



SAN JOSÉ · EVERGREEN
Community College District

1st QUARTER BUDGET

November 9, 2021

Evergreen Valley College

San José City College

Community College Center
for Economic Mobility

San José - Evergreen Community
College Extension at Milpitas

District Services



FY 2021/2022 FIRST QUARTER BUDGET REPORT

**Presented to the Board of Trustees
November 9, 2021**

Jorge Escobar, Vice Chancellor, Administrative Services
Joseph Chesmore, Executive Director Fiscal Services
Deanna Herrera, Controller, Interim
Prepared in collaboration with Fiscal Services and Business Services Staff



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AND
ADMINISTRATIVE OFFICERS**

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November 9, 2021

To: Chancellor Breland
Honorable Board of Trustees

From: Jorge Escobar, Vice Chancellor of Administrative Services

Enclosed for your information is the FY2021-2022 First Quarter Budget report. This document shows the activity during the months of July, August and September 2021. It also includes revised projections for revenue and expenditure estimates as well as budget projections for the following three years.

The report that follows has the same level of detail presented in prior occasions with revenue and expenses by fund; However, this Q1 report shows a modern layout and its supported by informative charts. This report was designed on PowerBI, a business intelligence/reporting platform, and the improvements are consistent with our principles of transparency, access to information and operational effectiveness.

This reporting improvement will eliminate hundreds of hours or manual data entry time which will be shifted to analysis and for continuous improvements of other reports and fiscal operations. The content of this comprehensive report improves the quality and accuracy of the data. Additionally, this District Fiscal Services report is expected to be used by each of the Colleges to monitor and report their financials, therefore tripling the impact of this production.

2021-2022 Fiscal Year

Revenues

Through the first quarter of FY2021-2022, the District recognized \$5,687,461 in revenues or 4% of the annual anticipated revenues. This is down from the first quarter of FY2020-2021 (from a dollar perspective) when the District had recognized \$7,001,855 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 1.83%. The second property tax point will be announced in early November.

FY2021-22 First Quarter Budget Transmittal Memo
November 9, 2021

Expenditures

Through the first quarter of FY2021-2022, the District expenses were \$33,643,476 or 23% of the annual anticipated expenditures. This is higher (from a dollar perspective) from the first quarter of FY2020-2021, when the District had expended \$28,248,394 or 20% of the annual anticipated expenditures.

The District is projecting to spend \$145,233,013 in FY2021-2022. Last year the final actual expenditures were \$136,204,702 of which 86.64% was for personnel expenditures and 13.36% for operating costs.

Retirement costs for STRS and PERS continue to change with a 0.77% rate increase in STRS and 2.21% rate increase in PERS this fiscal year compared to last fiscal year. This trend continues in the out-years with projected rate changes at different levels through at least FY2024-2025. In addition, the District experienced very minimal increases in Blue Cross premiums and 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 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%.

Summary

Our FY2021-2022 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.



GENERAL FUNDS



SAN JOSÉ · EVERGREEN
Community College District

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

1st Quarter Budget Summary

Major Object Description	FY20-21 Adopted Budget	FY20-21 Unaudited Actuals	FY21-22 Adopted Budget	FY21-22 Q1 YTD Actuals	FY21-22 Estimated Actuals	FY22-23 Estimated Budget	FY23-24 Estimated Budget	FY24-25 Estimated Budget
Beginning Fund Balance	25,623,053	25,621,382	27,477,830	29,934,029	29,934,029	27,627,999	22,183,646	20,674,168
<u>Revenues</u>								
Federal	-	39,121	36,000	7,123	36,000	36,000	36,000	36,000
State Revenue	10,930,797	11,480,996	10,832,454	364,421	10,832,454	10,832,454	11,211,590	11,603,996
Local Revenue	119,819,869	128,895,155	131,251,318	5,315,918	131,251,318	131,251,318	135,845,114	140,599,693
Other Financing Sources	1,141,981	102,078	813,002	-	807,212	813,002	813,002	813,002
Total Revenues	131,892,647	140,517,349	142,932,774	5,687,461	142,926,984	142,932,774	147,905,706	153,052,691
<u>Expenditures</u>								
Academic Salaries	47,499,983	53,042,904	50,802,183	10,537,258	50,802,183	52,174,955	52,644,529.60	53,118,330
Classified Salaries	28,980,205	29,203,644	32,076,366	6,116,575	32,086,474	33,184,502	33,416,794	33,650,711
Employee Benefits	37,647,916	35,766,883	40,223,579	13,069,068	40,224,738	40,886,785	41,222,976	41,561,969
Total Personnel	114,128,104	118,013,431	123,102,128	29,722,901	123,113,395	126,246,242	127,284,299	128,331,011
Supplies and Materials	1,377,492	736,941	941,483	94,261	945,389	941,483	941,483	941,483
Other Operating Expenses & Services	15,896,882	13,050,348	15,340,964	3,757,955	15,350,471	15,340,964	15,340,964	15,340,964
Capital Outlay	463,603	822,068	216,186	53,397	216,186	216,186	216,186	216,186
Other Outgo	6,923,568	3,581,915	5,632,252	14,962	5,607,572	5,632,252	5,632,252	5,632,252
Total Non-Personnel	24,661,545	18,191,271	22,130,885	3,920,575	22,119,618	22,130,885	22,130,885	22,130,885
Subtotal Expenditures	138,789,649	136,204,702	145,233,013	33,643,476	145,233,013	148,377,127	149,415,184	150,461,896
Discount Factor	(3,122,767)							
Total Expenditures	135,666,882	136,204,702	145,233,013	33,643,476	145,233,013	148,377,127	149,415,184	150,461,896
Net change in Fund Balance	(3,774,235)	4,312,646	(2,300,239)	(27,956,015)	(2,306,029)	(5,444,353)	(1,509,478)	2,590,795
Ending Fund Balance	21,848,818	29,934,029	25,177,591	1,978,014	27,627,999	22,183,646	20,674,168	23,264,963
	16.10%	21.98%	17.34%		19.02%	14.95%	13.84%	15.46%

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 FY2021-2022, the District recognized \$5,687,461 in revenues or 4% of the annual anticipated revenues. This is lower than the first quarter of FY2020-21 (from a dollar perspective) when the District had recognized \$7,001,855 or 5% of the annual anticipated revenues.

Expenditures

Through first quarter of FY2021-2022, the District expended \$33,643,476 or 23% of the annual anticipated expenditures. This is higher (from a dollar perspective) from the first quarter of FY2020-2021, when the District had \$28,248,394 or 20% of the annual expenditures.

Reserve

The anticipated reserve for FY2021-2022 is projected to be 19.02%. The reserve for FY2022-2023 is estimated at 14.95% based upon budget assumptions listed in the appendices of the report. The reserve does include 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 FY2021-2022 as property taxes as of the first quarter are not projected to surpass 6%.

Student Success Enhancement Fund 14

Established in FY 2015-2016, 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 future land development of some of the surplus parcels located adjacent to Evergreen Valley College.

Facility Rental Fund 15

The Facilities Rental Auxiliary Fund was established in FY 2010-2011 to track facilities rental fees received pursuant to the Civic Center Act and to track corresponding costs associated with these activities. 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 as required by the Colleges.

GENERAL FUNDS – RESTRICTED

Parking Fund 11

The Parking Fund was augmented by the Unrestricted General Fund to support operations by \$101,484 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 FY 2015-2016 and subsequent years due to declining revenues and increased costs. Beginning in FY 2016-2017, the Transportation Fee (Eco Pass) is accounted for in the Parking Fund, which, too, began to run a deficit in FY 2017-2018 given the increase costs by the Valley Transportation Authority (VTA).

Due to the pandemic, the parking fund revenue was drastically reduced as it was decided to partially reimburse students for fees paid and since then, this fee has not been applied to students. This will be reconsidered for Spring 2022. Since there are permanent positions attached to this fund, an inter-fund transfer from HEERF funds was booked to account for lost revenue and an additional inter-fund transfer from Fund 10 was needed to balance the fund. Due to re-opening of the campuses after the COVID-19 pandemic, the anticipated parking revenue in FY 2021-2022 is budgeted at half the expected revenue compared to pre-COVID years.

Community College Center for Economic Mobility Fund 16

Beginning in FY 2011-2012, 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 FY 2011-2012, this resulted in a transfer of \$70,788. CEM finished the subsequent fiscal years with an operating deficit so there was no transfer to the Unrestricted General Fund 10. There has been a strategic shift to ensure the CEM explores grants, generated revenue through contracted education and provides services to the community. These activities required the General Fund to provide resources which are booked through inter-fund transfer to cover personnel and discretionary expenses of the Center.

Grant Fund 17

The District continues to see an increase in restricted resources. In addition to the funds we receive to support the general operations of the colleges, the state also provides through the annual budget process additional funds to support highly specialized student support programs (known as categorical programs) that serve specific campus needs or specific student groups.

The FY 2021-2022 Q1 Budget estimates the following resources, some of which include unspent carry forwards from prior year(s). The complete list of funds can be found later in the report.

Evergreen Valley College = \$35,089,712

San Jose City College = \$26,973,619

District Services = \$2,045,403

Community College Center for Economic Mobility = \$1,766,983

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.

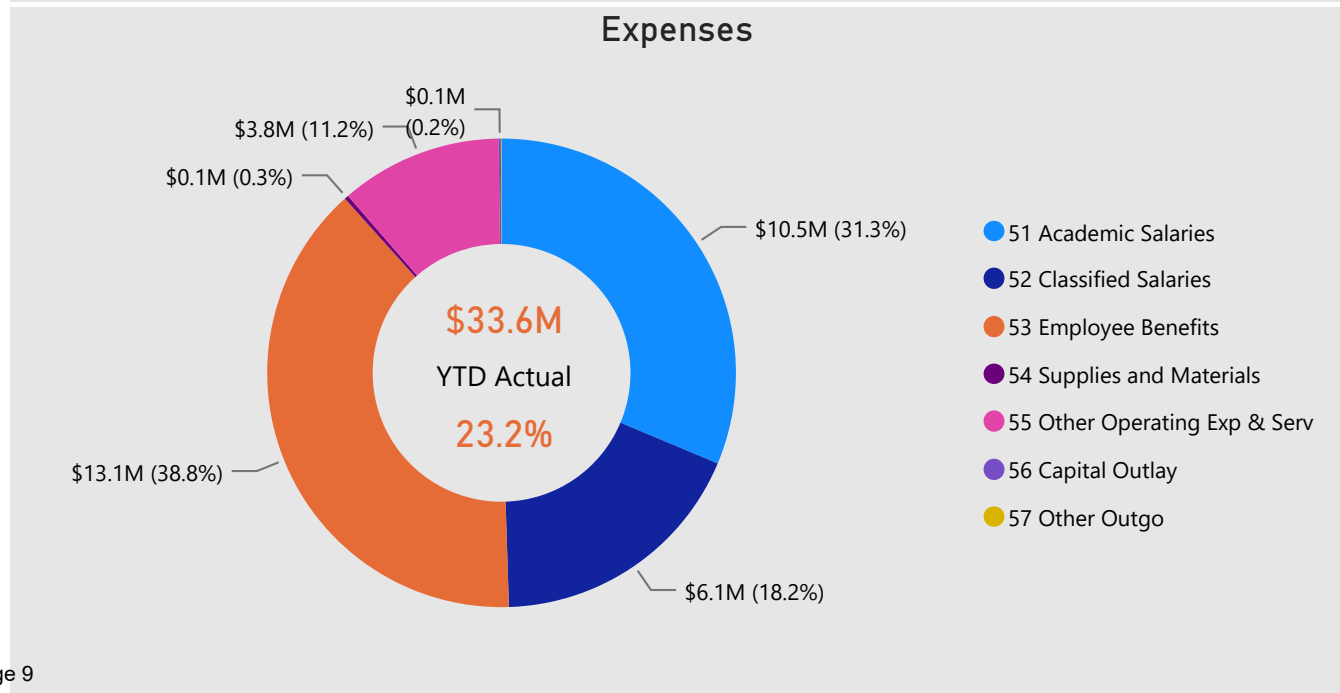
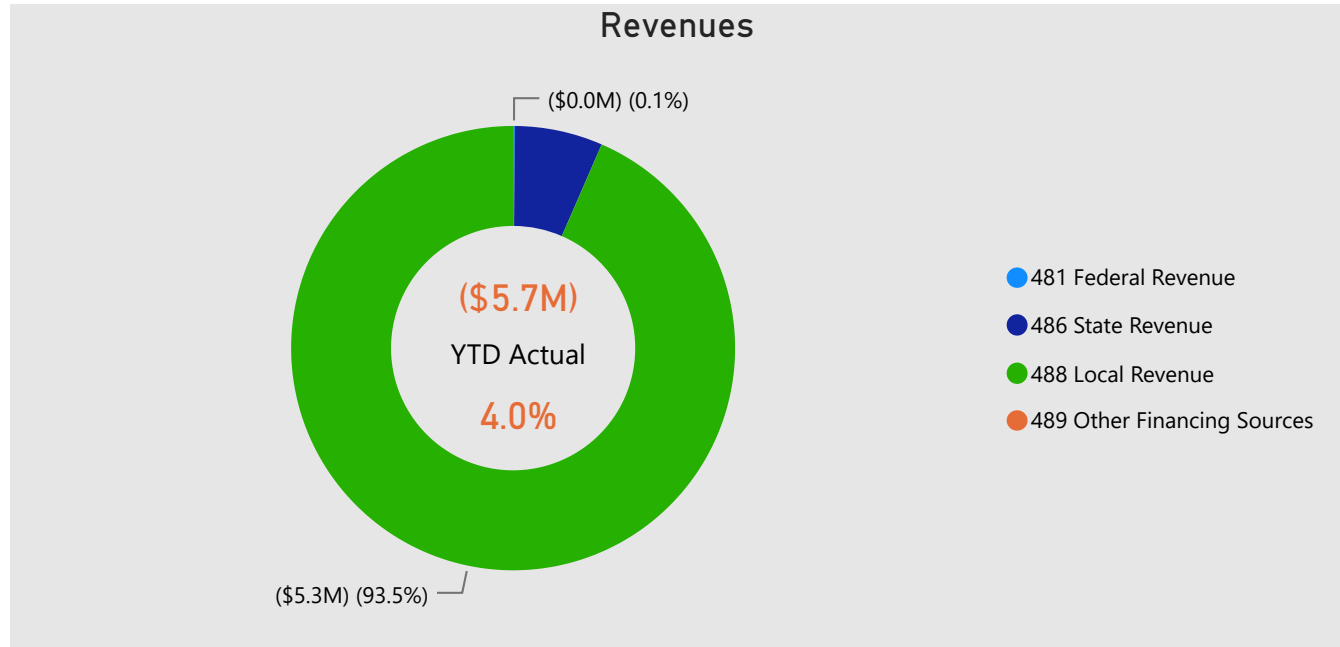
However, in FY2012-2013 the Unrestricted General Fund 10 once again augmented the Student Health Fee Fund in the amount of \$37,125 (\$32,006 to support operations at San Jose City College and \$5,119 at Evergreen Valley College). On January 4, 2014, the Board of Trustees authorized an additional increase 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.

The optimal operation of the Student Health Services departments is extremely important and now with the COVID-19 pandemic is important to balance the budget and create fiscal flexibility in this area to ensure supplies, equipment, and services are available to students

Fund 10 YTD Actuals

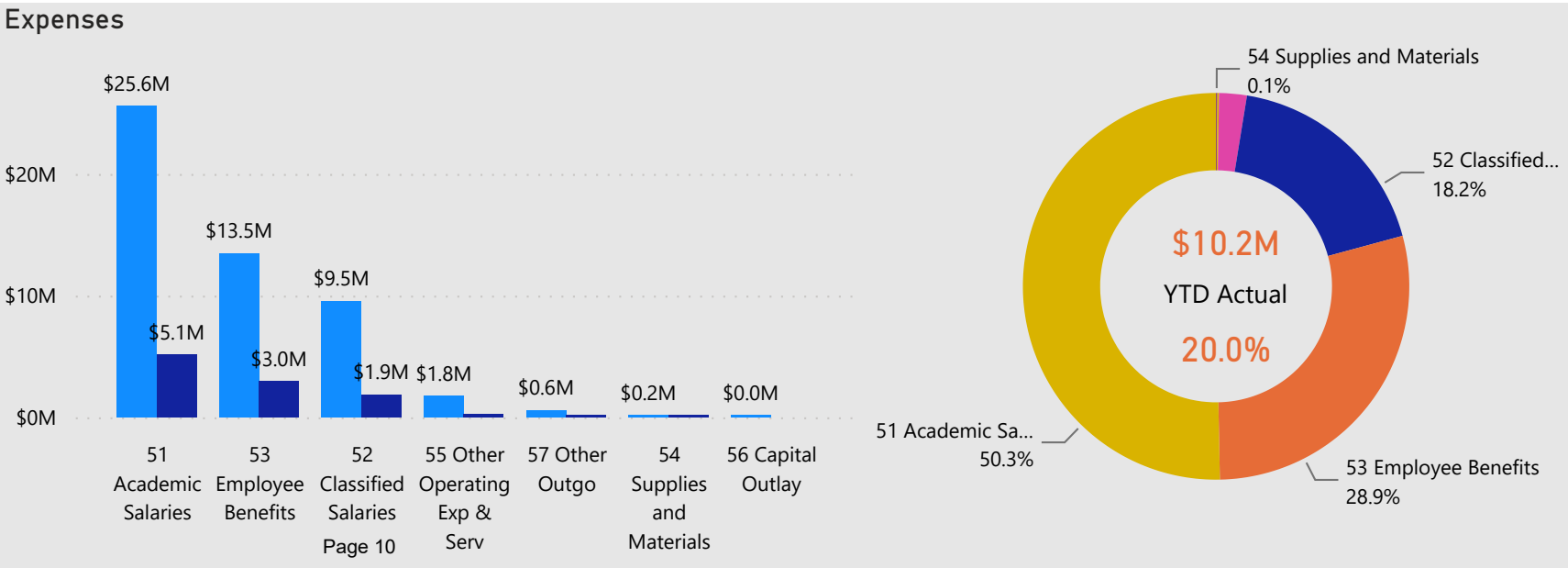
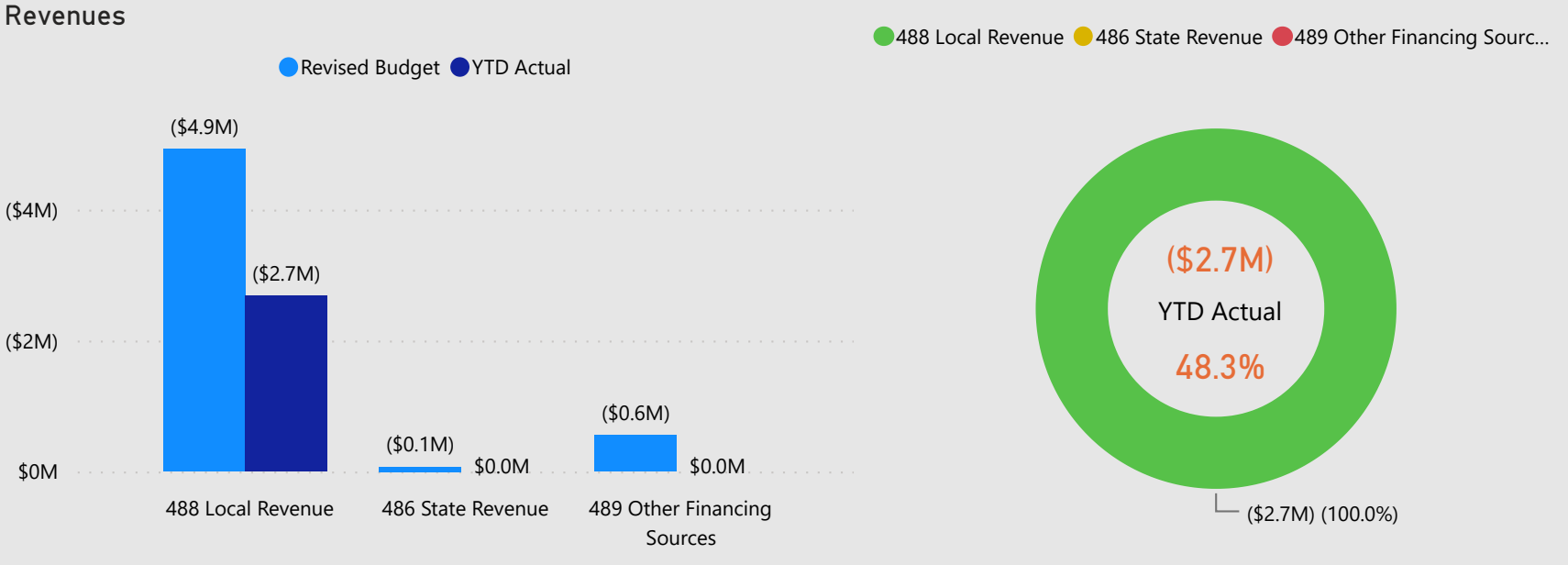
Fiscal Year	2022		
Object Group	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues			
48 Revenues			
481 Federal Revenue	(\$36,000)	(\$7,123)	20%
486 State Revenue	(\$10,832,454)	(\$364,421)	3%
488 Local Revenue	(\$131,251,318)	(\$5,315,918)	4%
489 Other Financing Sources	(\$807,211)		-
Total	(\$142,926,983)	(\$5,687,461)	4%
5 Expenses			
51 Academic Salaries	\$50,802,183	\$10,537,258	21%
52 Classified Salaries	\$32,086,473	\$6,116,575	19%
53 Employee Benefits	\$40,224,739	\$13,069,068	32%
54 Supplies and Materials	\$945,389	\$94,261	10%
55 Other Operating Exp & Serv	\$15,350,472	\$3,757,955	24%
56 Capital Outlay	\$216,186	\$53,397	25%
57 Other Outgo	\$5,607,573	\$14,962	0%
Total	\$145,233,015	\$33,643,476	23%
Total	\$2,306,032	\$27,956,015	1212%



Fund 10 YTD Actuals

1 San Jose City College

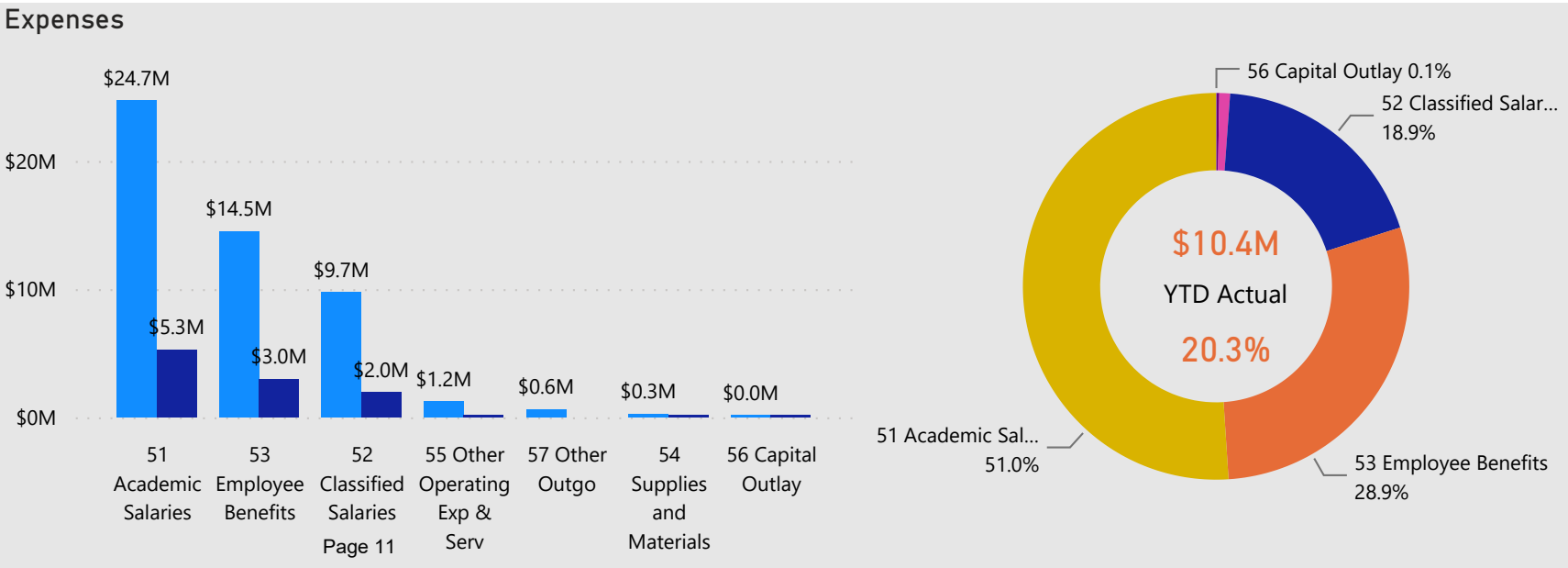
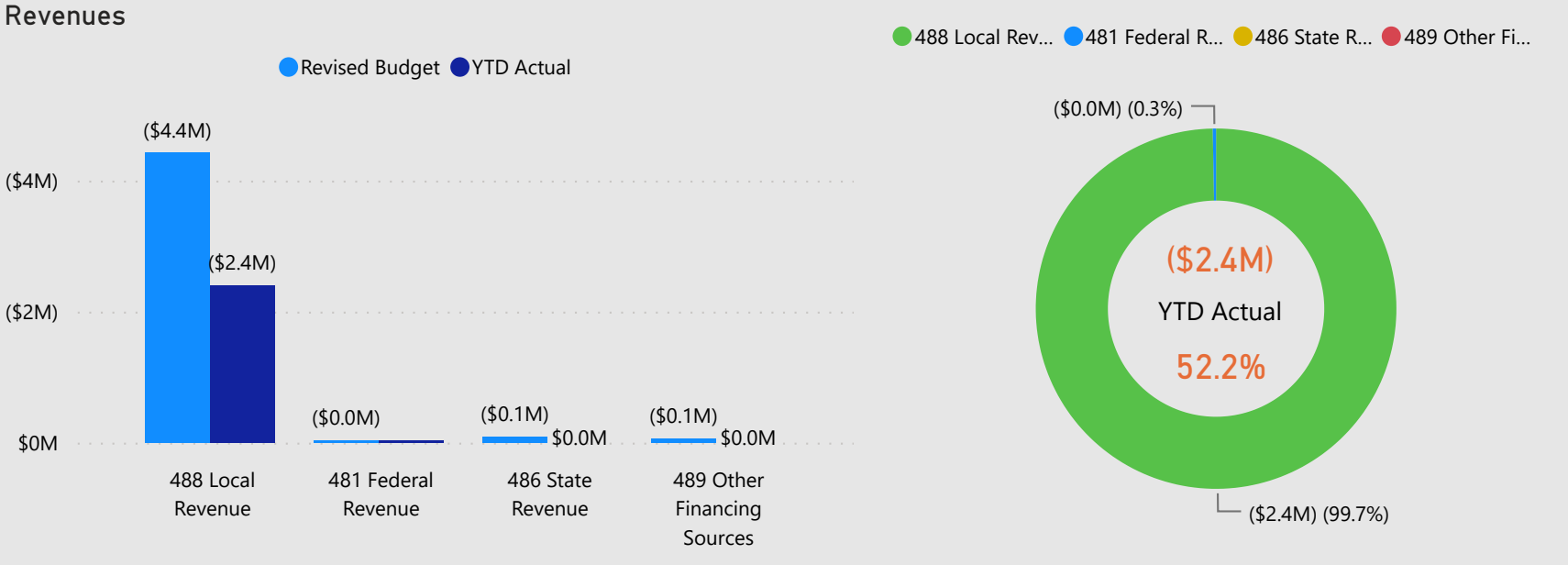
Fiscal Year	2022		
Object Group	Revised Budget	YTD Actual	Actuals/ Budget
▲			
4 Revenues			
48 Revenues			
486 State Revenue	(\$71,223)		-
488 Local Revenue	(\$4,922,300)	(\$2,679,097)	54%
489 Other Financing Sources	(\$550,000)		-
Total	(\$5,543,523)	(\$2,679,097)	48%
5 Expenses			
51 Academic Salaries	\$25,563,471	\$5,139,153	20%
52 Classified Salaries	\$9,543,376	\$1,862,009	20%
53 Employee Benefits	\$13,485,363	\$2,951,194	22%
54 Supplies and Materials	\$169,311	\$10,210	6%
55 Other Operating Exp & Serv	\$1,761,067	\$236,650	13%
56 Capital Outlay	\$48,954		-
57 Other Outgo	\$594,465	\$14,962	3%
Total	\$51,166,007	\$10,214,177	20%
Total	\$45,622,484	\$7,535,080	17%



Fund 10 YTD Actuals

2 Evergreen Valley College

Fiscal Year	2022		
Object Group	Revised Budget	YTD Actual	Actuals/ Budget
▲			
4 Revenues			
48 Revenues			
481 Federal Revenue	(\$36,000)	(\$7,123)	20%
486 State Revenue	(\$92,033)		-
488 Local Revenue	(\$4,425,356)	(\$2,404,197)	54%
489 Other Financing Sources	(\$68,766)		-
Total	(\$4,622,155)	(\$2,411,320)	52%
5 Expenses			
51 Academic Salaries	\$24,702,526	\$5,293,059	21%
52 Classified Salaries	\$9,736,687	\$1,961,817	20%
53 Employee Benefits	\$14,506,809	\$2,996,272	21%
54 Supplies and Materials	\$258,917	\$22,873	9%
55 Other Operating Exp & Serv	\$1,218,865	\$93,046	8%
56 Capital Outlay	\$31,733	\$5,189	16%
57 Other Outgo	\$642,197		-
Total	\$51,097,734	\$10,372,257	20%
Total	\$46,475,579	\$7,960,937	17%



Fund 10 YTD Actuals

4 Milpitas Joint-Use Ed. Ctr

Fiscal Year	2022		
Object Group	Revised Budget	YTD Actual	Actuals/ Budget
▲			
5 Expenses			
51 Academic Salaries	\$100,135	\$25,926	26%
52 Classified Salaries	\$456,991	\$134,710	29%
53 Employee Benefits	\$361,182	\$114,368	32%
54 Supplies and Materials	\$74,000	\$3,588	5%
55 Other Operating Exp & Serv	\$164,359	\$10,059	6%
57 Other Outgo	\$63,584	-	-
Total	\$1,220,251	\$288,651	24%

