

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT



**MOORPARK COLLEGE
OXNARD COLLEGE
VENTURA COLLEGE
DISTRICT ADMINISTRATION CENTER**

2006-2007

ADOPTION BUDGET

September 12, 2006

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VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

2006-2007 ADOPTION BUDGET

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2006-2007

ADOPTION BUDGET



BUDGET NARRATIVE

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
ADOPTION BUDGET NARRATIVE
2006-2007

OVERVIEW

The 2006-07 Adoption Budget, as presented, reflects the State Adopted Budget, and includes the latest financial information available at the time of preparation. This budget was reviewed and approved through the District's shared-governance council (DCAS), responsible for budget development, and recommended by consensus to be forwarded to the Board for approval.

The annual budget development process is a continuum. It usually begins in January with the release of the Governor's Proposed Budget for the ensuing fiscal year. From that document, the District estimates the impact of the January Proposal on VCCCD. In addition, the District forecasts changes in expenditures, again beginning in January, based on early projections from external agencies/vendors or District historical costs.

A set of Budget Assumptions was presented to the Board in March and those approved Budget Assumptions provide the foundation for the distribution of available resources that are contained within this document. These Assumptions guided the budget development process throughout the various phases, until the Adoption Budget is presented to the Board.

Modifying projections of revenue and expenses is an ongoing process beginning in January through final adoption of the budget in September.

The 2006-07 Tentative Budget was based on the Governor's May proposal, with adjustments as they were forecasted to impact VCCCD, and with the Budget Assumptions adopted by the Board in March 2006. The Tentative Budget was adopted on June 20, 2006, and is the authorization for the District to incur expenses effective July 1.

ENROLLMENT- FTES

The District's general revenue represents the combination of state and local revenues. This sum must be earned through the generation of FTES (Full Time Equivalent Students (enrollment)).

The District has experienced three years of declining enrollment and did not achieve its base FTES of 25,439 FTES in 2005-06. As of the July 15th 320 report, the District reported 24,163 FTES, 1,276 below base, which will result in loss of revenue of approximately \$4.3 million in 2006-07.

The total general revenue estimate for 2006-07 assumes that the colleges will collectively generate 24,163 FTES. This target represents no increase from 2005-06. Any revenue received from restoration and growth of FTES in 2006-07 would be available for expenditures in 2007-08.

PRELIMINARY BUDGET - JANUARY

Governor's Initial Budget Proposal

In December 2005, the District was experiencing enrollment decline and preparing for a decline to our base revenue due to continued loss of enrollment in the amount of \$4.7 million effective July 1, 2006. This decline in revenue was in addition to the loss of \$1.4 million in 2005-06, a total of \$6.1 million reduction in base revenue due to the loss of 1,565 FTES over the past two years.

The January budget proposal demonstrated the Governor's continued commitment to access to the California community colleges. The January proposal included an overall increase to the community colleges of \$606 million (11.6%). This budget proposal provided the District additional revenue and helped mitigate the losses due to the enrollment decline.

The major items included in the January proposal were a 5.18% cost of living adjustment to base funding, growth at an average of 3%, and equalization.

TENTATIVE BUDGET – MAY

Governor’s Revised Budget Proposal (“May Revise”)

The California Community Colleges (CCC) were clearly the beneficiaries of the significant increase in state revenues (sales and income tax) and the agreement to settle the lawsuit between CTA and the Governor over prior-year funding of the Prop 98 guarantee. The agreement resulted in augmentations to Prop 98 programs of approximately \$2 billion in the first year, and a stream of one-time settle-up payments totaling \$3 billion over the following seven years.

The major items proposed in the May Revise included a 5.92% cost of living adjustment (COLA) to base funding, 3% growth, equalization dollars, a significant increase in matriculation and significant dollars for facility maintenance, instructional and library materials and hazardous substance abatement. The community college share of Proposition 98 funding was scheduled to increase from 10.49% in 2005-06 to 10.70% in 2006-07.

The Governor’s January proposal provided \$130 million to address disparities in base apportionment funding among the community college districts. The Budget Acts of 2004 and 2005 provided \$80 million and \$30 million, respectively, to begin equalizing disparities in funding per credit full-time equivalent student (FTES), with the goal of equalizing credit rates to the 90th percentile pursuant to a statutory formula. The Governor’s May proposal included full funding of equalization in the amount of approximately \$160 million. The full funding of equalization will move all districts to at least the 90th percentile of the state average.

