

# VENTURA COUNTY COMMUNITY COLLEGE DISTRICT 2021-2022 ADOPTION BUDGET

## GENERAL FUND – UNRESTRICTED (FUND 113) DESIGNATED INFRASTRUCTURE

### **Fund 113 – Unrestricted General Fund (Designated Infrastructure)**

An infrastructure funding plan and allocation model was approved by the board in March, 2012 to help address ongoing structural deficits and the total cost of ownership (TCO) in infrastructure categories. As specified in the annually reviewed infrastructure funding plan, resources are reallocated annually from the unrestricted general fund and may accumulate in Fund 113 from year to year to address infrastructure needs. The intent of this designated fund is to provide foundational resources to address the district's deficits in areas such as scheduled maintenance and capital furniture (e.g., for classroom, faculty and administration), library materials and databases, instructional and non-instructional equipment, technology refresh and replacement (hardware and software), and so forth. Planning for and providing items in these categories are central to the core mission of the district and each college and enable the institutions to update essential products and services on a short-term, mid-range and long-term basis. Further, addressing the total cost of ownership is prudent business practice and a requirement of accreditation. The amount of annual funding is determined through the Infrastructure Funding Formula. Funds will be budgeted to expend in the year following the year in which the revenue is earned.

Fund 113 is a sub-fund of the unrestricted general fund and is used to account for revenues, transfers and expenditures that have been specifically designated for infrastructure needs, as stated above. This sub-fund is reported to the State as a component of the unrestricted general fund.

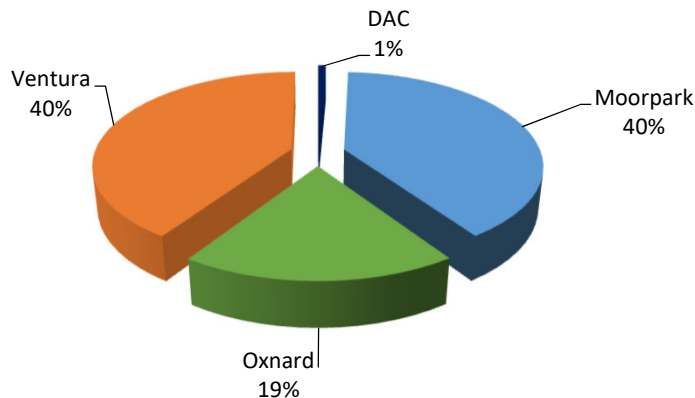
VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED) INFRASTRUCTURE

**FUND 113 BY MAJOR OBJECT**

	2020-21 ADOPTION BUDGET	2020-21 ACTUAL	2021-22 ADOPTON BUDGET
8000 REVENUES <sup>[a]</sup>	3,737,842	3,780,385	2,330,000
1000 ACADEMIC SALARIES	-	-	-
2000 CLASSIFIED & OTHER SALARIES	-	-	-
3000 EMPLOYEE BENEFITS	-	-	-
SALARY & BENEFIT SUBTOTAL	-	-	-
4000 SUPPLIES & MATERIALS	3,450,702	411,059	2,971,800
5000 OTHER OPERATING EXP	1,505,500	266,751	1,255,000
6000 CAPITAL OUTLAY	1,587,053	577,467	1,257,500
7000 OTHER OUTGO	-	1,835,779	1,300,000
TOTAL EXPENDITURES	6,543,255	3,091,056	6,784,300

Net Change Fund Balance	(4,454,300)
Beginning Fund Balance	22,113,898
Ending Fund Balance	17,659,598