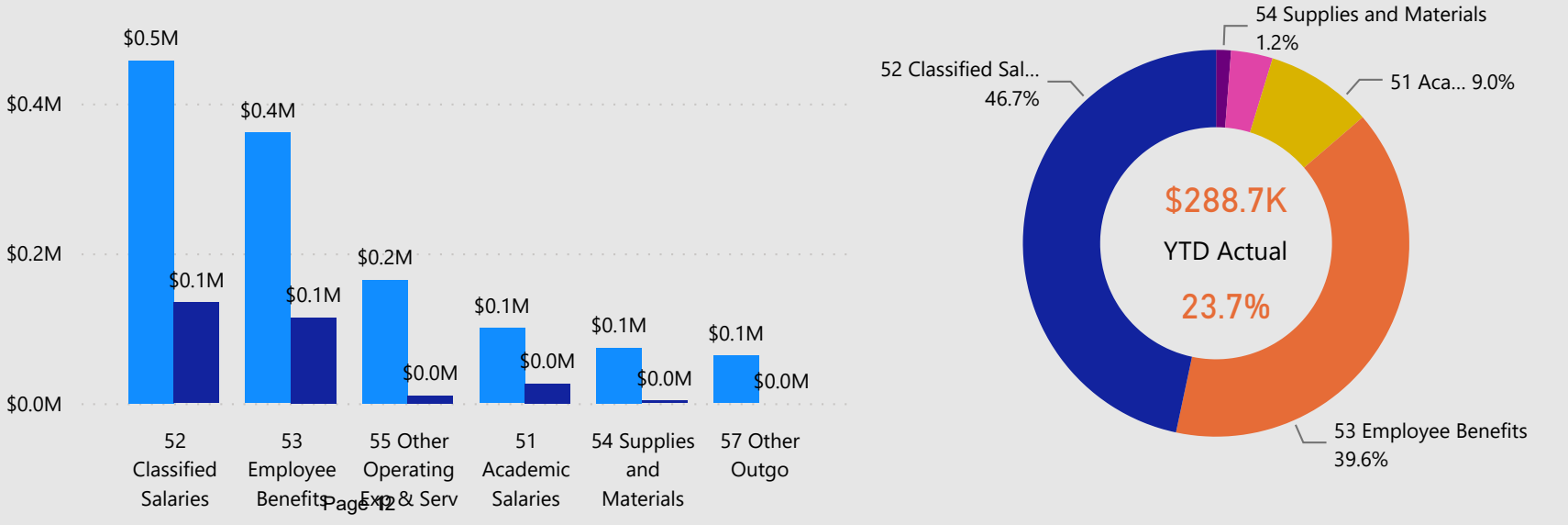
Revenues

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YTD Actual

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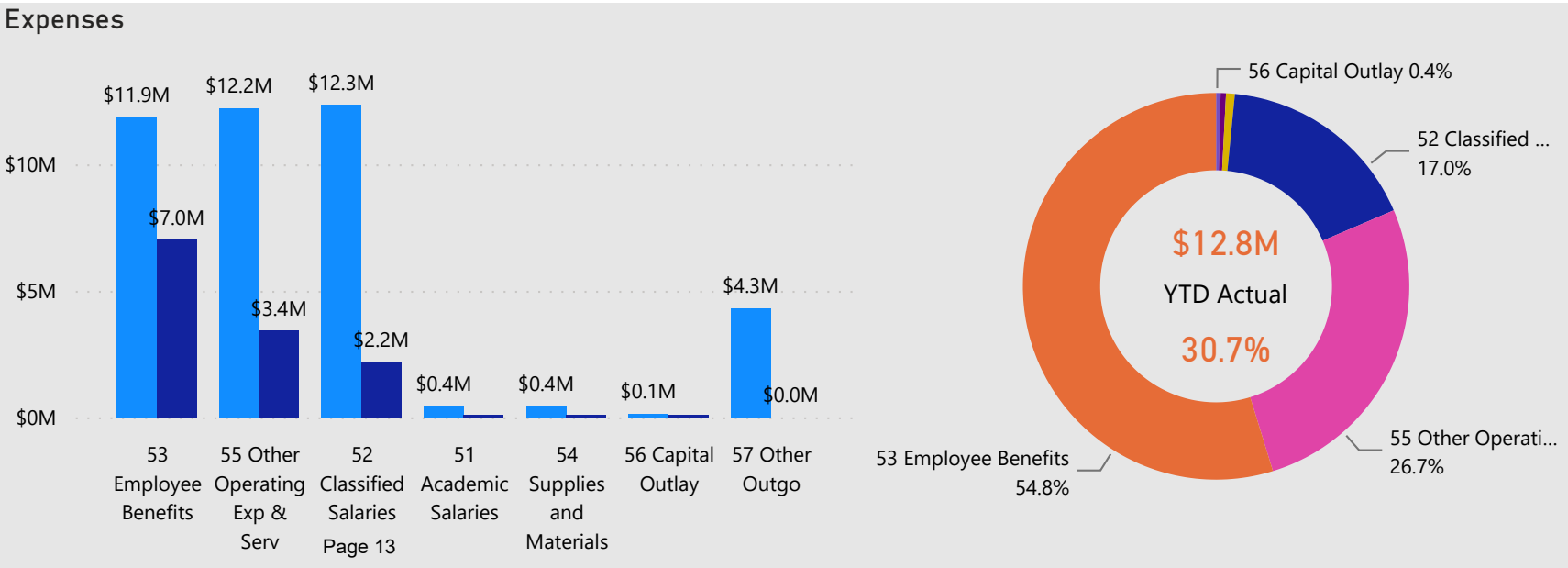
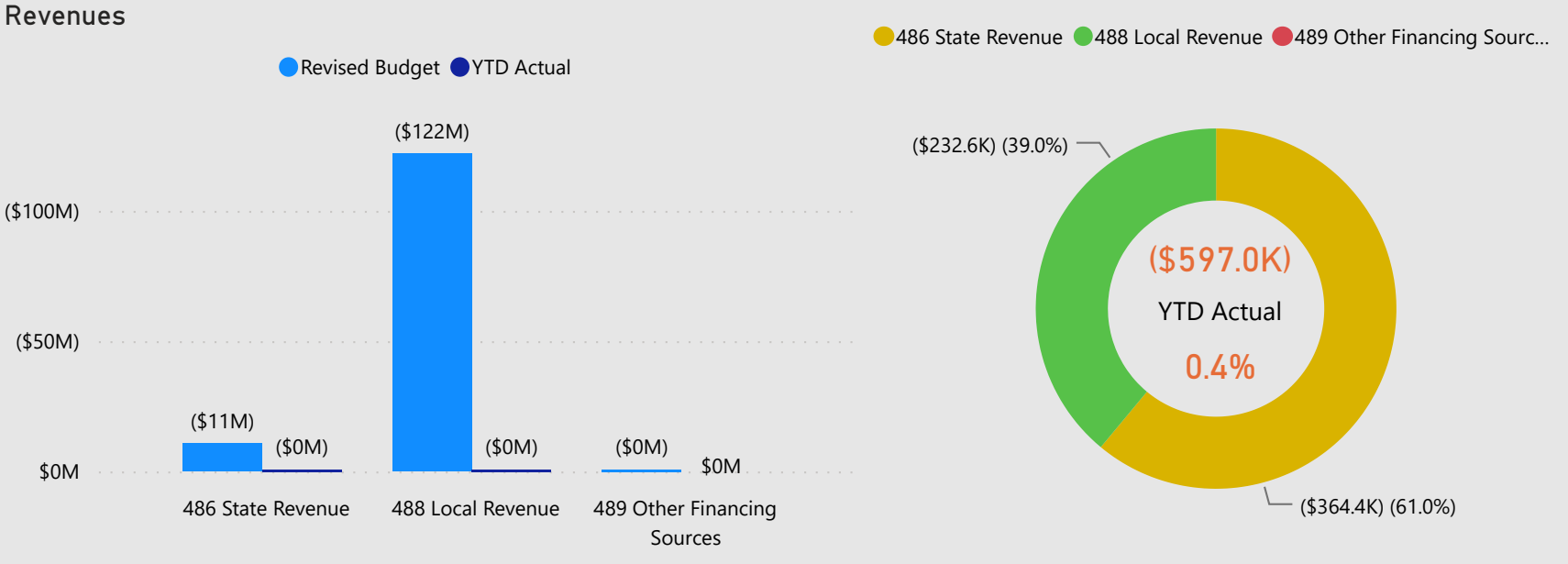
Expenses



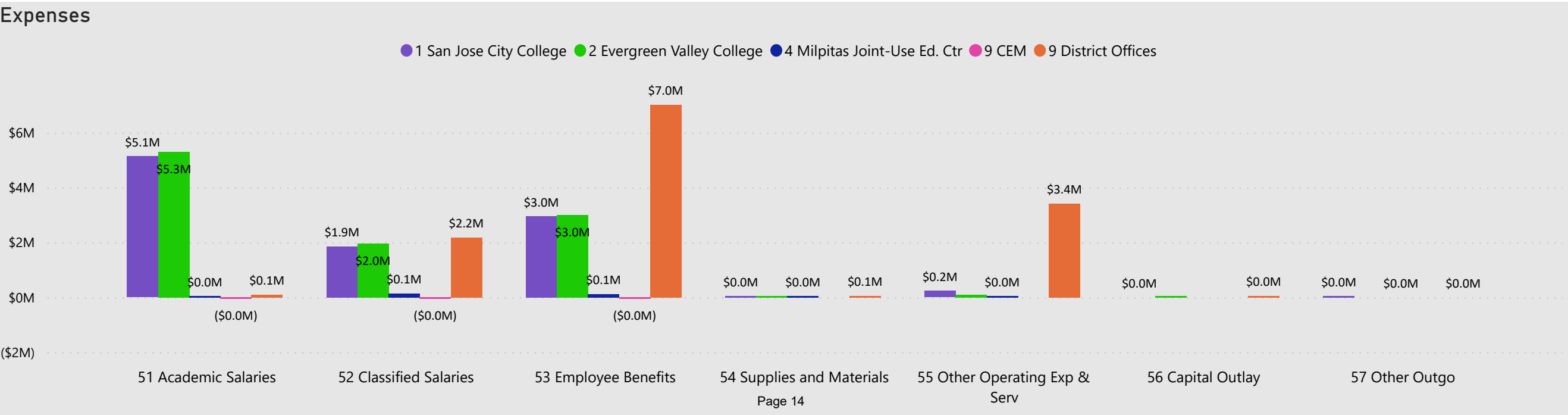
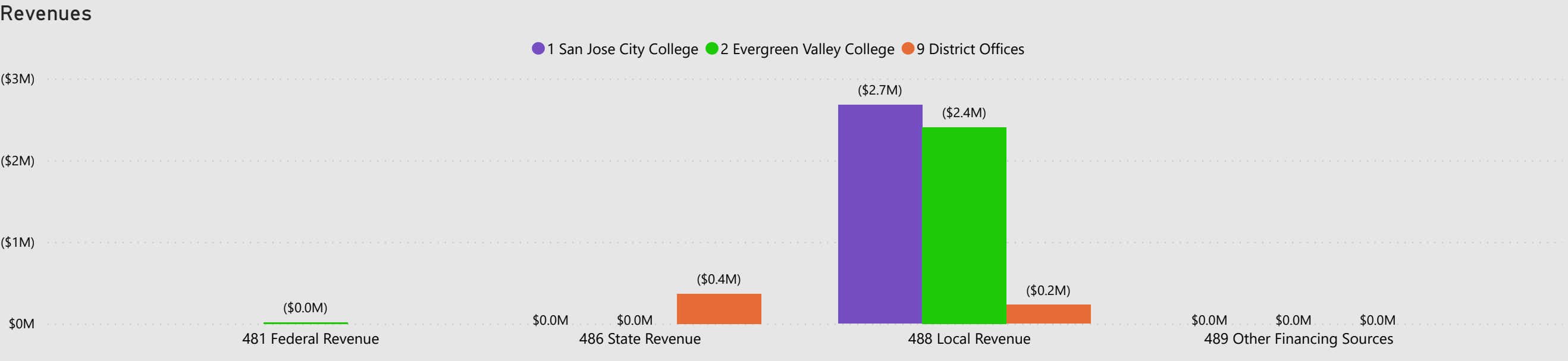
Fund 10 YTD Actuals

9 District Offices

Fiscal Year	2022		
Object Group	Revised Budget	YTD Actual	Actuals/ Budget
▲			
4 Revenues			
48 Revenues			
486 State Revenue	(\$10,669,198)	(\$364,421)	3%
488 Local Revenue	(\$121,903,662)	(\$232,623)	0%
489 Other Financing Sources	(\$188,445)		-
Total	(\$132,761,305)	(\$597,044)	0%
5 Expenses			
51 Academic Salaries	\$436,051	\$93,797	22%
52 Classified Salaries	\$12,349,419	\$2,180,308	18%
53 Employee Benefits	\$11,871,385	\$7,017,406	59%
54 Supplies and Materials	\$443,161	\$57,590	13%
55 Other Operating Exp & Serv	\$12,206,181	\$3,418,200	28%
56 Capital Outlay	\$135,499	\$48,208	36%
57 Other Outgo	\$4,307,327		-
Total	\$41,749,023	\$12,815,509	31%
Total	(\$91,012,282)	\$12,218,465	-



Fund 10 YTD Actuals



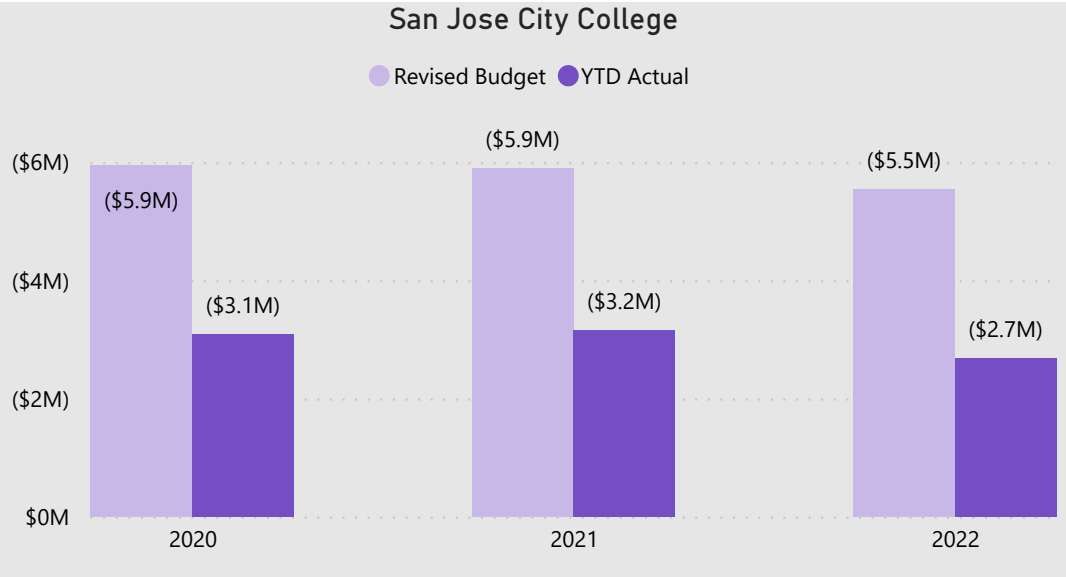
SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 10 Revenues

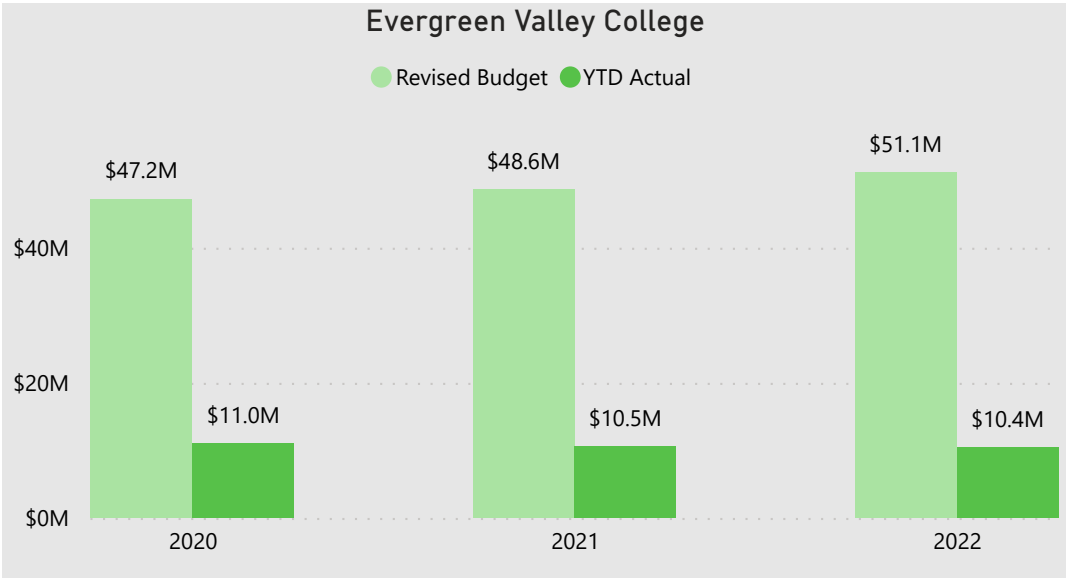
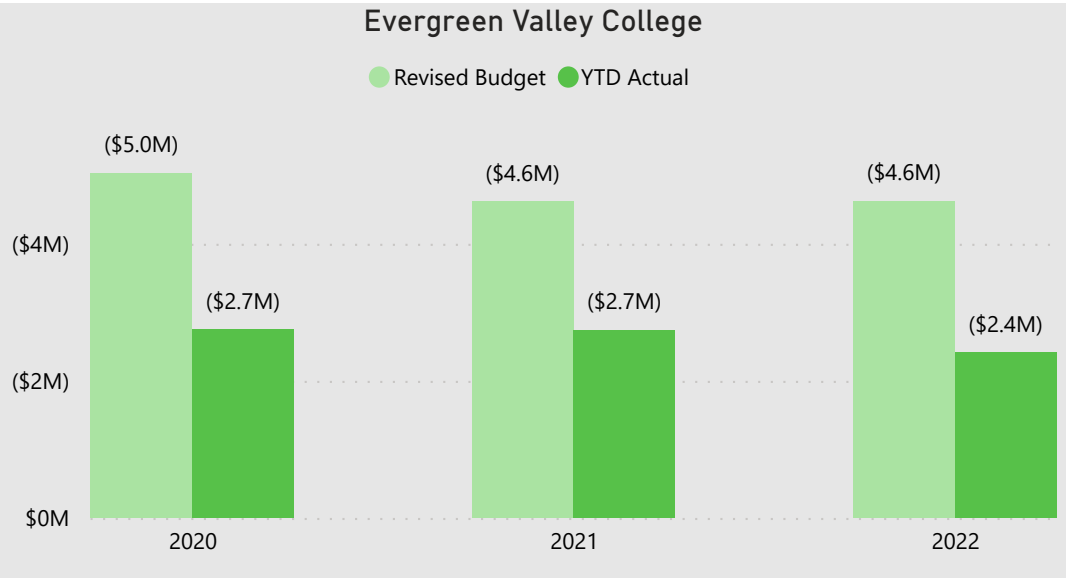
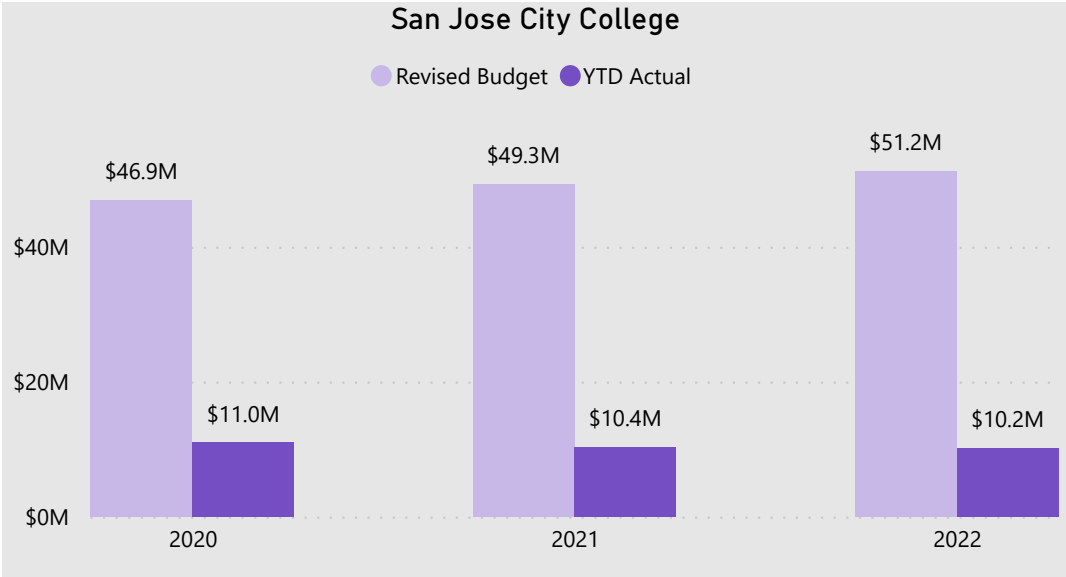
Fiscal Year	2020			2021			2022		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
1 San Jose City College									
481 Federal Revenue		(\$1,111)	-		(\$393)	-			
486 State Revenue	(\$71,504)	(\$20,011)	28%	(\$69,950)	(\$27,154)	39%	(\$71,223)		-
488 Local Revenue	(\$5,201,287)	(\$3,073,055)	59%	(\$5,230,689)	(\$3,130,842)	60%	(\$4,922,300)	(\$2,679,097)	54%
489 Other Financing Sources	(\$675,000)		-	(\$605,450)		-	(\$550,000)		-
Total	(\$5,947,791)	(\$3,094,177)	52%	(\$5,906,089)	(\$3,158,389)	53%	(\$5,543,523)	(\$2,679,097)	48%
2 Evergreen Valley College									
481 Federal Revenue	(\$6,343)	(\$12,216)	193%		(\$8,182)	-	(\$36,000)	(\$7,123)	20%
486 State Revenue	(\$89,990)	(\$25,185)	28%	(\$92,192)	(\$35,789)	39%	(\$92,033)		-
488 Local Revenue	(\$4,728,036)	(\$2,708,163)	57%	(\$4,450,547)	(\$2,691,476)	60%	(\$4,425,356)	(\$2,404,197)	54%
489 Other Financing Sources	(\$200,867)	(\$2,110)	1%	(\$71,191)	(\$3,069)	4%	(\$68,766)		-
Total	(\$5,025,236)	(\$2,747,674)	55%	(\$4,613,930)	(\$2,738,515)	59%	(\$4,622,155)	(\$2,411,320)	52%
9 District Offices									
486 State Revenue	(\$10,202,014)	(\$747,349)	7%	(\$10,773,655)	(\$831,560)	8%	(\$10,669,198)	(\$364,421)	3%
488 Local Revenue	(\$107,839,965)	(\$345,188)	0%	(\$112,161,108)	(\$516,591)	0%	(\$121,903,662)	(\$232,623)	0%
489 Other Financing Sources	(\$450,811)	(\$7,708)	2%	(\$465,340)	(\$11,048)	2%	(\$188,445)		-
Total	(\$118,492,790)	(\$1,100,245)	1%	(\$123,400,103)	(\$1,359,199)	1%	(\$132,761,305)	(\$597,044)	0%
Total	(\$129,465,817)	(\$6,942,096)	5%	(\$133,920,122)	(\$7,256,102)	5%	(\$142,926,983)	(\$5,687,461)	4%

Fund 10 SJCC vs EVC

Revenues



Expenses



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 10 Revenues - San Jose City College

Fiscal Year	2020			2021			2022		
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									
481 Federal Revenue									
48197 Federal MAA Program Revenue		(\$1,111)	-		(\$393)	-			
Total		(\$1,111)	-		(\$393)	-			
486 State Revenue									
48619 B.O.G. (2% Admin. Fee)	(\$71,504)	(\$20,011)	28%	(\$69,950)	(\$27,154)	39%	(\$71,223)		-
Total	(\$71,504)	(\$20,011)	28%	(\$69,950)	(\$27,154)	39%	(\$71,223)		-
488 Local Revenue									
48870 Instructional Materials Fees	(\$5,891)	(\$5,803)	99%	(\$4,208)	(\$2,780)	66%	(\$4,208)	(\$2,461)	58%
48871 Enrollment Fees Intl Students	(\$1,478,613)	(\$765,342)	52%	(\$1,423,214)	(\$547,409)	38%	(\$1,004,345)	(\$459,192)	46%
48872 Enrollment Fees Residents	(\$2,854,665)	(\$1,800,986)	63%	(\$2,875,924)	(\$1,957,408)	68%	(\$2,976,210)	(\$1,562,252)	52%
48876 Health Fees	(\$280,931)	(\$111,440)	40%	(\$254,407)	(\$67,235)	26%	(\$154,096)	(\$69,641)	45%
48877 Enrollment Fees Non-Residents	(\$439,974)	(\$359,967)	82%	(\$528,723)	(\$552,375)	104%	(\$632,542)	(\$498,381)	79%
48890 Other Local Income	(\$141,213)	(\$29,517)	21%	(\$144,213)	(\$3,636)	3%	(\$150,899)	(\$87,171)	58%
Total	(\$5,201,287)	(\$3,073,055)	59%	(\$5,230,689)	(\$3,130,842)	60%	(\$4,922,300)	(\$2,679,097)	54%
489 Other Financing Sources									
48969 Interfund Trans In (10 fr 14)	(\$125,000)		-	(\$55,450)		-			
48980 Interfund Trans In (10 fr 15)	(\$550,000)		-	(\$550,000)		-	(\$550,000)		-
Total	(\$675,000)		-	(\$605,450)		-	(\$550,000)		-
Total	(\$5,947,791)	(\$3,094,177)	52%	(\$5,906,089)	(\$3,158,389)	53%	(\$5,543,523)	(\$2,679,097)	48%

Fund 10 Revenues - Evergreen Valley College

Fiscal Year	2020			2021			2022		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
2 Evergreen Valley College									
481 Federal Revenue									
48197 Federal MAA Program Revenue	(\$6,343)	(\$12,216)	193%		(\$8,182)	-	(\$36,000)	(\$7,123)	20%
Total	(\$6,343)	(\$12,216)	193%		(\$8,182)	-	(\$36,000)	(\$7,123)	20%
486 State Revenue									
48619 B.O.G. (2% Admin. Fee)	(\$89,990)	(\$25,185)	28%	(\$92,192)	(\$35,789)	39%	(\$92,033)		-
Total	(\$89,990)	(\$25,185)	28%	(\$92,192)	(\$35,789)	39%	(\$92,033)		-
488 Local Revenue									
48870 Instructional Materials Fees	(\$2,330)	(\$1,070)	46%		(\$660)	-		(\$620)	-
48871 Enrollment Fees Intl Students	(\$879,066)	(\$424,510)	48%	(\$786,336)	(\$359,142)	46%	(\$644,159)	(\$286,464)	44%
48872 Enrollment Fees Residents	(\$3,201,367)	(\$1,995,480)	62%	(\$3,160,696)	(\$1,964,325)	62%	(\$3,166,375)	(\$1,701,287)	54%
48875 Student Representation Fees		\$32	-			-			
48876 Health Fees	(\$211,005)	(\$68,030)	32%	(\$144,274)	(\$46,921)	33%	(\$154,013)	(\$49,987)	32%
48877 Enrollment Fees Non-Residents	(\$353,854)	(\$201,603)	57%	(\$279,955)	(\$319,107)	114%	(\$379,450)	(\$364,506)	96%
48890 Other Local Income	(\$80,414)	(\$17,503)	22%	(\$79,286)	(\$1,322)	2%	(\$81,359)	(\$1,333)	2%
Total	(\$4,728,036)	(\$2,708,163)	57%	(\$4,450,547)	(\$2,691,476)	60%	(\$4,425,356)	(\$2,404,197)	54%
489 Other Financing Sources									
48969 Interfund Trans In (10 fr 14)	(\$125,000)		-						
48973 Interfnd Trsf In (Indir. Cost)	(\$75,867)	(\$2,110)	3%	(\$71,191)	(\$3,069)	4%	(\$68,766)		-
48980 Interfund Trans In (10 fr 15)			-						
Total	(\$200,867)	(\$2,110)	1%	(\$71,191)	(\$3,069)	4%	(\$68,766)		-
Total	(\$5,025,236)	(\$2,747,674)	55%	(\$4,613,930)	(\$2,738,515)	59%	(\$4,622,155)	(\$2,411,320)	52%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

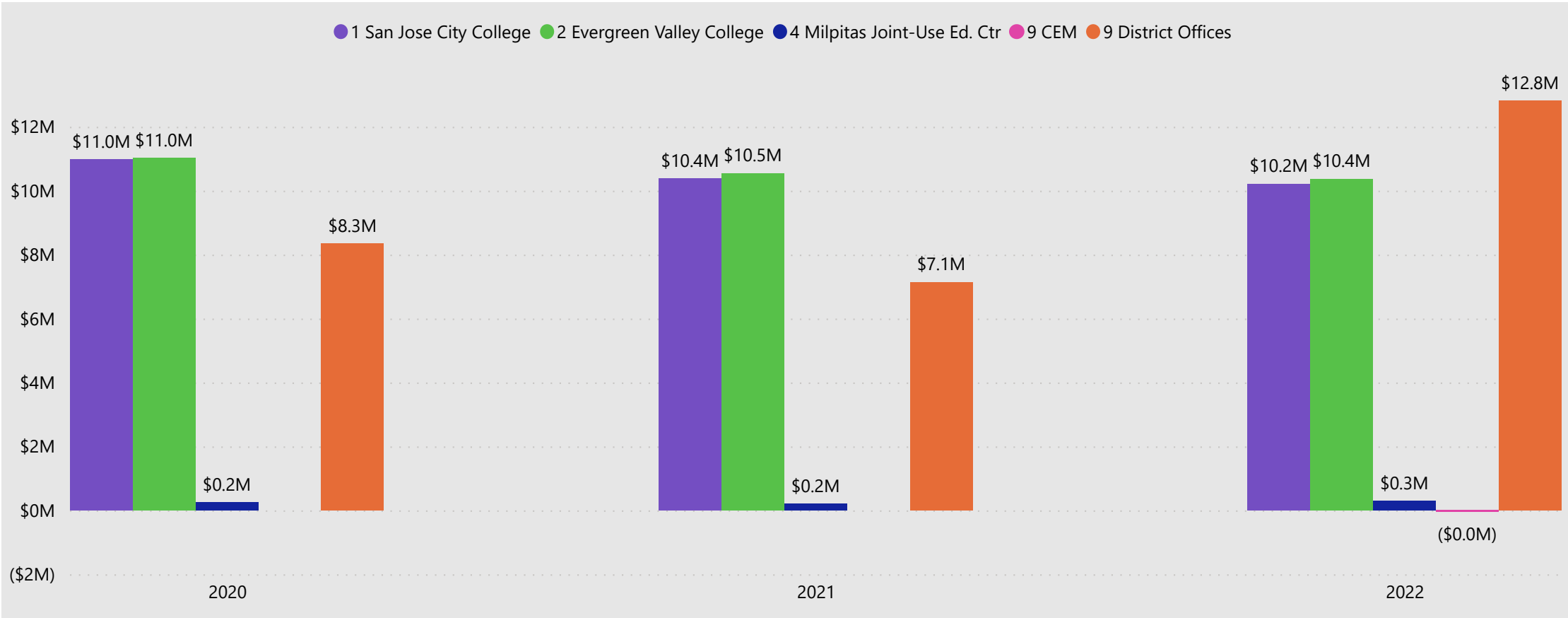
Fund 10 Revenues - District Office

Fiscal Year	2020			2021			2022		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 District Offices									
486 State Revenue									
48614 Education Protection Acct(EPA)	(\$1,224,474)	(\$306,726)	25%	(\$1,234,865)	(\$563,892)	46%	(\$1,032,290)	(\$313,615)	30%
48672 Secured Homeowners Exempt	(\$409,000)		-	(\$406,000)		-	(\$395,000)		-
48690 Other State Income	(\$5,526,306)	(\$415,809)	8%	(\$6,101,145)	(\$307,030)	5%	(\$6,243,445)		-
48691 Mandated Cost Reimbursement	(\$357,669)		-	(\$368,748)		-	(\$313,469)		-
48694 State Lottery	(\$1,873,445)	(\$24,814)	1%	(\$1,852,298)	\$39,362	-	(\$1,682,632)	(\$50,806)	3%
48695 State Reimb Costs	(\$811,120)		-	(\$810,599)		-	(\$1,002,362)		-
Total	(\$10,202,014)	(\$747,349)	7%	(\$10,773,655)	(\$831,560)	8%	(\$10,669,198)	(\$364,421)	3%
488 Local Revenue									
48811 Secured Property Tax Revenues	(\$90,754,000)		-	(\$95,368,000)		-	(\$100,160,000)		-
48812 Supplemental Secured Prop. Tax	(\$2,694,000)	(\$280,602)	10%	(\$1,877,000)	(\$451,543)	24%	(\$2,251,351)	(\$171,797)	8%
48813 Unsecured Roll Property Taxes	(\$6,627,000)		-	(\$6,528,000)		-	(\$6,467,000)		-
48818 RDA Passthru(AB1290)(47.5%)	(\$1,986,925)		-	(\$2,841,450)		-	(\$2,856,650)		-
48819 RDA Residual Pmts	(\$4,812,000)		-	(\$4,718,135)		-	(\$9,254,000)		-
48860 Interest	(\$500,000)	(\$81)	0%	(\$500,000)	(\$10,357)	2%	(\$500,000)		-
48874 Use of Facilities	(\$4,000)	(\$4,000)	100%	(\$4,000)	(\$4,000)	100%	(\$4,000)	(\$4,000)	100%
48890 Other Local Income	(\$462,040)	(\$60,475)	13%	(\$324,523)	(\$50,681)	16%	(\$410,661)	(\$56,797)	14%
48899 Returned Checks		(\$30)	-		(\$10)	-		(\$30)	-
Total	(\$107,839,965)	(\$345,188)	0%	(\$112,161,108)	(\$516,591)	0%	(\$121,903,662)	(\$232,623)	0%
489 Other Financing Sources									
48911 Sale Of Equipment	(\$22,000)	(\$6,578)	30%	(\$20,000)		-	(\$10,000)		-
48912 Sale Of Waste Materials	(\$100)		-	(\$2,000)		-	(\$600)		-
48969 Interfund Trans In (10 fr 14)	(\$230,000)		-	(\$255,000)		-			
48980 Interfund Trans In (10 fr 15)	(\$197,000)		-	(\$188,340)	(\$11,048)	6%	(\$177,845)		-
48995 Interfund Trans In (10 fr 17)	(\$1,711)	(\$1,130)	66%						
Total	(\$450,811)	(\$7,708)	2%	(\$465,340)	(\$11,048)	2%	(\$188,445)		-
Total	(\$118,492,790)	(\$1,100,245)	1%	(\$123,400,103)	(\$1,359,199)	1%	(\$132,761,305)	(\$597,044)	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