STATE BUDGET- JULY

The Governor signed the budget bill, AB 1801 on June 30, 2006, and the related “trailer” bill in early July. This budget provides the largest funding augmentation (\$969 million) in the history of California’s community colleges, including both large ongoing (\$690.3 million) and one-time (\$279.6 million) appropriations. Some of the significant augmentations include: a 5.92% cost-of-living adjustment, 2% enrollment growth,

\$159.4 million in equalization to be allocated differently than in the past and to be used towards funding of SB 361, and \$30 million in non-credit enhancements.

Student Enrollment Fees will be reduced to \$20/unit, effective January 1, 2007.

One-Time Funds

As a part of the Prop 98 repayment plan, there were significant one-time funds included in the State budget. They included \$94 million for scheduled maintenance, instructional equipment/library materials, and hazardous substance abatement, and \$100 million for a general purpose block grant which will allow districts to address local priorities. At the recommendation of DCAS and the Audit, Budget, Foundation Relations subcommittee of the Board, these funds are not included in the Adoption Budget. DCAS recommends a separate allocation process be identified for the one time funds and brought to the Board in October or November for consideration.

SB 361

After two years of work in the system, and with strong Legislative support, in August 2006 the State Legislature unanimously passed SB 361 with the Governor expected to sign it in September. Since the passage of Prop 13, the Community Colleges have been locked in an inequitable funding mechanism. SB 361, a comprehensive funding reform bill, will replace the "program-based funding" mechanism for the distribution of funds to community college districts with a simpler, more equitable method. In the new model, each district will receive a basic allocation (foundation revenue) based on the number of colleges and centers in the district and the number of FTES they serve (our District will receive \$9.5 million), followed by equalized rates for credit and noncredit full-time-equivalent students (FTES). The equalized rates for 2006-07 include COLA and are \$4,367 for credit FTES and \$2,676 for non credit FTES. This provides equitable funding while recognizing (1) fixed costs incurred regardless of institution size and (2) the unique historical circumstances surrounding the creation of different districts.

EXPENDITURES

General Salary Increase

A 2 % salary increase is budgeted for all represented employee groups based on existing contracts. At the April 18, 2006 board meeting, a 2% salary increase was also approved for Managers, Supervisors, and Confidentials and is reflected in the Adoption Budget.

Health Benefits

The District participates in a fully-insured medical plan with Blue Cross. A health benefits committee representing the Administrators, Supervisors, Classified, and Confidential (ASCC) employee groups met and recommended modifications to the plan, which resulted in a rate increase of 6.6% to the District. The Faculty Blue Cross rates increased 21.3%. The District has negotiated an agreement with SEIU to raise the cap on Health and Welfare Benefits by 5.92% (the rate of COLA). The increased Health & Welfare cap (\$12,085) is reflected in the Adoption Budget.

Through a collective effort the District has made positive progress with our employees in lowering the percentage of the budget that flows to salaries and benefits, with a 2006-07 percentage of salary and benefits as a percentage of total expenditures of 85.3%. The 2005-06 projected Statewide average is 80.1%; data for 2006-07 is not yet available.

Retiree Health Liability

In June 2004, the Governmental Accounting Standards Board (GASB) issued Statement No. 45 which will require accounting for the costs and liabilities associated with post-employment (retiree) health benefits on an accrual basis, i.e. over the working lifetime of eligible employees. This change will result in the cost of retiree health benefits being reported similar to the cost of retirement pension plans (STRS/PERS), i.e. while the employee is working, rather than after they retire.

An actuarial study was performed in October 2004, which determined the estimated amount that would have accumulated if the District began pre-funding retiree health

benefits when each current employee and retiree was hired to be \$145 million. A refresh of that actuarial study was performed in May 2006 and the amount needed for this liability increased to \$167 million. The District must implement GASB 45 no later than 2007-08.

In November 2004, the Board approved a three-year implementation plan, with 2005-06 being the first year. The cost for 2006-07 is \$2.2 million for all funds.

The District will assess a retiree health fringe benefit rate of 14% on average to each eligible salary dollar. (The rates range from 10% to 18%, depending on employee group). This fringe benefit rate will be assessed for all eligible employee group salaries in all funds, including categorical, grants and contracts, auxiliary services, etc. to implement the funding process.