**Expenditure Budget by Site**



<sup>[a]</sup> Per the Infrastructure Funding Model, budgeted revenue includes state mandated block grants, interest income, and local portion of enrollment fees. Revenue is not available for expenditures until the year after it is earned. See Fund 113 By Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
 2020-2021 ADOPTION BUDGET  
 GENERAL FUND- UNRESTRICTED DESIGNATED-INFRASTRUCTURE  
 FUND 113 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE [a]	TRANSFER/ EXPENSE	ENDING BALANCE
15220	MC	Sch Maint & Capital Furniture	3,243,285	-	900,000	2,343,285
15221	MC	Library Materials & Databases	805,443	-	150,000	655,443
15222	MC	Inst & Non Inst Equip	1,389,623	-	500,100	889,523
15223	MC	Tech Hardware & Software	2,207,033	-	550,000	1,657,033
15224	MC	Other	3,728,855	-	600,000	3,128,855
		<b>SUBTOTAL MOORPARK</b>	<b>11,374,239</b>	<b>-</b>	<b>2,700,100</b>	<b>8,674,139</b>
25220	OC	Sch Maint & Capital Furniture	2,769,173	-	570,000	2,199,173
25221	OC	Library Materials & Databases	316,726	-	75,500	241,226
25222	OC	Inst & Non Inst Equip	813,837	-	160,000	653,837
25223	OC	Tech Hardware & Software	1,729,745	-	166,700	1,563,045
25224	OC	Other	695,079	-	300,000	395,079
		<b>SUBTOTAL OXNARD</b>	<b>6,324,560</b>	<b>-</b>	<b>1,272,200</b>	<b>5,052,360</b>
35220	VC	Sch Maint & Capital Furniture	972,446	-	800,000	172,446
35221	VC	Library Materials & Databases	199,411	-	130,000	69,411
35222	VC	Inst & Non Inst Equip	1,243,597	-	749,500	494,097
35223	VC	Tech Hardware & Software	742,886	-	572,500	170,386
35224	VC	Other	647,605	-	510,000	137,605
		<b>SUBTOTAL VENTURA</b>	<b>3,805,945</b>	<b>-</b>	<b>2,762,000</b>	<b>1,043,945</b>
75224	DAC	Other	609,154	-	50,000	559,154
		<b>SUBTOTAL DAC</b>	<b>609,154</b>	<b>-</b>	<b>50,000</b>	<b>559,154</b>
<b>TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE</b>			<b>22,113,898</b>	<b>2,330,000</b>	<b>6,784,300</b>	<b>17,659,598</b>

[a] Per the Infrastructure Funding Model, budgeted revenue includes state mandated block grants, interest income, and local portion of enrollment fees. Revenue is not available for expenditures until the year after it is earned.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET

GENERAL FUND – UNRESTRICTED (FUND 114)  
DESIGNATED

**Fund 114 – Unrestricted General Fund (Designated)**

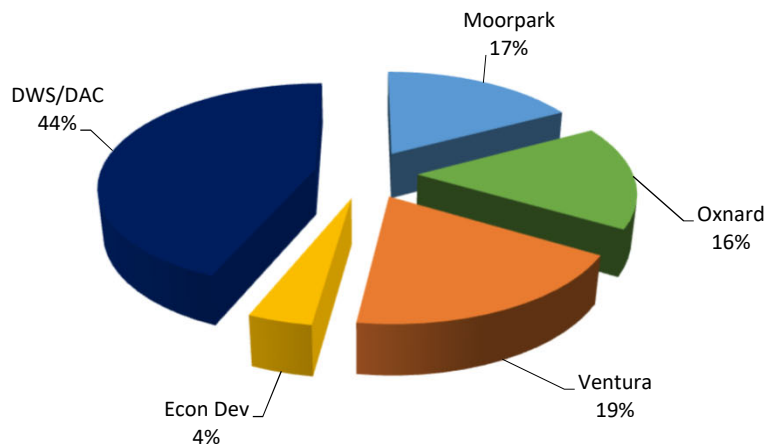
Fund 114 represents revenues and expenditures associated with contract education, entrepreneurial programs, book store, civic center, and other activities initiated by the colleges and intended to be self-supporting. General purpose revenues received from the State may not be used to subsidize Community Service (EC §78300) or Contract Education (EC §78021) programs such as those programs accounted for in this fund. Notably, such programs must recover the actual costs, including administrative costs, of providing the programs from public or private contracts, contributions, donations, or user fees. Sub-fund 114 is reported to the State as a part of the unrestricted general fund.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