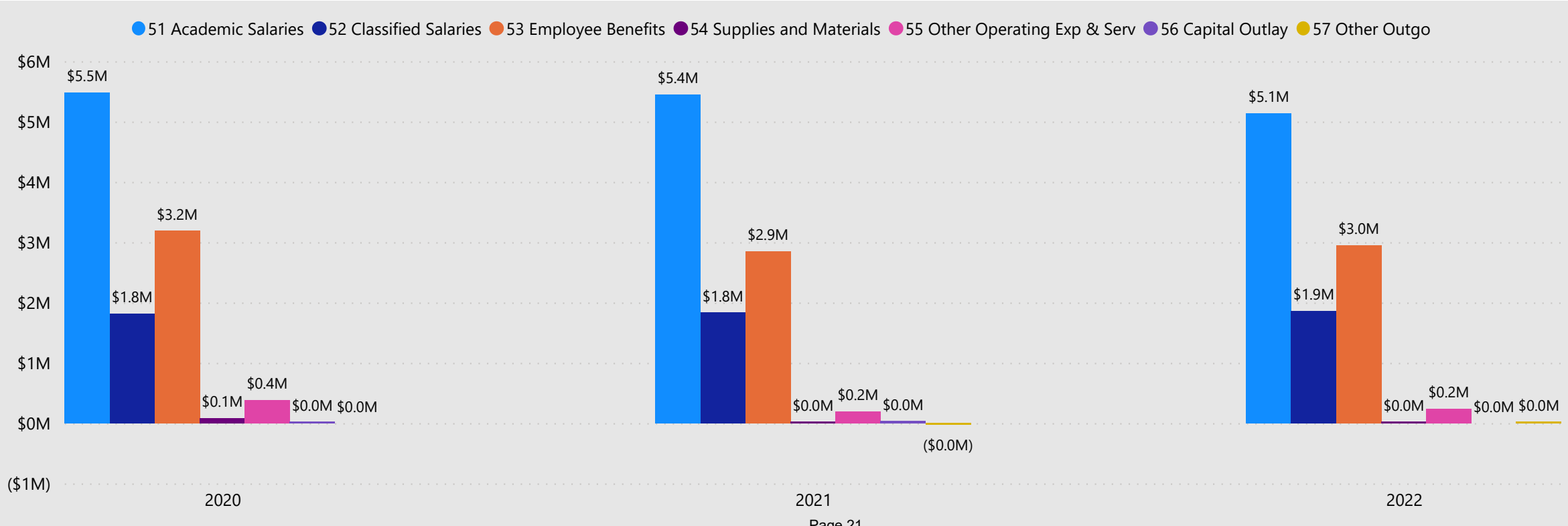
Fund 10 Expenses

Fiscal Year	2020			2021			2022		
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	\$46,893,006	\$10,973,724	23%	\$49,271,997	\$10,374,452	21%	\$51,166,007	\$10,214,177	20%
2 Evergreen Valley College	\$47,189,782	\$11,017,580	23%	\$48,582,463	\$10,545,966	22%	\$51,097,734	\$10,372,257	20%
4 Milpitas Joint-Use Ed. Ctr	\$944,401	\$245,063	26%	\$1,009,432	\$205,132	20%	\$1,220,251	\$288,651	24%
9 CEM								(\$47,117)	-
9 District Offices	\$36,963,369	\$8,344,902	23%	\$39,925,758	\$7,140,325	18%	\$41,749,023	\$12,815,509	31%
Total	\$131,990,558	\$30,581,269	23%	\$138,789,650	\$28,265,874	20%	\$145,233,015	\$33,643,476	23%



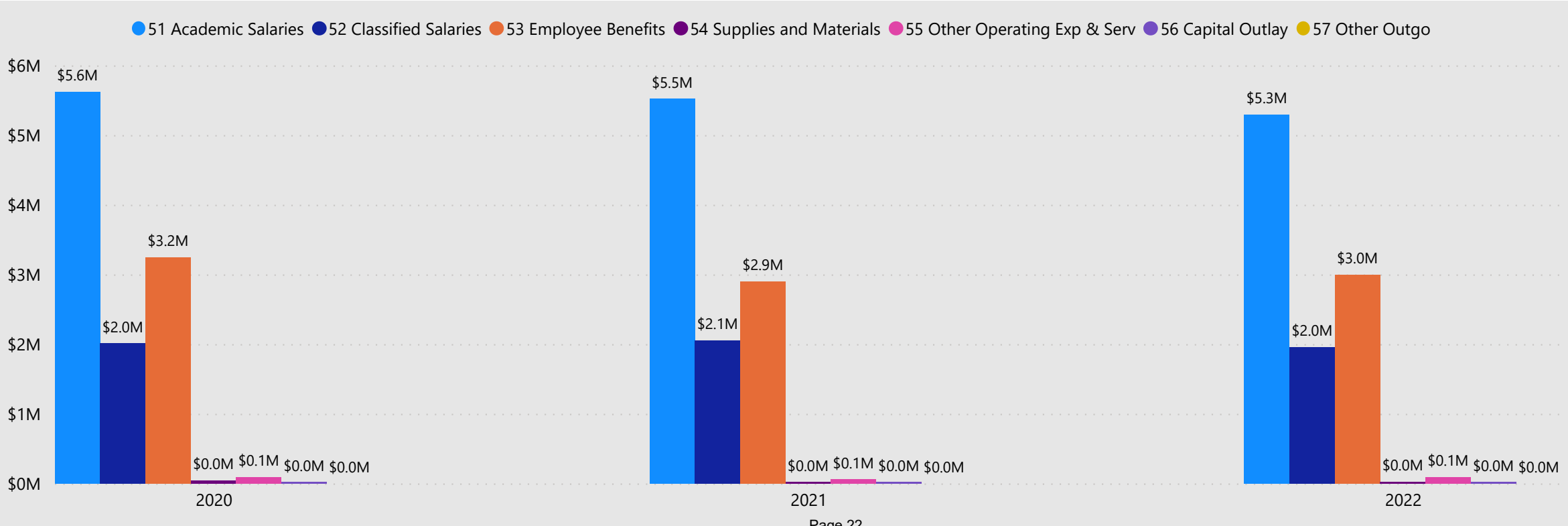
Fund 10 Expenses - San Jose City College

Fiscal Year	2020			2021			2022		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$22,807,626	\$5,487,093	24%	\$23,935,686	\$5,448,720	23%	\$25,563,471	\$5,139,153	20%
52 Classified Salaries	\$8,036,875	\$1,816,128	23%	\$8,521,966	\$1,834,540	22%	\$9,543,376	\$1,862,009	20%
53 Employee Benefits	\$12,204,861	\$3,190,297	26%	\$12,675,474	\$2,851,645	22%	\$13,485,363	\$2,951,194	22%
54 Supplies and Materials	\$478,701	\$86,433	18%	\$658,829	\$12,015	2%	\$169,311	\$10,210	6%
55 Other Operating Exp & Serv	\$2,762,573	\$387,334	14%	\$2,852,712	\$198,796	7%	\$1,761,067	\$236,650	13%
56 Capital Outlay	\$13,476	\$6,440	48%	\$310,880	\$34,423	11%	\$48,954		-
57 Other Outgo	\$588,894		-	\$316,450	(\$5,688)	-	\$594,465	\$14,962	3%
Total	\$46,893,006	\$10,973,724	23%	\$49,271,997	\$10,374,452	21%	\$51,166,007	\$10,214,177	20%



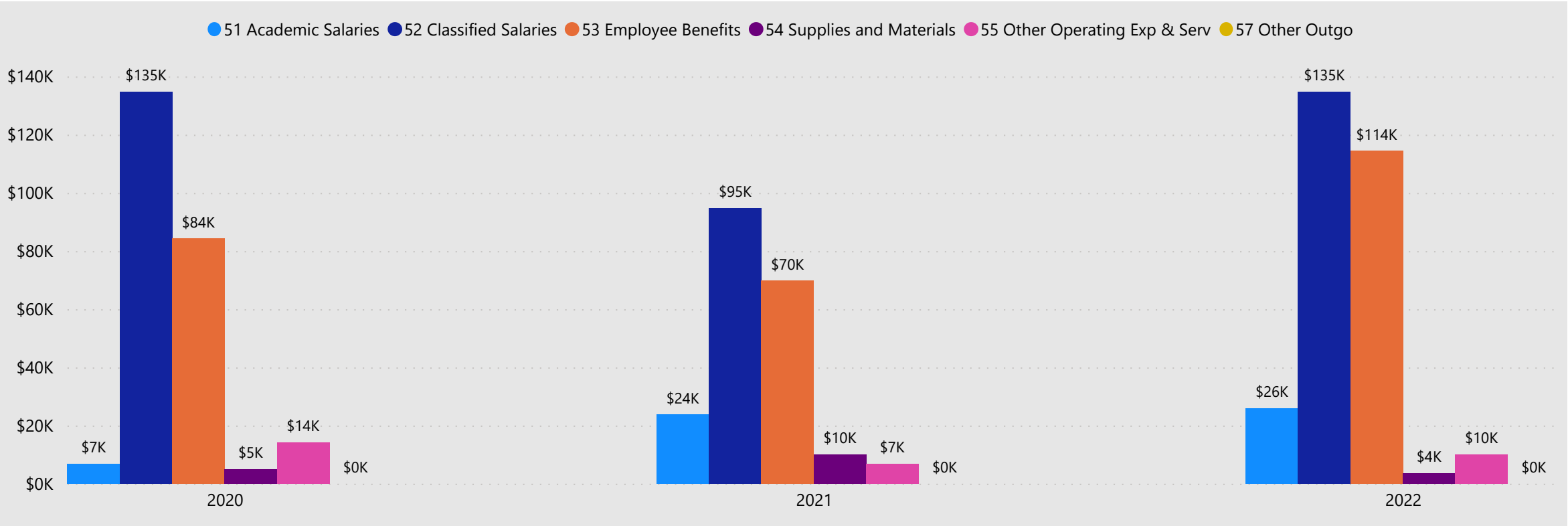
Fund 10 Expenses - Evergreen Valley College

Fiscal Year	2020			2021			2022		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$22,574,502	\$5,620,026	25%	\$23,086,950	\$5,520,783	24%	\$24,702,526	\$5,293,059	21%
52 Classified Salaries	\$8,472,863	\$2,011,510	24%	\$8,750,700	\$2,052,418	23%	\$9,736,687	\$1,961,817	20%
53 Employee Benefits	\$13,482,612	\$3,248,615	24%	\$13,442,195	\$2,898,352	22%	\$14,506,809	\$2,996,272	21%
54 Supplies and Materials	\$237,962	\$45,055	19%	\$230,871	\$5,116	2%	\$258,917	\$22,873	9%
55 Other Operating Exp & Serv	\$1,402,831	\$88,615	6%	\$1,245,496	\$57,936	5%	\$1,218,865	\$93,046	8%
56 Capital Outlay	\$35,033	\$3,760	11%	\$30,233	\$11,361	38%	\$31,733	\$5,189	16%
57 Other Outgo	\$983,979		-	\$1,796,018		-	\$642,197		-
Total	\$47,189,782	\$11,017,580	23%	\$48,582,463	\$10,545,966	22%	\$51,097,734	\$10,372,257	20%



Fund 10 Expenses - Milpitas Joint-Use Ed. Ctr

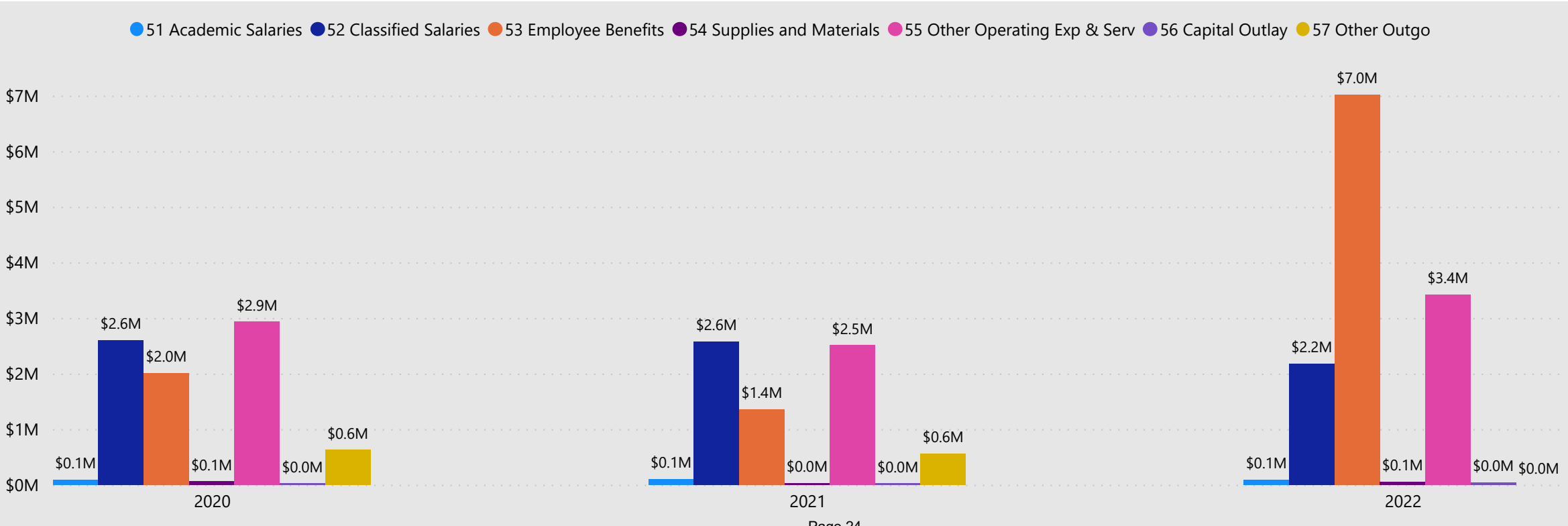
Fiscal Year	2020			2021			2022		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$82,603	\$6,856	8%	\$87,626	\$23,719	27%	\$100,135	\$25,926	26%
52 Classified Salaries	\$366,397	\$134,715	37%	\$383,854	\$94,709	25%	\$456,991	\$134,710	29%
53 Employee Benefits	\$293,111	\$84,209	29%	\$318,052	\$69,781	22%	\$361,182	\$114,368	32%
54 Supplies and Materials	\$79,593	\$5,057	6%	\$26,000	\$10,055	39%	\$74,000	\$3,588	5%
55 Other Operating Exp & Serv	\$111,859	\$14,227	13%	\$114,859	\$6,868	6%	\$164,359	\$10,059	6%
57 Other Outgo	\$10,838		-	\$79,041		-	\$63,584		-
Total	\$944,401	\$245,063	26%	\$1,009,432	\$205,132	20%	\$1,220,251	\$288,651	24%



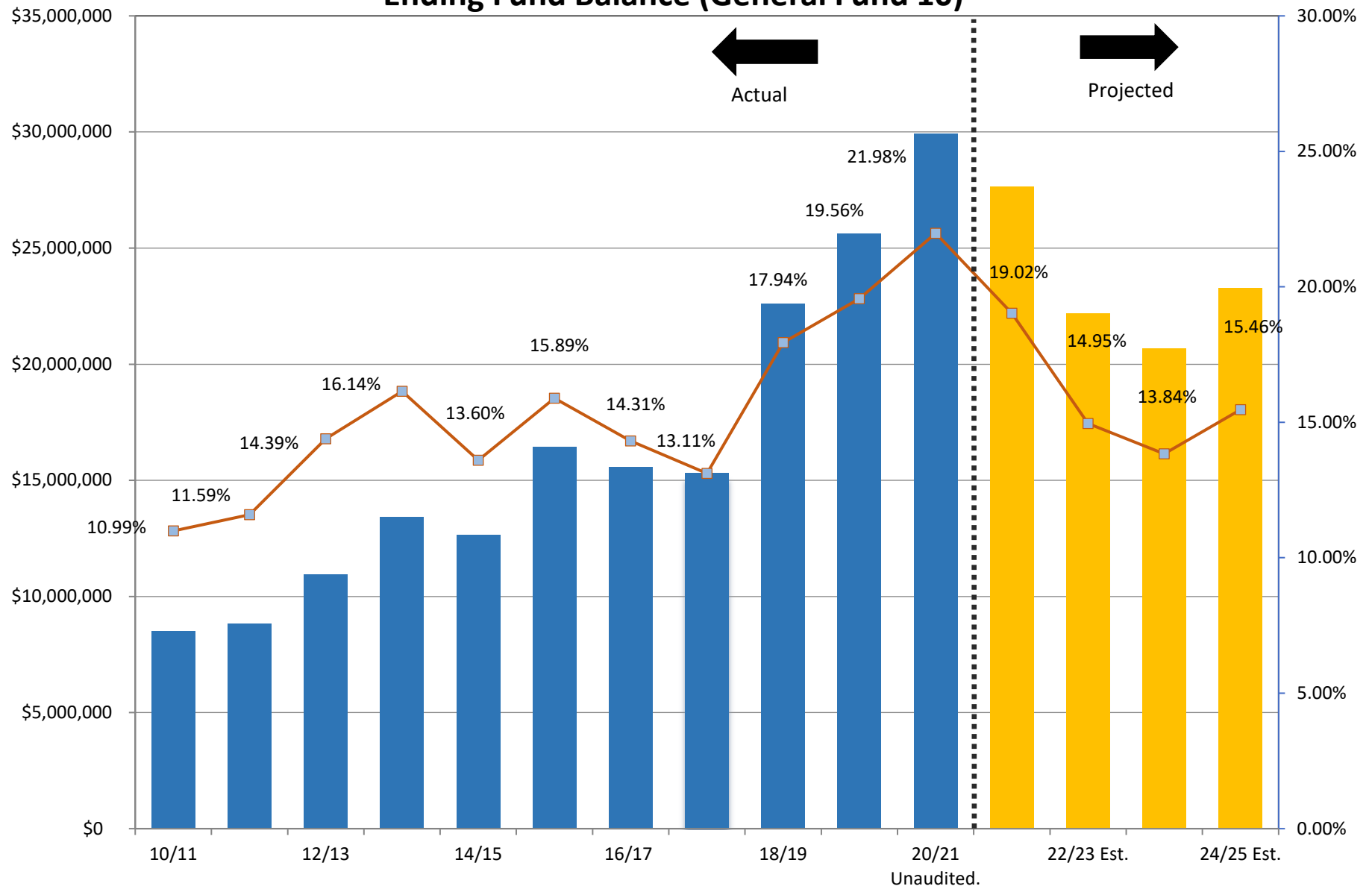
SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 10 Expenses - District Offices

Fiscal Year	2020			2021			2022		
Major Object	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
51 Academic Salaries	\$385,933	\$95,110	25%	\$401,628	\$103,194	26%	\$436,051	\$93,797	22%
52 Classified Salaries	\$10,814,353	\$2,603,715	24%	\$11,349,586	\$2,575,171	23%	\$12,349,419	\$2,180,308	18%
53 Employee Benefits	\$10,981,489	\$2,012,231	18%	\$11,152,660	\$1,355,866	12%	\$11,871,385	\$7,017,406	59%
54 Supplies and Materials	\$484,358	\$62,177	13%	\$468,205	\$27,221	6%	\$443,161	\$57,590	13%
55 Other Operating Exp & Serv	\$10,576,312	\$2,933,992	28%	\$11,813,432	\$2,512,361	21%	\$12,206,181	\$3,418,200	28%
56 Capital Outlay	\$139,289	\$8,886	6%	\$133,049	\$5,603	4%	\$135,499	\$48,208	36%
57 Other Outgo	\$3,581,635	\$628,791	18%	\$4,607,198	\$560,909	12%	\$4,307,327		-
Total	\$36,963,369	\$8,344,902	23%	\$39,925,758	\$7,140,325	18%	\$41,749,023	\$12,815,509	31%

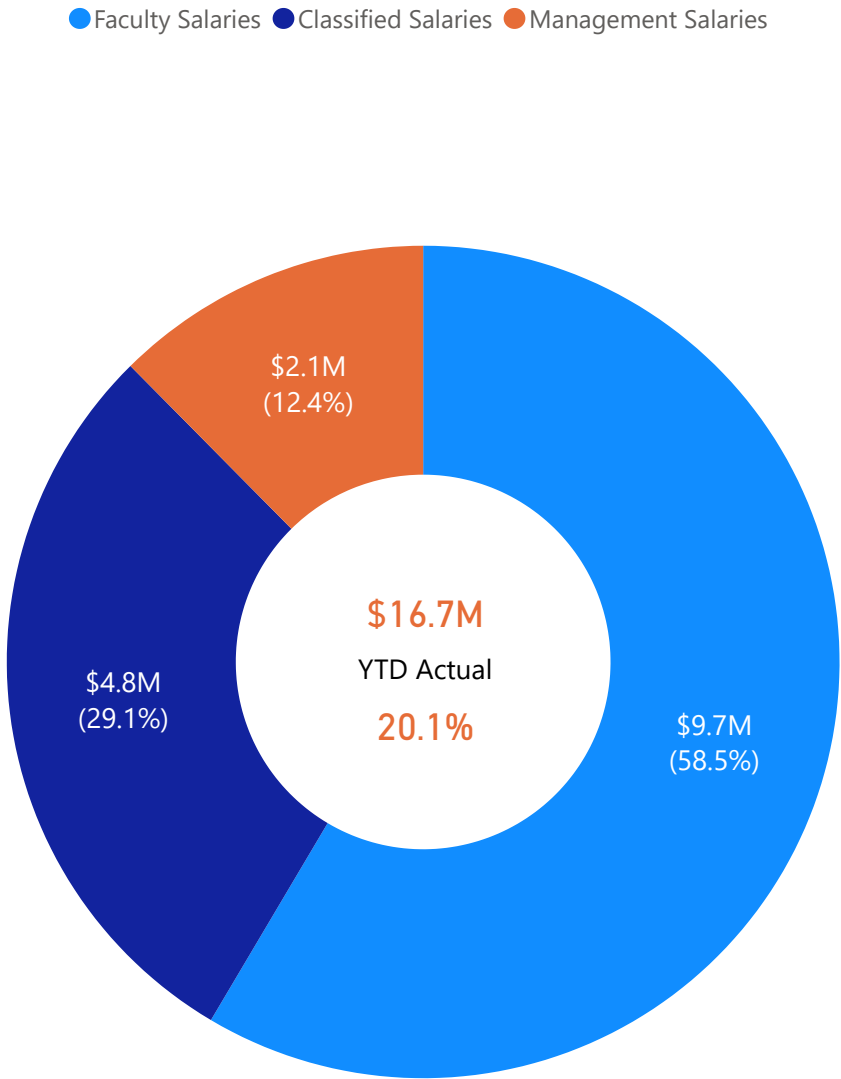


Ending Fund Balance (General Fund 10)

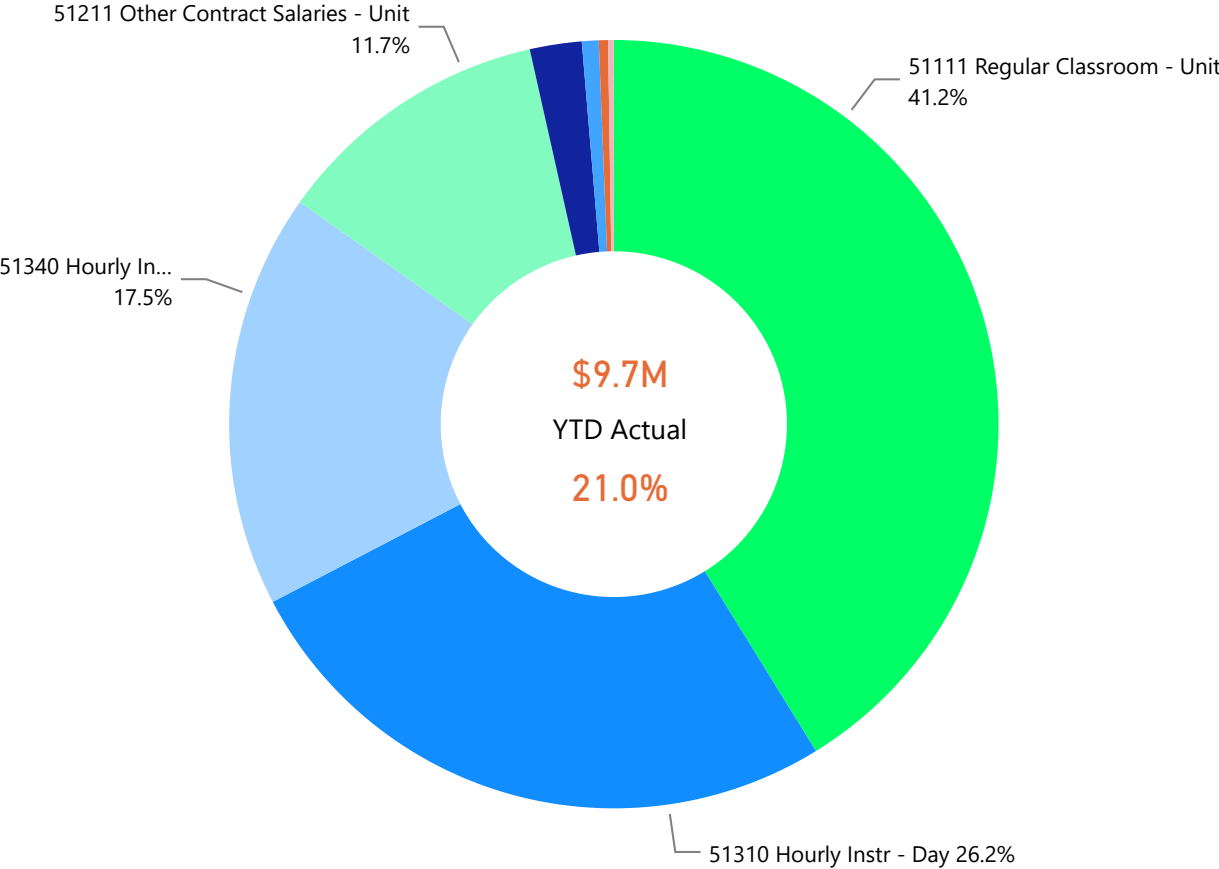
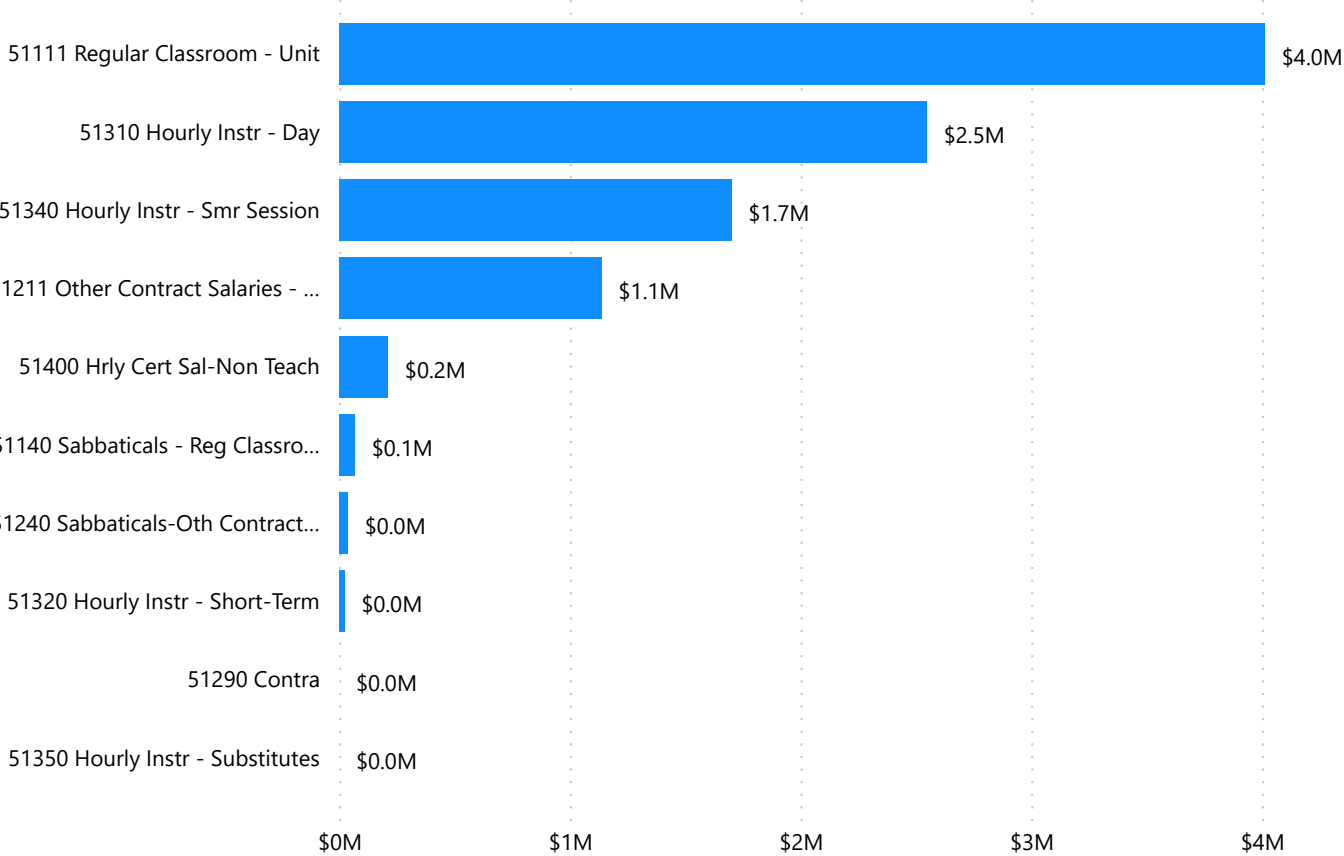