GENERAL FUND

The General Fund is the principal operating fund of the District. All revenues and expenditures not required by statutory law to be accounted for in a different fund are budgeted and accounted for in the General Fund. Three sub-funds exist within the General Fund, and they are identified and briefly described as follows:

- **General Fund - Unrestricted:** Represents revenues and expenditures that support most educational programs and services throughout the district, including instruction, student services, maintenance and operations, administration, and so forth.
- **General Fund - Restricted:** Represents revenues and expenditures supporting educational services whose resources are restricted by laws, regulations, grant terms and conditions, categorical funding agencies, or other externally-imposed restrictions.
- **General Fund - Designated:** Represents revenues and expenditures associated with Community Services, contract education, entrepreneurial

programs, and other activities which are either initiated by the colleges or which support collegewide functions and are intended to be self-supporting.

The VCCCD budget development process emphasizes the building of the General Fund-Unrestricted budget, since this is the budget that most heavily impacts ongoing colleges and district operations. The Budget Allocation worksheet was utilized for the purpose of allocating resources to the various operational units within the District.

GENERAL FUND - UNRESTRICTED

The 2006-07 Adoption Budget reflects an overall increase in revenue between the fiscal year 2005-06 adoption budget and the 2006-07 adoption budget of \$5.6 million, a 4.8% increase.

Allocation Methodology

The budget allocation model adopted by the Board in 1997 was suspended in April 2003 on the recommendation of DCAS and approval of the Board. For 2006-07, DCAS recommended that we continue to suspend the 1997 allocation model, and use the proportional share based on the 2005-06 adoption budget. This allocation process was approved by the Board on March 14, 2006.

Suspension of the allocation model (which included a significant portion of funding based on FTES) has had some unintended or unanticipated results due to the disproportionate movement in FTES over the last three years. A new model must be developed that will consider how we are funded from the State, Board priorities, and the diversity of our colleges.

Reserves

In order to ensure fiscal stability, the District allocates resources to reserves for potential unanticipated expenditures or decrease in revenues as well as special needs, including unforeseen events and budgetary shortfalls, which would otherwise require mid-year reductions in other budget categories as well as to fund specific needs.

In March 2006, the board approved designating the General Fund reserve into four categories:

- a) General Fund Unrestricted-Designated Reserve - State Required Minimum (5%). In accordance with the System Chancellor's Office Accounting Advisory FS 05-05: Monitoring and Assessment of Fiscal Condition, issued in October of 2005, the System Chancellor's Office requires a minimum prudent unrestricted general fund balance of 5 percent;
- b) General Fund Unrestricted-Designated Reserve - Budget Rollover. At June 30, 2006, ending balances of \$ 1,273,841 were left at the four budget sites and were designated for future one time expenditures in 2006-07 at the specific sites that generated the balance;
- c) General Fund Unrestricted-Designated Reserve - Revenue Shortfall Contingency. This \$1,000,000 reserve will be used only to cover unanticipated mid-year revenue shortfalls ;
- d) General Fund Unrestricted Reserve – Unallocated. This reserve is made up of remaining ending balance after the three reserve requirements above have been met. The amount of \$1,420,008 is one time dollars and may be used as the board designates for one time expenses or as one time seed money for programs that must subsequently be included in institutional budgets or discontinued.

OTHER FUNDS

GENERAL FUND - RESTRICTED

This fund supports categorical programs, grants, and other programs whose budget resources are restricted by law, contract, grant agreement, or other externally dictated terms and conditions. The Adoption Budgets for most state categorical programs were developed based on the level of funding per the State Adopted Budget.

Major programs accounted for in this fund include categorical programs such as EOPS (Extended Opportunity Programs and Services), DSPS (Disabled Students Programs and Services), IELM (Instructional Equipment and Library Materials), Matriculation, CalWORKS (California Work Opportunities and Responsibility to Kids), and VTEA (Vocational and Technical Education Act), as well as Economic Development programs, Restricted Lottery funds, the Alternate Text Production Center, and Title V and other federal programs.