**FUND 114 BY MAJOR OBJECT**

		2020-21 ADOPTION BUDGET	2020-21 ACTUALS	2021-22 ADOPTION BUDGET
8000	REVENUES	3,629,295	5,226,667	2,960,915
1000	ACADEMIC SALARIES	10,000	-	115,000
2000	CLASSIFIED & OTHER SALARIES	1,066,130	825,320	1,371,423
3000	EMPLOYEE BENEFITS	600,750	505,213	632,403
	SALARY & BENEFIT SUBTOTAL	1,676,880	1,330,533	2,118,826
4000	SUPPLIES & MATERIALS	334,581	135,114	547,235
5000	OTHER OPERATING EXP	3,424,466	2,116,360	1,804,300
6000	CAPITAL OUTLAY	2,229,114	297,450	1,946,040
7000	OTHER OUTGO	1,981,686	278,717	1,305,413
	TOTAL EXPENDITURES	9,646,727	4,158,174	7,721,814
	Net Change Fund Balance			(4,760,899)
	Beginning Fund Balance			18,404,717
	Ending Fund Balance			13,643,818

**Expenditure Budget by Site**



See Fund 114 by Program for details.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
10046	MC	Multimedia/Radio/Motion Picture/TV	5,118	-	5,118	-
10100	MC	Commercial Photography	260	-	260	-
10162	MC	Speech, Debate	1,048	-	1,048	-
12601	MC	Basic Needs Center	51,793	-	51,793	-
12909	MC	Zoo Operations	209,822	345,000	490,849	63,973
12910	MC	MC Rising Scholars	17,000	-	17,000	-
12911	MC	Photovoltaic & Renewable Energy	4,939	-	4,939	-
14225	MC	MC Performing Arts Center	7,278	-	7,278	-
14245	MC	Box Office Holdings	9,943	-	200	9,743
14304	MC	MC Nursing Donation Trust	500	-	500	-
15002	MC	Civic Center	123,240	15,000	70,201	68,039
15004	MC	Indirect Cost Recovery	513,926	8,000	50,303	471,623
15024	MC	Proctoring/Testing Fees	22,631	-	15,000	7,631
15026	MC	Bookstore Lease	5,075,417	308,933	57,000	5,327,350
15032	MC	MC Emergency Activities	349,980	-	349,980	-
15104	MC	Volleyball	215	-	215	-
15105	MC	Wrestling	23	-	23	-
15110	MC	Baseball Camp	5	-	5	-
1512x	MC	Community Services	15,752	-	15,752	-
15200	MC	International Students	193,281	123,766	192,239	124,808
		<b>SUBTOTAL MOORPARK PROGRAMS</b>	<b>6,602,171</b>	<b>800,699</b>	<b>1,329,703</b>	<b>6,073,167</b>
22073	OC	Foundation support	4,925	150,088	155,013	-
22147	OC	CSSC County Lease	645,448	-	37,368	608,080
22904	OC	Children Center (non-instructional)	89,059	-	89,059	-
24461	OC	Auto Body	3,160	200	1,200	2,160
24510	OC	Dental Hygiene	176,781	50,000	50,000	176,781
24528	OC	Fire Academy-CPAT	138,114	45,000	44,644	138,470
24565	OC	EMT Skills Testing	13,766	13,250	13,235	13,781
24567	OC	State Fire Training	47,163	75,000	57,380	64,783
25002	OC	Civic Center	789,152	150,000	276,083	663,069
25004	OC	Indirect Cost Recovery	761,545	300,000	22,898	1,038,647
25010	OC	Leases	330,955	62,061	7,580	385,436
25023	OC	College Improvement Fund	39,121	-	6,000	33,121
25024	OC	Proctoring/Testing Fees	5,764	2,000	500	7,264
25026	OC	Bookstore Lease	366,725	96,000	112,341	350,384
25027	OC	All College Day	2,835	165	3,000	-
25028	OC	High School Partnerships	-	3,000	3,000	-