Fund 10 YTD Actual - Salaries

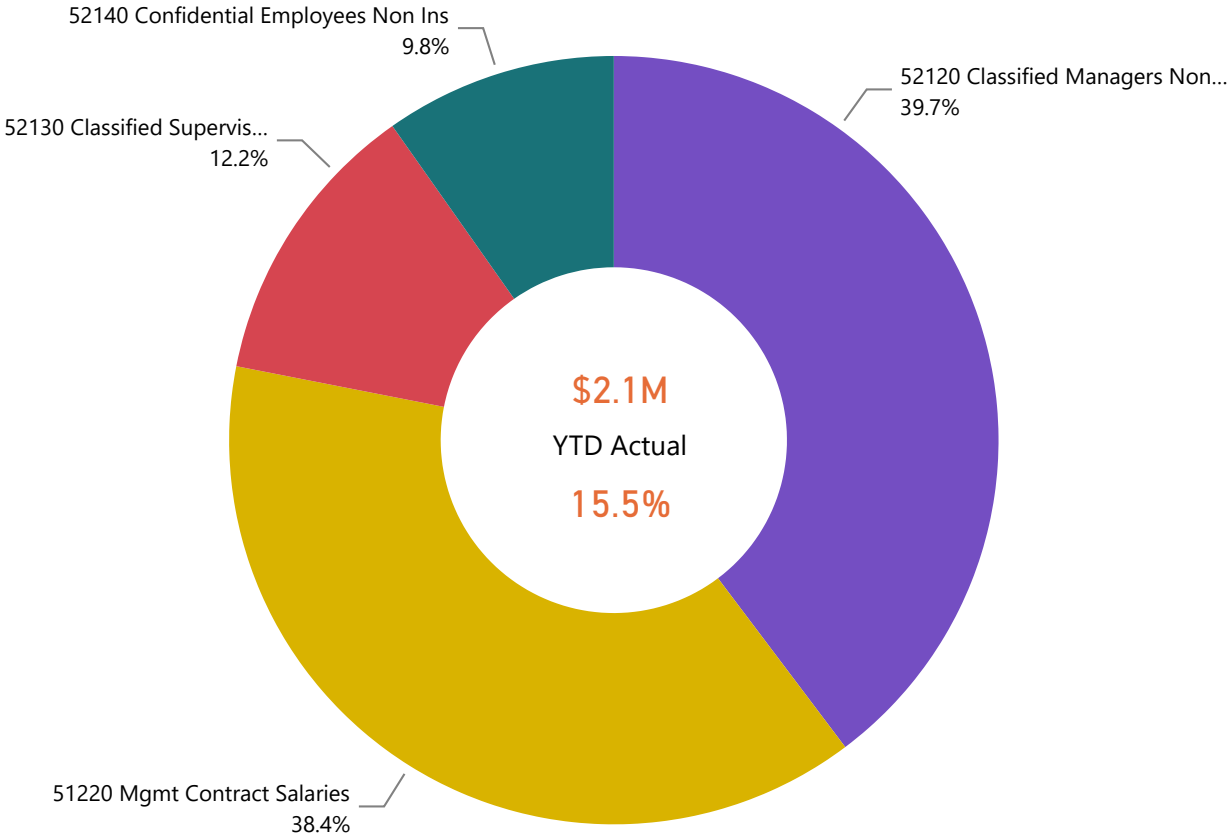
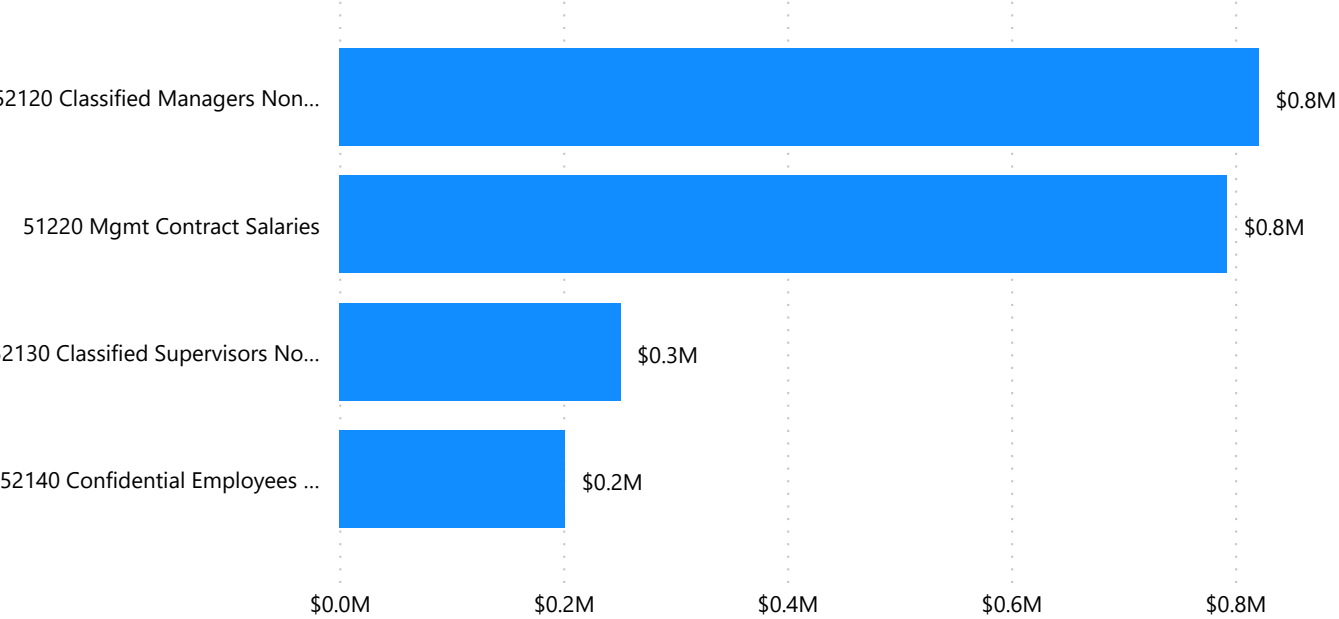
Fiscal Year	2022		
Salaries	Revised Budget	YTD Actual	Actuals/Budget
▲			
Classified Salaries			
52110 Reg, Other Than Instruction - Un	\$18,551,582	\$4,029,956	22%
52111 Regular, Professional Growth		\$4,299	-
52190 Classified Contra	(\$154,208)		-
52210 Instructional Aide -Classified	\$2,556,926	\$565,625	22%
52211 Inst Aide, Professional Growth		\$101	-
52310 Hrly, Other Than Instruction	\$490,871	\$41,467	8%
52320 Student Assistants (Non-Inst)	\$129,500	\$7,200	6%
52350 Substitutes	\$1,477	\$4,993	338%
52351 Overtime	\$410,970	\$71,986	18%
52410 Hrly, Instructional Aide	\$574,708	\$66,638	12%
52420 Hrly, Instructional Tutors	\$525,105	\$48,407	9%
52451 Instructional Overtime		\$2,038	-
Total	\$23,086,931	\$4,842,708	21%
Faculty Salaries			
51111 Regular Classroom - Unit	\$22,849,273	\$4,014,169	18%
51140 Sabbaticals - Reg Classroom	\$624,137	\$68,720	11%
51211 Other Contract Salaries - Unit	\$5,331,417	\$1,138,334	21%
51240 Sabbaticals-Oth Contract Sal	\$152,674	\$37,661	25%
51290 Contra	(\$7,620)		-
51310 Hourly Instr - Day	\$12,657,047	\$2,548,348	20%
51320 Hourly Instr - Short-Term	\$49,703	\$23,253	47%
51340 Hourly Instr - Smr Session	\$2,214,622	\$1,701,802	77%
51350 Hourly Instr - Substitutes	\$430,881		-
51400 Hrly Cert Sal-Non Teach	\$2,180,241	\$212,276	10%
Total	\$46,482,375	\$9,744,563	21%
Management Salaries			
51220 Mgmt Contract Salaries	\$4,319,808	\$792,695	18%
52120 Classified Managers Non Instru	\$5,783,270	\$820,979	14%
52130 Classified Supervisors Non Ins	\$1,752,611	\$251,156	14%
52140 Confidential Employees Non Ins	\$1,463,661	\$201,732	14%
Total	\$13,319,350	\$2,066,562	16%
Total	\$82,888,656	\$16,653,833	20%



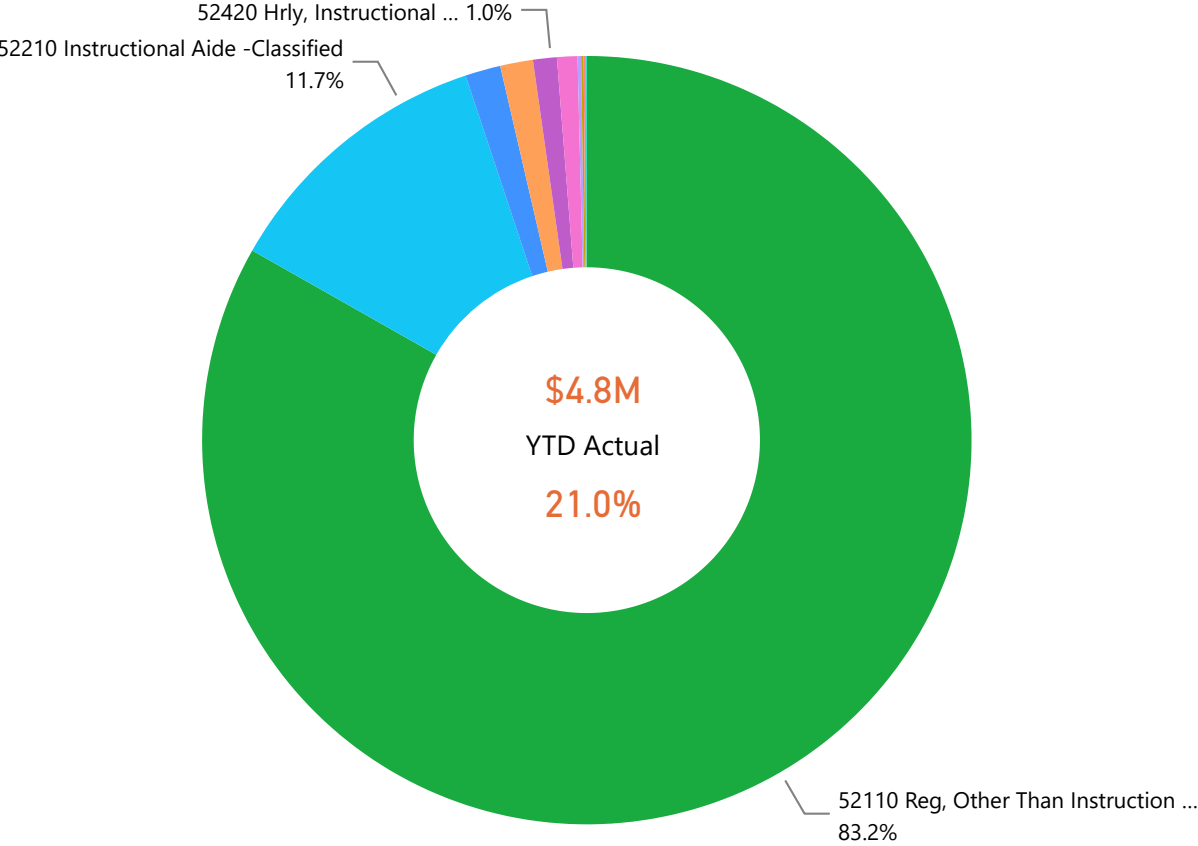
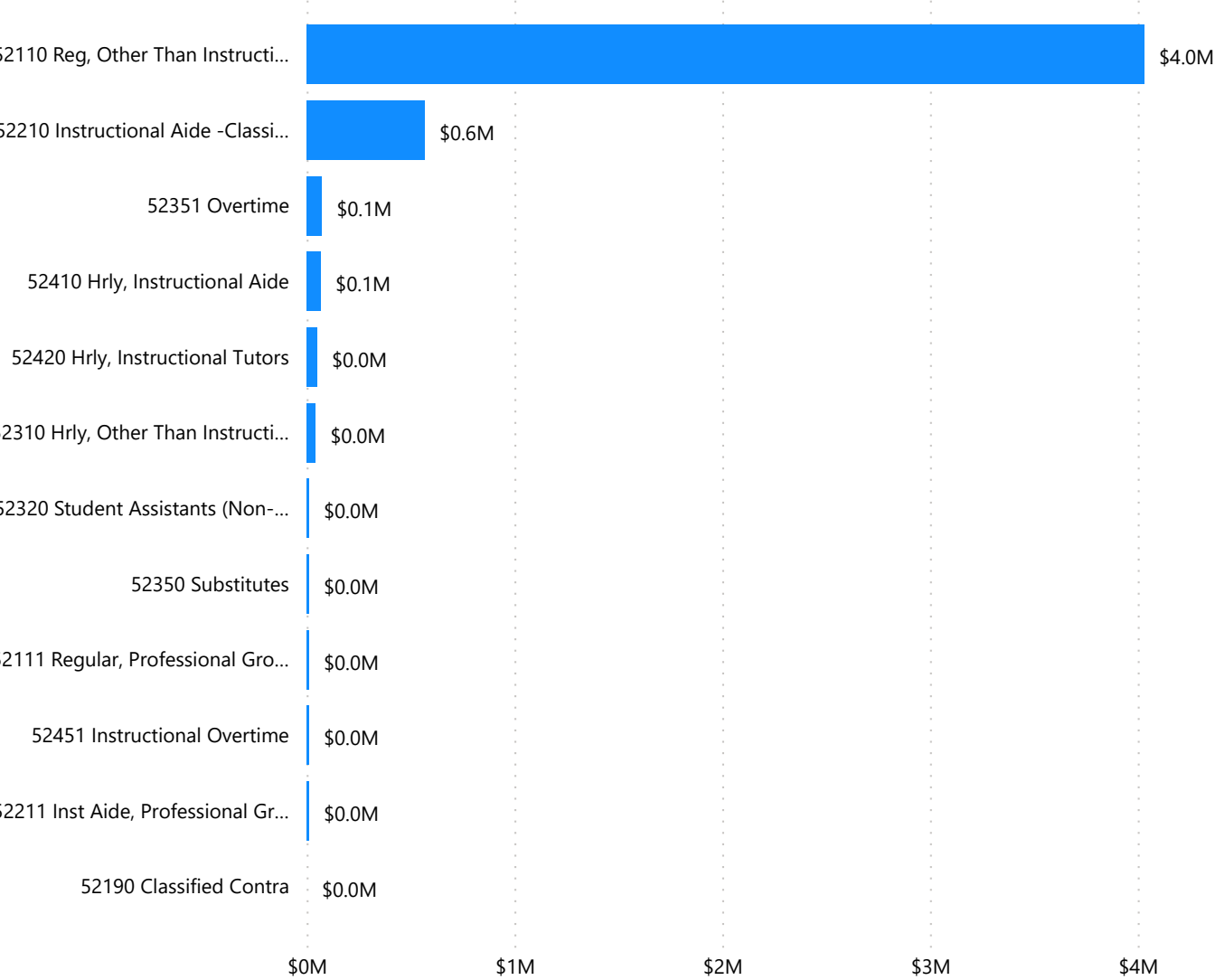
Fund 10 YTD Actual - Faculty Salaries



Fund 10 YTD Actual - Management Salaries



Fund 10 YTD Actual - Classified Salaries

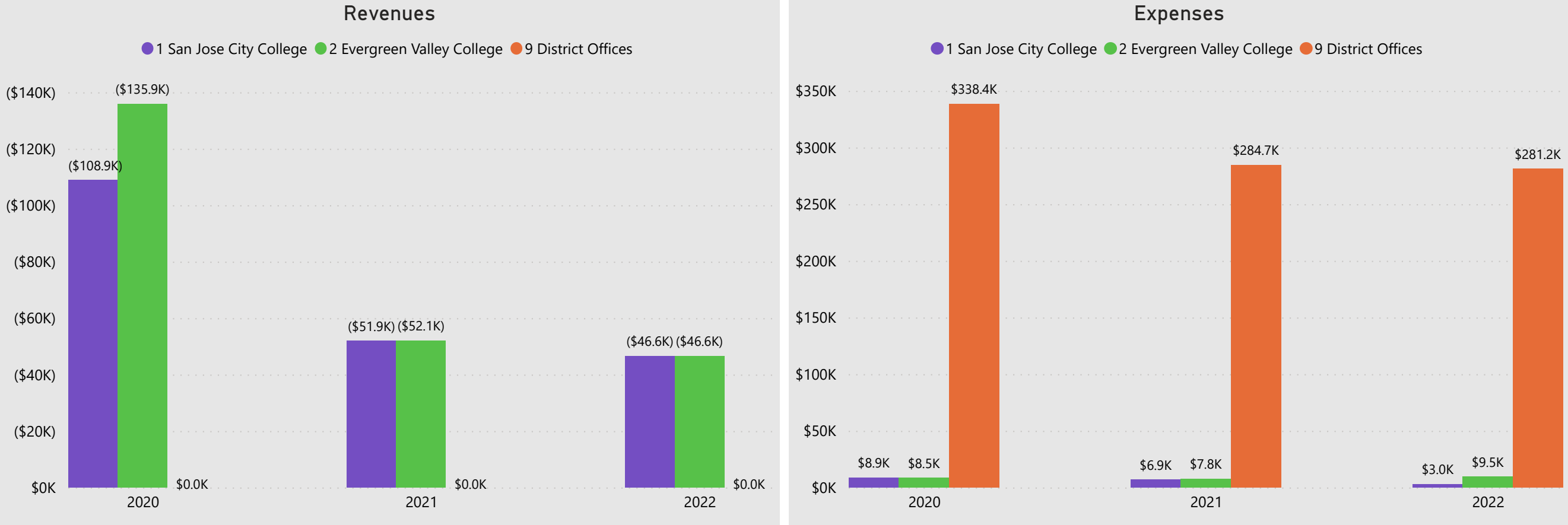


SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 11 Parking Fund

Fiscal Year	2020			2021			2022		
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									
48 Revenues	(\$451,775)	(\$108,938)	24%	(\$180,325)	(\$51,936)	29%	(\$311,339)	(\$46,567)	15%
52 Classified Salaries	\$28,172	\$5,162	18%	\$16,258	\$4,064	25%	\$17,873	\$411	2%
53 Employee Benefits	\$24,714	\$3,192	13%	\$13,031	\$2,675	21%	\$13,993	\$2,572	18%
55 Other Operating Exp & Serv	\$193,339	\$517	0%	\$193,339	\$190	0%	\$193,339		-
Total	(\$205,550)	(\$100,066)	49%	\$42,303	(\$45,007)	-	(\$86,134)	(\$43,583)	51%
2 Evergreen Valley College									
48 Revenues	(\$542,025)	(\$135,899)	25%	(\$162,975)	(\$52,057)	32%	(\$361,611)	(\$46,568)	13%
52 Classified Salaries	\$15,620	\$3,973	25%	\$16,821	\$4,374	26%	\$19,319	\$5,720	30%
53 Employee Benefits	\$12,583	\$3,040	24%	\$13,202	\$3,316	25%	\$14,467	\$3,827	26%
55 Other Operating Exp & Serv	\$197,361	\$1,469	1%	\$197,361	\$107	0%	\$197,361		-
Total	(\$316,461)	(\$127,416)	40%	\$64,409	(\$44,260)	-	(\$130,464)	(\$37,021)	28%
9 District Offices									
48 Revenues	(\$688,724)		-	(\$1,339,224)		-	(\$1,107,829)		-
52 Classified Salaries	\$693,728	\$193,586	28%	\$713,820	\$175,709	25%	\$763,890	\$169,399	22%
53 Employee Benefits	\$462,359	\$114,068	25%	\$461,540	\$109,012	24%	\$503,385	\$110,365	22%
54 Supplies and Materials	\$5,209	\$525	10%	\$7,713	(\$17)	-	\$7,713		-
55 Other Operating Exp & Serv	\$49,439	\$30,211	61%	\$49,439	\$21	0%	\$49,439	\$1,396	3%
Total	\$522,011	\$338,390	65%	(\$106,712)	\$284,725	-	\$216,598	\$281,160	130%
Total		\$110,907	-		\$195,458	-		\$200,556	-

Fund 11 Parking Fund



Fund 12 Financial Stability Actuals

Fiscal Year	2017			2018			2020		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 District Offices									
48 Revenues	(\$250,000)	(\$250,000)	100%	(\$500,000)	(\$500,000)	100%		(\$500,000)	-
Total	(\$250,000)	(\$250,000)	100%	(\$500,000)	(\$500,000)	100%		(\$500,000)	-

Fund 14 Student Success Enhancement Actuals

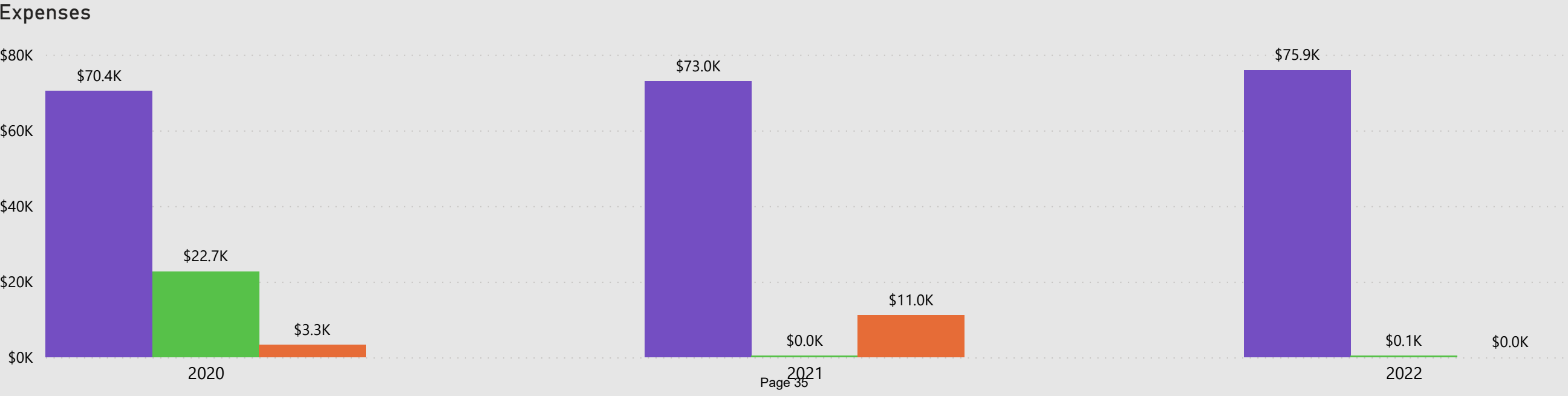
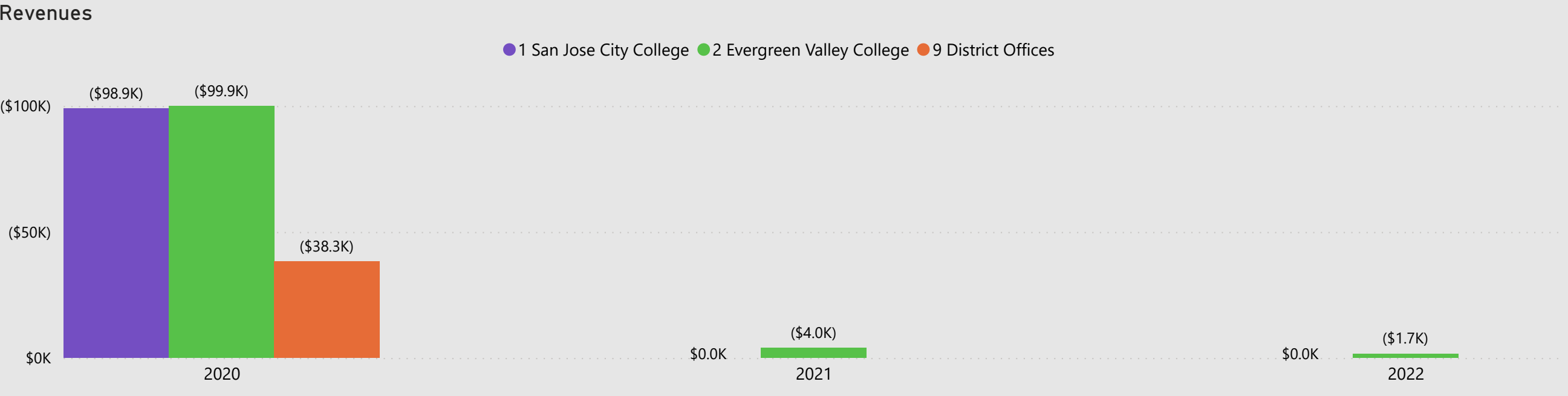
Fiscal Year	2020			2021			2022		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 District Offices									
48 Revenues	(\$25,000)	(\$25,000)	100%	(\$25,000)	(\$25,000)	100%	(\$25,000)		-
57 Other Outgo	\$480,000		-	\$310,450		-			
Total	\$455,000	(\$25,000)	-	\$285,450	(\$25,000)	-	(\$25,000)		-

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 15 Facility Rentals

Fiscal Year	2020			2021			2022		
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									
48 Revenues	(\$449,000)	(\$98,900)	22%	(\$224,500)		-	(\$516,672)		-
52 Classified Salaries	\$115,210	\$38,617	34%	\$166,243	\$40,608	24%	\$182,189	\$42,075	23%
53 Employee Benefits	\$97,040	\$30,549	31%	\$147,635	\$32,364	22%	\$157,137	\$33,818	22%
55 Other Operating Exp & Serv	\$423,389		-	\$115,536		-	\$11,792		-
56 Capital Outlay	\$1,500	\$1,226	82%				\$60,000		-
57 Other Outgo	\$550,000		-	\$550,000		-	\$550,000		-
Total	\$738,139	(\$28,508)	-	\$754,914	\$72,972	10%	\$444,446	\$75,892	17%
2 Evergreen Valley College									
48 Revenues	(\$200,000)	(\$99,928)	50%	(\$200,000)	(\$4,000)	2%	(\$200,000)	(\$1,674)	1%
52 Classified Salaries	\$101,602	\$9,590	9%	\$103,243		-	\$109,433		-
53 Employee Benefits	\$56,737	\$6,812	12%	\$57,884		-	\$61,647		-
54 Supplies and Materials	\$22,000		-	\$32,000		-	\$32,000		-
55 Other Operating Exp & Serv	\$541,332	\$6,266	1%	\$740,482	\$38	0%	\$1,099,590	\$76	0%
56 Capital Outlay	\$220,189		-	\$220,189		-	\$220,189		-
57 Other Outgo			-						
Total	\$741,860	(\$77,261)	-	\$953,798	(\$3,962)	-	\$1,322,859	(\$1,598)	-
9 District Offices									
48 Revenues	(\$155,371)	(\$38,269)	25%						
55 Other Operating Exp & Serv	\$27,000	\$3,297	12%			-			
57 Other Outgo	\$319,841		-	\$188,340	\$11,048	6%	\$177,845		-
Total	\$191,470	(\$34,972)	-	\$188,340	\$11,048	6%	\$177,845		-
Total	\$1,671,469	(\$140,741)	-	\$1,897,052	\$80,058	4%	\$1,945,150	\$74,294	4%

Fund 15 Facility Rentals

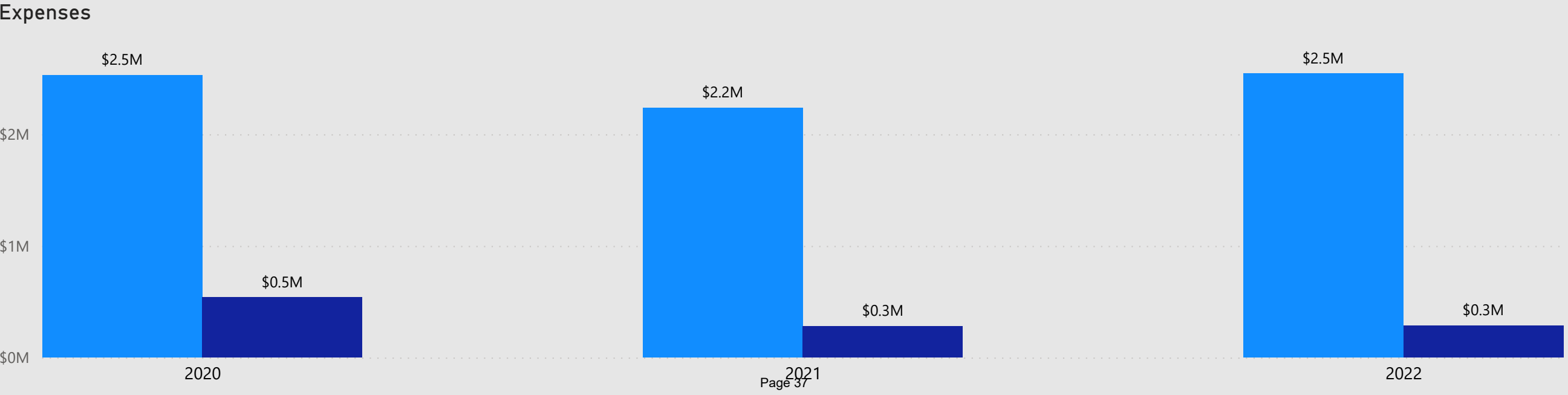
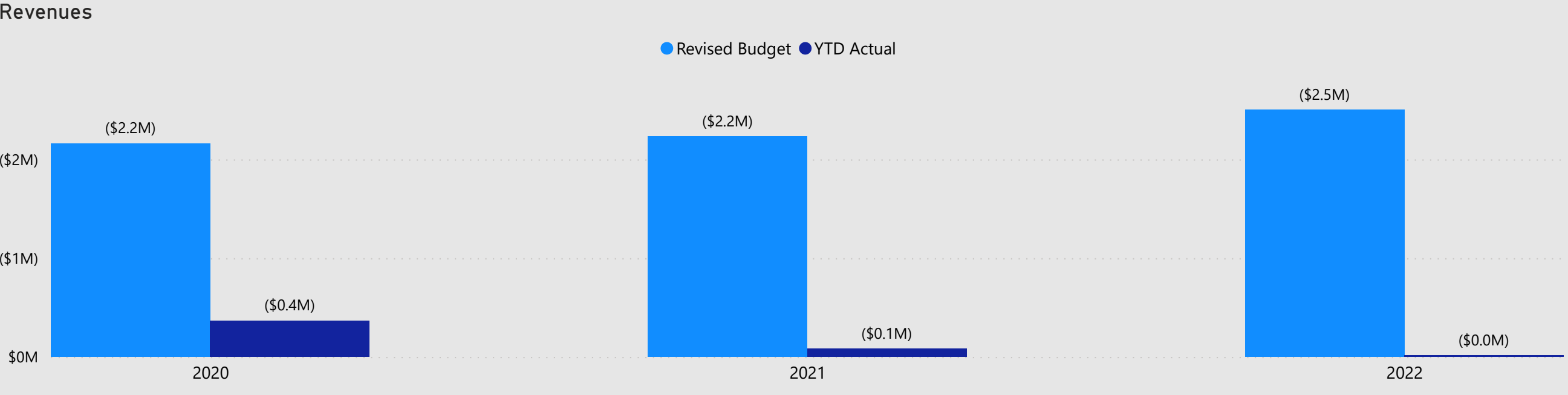


SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 16 Center for Economic Mobility

Fiscal Year	2020			2021			2022		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
3 Fund Balances									
39 Fund Equity			-			-			-
Total			-			-			-
4 Revenues									
48 Revenues	(\$2,161,865)	(\$366,703)	17%	(\$2,232,145)	(\$83,118)	4%	(\$2,502,329)	(\$757)	0%
Total	(\$2,161,865)	(\$366,703)	17%	(\$2,232,145)	(\$83,118)	4%	(\$2,502,329)	(\$757)	0%
5 Expenses									
51 Academic Salaries	\$210,688	\$52,174	25%	\$284,216	\$53,509	19%	\$306,341	\$32,687	11%
52 Classified Salaries	\$1,156,666	\$237,986	21%	\$991,726	\$122,315	12%	\$1,121,185	\$152,335	14%
53 Employee Benefits	\$629,462	\$137,735	22%	\$721,840	\$84,399	12%	\$800,031	\$78,683	10%
54 Supplies and Materials	\$66,296	\$1,194	2%	\$27,175		-	\$30,795	\$388	1%
55 Other Operating Exp & Serv	\$459,221	\$107,573	23%	\$210,864	\$21,069	10%	\$285,146	\$22,604	8%
56 Capital Outlay	\$7,000	\$1,949	28%	\$1,000		-	\$1,000		-
57 Other Outgo							\$126	\$126	100%
Total	\$2,529,333	\$538,611	21%	\$2,236,821	\$281,293	13%	\$2,544,624	\$286,823	11%
Total	\$367,468	\$171,908	47%	\$4,676	\$198,175	4238%	\$42,295	\$286,066	676%