The Governor's May Revise provided for over \$56 million in ongoing IELM and Scheduled Maintenance block grant funds, however with the State Adopted budget that allocation was reduced to a total of \$27 million, and the funds were evenly split between the two programs. The Governor's May Revise also provided for an additional \$100 million in one-time block grant funds, but they were again reduced, to \$94 million, and again the funds were split between the two programs. The recommendation of the methodology for distribution of these one-time funds, totaling approximately \$1.02 million for each program, will be formulated by the District's participatory governance council, DCAS, and forwarded to the Board for consideration.

GENERAL FUND-DESIGNATED

This fund supports activities associated with contract education, contract support services, and ongoing programs such as community services and civic center. Although not restricted in the technical legal sense, these programs are entrepreneurial in nature and are intended to be fully self-supporting or profitable to the colleges.

HEALTH SERVICES FUND

This restricted fund accounts for the revenues and expenditures related to the operation of the college's Student Health Centers. The primary budget resources historically have been Student Health Fees and State Mandated Cost reimbursements. The mandated cost reimbursements, however, have continued to be deferred to a future fiscal period, even though the centers are still required to provide the same level of service as was

provided in 1986-87 (per Education Code, costs to provide that level of service, even if they exceed fees collected, shall be borne by the District).

Because of the continued deferral of the State Mandated Cost reimbursements and the depletion of carryover fund balances, the Board directed staff in 2003-04 to develop a plan for 2004-05 that 1) provided health care services that met the minimum services mandated by the state, 2) reflected a consistent level of support among the three colleges, 3) provided equitable services district-wide, and 4) did not require additional general fund resources.

A subcommittee, comprised of the three center directors, supervising deans and college and district fiscal managers presented a plan to the Board on May 11, 2004, which included a budget for 2004-05 that addressed those directives. The budget includes the aggregation of the three centers' fund balances, which were essentially derived from the portion of the State Mandated cost reimbursement that represented district indirects/overhead.

The budget for 2006-07 has been developed with those same assumptions regarding level of service. Effective January 1, 2006 AB 982 took effect which allows for the elimination of the exemption for low-income students from paying the health service fees. The Board approved this elimination in October 2005, and the Adoption budget was built on full funding of student health fees.

PARKING SERVICES FUND

This fund accounts for parking revenues (fees and fines) and expenditures associated with parking, safety, and transportation. The College-wide Parking Lot Maintenance program supports repairs and renovations of parking areas district-wide. The Adoption Budget includes \$602,000 of General Fund-Unrestricted (Collegewide Services) support towards the cost of providing safety at all sites.

CHILD DEVELOPMENT FUND

This fund accounts for all revenues and expenditures related to the operation of the colleges' Child Care Centers and associated child development activities.

PROPRIETARY (ENTERPRISE) FUNDS

The Enterprise Funds account for business operations financed and managed similar to private enterprise and considered to be self-supporting. These funds consist of a separate Bookstore Fund and Cafeteria Fund to account for the revenues, expenses, and profits and/or losses at each college.

INTERNAL SERVICES FUND

The Self-Insurance fund is utilized to reimburse individuals or other entities for claims against the District below our deductible levels and for settlement costs. A reserve of \$250,000 must be designated for self-retention against the prior JPA as a condition of continued coverage, and must be held for a minimum of 10 years.

The Workload Balancing fund is used to reimburse faculty who choose to use their "banked" hours. Full-time regular contract faculty members who work a non-contract assignment may elect to have all, or part, of their non-contract assignment compensation deferred ("banked") to a subsequent semester or academic year. The current liability in this account is \$1.2 million and is fully funded.

The Retiree Health Liability fund is the accrual for the funding of GASB 45 as discussed previously. The current retiree health benefits are paid out of this fund.

STUDENT FINANCIAL AID FUND

This fund accounts for the receipt and disbursement of government-funded student financial assistance programs. The major federally funded programs include Pell Grants, SEOG (Supplemental Educational Opportunity Grants), and NSL (Nursing Student Loans). The major state-funded programs include EOPS (Educational Opportunity Programs and Services) Grants and Cal Grants. College Work-Study

program costs, as well as all expenses incurred in the administration of all student financial assistance programs, are recorded in the General Fund.

CAPITAL PROJECTS FUND

This fund accounts for the financial resources used in the acquisition and/or construction of major capital projects. Project elements include site improvement, construction, scheduled maintenance projects, hazardous substance abatement projects, and fixed assets, and may be funded from a combination of state capital outlay funds, community redevelopment agency funds, local funds, foreign student surcharges, and General Obligation (GO) bonds.