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT  
2021-2022 ADOPTION BUDGET  
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	EXPENSE	ENDING BALANCE
25030	OC	University Transfer and Career Day	-	3,000	3,000	-
25031	OC	Contingency	97,656	-	6,165	91,491
25032	OC	OC Emergency Activities	312,961	-	312,961	-
25200	OC	International Students	40,743	37,368	37,368	40,743
25201	OC	CC Foundation Smog Ref & Tech	8,655	12,000	12,000	8,655
<b>SUBTOTAL OXNARD PROGRAMS</b>			<b>3,874,528</b>	<b>999,132</b>	<b>1,250,795</b>	<b>3,622,865</b>
32065	VC	Academic Senate	2,000	-	2,000	-
339xx	VC	Co-Curricular Activities	39,221	194,000	233,221	-
35002	VC	Civic Center	401,898	230,000	300,597	331,301
35004	VC	Indirect Cost Recovery	747,415	35,000	118,000	664,415
3501x	VC	Leases	166,872	128,214	158,493	136,593
35024	VC	Testing Fees	14,763	1,500	10,000	6,263
35026	VC	Bookstore Lease	1,067,848	93,150	198,000	962,998
35027	VC	Ticket Sales	2,540	5,000	7,540	-
35032	VC	VC Emergency Activities	327,787	-	327,787	-
35200	VC	International Students	334,501	20,000	47,270	307,231
38709	VC	COV Superior Court Training	47,664	-	47,664	-
38710	VC	Farm Bureau of Ventura County	2,550	-	2,550	-
<b>SUBTOTAL VENTURA PROGRAMS</b>			<b>3,155,059</b>	<b>706,864</b>	<b>1,453,122</b>	<b>2,408,801</b>
53001	EWD	District Economic Development Office	423,384	20,533	208,944	234,973
54019	EWD	CA Emplmnt Trnng Pannel Contract	-	50,000	50,000	-
54025	EWD	Skyworks Solutions Training	-	41,777	41,777	-
50426	EWD	Business Class Marketing	-	8,000	8,000	-
<b>SUBTOTAL ECON DEV PROGRAMS</b>			<b>423,384</b>	<b>120,310</b>	<b>308,721</b>	<b>234,973</b>
72067	DAC	District Office Building	517,825	271,890	239,849	549,866
75004	DAC	Indirect Cost Recovery	620,186	12,000	127,000	505,186
<b>SUBTOTAL DAC PROGRAMS</b>			<b>1,138,011</b>	<b>283,890</b>	<b>366,849</b>	<b>1,055,052</b>
81009	DWS	Financial Aid Administrative Allowance	-	20	20	-
82119	DWS	Management Consulting	106,831	-	106,831	-
82123	DWS	Remote Registration	32,597	-	32,597	-
82130	DWS	Emergency Preparedness	1,800,119	-	1,800,119	-
82132	DWS	Safety Progs, Training, Imple.	54,560	-	54,560	-
82139	DWS	Student Print Services	222,960	50,000	24,000	248,960
82166	DWS	Board Room Broadcasting	44,858	-	44,858	-
82186	DWS	Energy Efficiency	180,150	-	180,150	-
85032	DWS	D/W Emergency Activities	561,177	-	561,177	-
87313	DWS	D/W Marketing Campaign	208,312	-	208,312	-
<b>SUBTOTAL DISTRICTWIDE PROGRAMS</b>			<b>3,211,564</b>	<b>50,020</b>	<b>3,012,624</b>	<b>248,960</b>
<b>TOTAL GENERAL FUND- UNRESTRICTED DESIGNATED</b>			<b>18,404,717</b>	<b>2,960,915</b>	<b>7,721,814</b>	<b>13,643,818</b>