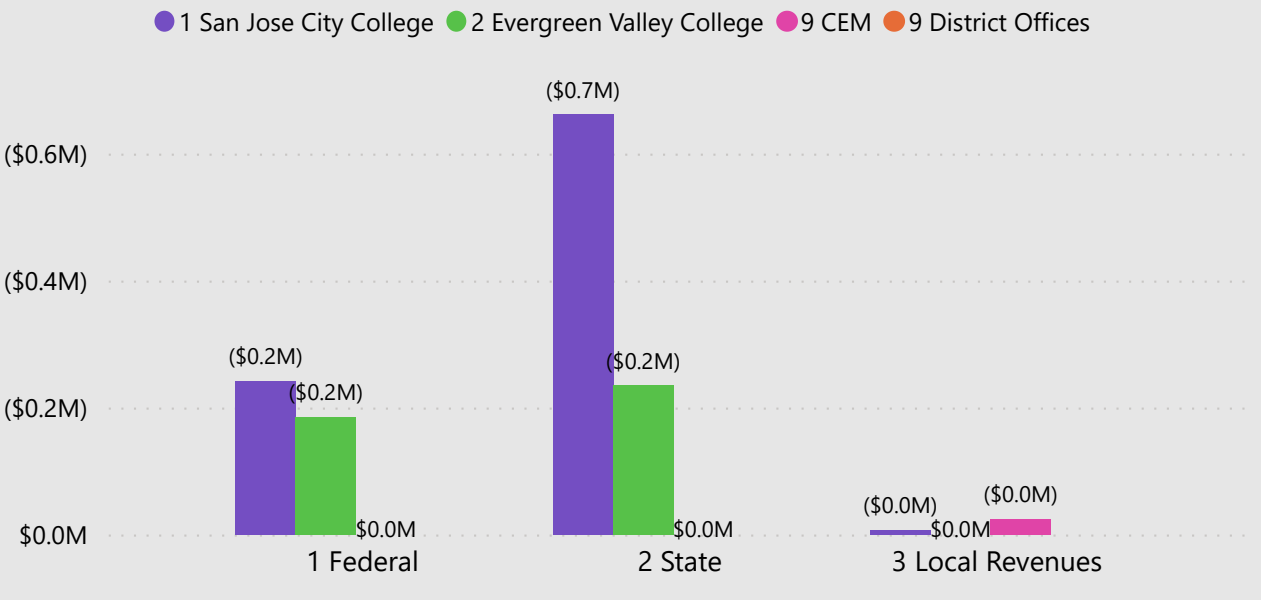
Fund 16 Center for Economic Mobility



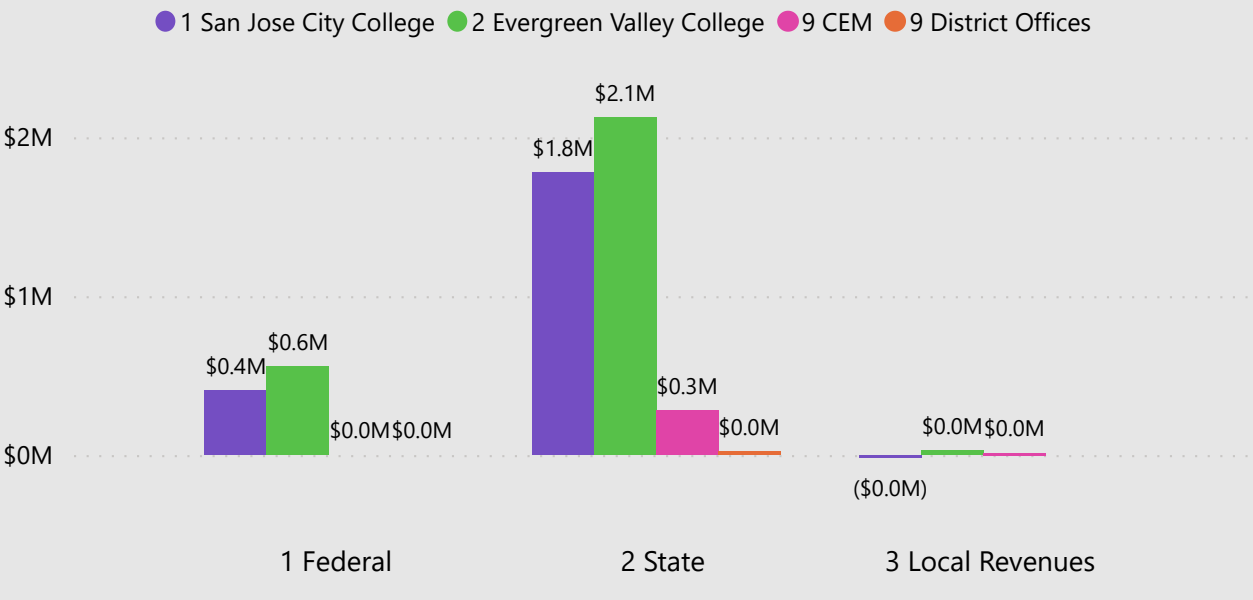
Fund 17 Grants & Categoricals - Total

Location Group	1 San Jose City College			2 Evergreen Valley College			9 CEM			9 District Offices		
Object Group	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget
4 Revenues												
1 Federal	(\$10,633,155)	(\$242,084)	2%	(\$18,425,448)	(\$185,499)	1%	(\$694,712)		-	(\$423,089)		-
2 State	(\$16,173,103)	(\$661,764)	4%	(\$16,487,360)	(\$234,767)	1%	(\$863,264)		-	(\$1,622,314)		-
3 Local Revenues	(\$167,361)	(\$7,635)	5%	(\$176,904)		-	(\$209,007)	(\$25,000)	12%			
Total	(\$26,973,619)	(\$911,483)	3%	(\$35,089,712)	(\$420,266)	1%	(\$1,766,983)	(\$25,000)	1%	(\$2,045,403)		-
5 Expenses												
1 Federal	\$10,633,154	\$407,037	4%	\$18,425,452	\$557,880	3%	\$694,712		-	\$423,089		-
2 State	\$16,173,105	\$1,777,966	11%	\$16,487,363	\$2,123,017	13%	\$863,264	\$281,790	33%	\$1,622,314	\$21,295	1%
3 Local Revenues	\$167,361	(\$4,000)	-	\$176,904	\$26,400	15%	\$209,007	\$119	0%			
Total	\$26,973,620	\$2,181,002	8%	\$35,089,719	\$2,707,296	8%	\$1,766,983	\$281,909	16%	\$2,045,403	\$21,295	1%
Total	\$1	\$1,269,519		\$7	\$2,287,030			\$256,909	-		\$21,295	-

Revenues



Revenues



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 17 Grand & Categorials - Federal

Location Group	1 San Jose City College			2 Evergreen Valley College			9 CEM			9 District Offices		
Object Group	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget
5 Expenses												
10195 SEAASE				\$23,269	\$15,977	69%						
10201 Federal Work Study	\$360,000	\$40,780	11%	\$337,147	\$8,171	2%						
10302 Trio - Upward Bound				\$460,018	\$107,668	23%						
10303 Trio - Talent Search				\$668,251	\$57,548	9%						
10401 VTEA Title I-C	\$233,325	\$24,750	11%	\$208,229	\$31,099	15%						
10504 CARES ACT HigherEd Emgy Rlf	\$62,643	(\$805)	-	\$923,083	\$292,207	32%						
10505 CARES ACT HigherEd Emgy RlfMSI				\$7,313		-						
10506 CRRSAA HEERF II	\$3,423,868	\$284,362	8%	\$6,580,999		-				\$423,089		-
10507 CRRSAA HEERF II MSI				\$653,209		-						
10508 ARPA HEERF III	\$4,899,895		-	\$8,126,209		-						
10509 ARPA HEERF III MSI	\$601,350		-									
10648 Sil Valley HighTech Apprentice				\$84,155	\$47,702	57%						
10701 Title V Grant		(\$69)	-									
10702 Title V Grant - Year 2		(\$0)	-									
10705 Title V Grant - Year 5		\$150	-									
10715 TitleV-Yr5_Culti. Excele		\$5	-									
10721 Title V: GANAS - Y1	\$390,768	\$93,941	24%									
10722 Title V: GANAS - Y2	\$599,343		-									
10801 Veteran's Administration	\$14,616		-	\$4,725		-						
10901 NSF INCLUDES Alliance Yr 1				\$9,468	\$4,162	44%	\$65,680		-			
10902 NSF INCLUDES Alliance Yr 2				\$5,000		-	\$318,383		-			
10903 NSF INCLUDES Alliance Yr 3				\$70,000		-	\$275,820		-			
10911 NSF-Integrated Teacher Pathway	\$4,936	(\$0)	-									
10921 NSF-SRI Project GOALS YR1				\$11,582	\$17,248	149%	\$34,829		-			
10931 NSF-NextFlex				\$131,908	\$1,375	1%						
11101 TANF	\$42,410	\$13,237	31%	\$41,185	\$12,040	29%						
11208 YESS-ILP				\$22,500	\$4,258	19%						
11301 CalFresh (CSU Chico)				\$57,202	\$4,854	8%						
Total	\$10,633,154	\$456,350	4%	\$18,425,452	\$604,309	3%	\$694,712		-	\$423,089		-

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

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	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget
5 Expenses									
20201 EOP&S	\$1,036,948	\$196,698	19%	\$1,081,909	\$163,472	15%			
20301 DSP/Student Accessibility	\$972,136	\$142,373	15%	\$651,587	\$90,056	14%			
20400 Student Equity & Achievement	\$2,602,096	\$309,250	12%	\$3,347,200	\$440,093	13%	\$112,797	\$5,495	5%
20401 Student Success & Support Prog		\$115,564	-		\$136,026	-			
20402 Student Equity		(\$1,987)	-		\$10,084	-			
20403 Hunger Free Campus Support				\$22,808		-			
20404 Innovation in Higher Education	\$218,893		-	\$18,602	\$67,817	365%			
20408 Veteran Resource Center (SSSP)	\$109,250	\$9,695	9%	\$138,145	\$12,262	9%			
20409 Dream Resource Liasdon	\$65,246	\$500	1%	\$37,705	\$3,050	8%			
20702 IEPI Innovation&Effectiveness	\$200,000	\$2,000	1%	\$200,000		-			
20711 Umoja Community Edu Foundation	\$11,982		-	\$119		-			
20801 State Apport-Apprentices	\$574,734	\$11,211	2%						
20811 CA Apprenticeship Initiative	\$480,574	(\$2,227)	-						
20813 CA Apprentice Init Tech Path				\$60,000		-			
21001 County Excess Costs Serv-CALWORKS	\$212,000	\$64,681	31%	\$174,000	\$25,187	14%			
21201 CALWORKS	\$321,981	\$43,044	13%	\$286,985	\$43,509	15%			
21301 Financial Aid Administration	\$315,957	\$57,900	18%	\$429,229	\$69,160	16%			
21302 Financial Aid Technology	\$51,932		-	\$56,828		-	\$58,141	\$5,168	9%
21401 Block Grant - Instr. Support	\$1,055,044		-	\$794,460		-			
21503 Block Grant - Phys Plant 18-19				\$90,329		-			
21504 Block Grant - Phys Plant 19-20			-	\$14,929		-	\$29,857		-
21505 Block Grant -Phys Plant 20-21									-
21506 Block Grant - Phys Plant 21-22	\$1,055,044		-	\$1,371,557		-	\$1,055,044		-
21519 Year 1 Basic Skills		\$10,838	-		\$5,420	-			
21610 COVID19 Rspns Blk Grnt Prop98	\$261,689	\$153,703	59%	\$290,255		-	\$146,532		-

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 17 Grants & Categoricals - State B

Location Group	1 San Jose City College			2 Evergreen Valley College			9 CEM			9 District Offices		
Object Group	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget
5 Expenses												
22004 Guided Pathways Allocation	\$263,365	\$29,157	11%	\$284,724	\$4,106	1%						
22005 Student Succ Completion Grant	\$450,755	\$24,490	5%	\$1,194,992	\$248,701	21%						
22007 Disaster Relief Emrgncy Fi Aid	\$3,814		-									
22009 Immed Action-CalFresh Outreach	\$20,029		-	\$20,029		-						
22010 Immed Action-Retention/Outreac	\$100,852		-	\$99,733	\$32,761	33%						
22301 CARE	\$85,558	\$13,702	16%	\$91,785	\$8,137	9%						
22500 Lottery	\$747,975	\$44,987	6%	\$1,232,330	\$28,959	2%						
22591 Classified Prof Devlp										\$62,664		-
22597 Equal Employment Opportunity										\$157,279	\$10,633	7%
25600 Nursing Faculty and Recruitmen				\$197,578	\$32,667	17%						
25619 Adult Education Block Grant	\$376,903	\$45,773	12%	\$306,635	\$86,560	28%	\$863,264	\$281,790	33%			
25620 Adult Education Block Grant Y2		(\$8)	-									
25702 California College Promise	\$672,771	\$73,699	11%	\$867,455	\$144,679	17%						
26201 Strong Workforce Local - Yr3				\$57,872	\$1,660	3%						
26202 Strong Workforce Local - Yr2	\$913,160	\$226,079	25%	\$650,785	\$167,736	26%						
26203 Strong Workforce Local - Yr1	\$1,208,981	\$99,051	8%	\$1,057,636	\$62,576	6%						
26204 Strong Workforce Regional -Yr1	\$673,185	\$50,463	7%	\$498,109	\$41,505	8%						
26205 Strong Workforce Regional -Yr2	\$673,185	\$40,604	6%	\$488,833	\$145,382	30%						
26206 Strong Workforce Regional -Yr3	\$437,066	\$16,790	4%	\$16,319	\$0	0%						
26303 IDRC 21st Century - Chabot					\$0	-						
26312 East Side Alliance Career Path					\$383	-						
26313 Campus Safety & Sexual Assault				\$18		-						
26317 Improving Online CTE Pathways					\$5	-						
26402 Mental Health Support Funds		(\$64)	-	\$355,883	\$51,063	14%						
Total	\$16,173,105	\$1,777,966	11%	\$16,487,363	\$2,123,017	13%	\$863,264	\$281,790	33%	\$1,622,314	\$21,295	1%

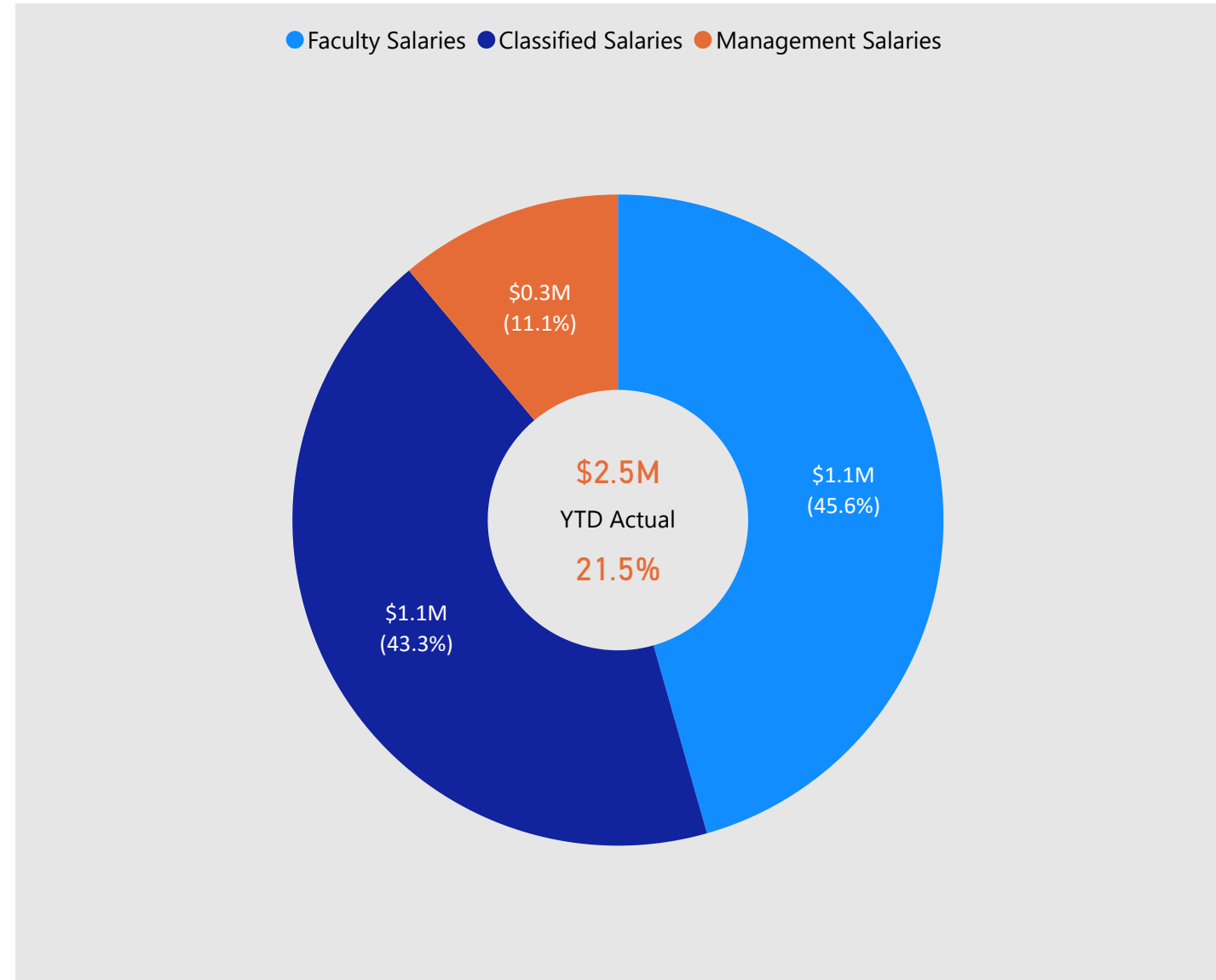
SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 17 Grants & Categoricals - Local

Location Group	1 San Jose City College			2 Evergreen Valley College			9 CEM		
Object Group	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget	Revised Budget	YTD Actual	%Budget
5 Expenses									
31601 United Way Bay Area (UWBA)							\$158,000	\$119	0%
31603 CalEITC (UWBA)	\$2,825		-						
31613 Kaiser Permanente Benefits							\$14,507		-
32405 Gene Haas Foundation	\$4,810		-						
32418 SC Cnty Office of ReEntry Svs	\$55,591		-				\$24,900		-
32425 Educational Orientation Window	\$4,000	(\$4,000)	-						
32804 UC Regents Puente Project	\$2,650		-						
32805 UCSD Space Grant Consortium				\$6,799	\$3,000	44%			
33406 WFI - PG&E							\$11,600		-
33411 CA Press Foundtn - Journalism	\$1,500		-						
33413 Pure Good Fndn Workforce Dev				\$70,885	\$16,836	24%			
33507 Dorothy D. Rupe Nursing				\$19,450		-			
33513 YESS - Foster Youth				\$7,500		-			
33514 Burton Book Fund				\$3,600		-			
34403 San Jose Promise Local -EBAY	\$95,985		-	\$68,670	\$6,564	10%			
Total	\$167,361	(\$4,000)	-	\$176,904	\$26,400	15%	\$209,007	\$119	0%

Fund 17 Grants & Categoricals - Salaries

Fiscal Year	2022		
Salaries	Revised Budget	YTD Actual	Actuals/Budget
Classified Salaries			
52110 Reg, Other Than Instruction - Un	\$4,688,551	\$907,680	19%
52111 Regular, Professional Growth	\$263	\$2,043	777%
52119 Admin. Costs Fed'l Programs	\$17,143		-
52210 Instructional Aide -Classified	\$248,934	\$31,691	13%
52310 Hrly, Other Than Instruction	\$432,823	\$64,928	15%
52320 Student Assistants (Non-Inst)	\$754,989	\$69,088	9%
52351 Overtime	\$59,000	\$6,535	11%
52410 Hrly, Instructional Aide	\$125,190	\$927	1%
52420 Hrly, Instructional Tutors	\$55,660	\$7,051	13%
Total	\$6,382,553	\$1,089,943	17%
Faculty Salaries			
51111 Regular Classroom - Unit	\$169,483	\$22,319	13%
51211 Other Contract Salaries - Unit	\$2,708,734	\$597,235	22%
51310 Hourly Instr - Day	\$16,591	\$15,274	92%
51400 Hrly Cert Sal-Non Teach	\$1,079,738	\$512,485	47%
Total	\$3,974,546	\$1,147,313	29%
Management Salaries			
51220 Mgmt Contract Salaries	\$312,191	\$79,924	26%
52120 Classified Managers Non Instru	\$861,930	\$172,820	20%
52130 Classified Supervisors Non Ins	\$194,625	\$26,405	14%
Total	\$1,368,746	\$279,149	20%
Total	\$11,725,845	\$2,516,406	21%



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 18 Health Fees

Fiscal Year	2020			2021			2022		
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									
48 Revenues	(\$300,483)	(\$138,364)	46%	(\$300,483)	(\$113,417)	38%	(\$350,483)	(\$105,224)	30%
51 Academic Salaries	\$125,713	\$6,183	5%	\$217,344	\$37,132	17%	\$197,135	\$40,864	21%
52 Classified Salaries	\$75,994	\$20,496	27%	\$116,285	\$18,415	16%	\$121,443	\$17,988	15%
53 Employee Benefits	\$87,677	\$6,318	7%	\$101,062	\$17,728	18%	\$112,987	\$19,726	17%
54 Supplies and Materials	\$10,000	\$2,757	28%	\$18,000	\$1,089	6%	\$10,054	\$946	9%
55 Other Operating Exp & Serv	\$120,065	\$114	0%	\$21,415	\$25	0%	\$12,487		-
Total	\$118,966	(\$102,497)	-	\$173,623	(\$39,027)	-	\$103,623	(\$25,700)	-
2 Evergreen Valley College									
48 Revenues	(\$341,666)	(\$169,140)	50%	(\$333,636)	(\$128,562)	39%	(\$333,636)	(\$112,939)	34%
51 Academic Salaries	\$148,495	\$26,639	18%	\$152,739	\$28,310	19%	\$160,638	\$31,420	20%
52 Classified Salaries	\$84,988	\$19,916	23%	\$86,477	\$17,806	21%	\$91,878	\$18,493	20%
53 Employee Benefits	\$89,037	\$17,951	20%	\$90,500	\$18,632	21%	\$88,618	\$18,105	20%
54 Supplies and Materials	\$13,164	\$823	6%	\$7,618	(\$1,321)	-	\$12,000		-
55 Other Operating Exp & Serv	\$51,978	\$138	0%	\$35,073	\$13	0%	\$56,554		-
56 Capital Outlay	\$5,000		-	\$5,000		-		\$1,911	-
57 Other Outgo				\$3,613		-			
Total	\$50,996	(\$103,672)	-	\$47,384	(\$65,122)	-	\$76,052	(\$43,009)	-
Total	\$169,962	(\$206,169)	-	\$221,007	(\$104,149)	-	\$179,675	(\$68,709)	-



CAPITAL / BOND PROJECT FUNDS



SAN JOSÉ · EVERGREEN
Community College District

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) which is the only series left in Measure G-2010 start from FY2021-2022.

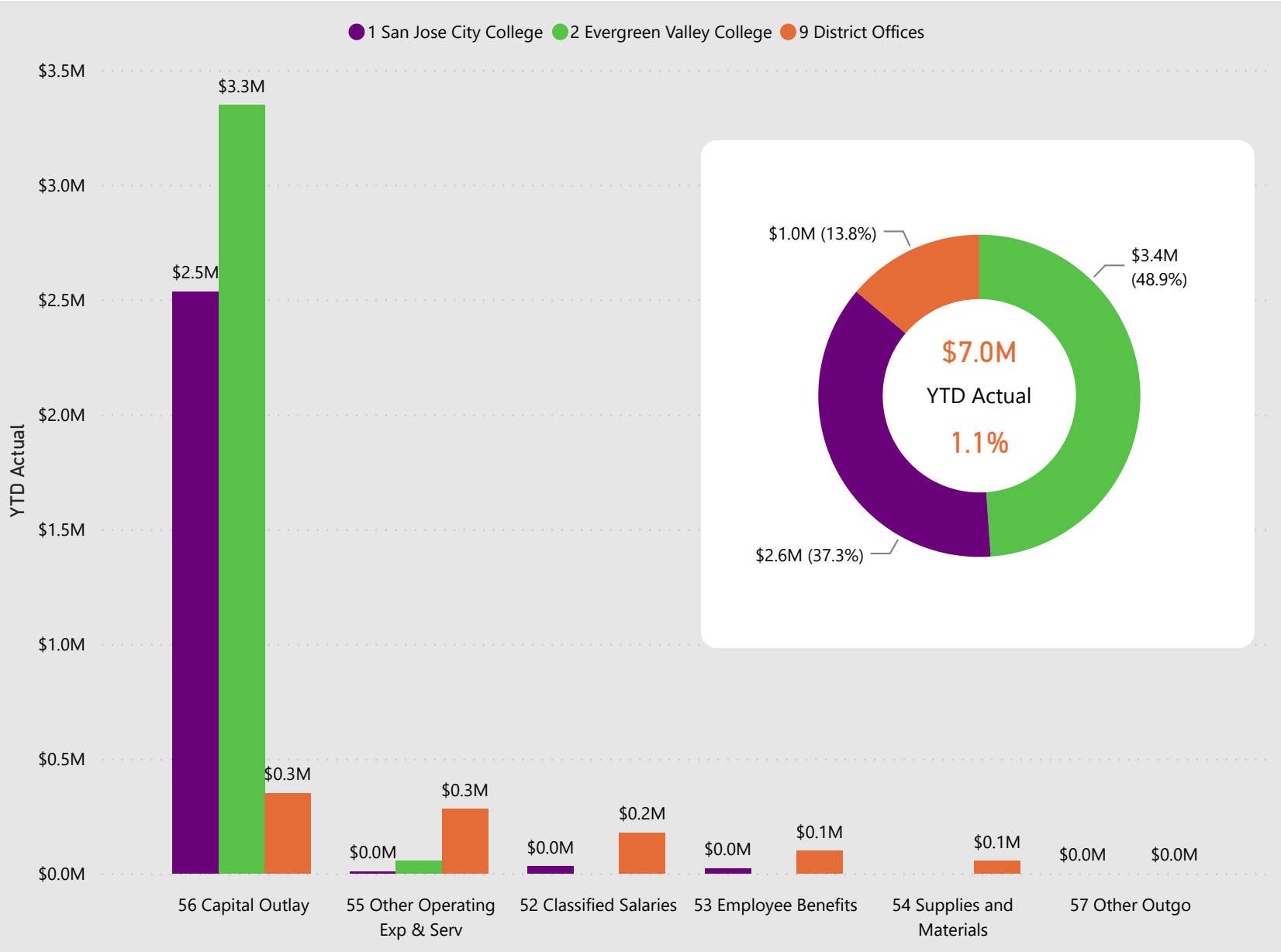
Fund 45 has been established to track expenditures related to Measure X Series A and Fund 46 has been established to track expenditures related to Measure X Series A-1 (which are taxable bonds.) In June 2020, additional two bonds sold under Measure X. Fund 47 (Measure X Series B) - \$225M; Fund 49 (Measure X Series B-1) which are taxable bonds - \$200M, and the \$238 million remaining goes to Fund 40 for future bond sale.

Measure G-2010

Fiscal Year	2022	
Location Group	Revised Budget	YTD Actual Actuals/Budget
1 San Jose City College		
31313 Small Cap Repairs - Fac Upgrds	\$5,468,543	-
31705 IT and Tech Equipment - SJCC	\$5,468,543	-
Total	\$10,937,086	-
2 Evergreen Valley College		
32318 Small Cap Repairs - Fac Upgrds	\$5,468,541	-
32705 IT & Tech Equipment - EVC	\$5,468,541	-
Total	\$10,937,082	-
9 District Offices		
39999 Election/Legal/EIR/DO Labor	\$28,785	-
Total	\$28,785	-
Total	\$21,902,953	-

Measure X 2016 Total

Fiscal Year	2022		
Location Group	Revised Budget	YTD Actual	Actuals/ Budget
1 San Jose City College			
52 Classified Salaries	\$188,715	\$30,714	16%
53 Employee Benefits	\$132,573	\$22,297	17%
55 Other Operating Exp & Serv		\$9,603	-
56 Capital Outlay		\$2,535,626	-
57 Other Outgo	\$285,362,128		-
Total	\$285,683,416	\$2,598,240	1%
2 Evergreen Valley College			
55 Other Operating Exp & Serv		\$55,833	-
56 Capital Outlay		\$3,347,926	-
57 Other Outgo	\$268,034,248		-
Total	\$268,034,248	\$3,403,759	1%
9 District Offices			
52 Classified Salaries	\$1,326,488	\$178,967	13%
53 Employee Benefits	\$815,742	\$97,952	12%
54 Supplies and Materials		\$55,005	-
55 Other Operating Exp & Serv	\$27,365	\$281,184	1028%
56 Capital Outlay		\$349,286	-
57 Other Outgo	\$103,016,723		-
Total	\$105,186,318	\$962,394	1%
Total	\$658,903,982	\$6,964,393	1%



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Measure X 2016 - San Jose City College

Fiscal Year	2022		
Project	Revised Budget	YTD Actual	Actuals/Budget
31114 Demo Locker Rms, Aux, Site Imp	\$622,893	\$1,453	0%
31122 Group II Equipment	\$1,116,809	\$181,541	16%
31129 New Maint & Ops & Emrgcy Cntr	\$10,570,534	\$413,760	4%
31130 Theater Improvements	\$4,869,052	\$20,369	0%
31132 Career Education Complex	\$180,302,951	\$1,124,310	1%
31133 New Swing Space Project	\$731,332		-
31134 Storm Water Mngmnt Remediation			-
31135 Science Bldg Mechanical Upgrd	\$1,592,391	\$543,982	34%
31137 Property Acquisition			-
31150 ADA Improvements	\$487,381		-
31151 Library Interior Upgrades			-
31152 Campus-wide Painting- SJCC			-
31153 Tech Building Renovation			-
31155 Entrance Door Replacement	\$119,371	\$51,615	43%
31156 Student Srvc & Drop-in Center	\$548,243	\$15,717	3%
31157 Campus Lighting Upgrades	\$38,635		-
31160 Telecomm Master Plan			-
31161 Child Dvlpmnt Center-Phase I	\$4,149,679		-
31162 Student Center Improvements	\$3,222,241		-
31163 Softball Field Renovation	\$83,957		-
31164 Campus HVAC Phase II	\$15,090		-
31165 Jaguar Multicultural Center	\$16,467,185	\$4,108	0%
31166 Track & Field Renovation	\$7,545,883	\$29,337	0%
31167 Central Plant Renovation	\$19,386,903	\$98,694	1%
31168 Cosmetology, Esthetics & Repro			-
31169 SJCC CEQA Compliance Consult	\$81,571	\$48,909	60%
31170 SJCC Elevator Mondernization	\$3,499,346	\$17,700	1%
31171 ADD	\$1,000,000	\$5,396	1%
31199 Campus Contingency - SJCC	\$18,343,753		-

Fiscal Year	2022		
Project	Revised Budget	YTD Actual	Actuals/Budget
31304 Small Capital Repairs	\$2,045,284		-
31309 SJCC Vehicles	\$74,013		-
31310 Access, Alarms, Monitoring Sys	\$5,290,273	\$16,902	0%
31312 SJECC Extension- Irrigation			-
31323 Relocate Adaptive PE			-
31324 Restroom Fixtures & Plumbing	\$942,887	\$10,144	1%
31338 AV Systems Improvements Ph II	\$59,164		-
31702 IT Infrastructure Improvements	\$1,541,893		-
31703 Technology Upgrades	\$934,702	\$14,303	2%
Total	\$285,683,416	\$2,598,240	1%

Measure X 2016 - Evergreen Valley College

Fiscal Year	2022		
Project	Revised Budget	YTD Actual	Actuals/Budget
32128 PE Accessibility Improvements			-
32130 PE ADA Improvements			-
32132 Student Services Center	\$83,540,889	\$429,833	1%
32134 Language Arts Building	\$41,549,750	\$935,344	2%
32138 Kinesiology, PE & Aquatics	\$2,281,297	\$11,524	1%
32144 Campus Painting Project	\$201,575		-
32145 Gullo/Student Srvcs Renovation			-
32146 MS3 Exterior Stair Lighting	\$212		-
32150 ADA Improvements	\$198,690		-
32151 Campus Environmental Control	\$30		-
32152 Gullo II Multi Campus Space	\$112,927		-
32153 Sequoia Upgrades/Nursing Add	\$30,427,326	\$247,605	1%
32154 A&R Remodel to Emergency Ops.	\$3,749,928	\$263	0%
32155 Cedro Renovation&W.Campus ADA	\$1,936,072	\$491,305	25%
32156 General Education Building	\$41,147,836	\$315,068	1%
32157 Student Activities Center	\$25,940,658	\$10,109	0%
32159 Campus Way Finding/Ground Ligh	\$1,794,120	\$3,399	0%
32160 Security Hardware	\$14,589		-
32161 North Fire Lane/ADA	\$5,064,328	\$815,029	16%
32163 Campus-wide Building Signage	\$158,525	\$15,088	10%
32164 EVC CEQA Compliance Consulting	\$99,805	\$38,285	38%
32165 Math,Sci,Social Sci Canopy	\$780,182		-
32166 NO	\$11,048,117	\$84,026	1%
32167 NOOO	\$300,000		-
32299 Campus Contingency - EVC	\$14,006,836		-
32307 Small Capital Repairs	\$572,309	\$6,885	1%
32602 Group II Equipment	\$209,950		-
32702 IT Infrastructure Improvements	\$2,750,029		-
32703 Technology Upgrades	\$148,268		-
Total	\$268,034,248	\$3,403,759	1%

Measure X 2016 - District Offices

Fiscal Year	2022		
Project	Revised Budget	YTD Actual	Actuals/Budget
25103 Energy Efficiency			-
39301 New District Services Building	\$2,683,131	\$2,980	0%
39302 Demo Old Dist Office/Academy			-
39303 District Services Furn & Equip	\$383,552		-
39307 Vehicle Replacement	\$301,341		-
39312 Police Safety Comm Upgrade			-
39313 ADA Transition Plan Assessment	\$462,529	\$350	0%
39314 DO Elevator Upgrade	\$443,294		-
39315 District Wide Elevator Assessm	\$669,104		-
39399 District/DW Contingency	\$9,791,017		-
39625 Ground Lease Debt Relief	\$6,914,857	\$101,710	1%
39699 Program Contingency	\$11,600,000		-
39704 ERP Conversion			-
39705 Infrastructure Upgrade			-
39706 Technology/Security	\$57,018,674	\$217,470	0%
39707 DS Printing & Digital Imaging	\$183,557		-
39708 DS Computer Replacement	\$6,271		-
39709 DS Network Storage/Servers	\$750,000		-
39710 DS Network Monitoring Appl's	\$50,000		-
39711 Security Assess&Dsgn Consult	\$24,533		-
39712 DW Security-Key Sys Upgrade	\$398,225		-
39713 DW Building Managment Sys	\$532,906	\$4,475	1%
39714 YESSSSS	\$992,530	\$159,005	16%
39905 Management and Related Costs	\$4,843,951	\$196,498	4%
39999 Election/Legal/EIR/DO Labor	\$7,136,846	\$279,907	4%
Total	\$105,186,318	\$962,394	1%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 36 Capital Outlay

Fiscal Year	2020			2021			2022		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues									
00000 User Unspecified	(\$134,000)	(\$75,031)	56%	(\$109,000)	(\$8,780)	8%	(\$122,000)	(\$5,230)	4%
35401 Redevelopment Agency Pass-Thru	(\$2,272,820)		-	(\$3,140,550)		-	(\$3,157,350)		-
Total	(\$2,406,820)	(\$75,031)	3%	(\$3,249,550)	(\$8,780)	0%	(\$3,279,350)	(\$5,230)	0%
5 Expenses									
00000 User Unspecified	\$9,581,563		-	\$1,395,000		-	\$1,547,000		-
32137 Sequoia Renovation/Biology	\$57,770		-						
34702 Parking Infrastructure	\$4,792		-	\$36,430	\$36,430	100%	\$36,430	\$36,452	100%
39994 Non-Bond Admin Overhead	\$74,083	\$6,616	9%	\$153,311	\$34,421	22%	\$425,194	\$7,954	2%
62501 SJCC Campus Modernization	\$160,000		-	\$300,000		-	\$300,000		-
62506 DO Renovation	\$80,000		-	\$350,000		-			-
62514 EVC Campus Modern-General	\$160,000		-	\$300,000		-	\$300,000		-
62535 DW Scheduled Maintenance	\$467,230		-	\$463,570	\$20,433	4%	\$445,000	\$6,480	1%
62536 Maintenance								\$5,500	-
62565 EVC Surplus Land Development	\$490,000	\$28,786	6%	\$430,000	\$30,617	7%	\$300,000	\$23,088	8%
62599 Downtown SJ Beautification				\$15,000		-	\$15,000		-
96021 Emergency Preparedness				\$325,000	\$123,160	38%	\$125,000	\$74,455	60%
96022 Community Outreach Activities									-
Total	\$11,075,438	\$35,401	0%	\$3,768,311	\$245,062	7%	\$3,493,624	\$153,929	4%
Total	\$8,668,618	(\$39,630)	-	\$518,761	\$236,282	46%	\$214,274	\$148,699	69%



SPECIAL REVENUE FUNDS



SAN JOSÉ · EVERGREEN
Community College District

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 FY 2020-2021 is due to the Shelter in Place order which resulted in decreased revenue and the expiration of the service agreements. In addition, an inter-fund transfer from Fund 17 (HEERF II funds) was booked to account for lost revenue due to the pandemic. For FY 2021-2022 revenues are budgeted at 50% of the pre-pandemic revenues and an inter-fund transfer from Fund 10 is expected. Due to the partial re-opening of the colleges, we anticipate some level of revenues coming in.