The 2006-07 budget includes state and locally funded construction projects, Scheduled Maintenance and Hazardous Substance Removal projects, as well as funds for Technology Refresh and Equipment Replacement Programs.

Other major capital projects include those funded from the GO(Measure S) bonds, such as the district wide Regional Fire, Sheriff and Police Education & Training Academy, parking lot & classroom/building renovations and modernizations, and various infrastructure and special repair projects. Since the passage of Measure S in March of 2002, there has been a significant increase in the cost of construction materials, requiring that the colleges review cost estimates for each project and develop a cluster list of priority projects. The Board approved a revised cluster list on April 18, 2006. Adjustments to these estimates and allocations may continue to be necessary as each project develops.

2006-2007

ADOPTION BUDGET



**SUMMARY OF BUDGET
BY FUND**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
SUMMARY OF BUDGET BY FUND

	2006-2007 Budget	Percent of Total
General Fund - Unrestricted	132,826,481	60.8%
General Fund - Designated (Comm Services, Contract Ed, etc.)	5,630,641	2.6%
General Fund - Restricted (Categorical, Contracts & Grants)	19,462,010	8.9%
Health Services Fund	1,771,799	0.8%
Parking Services Fund	3,132,871	1.4%
Child Development Fund	1,388,537	0.6%
Bookstore Fund	13,827,675	6.3%
Cafeteria Fund	1,600,834	0.7%
Internal Services Fund	12,516,548	5.7%
Financial Aid Fund	11,854,700	5.4%
Capital Projects Fund *	14,371,175	6.6%
Total All Funds	218,383,271	100%

* Does not include budgeted GO Bonds (Measure S).

2006-2007

ADOPTION BUDGET



**GENERAL FUND-
UNRESTRICTED**

2006-2007

ADOPTION BUDGET



REVENUE PROJECTIONS

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
REVENUES
GENERAL FUND - UNRESTRICTED (Fund 111)
PROJECTIONS - FISCAL YEAR 07**

ACCOUNT DESCRIPTION	2005-06 ACTUAL	2006-07 TENTATIVE BUDGET	2006-07 ADOPTION BUDGET	Change Tentative vs Adoption
BASE GEN REV	105,459,295	110,633,404	110,632,169	
DECLINE (FY05)	(1,401,724) [A]	0	0	
DECLINE (FY06)	(4,339,168)	(4,655,000)	(4,339,168) [B]	
BUDGET STABILITY	4,339,168	0	0	
FACILITIES SQ FOOTAGE	323,577	0	0	
EQUALIZATION	1,072,415	3,930,000	0 [C]	
IMPLEMENTATION OF SB 361 (guarantee)	744,957	0	2,603,741	
TOTAL SB 361 BASE	106,198,520	109,908,404	108,896,742 [G]	
COLA @ 5.92% (4.23% in FY06)	4,433,649	6,549,000	6,446,687	
TOTAL GENERAL APPORTIONMENT	110,632,169	116,457,404	115,343,429	(1,113,975)
PROP TAX BACKFILL (FY04-05)	344,379	0	0	0
PRIOR YR RECALC	216,230	0	0	0
BASIC SKILLS- Prior Year	656,942	0	0	0
TOTAL REV AFTER PRIOR YEAR RECALC	111,849,720	116,457,404	115,343,429	(1,113,975)
PT FACULTY EQUITY COMP	1,207,516	1,207,516	1,207,516	0
ENROLL FEE WAIVERS (2%)	112,525	100,000	100,000	0
LOTTERY PROCEEDS	3,070,817	2,841,000	2,965,000 [D]	124,000
LOTTERY PROCEEDS PRIOR YEAR	49,941	0	0	0
PT FACULTY OFFICE HOURS	39,036	0	0	0
PT FACULTY HEALTH INS	4,405	0	0	0
INTEREST INCOME(Less Arbitrage)	1,224,535	630,000	1,005,000 [E]	375,000
ENROLL FEES - LOC SH (2%)	199,718	200,000	200,000	0
MISC LOCAL REVENUES	51,094	83,000	51,000	(32,000)
NONRES TUITION - INTL	877,985	976,000	938,000 [F]	(38,000)
NONRES TUITION - DOM	744,787	924,000	796,000 [F]	(128,000)
SALES OF PUBLICATIONS	4,439	3,000	4,000	1,000
TRANSCRIPT FEES	121,623	121,000	121,000	0
PRIOR YEAR FEES	0	0	0	0
OTH STU FEES AND CHRGS	0	0	0	0
LIBRARY FINES	4,071	11,000	4,000	(7,000)
OTHER LOCAL REVENUE	3,810	63,000	50,000	(13,000)
OTHER LOCAL REVENUE	133,943	198,000	179,000	(19,000)
TOTAL OTHER REVENUE	7,716,302	7,159,516	7,441,516	282,000
TOTAL GENERAL FUND UNRESTRICTED REV	119,566,022	123,616,920	122,784,945	(831,975)

