,415				
Basic Allocation	8,091,004 (Based upon Prior Year)				
Supplemental Allocation	15,558,576 (Based upon Prior Year)				
Student Success Allocation	6,978,463 (Based upon Prior Year)				
Full-Time Faculty Hiring	717,521 (Based upon Prior Year)				
Total Revenue Entitlement	82,861,979				
 Estimated Property Taxes	119,697,166 (3.50% increase over last year)				
Est. Education Protection Account (Prop 55)	1,259,686				
Est. Student Enrollment Fee	6,034,797 (conservative number less 2%)				
Total Estimated Local/Prop 30 Revenue	126,991,649				
Excess Funds Over Revenue Entitlement	44,129,670				

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2020-2021 QUARTERLY REPORT - Quarter Ended 09/30/20

PROPERTY TAX YTD BUDGET AND ACTUALS

Fiscal Year Project	2018 Revised Budget	YTD Actual	2019 Revised Budget	YTD Actual	2020 Revised Budget	YTD Actual	2021 Revised Budget	YTD Actual
<input type="checkbox"/> 00000 User Unspecified	(\$89,519,000)	(\$94,369,511)	(\$98,548,000)	(\$99,895,972)	(\$105,444,600)	(\$108,964,168)	(\$108,238,610)	(\$451,543)
48672 Secured Homeowners Exempt	(\$416,000)	(\$423,186)	(\$414,000)	(\$417,760)	(\$415,000)	(\$415,287)	(\$406,000)	\$0
48811 Secured Property Tax Revenues	(\$78,623,000)	(\$78,895,200)	(\$84,753,000)	(\$83,766,415)	(\$90,003,000)	(\$90,361,326)	(\$94,367,000)	\$0
48812 Supplemental Secured Prop. Tax	(\$2,136,000)	(\$3,276,238)	(\$2,621,000)	(\$3,847,918)	(\$2,694,000)	(\$2,681,455)	(\$1,877,000)	(\$451,543)
48813 Unsecured Roll Property Taxes	(\$6,050,000)	(\$6,052,220)	(\$6,063,000)	(\$7,145,744)	(\$4,140,600)	(\$6,873,915)	(\$6,528,000)	\$0
48818 RDA Passthru(AB1290)(47.5%)							(\$342,475)	\$0
48819 RDA Residual Pmts	(\$2,294,000)	(\$5,722,667)	(\$4,697,000)	(\$4,718,135)	(\$8,192,000)	(\$8,632,185)	(\$4,718,135)	\$0
<input type="checkbox"/> 35401 Redevelopment Agency Pass-Thru	(\$1,457,300)	(\$1,892,305)	(\$1,892,400)	(\$1,986,822)	(\$2,450,050)	(\$2,450,103)	(\$2,498,975)	\$0
48818 RDA Passthru(AB1290)(47.5%)	(\$1,457,300)	(\$1,892,305)	(\$1,892,400)	(\$1,986,822)	(\$2,450,050)	(\$2,450,103)	(\$2,498,975)	\$0
<input type="checkbox"/> 35801 Unitary-Property Taxes	(\$906,675)	(\$931,331)	(\$1,021,202)	(\$1,013,519)	(\$959,420)	(\$963,668)	(\$980,571)	\$0
48811 Secured Property Tax Revenues	(\$906,675)	(\$931,331)	(\$1,021,202)	(\$1,013,519)	(\$959,420)	(\$963,668)	(\$980,571)	\$0
<input type="checkbox"/> 35802 Unitary RailRoad-Property Taxe	(\$16,325)	(\$17,197)	(\$17,798)	(\$17,550)	(\$19,580)	(\$17,334)	(\$20,429)	\$0
48811 Secured Property Tax Revenues	(\$16,325)	(\$17,197)	(\$17,798)	(\$17,550)	(\$19,580)	(\$17,334)	(\$20,429)	\$0
Grand Total	(\$91,899,300)	(\$97,210,343)	(\$101,479,400)	(\$102,913,863)	(\$108,873,650)	(\$112,395,273)	(\$111,738,585)	(\$451,543)

COUNTY ASSESSOR'S DATA POINTS