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
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 70 Cafeteria

Fiscal Year	2020			2021			2022		
Object Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
4 Revenues									
9 District Offices									
48 Revenues	(\$75,000)	(\$71,155)	95%	(\$87,500)	(\$91,897)	105%	(\$71,241)		-
Total	(\$75,000)	(\$71,155)	95%	(\$87,500)	(\$91,897)	105%	(\$71,241)		-
5 Expenses									
1 San Jose City College									
52 Classified Salaries	\$17,619	\$17,619	100%	\$17,580	\$17,573	100%	\$14,698	\$1,167	8%
53 Employee Benefits	\$13,703	\$13,703	100%	\$14,077	\$13,026	93%	\$13,958	\$384	3%
2 Evergreen Valley College									
52 Classified Salaries	\$21,871	\$21,871	100%	\$18,325	\$18,325	100%	\$21,055	\$5,652	27%
53 Employee Benefits	\$14,501	\$14,501	100%	\$12,665	\$12,665	100%	\$14,030	\$4,342	31%
9 District Offices									
54 Supplies and Materials	\$5,000	\$2,669	53%	\$2,500		-	\$2,500		-
55 Other Operating Exp & Serv	\$59,153	\$57,638	97%	\$5,000	(\$607)	-	\$5,000	\$860	17%
57 Other Outgo			-		\$30,915	-			
Total	\$131,847	\$128,001	97%	\$70,147	\$91,897	131%	\$71,241	\$12,405	17%
Total	\$56,847	\$56,846	100%	(\$17,353)		-		\$12,405	-

Fund 72 Child Development

Fiscal Year	2020			2021			2022		
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									
48 Revenues	(\$483,434)		-	(\$483,434)		-	(\$523,138)		-
55 Other Operating Exp & Serv	\$483,434		-	\$483,434		-	\$523,138		-
Total			-			-			-



INTERNAL SERVICE FUND



SAN JOSÉ · EVERGREEN
Community College District

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.

Fund 61 Self-Insurance

Fiscal Year	2020			2021			2022		
Location Group	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
9 District Offices									
48 Revenues	(\$1,250,000)	(\$294,788)	24%	(\$1,500,000)	(\$305,382)	20%	(\$1,500,000)		-
55 Other Operating Exp & Serv	\$1,250,000	\$324,453	26%	\$1,500,000	\$334,920	22%	\$1,500,000	\$331,156	22%
Total		\$29,666	-		\$29,538	-		\$331,156	-



FIDUCIARY FUNDS



SAN JOSÉ · EVERGREEN
Community College District

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 FY2021-2022 Adopted Budget anticipates disbursements totaling \$17.4 million for students attending San Jose City College and disbursements totaling \$22.9 million for students attending Evergreen Valley College.

Programs associated with this fund are as follows:

Federal

- Pell
- SEOG
- Direct Loans
- CARES ACT Higher Emergency Relief Funds (HEERF)

State

- Cal Grant
- Immediate Action – Emergency Financial Assistance

Scholarship Fund 96

The Scholarship Fund tracks the disbursements associated with student scholarships. The FY2021-222 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:

	San Jose City College	Evergreen Valley College	Total
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	\$296,656	\$162,397	\$432,053
FY2021-2022 (Through Q1)	\$73,909	\$58,545	\$132,454

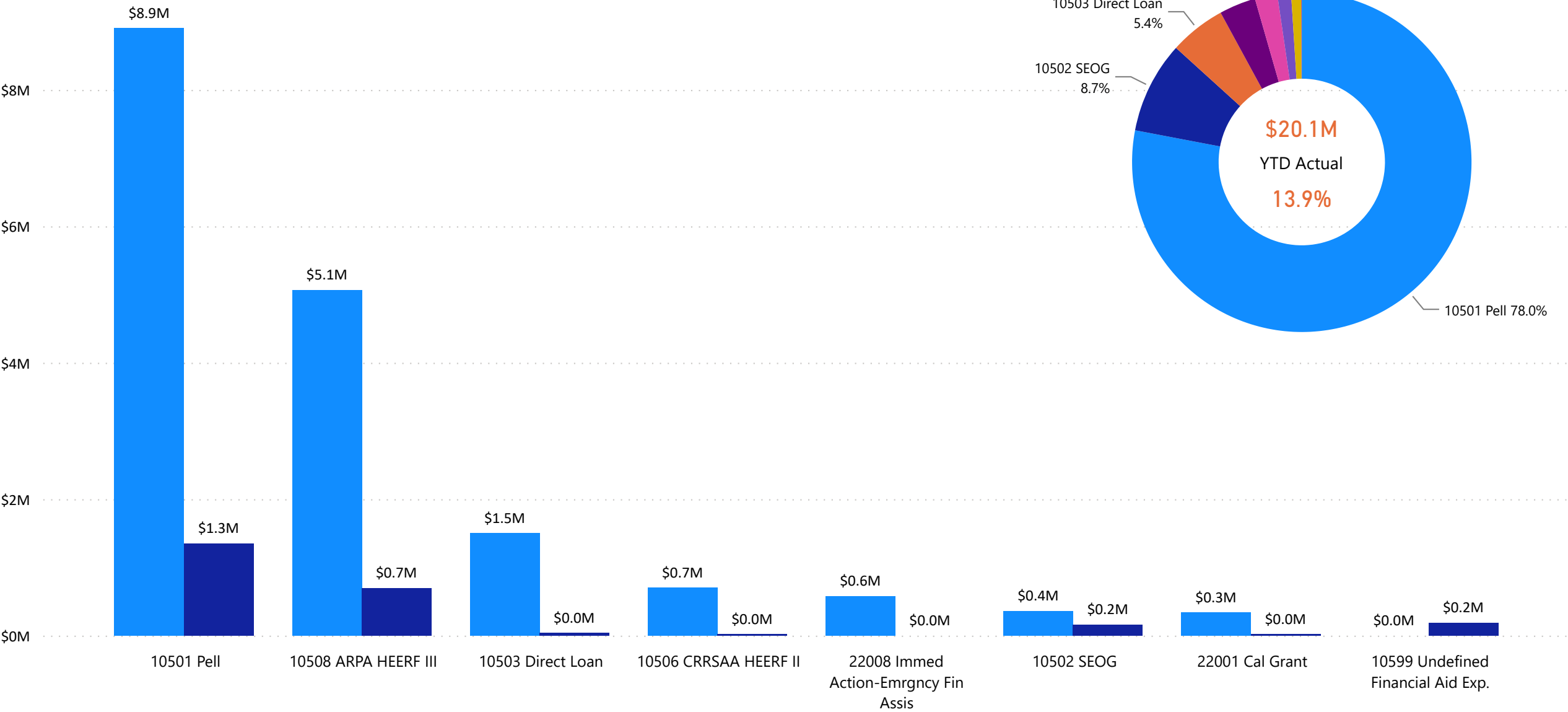
SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 48 Financial Aid - San Jose City College

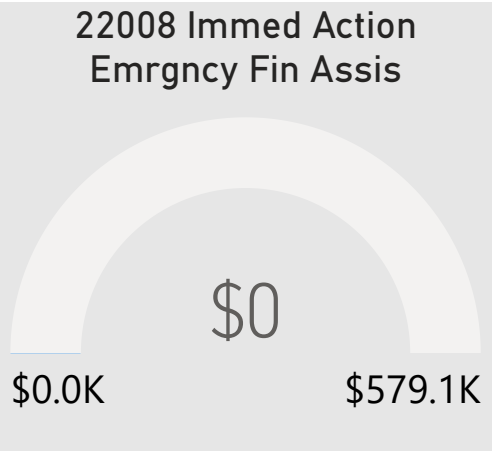
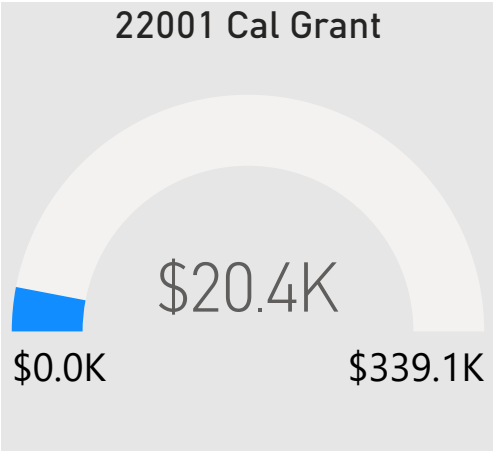
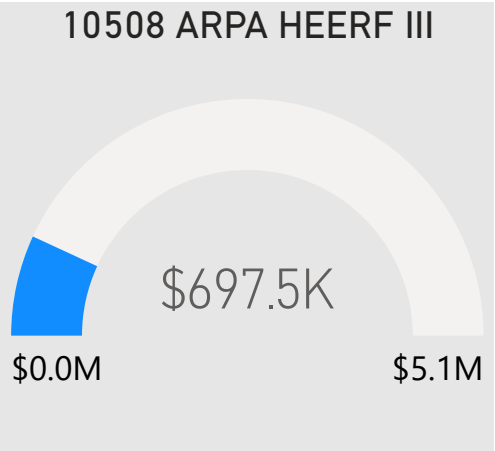
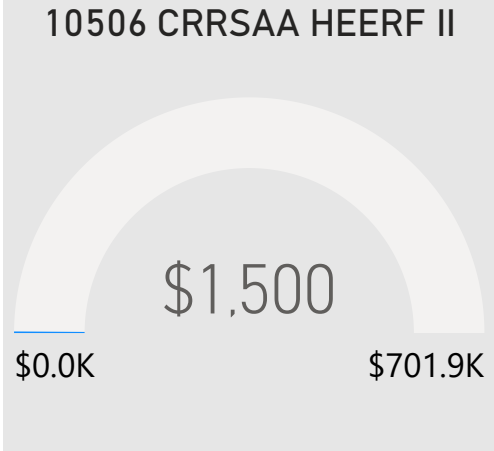
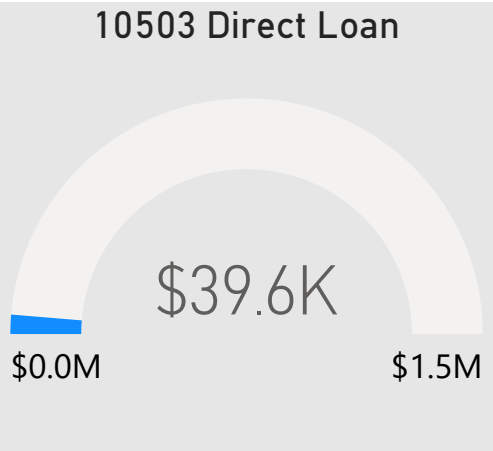
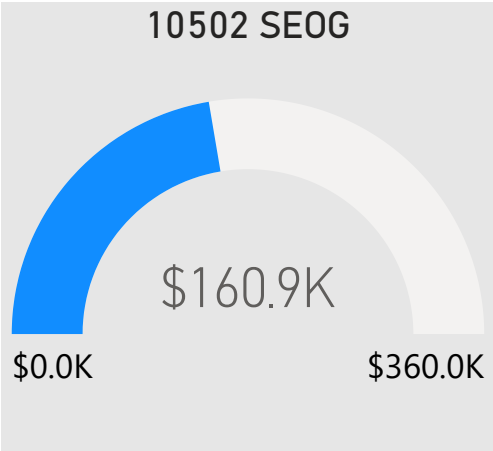
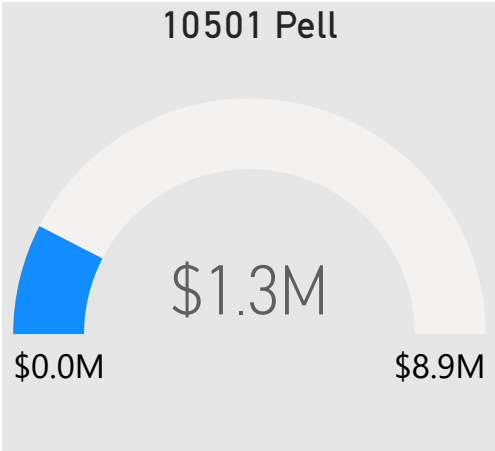
Fiscal Year	2020			2021			2022		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell		\$14,696	-		\$21,270	-		(\$1,573)	-
4 Revenues	(\$8,903,000)	(\$1,291,860)	15%	(\$8,903,000)	(\$1,183,868)	13%	(\$8,903,000)	(\$1,351,279)	15%
5 Expenses	\$8,903,000	\$1,306,556	15%	\$8,903,000	\$1,205,138	14%	\$8,903,000	\$1,349,706	15%
10502 SEOG			-			-		(\$198,441)	-
4 Revenues	(\$360,000)	(\$179,700)	50%	(\$360,000)	(\$157,950)	44%	(\$360,000)	(\$359,316)	100%
5 Expenses	\$360,000	\$179,700	50%	\$360,000	\$157,950	44%	\$360,000	\$160,875	45%
10503 Direct Loan			-		(\$1,462)	-		\$1,732	-
4 Revenues	(\$1,500,000)	(\$29,936)	2%	(\$1,500,000)	(\$41,470)	3%	(\$1,500,000)	(\$37,855)	3%
5 Expenses	\$1,500,000	\$29,936	2%	\$1,500,000	\$40,008	3%	\$1,500,000	\$39,587	3%
10504 CARES ACT HigherEd Emgy Rlf						-		(\$289,078)	-
4 Revenues				(\$429,082)	(\$429,082)	100%		(\$289,078)	-
5 Expenses				\$429,082	\$429,082	100%			
10506 CRRSAA HEERF II								\$1,500	-
4 Revenues							(\$701,882)		-
5 Expenses							\$701,882	\$1,500	0%
10508 ARPA HEERF III								\$697,500	-
4 Revenues							(\$5,068,243)		-
5 Expenses							\$5,068,243	\$697,500	14%
10599 Undefined Financial Aid Exp.			-		\$225	-		\$189,500	-
5 Expenses			-		\$225	-		\$189,500	-
22001 Cal Grant		(\$187,112)	-		(\$275,270)	-		(\$264,771)	-
4 Revenues	(\$339,100)	(\$202,141)	60%	(\$339,100)	(\$407,111)	120%	(\$339,100)	(\$285,174)	84%
5 Expenses	\$339,100	\$15,029	4%	\$339,100	\$131,841	39%	\$339,100	\$20,403	6%
22008 Immed Action-Emrgncy Fin Assis								(\$579,121)	-
4 Revenues							(\$579,122)	(\$579,121)	100%
5 Expenses							\$579,122		-
Total		(\$172,416)	-		(\$255,237)	-		(\$442,752)	-

Fund 48 Financial Aid - San Jose City College

● Revised Budget ● YTD Actual



Fund 48 Financial Aid - San Jose City College



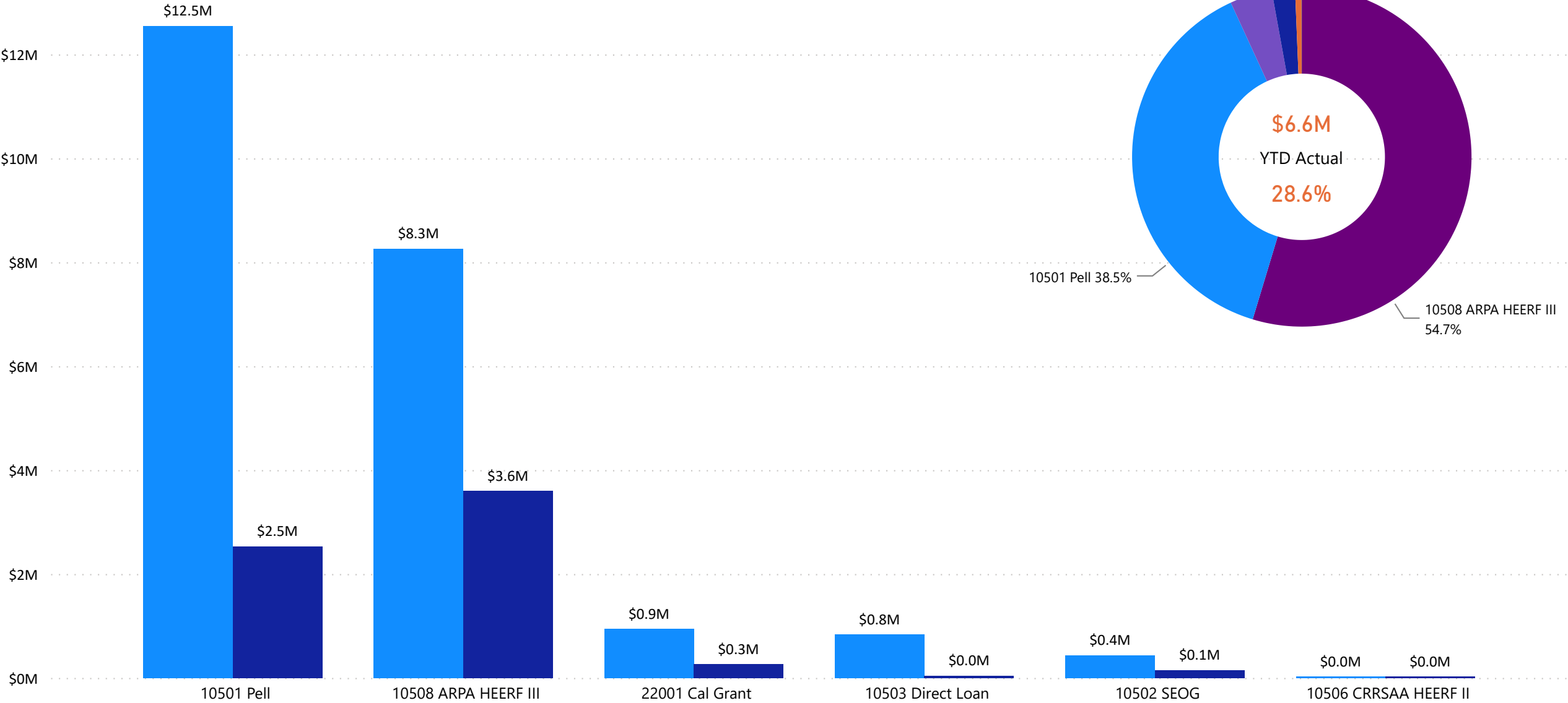
SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 48 Financial Aid - Evergreen Valley College

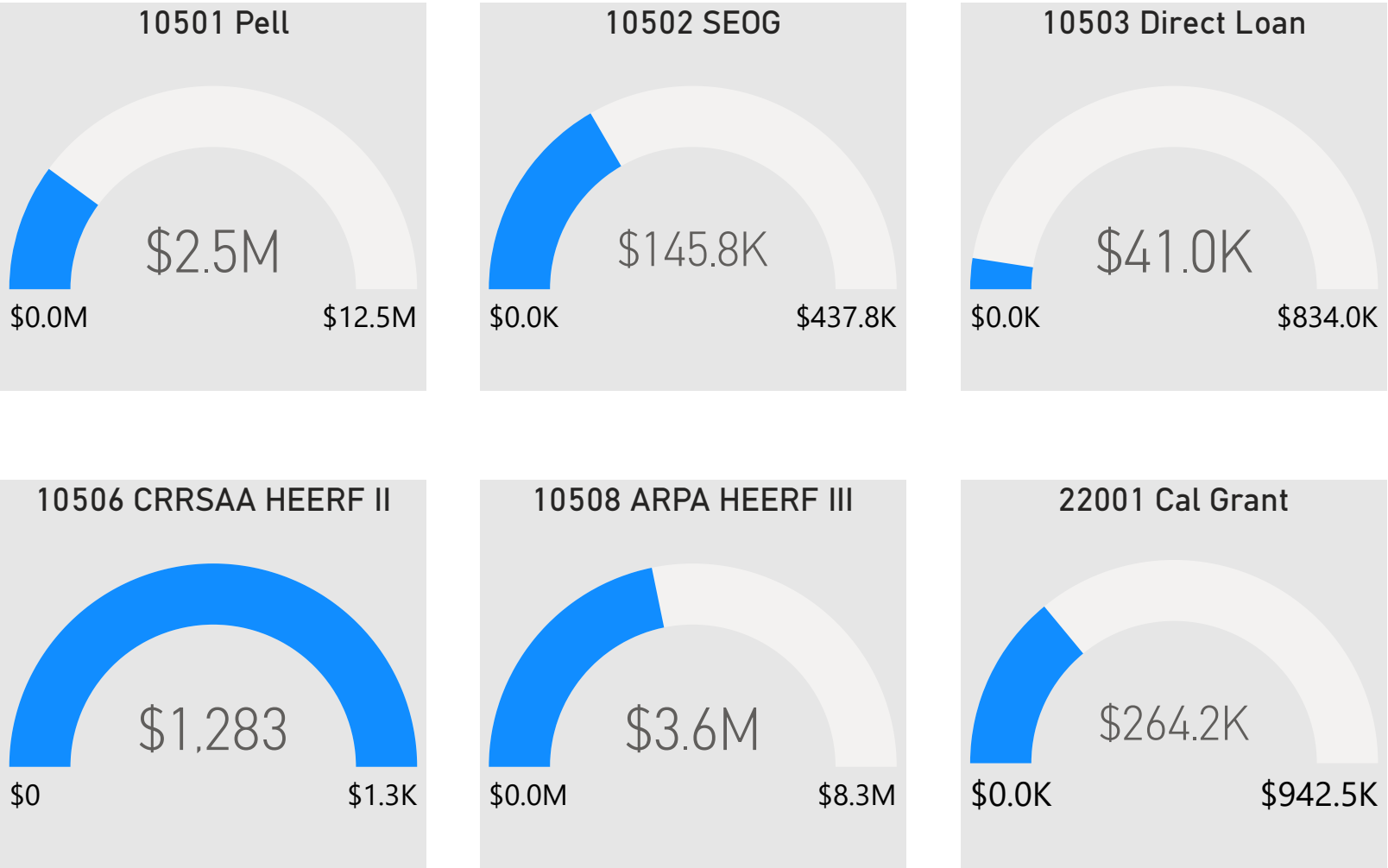
Fiscal Year	2020			2021			2022		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell		\$12,883	-		\$11,999	-		(\$31,216)	-
4 Revenues	(\$12,544,000)	(\$2,981,769)	24%	(\$12,544,000)	(\$2,697,347)	22%	(\$12,544,000)	(\$2,561,694)	20%
5 Expenses	\$12,544,000	\$2,994,652	24%	\$12,544,000	\$2,709,346	22%	\$12,544,000	\$2,530,478	20%
10502 SEOG		(\$249)	-			-		(\$750)	-
4 Revenues	(\$437,821)		-	(\$437,821)	(\$216,250)	49%	(\$437,821)	(\$146,500)	33%
5 Expenses	\$437,821	(\$249)	-	\$437,821	\$216,250	49%	\$437,821	\$145,750	33%
10503 Direct Loan			-			-			-
4 Revenues	(\$834,000)	(\$42,438)	5%	(\$834,000)	(\$32,910)	4%	(\$834,000)	(\$40,991)	5%
5 Expenses	\$834,000	\$42,438	5%	\$834,000	\$32,910	4%	\$834,000	\$40,991	5%
10504 CARES ACT HigherEd Emgy Rlf						-			
4 Revenues				(\$651,474)	(\$651,374)	100%			
5 Expenses				\$651,474	\$651,374	100%			
10506 CRRSAA HEERF II									-
4 Revenues							(\$1,283)	(\$1,283)	100%
5 Expenses							\$1,283	\$1,283	100%
10508 ARPA HEERF III								\$3,598,000	-
4 Revenues							(\$8,260,618)		-
5 Expenses							\$8,260,618	\$3,598,000	44%
22001 Cal Grant		(\$359,634)	-		(\$598,048)	-		(\$386,153)	-
4 Revenues	(\$942,477)	(\$475,660)	50%	(\$942,477)	(\$610,251)	65%	(\$942,477)	(\$650,360)	69%
5 Expenses	\$942,477	\$116,026	12%	\$942,477	\$12,203	1%	\$942,477	\$264,207	28%
Total		(\$346,999)	-		(\$586,049)	-		\$3,179,881	-

Fund 48 Financial Aid - Evergreen Valley College

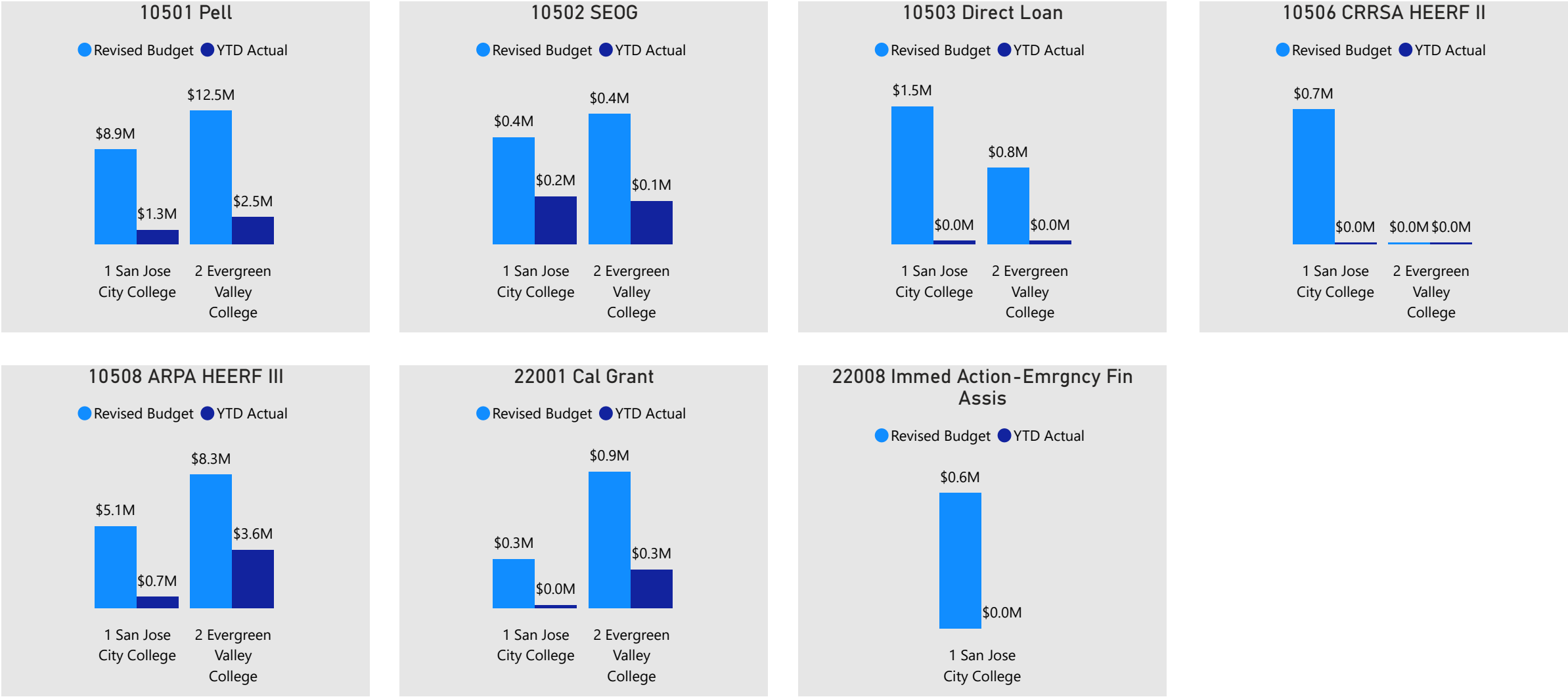
● Revised Budget ● YTD Actual



Fund 48 Financial Aid - Evergreen Valley College



Fund 48 Financial Aid
San Jose City College vs Evergreen Valley College

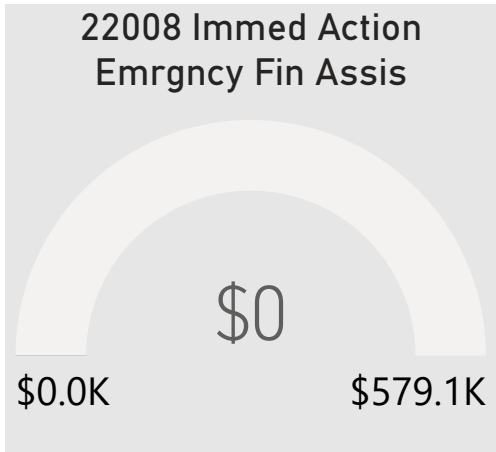
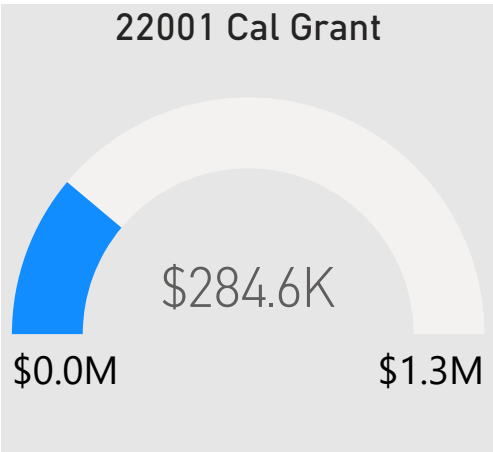
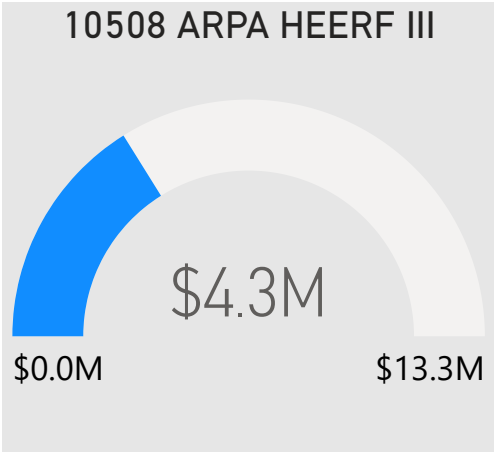
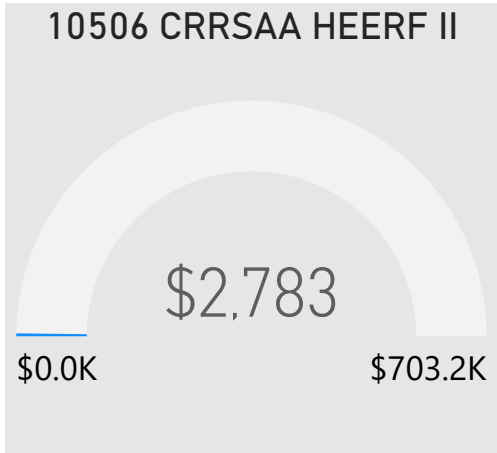
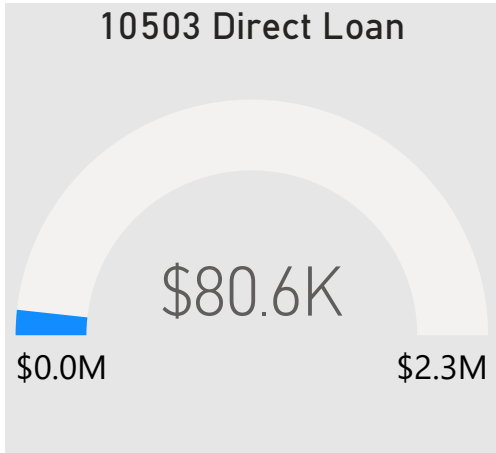
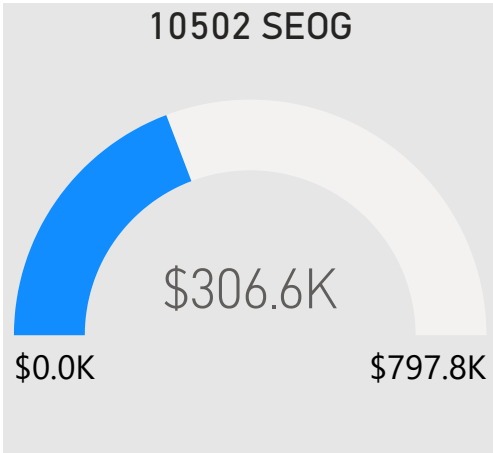
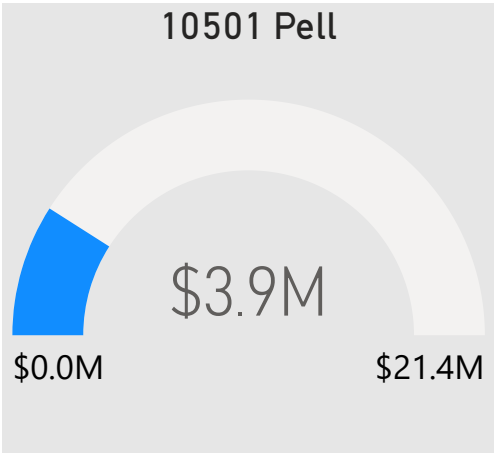


SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Fund 48 Financial Aid - San Jose City College & Evergreen Valley College

Fiscal Year	2020			2021			2022		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
10501 Pell		\$27,579	-		\$33,269	-		(\$32,789)	-
4 Revenues	(\$21,447,000)	(\$4,273,629)	20%	(\$21,447,000)	(\$3,881,216)	18%	(\$21,447,000)	(\$3,912,973)	18%
5 Expenses	\$21,447,000	\$4,301,208	20%	\$21,447,000	\$3,914,485	18%	\$21,447,000	\$3,880,184	18%
10502 SEOG		(\$249)	-			-		(\$199,191)	-
4 Revenues	(\$797,821)	(\$179,700)	23%	(\$797,821)	(\$374,200)	47%	(\$797,821)	(\$505,816)	63%
5 Expenses	\$797,821	\$179,451	22%	\$797,821	\$374,200	47%	\$797,821	\$306,625	38%
10503 Direct Loan			-		(\$1,462)	-		\$1,732	-
4 Revenues	(\$2,334,000)	(\$72,374)	3%	(\$2,334,000)	(\$74,380)	3%	(\$2,334,000)	(\$78,846)	3%
5 Expenses	\$2,334,000	\$72,374	3%	\$2,334,000	\$72,918	3%	\$2,334,000	\$80,578	3%
10504 CARES ACT HigherEd Emgy Rlf						-		(\$289,078)	-
4 Revenues				(\$1,080,556)	(\$1,080,456)	100%		(\$289,078)	-
5 Expenses				\$1,080,556	\$1,080,456	100%			
10506 CRRSAA HEERF II								\$1,500	-
4 Revenues							(\$703,165)	(\$1,283)	0%
5 Expenses							\$703,165	\$2,783	0%
10508 ARPA HEERF III								\$4,295,500	-
4 Revenues							(\$13,328,861)		-
5 Expenses							\$13,328,861	\$4,295,500	32%
10599 Undefined Financial Aid Exp.			-		\$225	-		\$189,500	-
5 Expenses			-		\$225	-		\$189,500	-
22001 Cal Grant		(\$546,746)	-		(\$873,318)	-		(\$650,924)	-
4 Revenues	(\$1,281,577)	(\$677,801)	53%	(\$1,281,577)	(\$1,017,362)	79%	(\$1,281,577)	(\$935,534)	73%
5 Expenses	\$1,281,577	\$131,055	10%	\$1,281,577	\$144,044	11%	\$1,281,577	\$284,610	22%
22008 Immed Action-Emrgncy Fin Assis								(\$579,121)	-
4 Revenues							(\$579,122)	(\$579,121)	100%
5 Expenses							\$579,122		-
Total		(\$519,415)	-		(\$841,286)	-		\$2,737,129	-

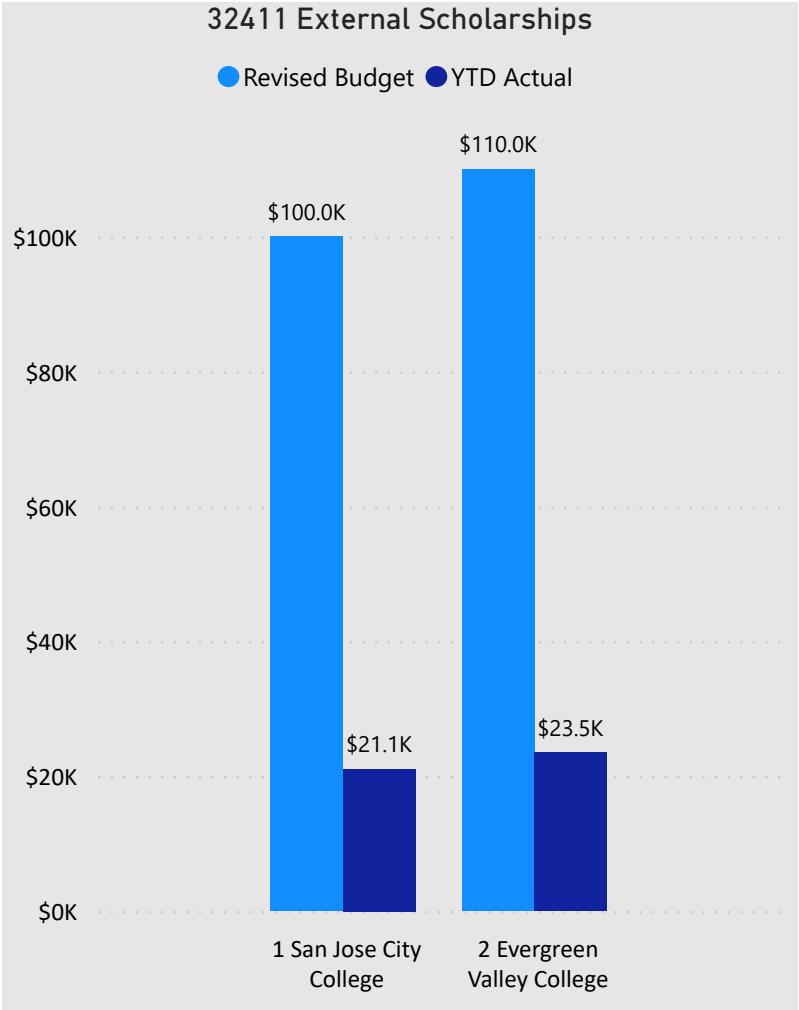
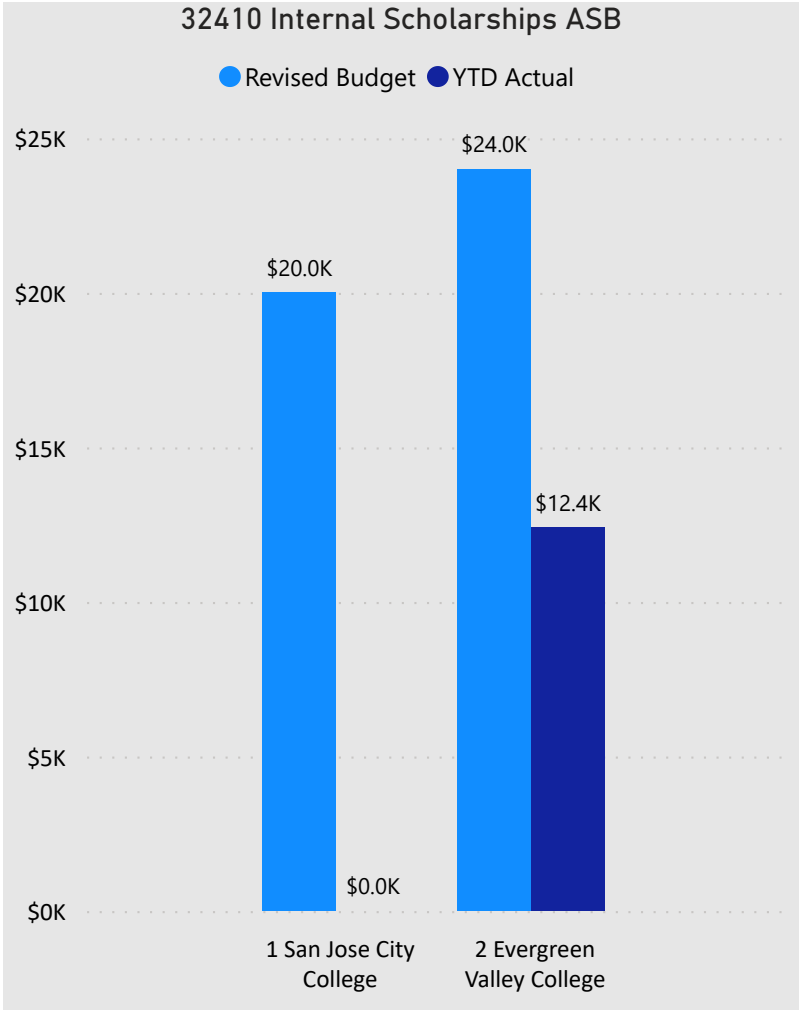
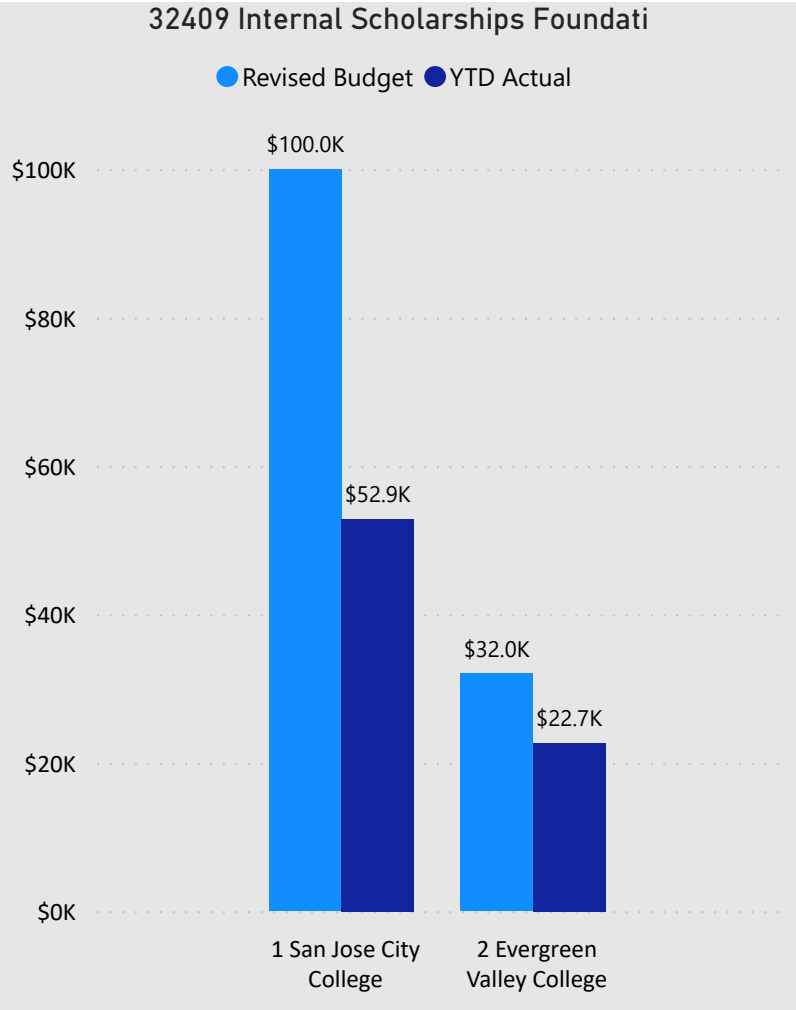
Fund 48 Financial Aid - San Jose City College & Evergreen Valley College



Fund 96 Scholarships

Fiscal Year	2020			2021			2022		
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									
32409 Internal Scholarships Foundati									
4 Revenues	(\$100,000)	(\$50,350)	50%	(\$100,000)	(\$62,180)	62%	(\$100,000)	(\$52,850)	53%
5 Expenses	\$100,000	\$56,850	57%	\$100,000	\$62,680	63%	\$100,000	\$52,850	53%
Total		\$6,500	-		\$500	-			-
32410 Internal Scholarships ASB									
4 Revenues	(\$20,000)	(\$7,500)	38%	(\$20,000)	(\$7,500)	38%	(\$20,000)		-
5 Expenses	\$20,000	\$7,500	38%	\$20,000	\$7,000	35%	\$20,000		-
Total			-		(\$500)	-			-
32411 External Scholarships									
4 Revenues	(\$100,000)	(\$24,102)	24%	(\$100,000)	(\$12,950)	13%	(\$100,000)	(\$39,306)	39%
5 Expenses	\$100,000	\$36,014	36%	\$100,000	\$23,474	23%	\$100,000	\$21,059	21%
Total		\$11,912	-		\$10,524	-		(\$18,247)	-
Total		\$18,412	-		\$10,524	-		(\$18,247)	-
2 Evergreen Valley College									
32409 Internal Scholarships Foundati									
4 Revenues	(\$32,000)	(\$16,850)	53%	(\$32,000)	(\$21,450)	67%	(\$32,000)	(\$22,650)	71%
5 Expenses	\$32,000	\$16,850	53%	\$32,000	\$21,450	67%	\$32,000	\$22,650	71%
Total			-			-			-
32410 Internal Scholarships ASB									
4 Revenues	(\$24,000)	(\$14,643)	61%	(\$24,000)	(\$11,600)	48%	(\$24,000)	(\$12,400)	52%
5 Expenses	\$24,000	\$15,143	63%	\$24,000	\$11,600	48%	\$24,000	\$12,400	52%
Total		\$500	-			-			-
32411 External Scholarships									
4 Revenues	(\$110,000)	(\$41,350)	38%	(\$110,000)	(\$25,434)	23%	(\$110,000)	(\$35,185)	32%
5 Expenses	\$110,000	\$27,250	25%	\$110,000	\$21,934	20%	\$110,000	\$23,495	21%
Total		(\$14,100)	-		(\$3,500)	-		(\$11,690)	-
Total		(\$13,600)	-		(\$3,500)	-		(\$11,690)	-
Total		\$4,812	-		\$7,024	-		(\$29,937)	-

Fund 96 - Scholarships





OPEB-RELATED FUNDS



SAN JOSÉ · EVERGREEN
Community College District

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.

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	\$966,561
• FY2020-2021	\$8,937,378
• FY2021-2022*	\$4,886,345

*estimated

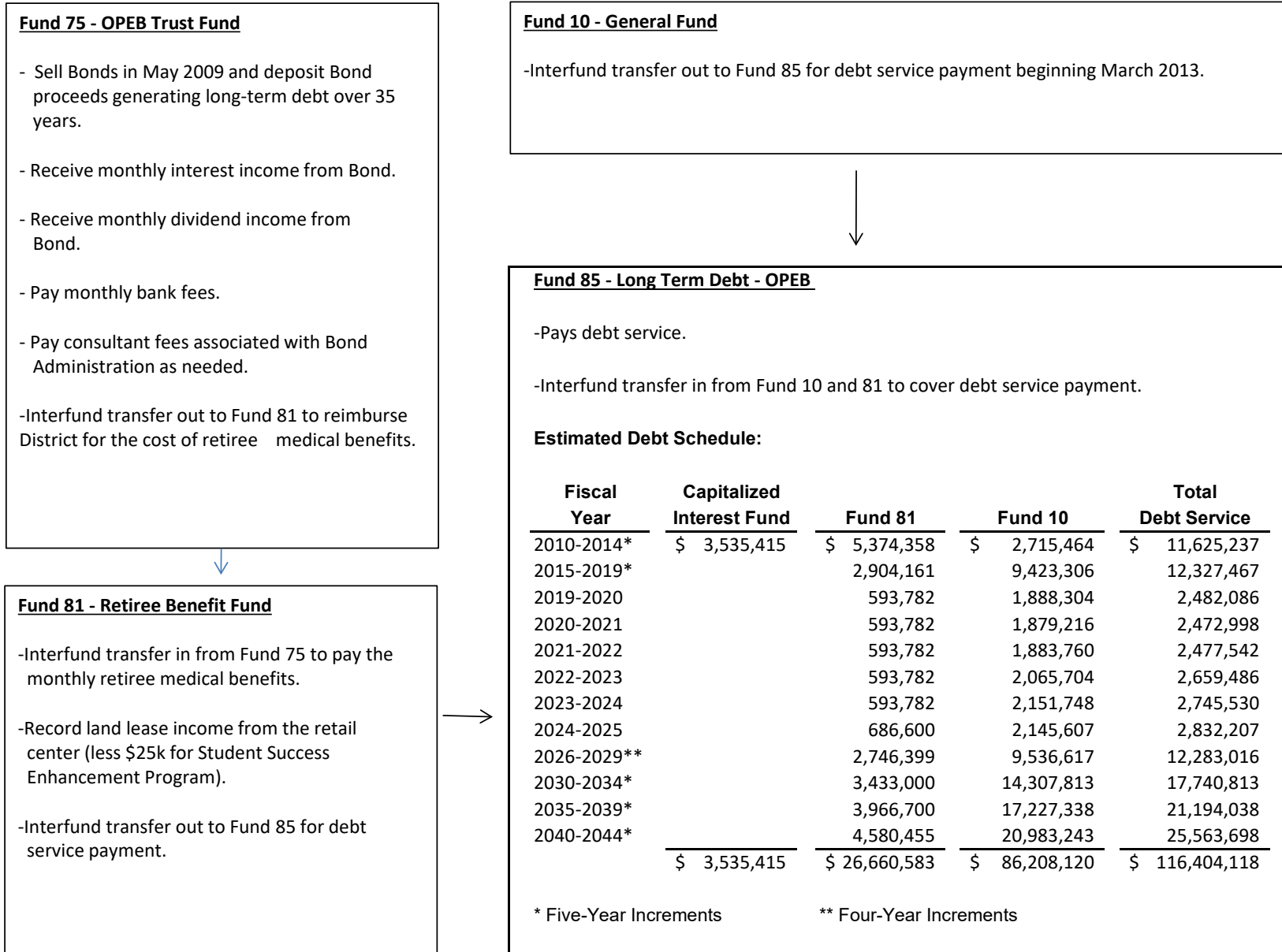
Retiree Benefit Fund 81

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. The anticipated amount for FY2021-2022 is \$3,104,454. 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 \$1,863,348 for FY2020-2021 and estimated to be \$1,883,760 for FY2021-2022. This transfer will begin to increase significantly in FY2021-2022 as noted in the schedule in the next page.

OPEB BOND FLOW CHART
Flow Chart Illustrating Relationships Between Funds



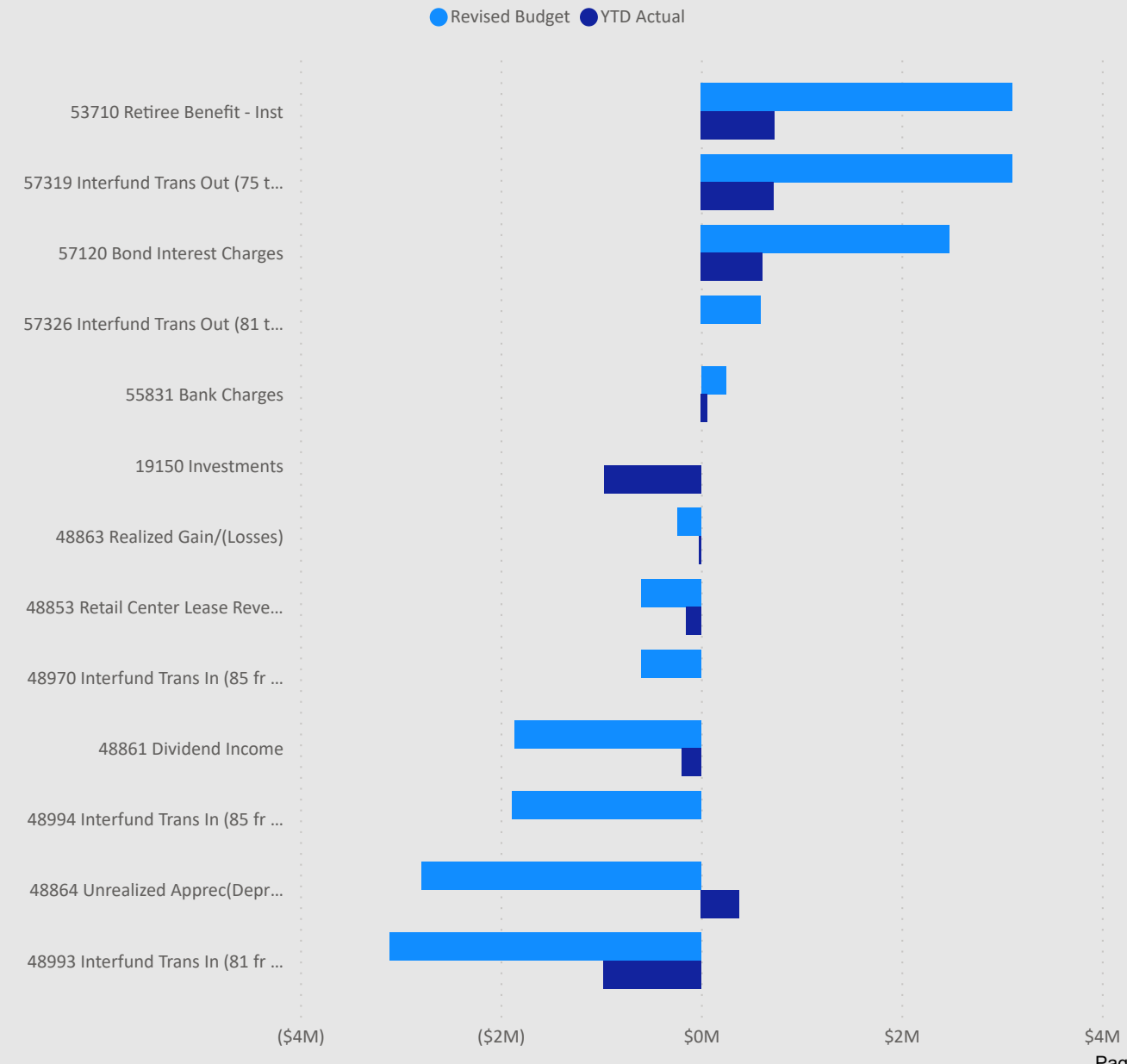
SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

OPEB Related Funds

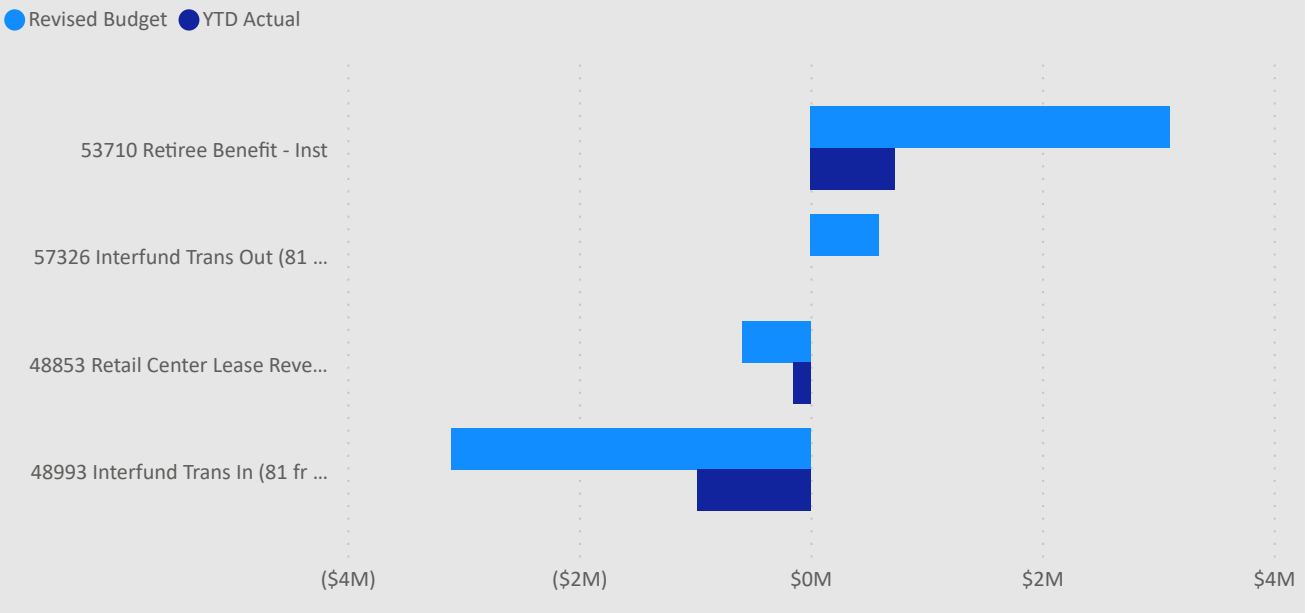
Fiscal Year	2020			2021			2022		
Fund	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
75 Trust Fund OPEB									
19150 Investments		(\$659,477)	-		\$1,410,159	-		(\$971,437)	-
48861 Dividend Income	(\$1,996,886)	(\$212,219)	11%	(\$1,851,524)	(\$202,103)	11%	(\$1,857,641)	(\$195,823)	11%
48863 Realized Gain/(Losses)	(\$78,780)	(\$19,519)	25%	(\$93,702)	(\$6,431)	7%	(\$237,383)	(\$5,225)	2%
48864 Unrealized Apprec(Deprec)	(\$414,934)	\$18,041	-	(\$720,986)	(\$2,018,413)	280%	(\$2,791,321)	\$382,696	-
55100 Personal/Contract Services			-						
55831 Bank Charges	\$237,840	\$55,870	23%	\$236,010	\$56,356	24%	\$248,628	\$60,848	24%
57319 Interfund Trans Out (75 to 81)	\$3,587,724	\$817,305	23%	\$3,358,305	\$760,431	23%	\$3,104,454	\$728,941	23%
Total	\$1,334,964	\$0	-	\$928,103	\$0	-	(\$1,533,263)	\$0	-
81 L/T Debt Retiree Benefit Fund									
48853 Retail Center Lease Revenue	(\$593,782)	(\$129,696)	22%	(\$593,782)	(\$129,696)	22%	(\$593,782)	(\$154,696)	26%
48993 Interfund Trans In (81 fr 75)	(\$3,587,724)	(\$817,305)	23%	(\$3,358,305)	(\$760,431)	23%	(\$3,104,454)	(\$976,529)	31%
53710 Retiree Benefit - Inst	\$3,587,724	\$817,305	23%	\$3,358,305	\$760,431	23%	\$3,104,454	\$731,490	24%
57326 Interfund Trans Out (81 to 85)	\$593,782	\$129,696	22%	\$593,782	\$129,696	22%	\$593,782		-
Total	\$0	\$0	-	\$0	\$0	-	\$0	(\$399,735)	-
85 L/T Debt OPEB									
48970 Interfund Trans In (85 fr 81)	(\$593,782)	(\$616,496)	104%	(\$593,782)	(\$617,277)	104%	(\$593,782)		-
48994 Interfund Trans In (85 fr 10)	(\$1,888,304)		-	(\$1,879,216)		-	(\$1,883,760)		-
57120 Bond Interest Charges	\$2,482,086	\$616,496	25%	\$2,472,998	\$615,519	25%	\$2,477,542	\$615,432	25%
Total	\$0	\$0	-	\$0	(\$1,758)	-	\$0	\$615,432	-

OPEB Related Funds

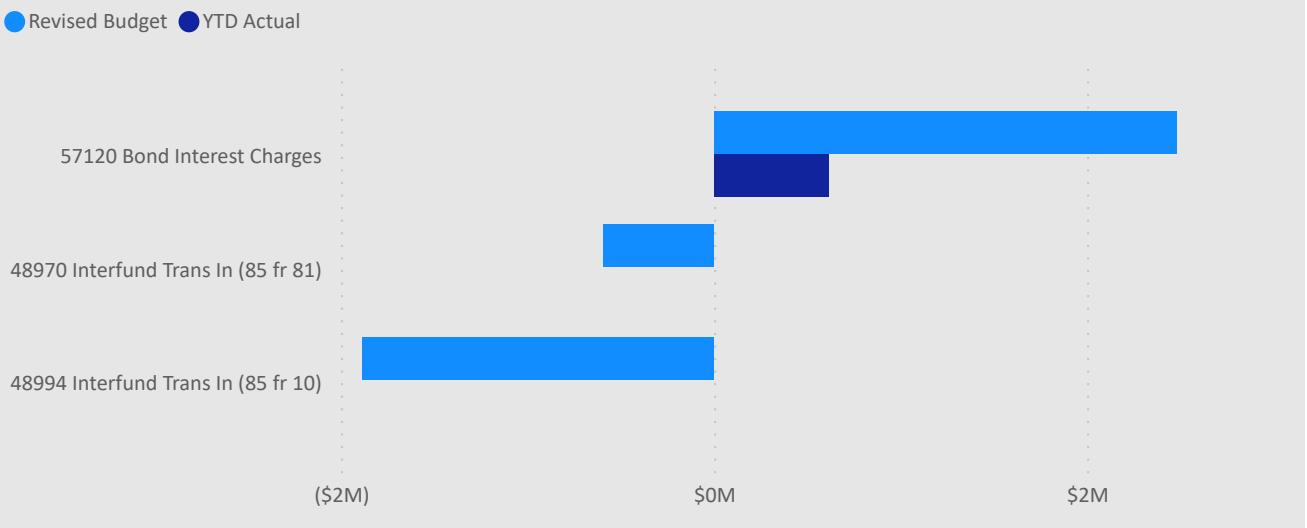
75 Trust Fund OPEB



81 L/T Debt Retiree Benefit Fund



85 L/T Debt OPEB





APPENDICES



SAN JOSÉ · EVERGREEN
Community College District

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 FIRST QUARTER	FY 2022-2023 ESTIMATED ASSUMPTIONS	FY 2023-2024 ESTIMATED ASSUMPTIONS	FY 2024-2025 ESTIMATED ASSUMPTIONS
REVENUES					
STATE APPORTIONMENT					
INFLATION FACTOR	5.07%	5.07%	3.50%	3.50%	3.50%
GROWTH (WORKLOAD REDUCTION)	1.00%	1.00%	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 (excl. RDA)	1.83%	1.83%	3.50%	3.50%	3.50%
ENROLLMENT FEE					
RESIDENT	\$ 46	\$ 46	\$ 46	\$ 46	\$ 46
NON-RESIDENT	\$ 294	\$ 294	\$ 294	\$ 294	\$ 294
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	\$ 228	\$ 228	\$ 228	\$ 228	\$ 228