FY06 FTES= 24,163; FY07 FTES=24,024 credit, 138 non-credit

[A] Decline of 290 FTES in FY05.

[B] Decline of 1,275 FTES in FY06.

[C] Equalization of \$159m to implement SB 361.

[D] 24,707 FTES (Resident & NonRes) @\$120 per FTES - flat enrollment.

[E] No TRAN scheduled for FY07. (\$8 million cash in FY06)

[F] Increase in NonRes fees of \$14, from \$155 to \$169 per unit, but a decline in enrollment of 2%.

[G] SB 361 base is comprised of:

Foundation Revenue = \$9,500,000

Credit Revenue @ \$4,123 per 24,024.69 Credit FTES = \$99,053,797

Non Credit Revenue @ 2,479 per 138.34 Non Credit FTES = \$342,945

2006-2007

ADOPTION BUDGET



BUDGET ALLOCATION

**VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
FY07 PROJECTED ADOPTION BUDGET TARGETS**

	TENTATIVE	ADOPTION	CHANGE
FY07 Revenue	123,616,920	122,784,945	(831,975)
Less: College-wide	(6,081,807)	(6,298,615)	(216,808)
Less: Utilities	(3,682,414)	(3,682,414)	-
Less: 5% Reserve replenishment	-	-	-
Available for Distribution	113,852,699	112,803,916	(1,048,783)
Distribution - FY06 Adoption	108,416,049	108,416,049	-
Increase (Decrease) in available resource	5,436,650	4,387,867 *	(1,048,783)

	Moorpark	Oxnard	Ventura	DO	Total
Adoption for 2005-2006	41,710,381	23,421,158	36,466,097	6,818,413	108,416,049
FY05-06 proportional share %	38.4%	21.7%	33.5%	6.4%	100.00%
Increase (Decrease) in Available Resource	1,684,941	952,167	1,469,935	280,823	4,387,867
FY07 Allocation Budget Target	43,395,322	24,373,325	37,936,032	7,099,236	112,803,916
Add: Site Budget Carryover	562,598	234,299	393,580	83,364	1,273,841
FY07 Adoption Budget Target	43,957,920	24,607,624	38,329,613	7,182,600	114,077,757

* The majority of these resources were used to cover salary & benefit increases.

2006-2007

ADOPTION BUDGET



**GENERAL FUND-
UNRESTRICTED FUND 111
EXPENDITURES**

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 COMPARATIVE BUDGET SUMMARY BY LOCATION
 GENERAL FUND - UNRESTRICTED

	2005-2006 ADOPTION BUDGET	2005-2006 AMENDED BUDGET	2005-2006 ACTUAL EXPENDITURES	2006-2007 ADOPTION BUDGET *
	-----	-----	-----	-----
Moorpark	41,710,381	41,710,381	41,147,783	43,957,920
Oxnard	23,421,157	23,421,159	23,186,859	24,607,624
Ventura	36,466,098	36,466,096	36,072,517	38,329,613
District Admin Center	6,818,413	6,818,411	6,735,047	7,182,600
Collegewide Services	6,074,251	6,299,251	5,940,447	6,298,615
Utilities	3,471,382	3,571,382	3,600,619	3,682,414
	-----	-----	-----	-----
Total Expenses	117,961,682	118,286,680	116,683,272	124,058,786

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 COMPARATIVE BUDGET SUMMARY BY EXPENDITURE CATEGORY
 ALL LOCATIONS
 GENERAL FUND - UNRESTRICTED

		2005-2006 ADOPTION BUDGET	2005-2006 AMENDED BUDGET	2005-2006 ACTUAL EXPENDITURES	2006-2007 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
<u>BUDGETED EXPENDITURES</u>						
1000	FACULTY SALARIES	52,758,866	49,830,771	49,684,233	53,450,952	43.1%
2000	MANAGEMENT SALARIES	4,975,230	4,879,876	4,910,159	5,532,482	4.5%
2000	CLASSIFIED SALARIES	19,211,936	18,535,747	18,269,317	20,189,349	16.3%
3000	EMPLOYEE BENEFITS	24,702,111	23,736,286	23,762,475	26,606,273	21.4%
SALARY & BENEFIT SUBTOTAL		101,648,143	96,982,680	96,626,184	105,779,056	85.3%
4000	SUPPLIES & MATERIALS	1,603,598	1,450,152	1,232,820	1,858,299	1.5%
5000	OTHER OPERATING EXP	11,059,527	11,173,626	10,384,445	12,934,411	10.4%
6000	CAPITAL OUTLAY	741,356	1,415,105	1,209,179	1,165,102	0.9%
7000	OTHER OUTGO	2,909,058	7,265,117	7,230,644	2,321,918	1.9%
DIRECT EXPENDITURE SUBTOTAL		16,313,539	21,304,000	20,057,088	18,279,730	14.7%
TOTAL BUDGETED EXPENDITURES		117,961,682	118,286,680	116,683,272	124,058,786	100.0%

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

MOORPARK COLLEGE

		2005-2006 ADOPTION BUDGET	2005-2006 AMENDED BUDGET	2005-2006 ACTUAL EXPENDITURES	2006-2007 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
BUDGETED EXPENDITURES						
1000	FACULTY SALARIES	22,647,082	21,541,617	21,525,942	22,943,931	52.2%
2000	MANAGEMENT SALARIES	1,408,714	1,411,444	1,442,885	1,486,968	3.4%
2000	CLASSIFIED SALARIES	6,069,634	5,767,389	5,696,007	6,298,080	14.3%
3000	EMPLOYEE BENEFITS	9,245,979	8,875,579	8,918,110	9,859,729	22.4%
SALARY & BENEFIT SUBTOTAL		39,371,409	37,596,029	37,582,944	40,588,708	92.3%
4000	SUPPLIES & MATERIALS	708,302	737,452	551,701	831,487	1.9%
5000	OTHER OPERATING EXP.	1,443,744	1,534,474	1,323,361	2,140,699	4.9%
6000	CAPITAL OUTLAY	186,926	403,926	249,134	397,026	0.9%
7000	OTHER OUTGO	0	1,438,500	1,440,643	0	0.0%
DIRECT EXPENDITURE SUBTOTAL		2,338,972	4,114,352	3,564,839	3,369,212	7.7%
TOTAL BUDGETED EXPENDITURES		41,710,381	41,710,381	41,147,783	43,957,920	100.0%

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

OXNARD COLLEGE

		2005-2006 ADOPTION BUDGET	2005-2006 AMENDED BUDGET	2005-2006 ACTUAL EXPENDITURES	2006-2007 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
BUDGETED EXPENDITURES						
1000	FACULTY SALARIES	11,206,554	10,199,942	10,203,086	11,353,793	46.1%
2000	MANAGEMENT SALARIES	1,205,774	1,166,162	1,164,852	1,423,996	5.8%
2000	CLASSIFIED SALARIES	4,083,363	4,017,322	4,002,320	4,216,378	17.1%
3000	EMPLOYEE BENEFITS	5,548,454	5,286,647	5,296,850	5,759,748	23.4%
SALARY & BENEFIT SUBTOTAL		22,044,145	20,670,073	20,667,108	22,753,915	92.5%
4000	SUPPLIES & MATERIALS	210,088	184,783	137,862	291,831	1.2%
5000	OTHER OPERATING EXP.	698,238	705,925	563,075	1,116,567	4.5%
6000	CAPITAL OUTLAY	312,986	669,088	667,736	397,812	1.6%
7000	OTHER OUTGO	155,700	1,191,290	1,151,078	47,500	0.2%
DIRECT EXPENDITURE SUBTOTAL		1,377,012	2,751,086	2,519,751	1,853,709	7.5%
TOTAL BUDGETED EXPENDITURES		23,421,157	23,421,159	23,186,859	24,607,624	100.0%