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 FIRST QUARTER	FY 2022-2023 ESTIMATED ASSUMPTIONS	FY 2023-2024 ESTIMATED ASSUMPTIONS	FY 2024-2025 ESTIMATED ASSUMPTIONS
EXPENDITURES					
STEP AND COLUMN INCREASE					
CERTIFICATED	0.90%	NA	0.90%	0.90%	0.90%
CLASSIFIED	0.70%	NA	0.70%	0.70%	0.70%
ADJUNCT BASE ADJUSTMENT	4.00%	4.00%	3.00%	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)	\$100,996	\$100,996	\$104,026	\$104,026	\$104,026
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)	\$111,096	\$111,096	\$114,429	\$114,429	\$114,429
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	Blue Cross	Blue Cross	Blue Cross	Blue Cross
	2 Party	2 Party	2 Party	2 Party	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)	\$76,606	\$76,606	\$81,448	\$81,448	\$81,448

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

BUDGET ASSUMPTIONS

	FY 2021-2022 ADOPTED BUDGET	FY 2021-2022 FIRST QUARTER	FY 2022-2023 ESTIMATED ASSUMPTIONS	FY 2023-2024 ESTIMATED ASSUMPTIONS	FY 2024-2025 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	0.40%	0.40%	0.40%	0.40%	0.40%
KAISER	0.20%	0.20%	0.20%	0.20%	0.20%
DENTAL	0.00%	0.00%	0.00%	0.00%	0.00%
VISION	0.00%	0.00%	0.00%	0.00%	0.00%
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	16.92%	16.92%	18.10%	18.10%	18.10%
PERS	22.91%	22.91%	25.90%	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	0.50%	0.50%	0.20%	0.20%	0.20%
WORKERS' COMPENSATION	1.68%	1.68%	1.68%	1.68%	1.68%
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

1.00% COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP

FY 2021-2022 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	349,363 35.0%	196,628 19.7%	277,689 27.8%	39,074 3.9%	108,071 10.8%	27,421 2.7%	998,246 100.0%
11 - Parking	0 0.0%	0 0.0%	8,965 80.0%	0 0.0%	2,241 20.0%	0 0.0%	11,206 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	3,406 100.0%	0 0.0%	0 0.0%	0 0.0%	3,406 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	3,129 19.9%	3,300 21.0%	9,316 59.2%	0 0.0%	15,745 100.0%
17 - Categorical/Grants Programs	34,747 27.0%	11,039 8.6%	65,297 50.7%	3,763 2.9%	14,011 10.9%	0 0.0%	128,857 100.0%
18 - Student Health Fees	2,732 43.9%	1,798 28.9%	1,693 27.2%	0 0.0%	0 0.0%	0 0.0%	6,223 100.0%
Subtotal General Funds	386,842 33.2%	209,465 18.0%	360,180 31.0%	46,138 4.0%	133,638 11.5%	27,421 2.4%	1,163,684 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,443 86.9%	0 0.0%	217 13.1%	0 0.0%	1,659 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	10,131 60.5%	0 0.0%	6,606 39.5%	0 0.0%	16,737 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	11,574 62.9%	0 0.0%	6,823 37.1%	0 0.0%	18,396 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	279 100.0%	0 0.0%	0 0.0%	0 0.0%	279 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	475 100.0%	0 0.0%	475 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	279 37.0%	0 0.0%	475 63.0%	0 0.0%	754 100.0%
Total	386,842 32.7%	209,465 17.7%	372,033 31.5%	46,138 3.9%	140,936 11.9%	27,421 2.3%	1,182,835 100.0%

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

As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP

FY 2021-2022 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	288,497 35.7%	175,325 21.7%	209,200 25.9%	32,414 4.0%	81,416 10.1%	21,906 2.7%	808,759 100.0%
11 - Parking	0 0.0%	0 0.0%	6,754 80.0%	0 0.0%	1,688 20.0%	0 0.0%	8,442 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	2,566 100.0%	0 0.0%	0 0.0%	0 0.0%	2,566 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	2,358 19.5%	2,738 22.6%	7,018 57.9%	0 0.0%	12,113 100.0%
17 - Categorical/Grants Programs	28,712 28.3%	9,843 9.7%	49,192 48.5%	3,122 3.1%	10,566 10.4%	0 0.0%	101,434 100.0%
18 - Student Health Fees	2,160 42.9%	1,603 31.8%	1,276 25.3%	0 0.0%	0 0.0%	0 0.0%	5,039 100.0%
Subtotal General Funds	319,369 34.0%	186,771 19.9%	271,345 28.9%	38,273 4.1%	100,688 10.7%	21,906 2.3%	938,354 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	1,087 86.9%	0 0.0%	163 13.1%	0 0.0%	1,250 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	7,632 60.5%	0 0.0%	4,977 39.5%	0 0.0%	12,609 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	8,719 62.9%	0 0.0%	5,140 37.1%	0 0.0%	13,859 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	211 100.0%	0 0.0%	0 0.0%	0 0.0%	211 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	358 100.0%	0 0.0%	358 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	211 37.0%	0 0.0%	358 63.0%	0 0.0%	568 100.0%
Total	319,369 33.5%	186,771 19.6%	280,275 29.4%	38,273 4.0%	106,186 11.1%	21,906 2.3%	952,781 100.0%

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

As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1.00% COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP
FY 2021-2022 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	60,866 32.1%	21,303 11.2%	68,489 36.1%	6,661 3.5%	26,655 14.1%	5,514 2.9%	189,488 100.0%
11 - Parking	0 0.0%	0 0.0%	2,211 80.0%	0 0.0%	553 20.0%	0 0.0%	2,764 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	840 100.0%	0 0.0%	0 0.0%	0 0.0%	840 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	772 21.3%	563 15.5%	2,298 63.3%	0 0.0%	3,632 100.0%
17 - Categorical/Grants Programs	6,035 22.0%	1,196 4.4%	16,105 58.7%	642 2.3%	3,445 12.6%	0 0.0%	27,423 100.0%
18 - Student Health Fees	571 48.3%	195 16.5%	418 35.3%	0 0.0%	0 0.0%	0 0.0%	1,184 100.0%
Subtotal General Funds	67,473 29.9%	22,694 10.1%	88,835 39.4%	7,865 3.5%	32,950 14.6%	5,514 2.4%	225,330 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	356 86.9%	0 0.0%	53 13.1%	0 0.0%	409 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	2,499 60.5%	0 0.0%	1,629 39.5%	0 0.0%	4,128 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	2,854 62.9%	0 0.0%	1,683 37.1%	0 0.0%	4,537 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	69 100.0%	0 0.0%	0 0.0%	0 0.0%	69 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	117 13.9%	0 0.0%	117 13.9%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	69 37.0%	0 0.0%	117 63.0%	0 0.0%	186 100.0%
Total	67,473 29.3%	22,694 9.9%	91,758 39.9%	7,865 3.4%	34,750 15.1%	5,514 2.4%	230,054 100.0%

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

As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES AND BENEFITS (EXCLUDING H&W) - BY BARGAINING GROUP FY 2021-2022 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	223,951 42.7%	126,044 24.1%	106,803 20.4%	15,028 2.9%	41,566 7.9%	10,546 2.0%	523,939 100.0%
11 - Parking	0 0.0%	0 0.0%	3,448 80.0%	0 0.0%	862 20.0%	0 0.0%	4,310 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	1,310 100.0%	0 0.0%	0 0.0%	0 0.0%	1,310 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	1,204 19.9%	1,269 21.0%	3,583 59.2%	0 0.0%	6,056 100.0%
17 - Categorical/Grants Programs	22,274 36.3%	7,076 11.5%	25,114 41.0%	1,447 2.4%	5,389 8.8%	0 0.0%	61,300 100.0%
18 - Student Health Fees	1,751 49.3%	1,153 32.4%	651 18.3%	0 0.0%	0 0.0%	0 0.0%	3,555 100.0%
Subtotal General Funds	247,976 41.3%	134,272 22.4%	138,531 23.1%	17,745 3.0%	51,399 8.6%	10,546 1.8%	600,470 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	555 86.9%	0 0.0%	83 13.1%	0 0.0%	638 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	3,896 60.5%	0 0.0%	2,541 39.5%	0 0.0%	6,437 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	4,451 62.9%	0 0.0%	2,624 37.1%	0 0.0%	7,076 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	107 100.0%	0 0.0%	0 0.0%	0 0.0%	107 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	183 100.0%	0 0.0%	183 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	107 37.0%	0 0.0%	183 63.0%	0 0.0%	290 100.0%
Total	247,976 40.8%	134,272 22.1%	143,090 23.5%	17,745 2.9%	54,206 8.9%	10,546 1.7%	607,836 100.0%

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

As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF SALARIES ONLY - BY BARGAINING GROUP

FY 2021-2022 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	184,934 43.0%	112,388 26.1%	80,461 18.7%	12,467 2.9%	31,314 7.3%	8,426 2.0%	429,990 100.0%
11 - Parking	0 0.0%	0 0.0%	2,598 80.0%	0 0.0%	649 20.0%	0 0.0%	3,247 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	987 100.0%	0 0.0%	0 0.0%	0 0.0%	987 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	907 19.5%	1,053 22.6%	2,699 57.9%	0 0.0%	4,659 100.0%
17 - Categorical/Grants Programs	18,405 37.6%	6,310 12.9%	18,920 38.7%	1,201 2.5%	4,064 8.3%	0 0.0%	48,899 100.0%
18 - Student Health Fees	1,385 47.7%	1,028 35.4%	491 16.9%	0 0.0%	0 0.0%	0 0.0%	2,903 100.0%
Subtotal General Funds	204,724 41.7%	119,725 24.4%	104,364 21.3%	14,720 3.0%	38,726 7.9%	8,426 1.7%	490,685 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	418 86.9%	0 0.0%	63 13.1%	0 0.0%	481 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	2,935 60.5%	0 0.0%	1,914 39.5%	0 0.0%	4,850 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	3,353 62.9%	0 0.0%	1,977 37.1%	0 0.0%	5,330 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	81 100.0%	0 0.0%	0 0.0%	0 0.0%	81 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	138 100.0%	0 0.0%	138 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	81 37.0%	0 0.0%	138 63.0%	0 0.0%	219 100.0%
Total	204,724 41.3%	119,725 24.1%	107,798 21.7%	14,720 3.0%	40,841 8.2%	8,426 1.7%	496,234 100.0%

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

As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

1 DAY COST ANALYSIS OF BENEFITS ONLY (EXCLUDING H&W) - BY BARGAINING GROUP FY 2021-2022 ADOPTED BUDGET

Fund Description	AFT		CSEA	MSC		Executive	Total
	Full Time	Part Time		Academic	Classified		
10 - General Fund	39,017 41.5%	13,656 14.5%	26,342 28.0%	2,562 2.7%	10,252 10.9%	2,121 2.3%	93,949 100.0%
11 - Parking	0 0.0%	0 0.0%	850 80.0%	0 0.0%	213 20.0%	0 0.0%	1,063 100.0%
15 - Facility Rental Auxiliary Fund	0 0.0%	0 0.0%	323 100.0%	0 0.0%	0 0.0%	0 0.0%	323 100.0%
16 - Comm College Ctr for Econ Mobility	0 0.0%	0 0.0%	297 21.3%	216 15.5%	884 63.3%	0 0.0%	1,397 100.0%
17 - Categorical/Grants Programs	3,869 31.2%	767 6.2%	6,194 49.9%	247 2.0%	1,325 10.7%	0 0.0%	12,401 100.0%
18 - Student Health Fees	366 56.2%	125 19.2%	161 24.6%	0 0.0%	0 0.0%	0 0.0%	652 100.0%
Subtotal General Funds	43,252 39.4%	14,547 13.3%	34,167 31.1%	3,025 2.8%	12,673 11.5%	2,121 1.9%	109,785 100.0%
36 - Capital Projects	0 0.0%	0 0.0%	137 86.9%	0 0.0%	21 13.1%	0 0.0%	157 100.0%
47 - GO Bond - Measure X 2016-Series B	0 0.0%	0 0.0%	961 60.5%	0 0.0%	627 39.5%	0 0.0%	1,588 100.0%
Subtotal Capital/ Bond Project Funds	0 0.0%	0 0.0%	1,098 62.9%	0 0.0%	647 37.1%	0 0.0%	1,745 100.0%
70 - Cafeteria	0 0.0%	0 0.0%	27 100.0%	0 0.0%	0 0.0%	0 0.0%	27 100.0%
13 - Foundation/Chancellor	0 0.0%	0 0.0%	0 0.0%	0 0.0%	45 100.0%	0 0.0%	45 100.0%
Subtotal Special Revenue Fund	0 0.0%	0 0.0%	27 37.0%	0 0.0%	45 63.0%	0 0.0%	72 100.0%
Total	43,252 38.8%	14,547 13.0%	35,292 31.6%	3,025 2.7%	13,365 12.0%	2,121 1.9%	111,602 100.0%

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

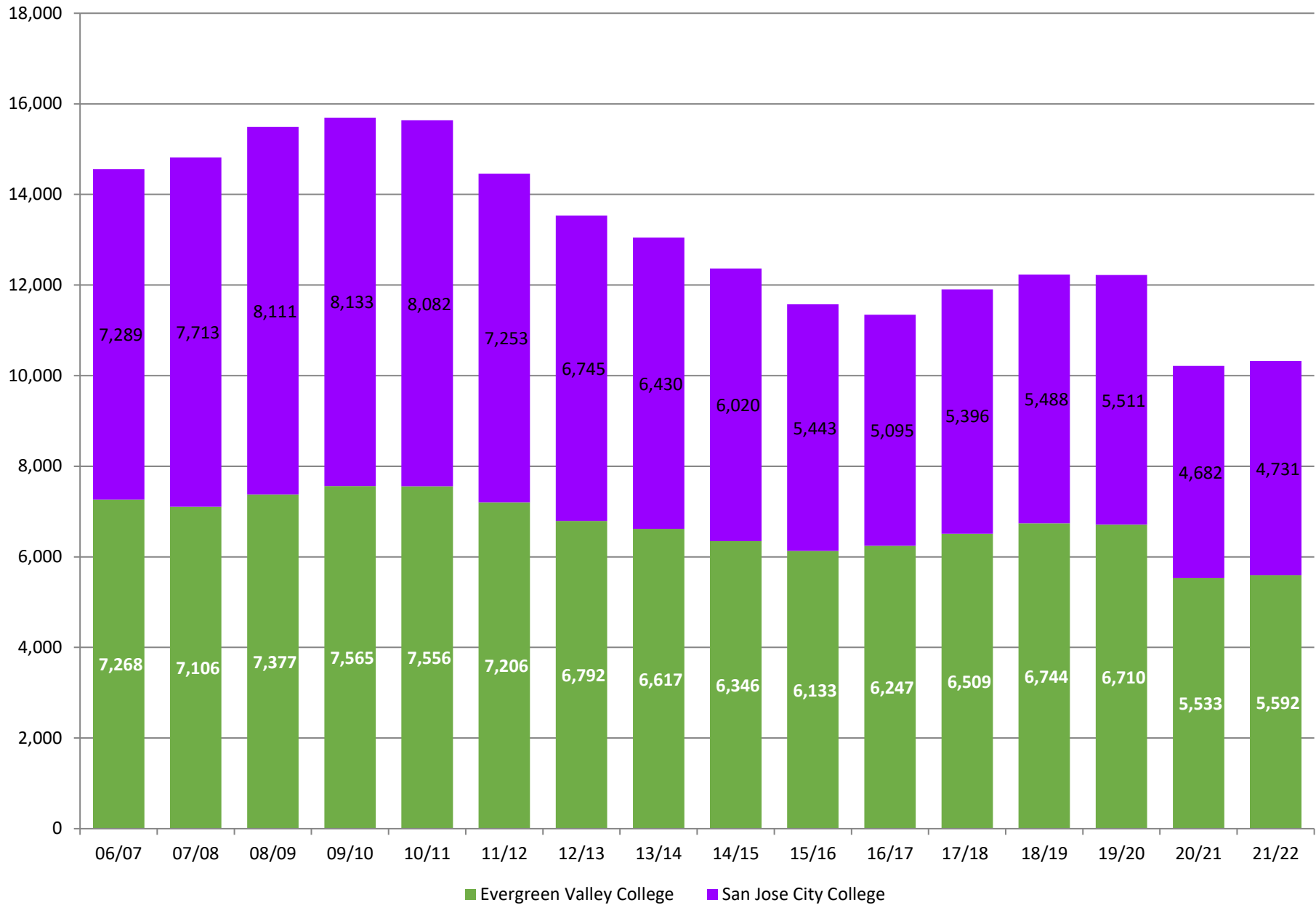
As of 09/08/2021

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

HISTORICAL FULL TIME EQUIVALENT STUDENT 320 REPORT

	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	21/22
Actual College FTES																
EVC	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	5,533	5,592
SJCC	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	4,682	4,731
College Subtotal	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	10,148	10,323
Academy FTES																
EVC	629	539	433	427	325	315	301	60	23	2	0	0	0	0	0	0
SJCC	63	158	136	63	0	0	0	0	0	0	0	0	0	0	0	0
Academy Subtotal	692	697	569	490	325	315	301	60	23	2	0	0	0	0	0	0
Transfer FTES																
EVC	830	543	0	0	0	0	0	0	0	0	0	0	0	0	0	0
SJCC	488	543	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfer Subtotal	1,318	1,086	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total Reported FTES																
EVC	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	5,533	5,592
SJCC	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	4,682	4,731
Total	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	10,148	10,323
Actual College FTES																
EVC	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%	54.52%	54.17%
SJCC	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%	46.14%	45.83%
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Actual Plus Academy FTES																
EVC	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%	54.52%	54.17%
SJCC	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%	46.14%	45.83%
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total Reported FTES																
EVC	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%	54.52%	54.17%
SJCC	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%	46.14%	45.83%
100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%

Historical Full Time Equivalent Student 320 Report



SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT
FY 2021-2022 QUARTERLY REPORT - Quarter Ended 9/30/2021

Districtwide Legal

Fiscal Year	2020			2021			2022		
Fund	Revised Budget	YTD Actual	Actuals/Budget	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%	\$440,000	\$87,592	20%
16 Center for Economic Mobility	\$12,500	\$258	2%	\$500		-	\$500		-
36 Capital Projects Fund	\$375,000	\$28,786	8%	\$230,000	\$13,955	6%	\$250,000	\$23,088	9%
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%			-	\$27,269	\$2,989	11%
46 GO Bond Fund Meas X Series A-1			-			-			
Total	\$841,700	\$123,378	15%	\$670,500	\$45,765	7%	\$717,769	\$113,669	16%

San Jose City College Associated Students

Balance Sheet

September 30, 2021

Assets

Current Assets

Cash	360,339
<i>Total Current Assets</i>	360,339

Total Assets	360,339
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Liabilities & Equity

Current Liabilities

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

Equity

Restricted for Scholarships and Clubs	146,503
Unrestricted	213,836
<i>Total Equity</i>	360,339

Total Liabilities & Equity	\$ 360,339
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E.V.C. ASSOCIATED STUDENT BODY

Summary Balance Sheet

As of September 30, 2021

	Sep 30, 21
ASSETS	
Current Assets	
Checking/Savings	361,016.00
Total Current Assets	361,016.00
TOTAL ASSETS	361,016.00
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	77,830.73
Total Current Liabilities	77,830.73
Total Liabilities	77,830.73
Equity	283,185.27
TOTAL LIABILITIES & EQUITY	361,016.00

Statement of Net Assets

September 30, 2021

Assets

Current Assets

Cash and investments	\$ 3,100,297
Receivables	17,865
Other current assets	23,396
Total current assets	3,141,559

Noncurrent Assets

Furniture and Equipment	5,341
Less: Accumulated Depreciation	(5,341)
Fixed Assets, net	-

Total Assets

\$ 3,141,559

Liabilities

Current liabilities

Accounts payable	\$ 39,813
Sales tax	1,896
Payroll taxes	3,969
Funds held for others ASB	67,695
Total current liabilities	\$ 113,373

Net Assets

Net assets without donor restrictions	\$ (848,289)
Net assets with donor restrictions (Scholarship, Trust & Endowment)	3,876,475
Total net assets	\$ 3,028,186

Liabilities and net assets

\$ 3,141,559

FY20-21 Apportionment	Base FTES (Funded) FY 19/20	2.45% Growth	Funded FTES (Funded) FY20/21	Fund Rate FY20/21	FY20/21 Funding
Credit	11,707.82	286.40	11,994.22	\$4,027.00	48,300,724
Special Admit Credit	0.00	0.00		\$5,646.30	0
Non-Credit	277.78	0.00	277.78	\$3,380.63	939,071
Total	11,985.60	286.40	12,272.00		49,239,795
FY20-21					
FTES Allocation	49,239,795				
CCCCO Adjustment	-717,507				
Basic Allocation	8,091,004	(Per State Apportionment 8/3/2021_Exh. C))			
Supplemental Allocation	15,642,948	(Per State Apportionment 8/3/2021_Exh. C))			
Student Success Allocation	7,603,859	(Per State Apportionment 8/3/2021_Exh. C))			
State General Apportionment	717,521	(Per State Apportionment 9/16/2021_Exh. A))			
Total Revenue Entitlement	80,577,620				
Estimated Property Taxes (excluding RDA)	107,311,645	(5.92% Increase over last year)			
Estimated RDA Property Taxes	12,110,496				
Est. Education Protection Account (Prop 55)	1,022,069				
Est. Student Enrollment Fee	5,960,130	(conservative number less 2%)			
Total Estimated Local/Prop 30 Revenue	126,404,340				
Excess Funds Over Revenue Entitlement	45,826,719				

FY21-22 Apportionment	Base FTES (3 Yr Avg.) FY 20/21	Est. 1.00% Growth	Est. Funded FTES (3 Yr Avg.) FY21/22	Est. Fund Rate 5.07% Inflation	FY21/22 Funding
Credit	11,994.22	119.94	11,717.02	\$4,231.17	49,576,677
Special Admit Credit	0.00	0.00	195.79	\$5,932.57	1,161,537
Non-Credit	277.78	2.78	254.64	\$3,552.03	904,488
Total	12,272.00	122.72	12,167.45		51,642,702
FY21-22					
FTES Allocation	51,642,702				
Basic Allocation	8,091,004	(Based upon Prior Year)			
Supplemental Allocation	15,642,948	(Based upon Prior Year)			
Student Success Allocation	7,603,859	(Based upon Prior Year)			
State General Apportionment	753,899	(Per State Apportionment 10/14/2021_Exh. A))			
Total Revenue Entitlement	83,734,412				
Estimated Property Taxes (excluding RDA)	109,273,351	(1.83% increase over last year)			
Estimated RDA Property Taxes	12,110,650				
Est. Education Protection Account (Prop 55)	1,032,290	(Based upon Prior Year)			
Est. Student Enrollment Fee	6,019,733	(conservative number less 2%)			
Total Estimated Local/Prop 30 Revenue	116,325,374				
Excess Funds Over Revenue Entitlement	32,590,962				

FY22-23 Apportionment	Base FTES (3 Yr Avg.) FY 21/22	Est. 1.00% Growth	Est. Funded FTES (3 Yr Avg.) FY22/23	Est. Fund Rate 3.5% Inflation	FY22/23 Funding
Credit	11,717.02	117.17	11,806.35	\$4,336.75	51,201,160
Special Admit Credit	195.79	1.96	65.26	\$6,080.60	396,840
Non-Credit	254.64	2.55	270.07	\$3,640.66	983,221
Total	12,167.45	121.67	12,141.68		52,581,221
FY22-23					
FTES Allocation	52,581,221				
Basic Allocation	8,091,004 (Based upon Prior Year)				
Supplemental Allocation	15,642,948 (Based upon Prior Year)				
Student Success Allocation	7,603,859 (Based upon Prior Year)				
State General Apportionment	753,899 (Based upon Prior Year)				
Total Revenue Entitlement	84,672,931				
Estimated Property Taxes	125,632,441 (3.50% increase over last year)				
Est. Education Protection Account (Prop 55)	1,042,613				
Est. Student Enrollment Fee	6,079,931 (conservative number less 2%)				
Total Estimated Local/Prop 30 Revenue	132,754,985				
Excess Funds Over Revenue Entitlement	48,082,054				

FY23-24 Apportionment	Base FTES (3 Yr Avg.) FY 22/23	Est. 1.00% Growth	Est. Funded FTES (3 Yr Avg.) FY23/24	Est. Fund Rate 3.5% Inflation	FY23/24 Funding
Credit	11,806.35	118.06	11,839.20	\$4,488.53	53,140,622
Special Admit Credit	65.26	0.65	87.02	\$6,293.42	547,639
Non-Credit	270.07	2.70	267.50	\$3,768.08	1,007,945
Total	12,141.68	121.42	12,193.71		54,696,207
FY23-24					
FTES Allocation	54,696,207				
Basic Allocation	8,091,004 (Based upon Prior Year)				
Supplemental Allocation	15,642,948 (Based upon Prior Year)				
Student Success Allocation	7,603,859 (Based upon Prior Year)				
State General Apportionment	753,899 (Based upon Prior Year)				
Total Revenue Entitlement	86,787,917				
Estimated Property Taxes	130,029,576 (3.50% increase over last year)				
Est. Education Protection Account (Prop 55)	1,053,039 (Based upon Prior Year)				
Est. Student Enrollment Fee	6,140,730				
Total Estimated Local/Prop 30 Revenue	137,223,345				
Excess Funds Over Revenue Entitlement	50,435,428				

Property Tax YTD Budget and Actuals

Fiscal Year	2020			2021			2022		
Project	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget	Revised Budget	YTD Actual	Actuals/Budget
00000 User Unspecified									
48672 Secured Homeowners Exempt	(\$409,000)		-	(\$406,000)		-	(\$395,000)		-
48811 Secured Property Tax Revenues	(\$89,775,000)		-	(\$94,367,000)		-	(\$99,093,000)		-
48812 Supplemental Secured Prop. Tax	(\$2,694,000)	(\$280,602)	10%	(\$1,877,000)	(\$451,543)	24%	(\$2,251,351)	(\$171,797)	8%
48813 Unsecured Roll Property Taxes	(\$6,627,000)		-	(\$6,528,000)		-	(\$6,467,000)		-
48818 RDA Passthru(AB1290)(47.5%)				(\$342,475)		-			
48819 RDA Residual Pmts	(\$4,812,000)		-	(\$4,718,135)		-	(\$9,254,000)		-
Total	(\$104,317,000)	(\$280,602)	0%	(\$108,238,610)	(\$451,543)	0%	(\$117,460,351)	(\$171,797)	0%
35401 Redevelopment Agency Pass-Thru									
48818 RDA Passthru(AB1290)(47.5%)	(\$1,986,925)		-	(\$2,498,975)		-	(\$2,856,650)		-
Total	(\$1,986,925)		-	(\$2,498,975)		-	(\$2,856,650)		-
35801 Unitary-Property Taxes									
48811 Secured Property Tax Revenues	(\$959,420)		-	(\$980,571)		-	(\$1,045,660)		-
Total	(\$959,420)		-	(\$980,571)		-	(\$1,045,660)		-
35802 Unitary RailRoad-Property Taxe									
48811 Secured Property Tax Revenues	(\$19,580)		-	(\$20,429)		-	(\$21,340)		-
Total	(\$19,580)		-	(\$20,429)		-	(\$21,340)		-
Total	(\$107,282,925)	(\$280,602)	0%	(\$111,738,585)	(\$451,543)	0%	(\$121,384,001)	(\$171,797)	0%

SAN JOSE/EVERGREEN COMMUNITY COLLEGE DISTRICT

Fund 10 Property Taxes - Report for FY20/21 Final and FY 21/22 Projection
Property Tax Report Dated: 8/27/2021 Report
Update Date: 8/27/21

Historical Review and Basis for Future Budgeting

Property Taxes

Description		FY 16-17	FY 17-18	FY 18-19	FY19-20	FY 20-21	Projection FY 21-22	Projection FY 22-23	Projection FY 23-24	Projection FY 24-25
Secured HOPTR	10-99-9999-00000-48672	\$ 432,133	\$ 423,186	\$ 417,760	\$ 415,287	\$ 406,020	\$ 395,000	\$ 408,825	\$ 423,134	\$ 437,944
Secured Roll	10-99-9999-00000-48811	\$ 75,188,222	\$ 78,895,200	\$ 83,766,415	\$ 90,361,326	\$ 94,970,897	\$ 99,093,000	\$ 102,561,255	\$ 106,150,899	\$ 109,866,180
Unitary & Railroad	10-99-9999-35801/35802-48811	\$ 887,493	\$ 948,528	\$ 1,031,069	\$ 981,002	\$ 993,845	\$ 1,067,000	\$ 1,104,345	\$ 1,142,997	\$ 1,183,002
Supplemental	10-99-9999-00000-48812	\$ 3,050,905	\$ 3,276,238	\$ 3,847,918	\$ 2,681,455	\$ 3,752,252	\$ 2,251,351	\$ 2,330,148	\$ 2,411,703	\$ 2,496,113
Unsecured	10-99-9999-00000-48813	\$ 6,111,771	\$ 6,052,220	\$ 7,145,744	\$ 6,873,915	\$ 7,188,631	\$ 6,467,000	\$ 6,693,345	\$ 6,927,612	\$ 7,170,078
Sub-Total		\$ 85,670,524	\$ 89,595,372	\$ 96,208,906	\$ 101,312,985	\$ 107,311,645	\$ 109,273,351	\$ 113,097,918	\$ 117,056,345	\$ 121,153,317
Overall % Changed compared to prior year		5.62%	4.58%	7.38%	5.31%	5.92%	1.83%	3.50%	3.50%	3.50%

One-time Funding

Description		FY 16-17	FY 17-18	FY 18-19	FY19-20	FY 20-21	Projection FY 21-22	Projection FY 22-23	Projection FY 23-24	Projection FY 24-25
RDA Pass-Thru (47.5% Fund 10)	10-99-9999-35401-48818	\$ 1,374,918	\$ 1,892,305	\$ 1,986,822	\$ 2,450,103	\$ 2,856,776	\$ 2,856,650	\$ 2,956,633	\$ 3,060,115	\$ 3,167,219
RDA Residual	10-99-9999-00000-48819	\$ 2,249,086	\$ 5,722,667	\$ 4,718,135	\$ 8,632,185	\$ 9,253,720	\$ 9,254,000	\$ 9,577,890	\$ 9,913,116	\$ 10,260,075
Sub-Total		\$ 3,624,004	\$ 7,614,972	\$ 6,704,957	\$ 11,082,288	\$ 12,110,496	\$ 12,110,650	\$ 12,534,523	\$ 12,973,231	\$ 13,427,294
Overall % Changed compared to prior year		21.51%	110.13%	-11.95%	65.28%	9.28%	0.00%	3.50%	3.50%	3.50%

TOTAL Property Tax & One-Time	\$	89,294,528	\$	97,210,344	\$	102,913,863	\$	112,395,273	\$	119,422,141	\$	121,384,001	\$	125,632,441	\$	130,029,576	\$	134,580,611
TOTAL % Change compared to PY		6.18%		8.86%		5.87%		9.21%		6.25%		1.64%		3.50%		3.50%		3.50%