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

VENTURA COLLEGE

		2005-2006 ADOPTION BUDGET	2005-2006 AMENDED BUDGET	2005-2006 ACTUAL EXPENDITURES	2006-2007 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
BUDGETED EXPENDITURES						
1000	FACULTY SALARIES	18,888,230	17,918,393	17,783,888	19,136,034	49.9%
2000	MANAGEMENT SALARIES	1,295,153	1,296,679	1,296,825	1,326,518	3.5%
2000	CLASSIFIED SALARIES	5,832,074	5,705,139	5,589,454	6,329,972	16.5%
3000	EMPLOYEE BENEFITS	7,875,137	7,661,835	7,646,447	8,642,803	22.5%
SALARY & BENEFIT SUBTOTAL		33,890,594	32,582,046	32,316,614	35,435,327	92.4%
4000	SUPPLIES & MATERIALS	560,308	406,417	437,867	599,630	1.6%
5000	OTHER OPERATING EXP.	1,409,844	1,441,834	1,321,344	1,676,461	4.4%
6000	CAPITAL OUTLAY	116,950	166,997	131,452	89,650	0.2%
7000	OTHER OUTGO	488,402	1,868,802	1,865,240	528,544	1.4%
DIRECT EXPENDITURE SUBTOTAL		2,575,504	3,884,050	3,755,903	2,894,286	7.6%
TOTAL BUDGETED EXPENDITURES		36,466,098	36,466,096	36,072,517	38,329,613	100.0%

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

DISTRICT ADMINISTRATION CENTER

		2005-2006 ADOPTION BUDGET	2005-2006 AMENDED BUDGET	2005-2006 ACTUAL EXPENDITURES	2006-2007 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
BUDGETED EXPENDITURES						
1000	FACULTY SALARIES	0	0	0	0	0.0%
2000	MANAGEMENT SALARIES	1,025,106	965,108	965,114	1,090,790	15.2%
2000	CLASSIFIED SALARIES	2,994,050	2,812,998	2,821,482	3,061,775	42.6%
3000	EMPLOYEE BENEFITS	1,825,503	1,724,922	1,713,920	2,046,875	28.5%
SALARY & BENEFIT SUBTOTAL		5,844,659	5,503,028	5,500,516	6,199,440	86.3%
4000	SUPPLIES & MATERIALS	115,000	109,900	95,054	124,750	1.7%
5000	OTHER OPERATING EXP	739,760	563,489	509,506	579,920	8.1%
6000	CAPITAL OUTLAY	118,994	166,994	157,970	271,114	3.8%
7000	OTHER OUTGO	0	475,000	472,001	7,375	0.1%
DIRECT EXPENDITURE SUBTOTAL		973,754	1,315,383	1,234,531	983,160	13.7%
TOTAL BUDGETED EXPENDITURES		6,818,413	6,818,411	6,735,047	7,182,600	100.0%

* Includes site carryover funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
COMPARATIVE BUDGET SUMMARY
GENERAL FUND - UNRESTRICTED

COLLEGEWIDE SERVICES

		2005-2006 ADOPTION BUDGET	2005-2006 AMENDED BUDGET	2005-2006 ACTUAL EXPENDITURES	2006-2007 ADOPTION BUDGET *	PERCENT OF TOTAL BUDGET
BUDGETED EXPENDITURES						
1000	FACULTY SALARIES	17,000	170,819	171,317	17,194	0.3%
2000	MANAGEMENT SALARIES	40,483	40,483	40,483	204,210	3.2%
2000	CLASSIFIED SALARIES	232,815	232,899	160,054	283,144	4.5%
3000	EMPLOYEE BENEFITS	207,038	187,303	187,148	297,118	4.7%
SALARY & BENEFIT SUBTOTAL		497,336	631,504	559,002	801,666	12.7%
4000	SUPPLIES & MATERIALS	9,900	11,600	10,336	10,600	0.2%
5000	OTHER OPERATING EXP	3,863,058	3,923,021	3,633,039	4,304,849 *	68.3%
6000	CAPITAL OUTLAY	5,500	8,100	2,887	9,500	0.2%
7000	OTHER OUTGO	1,698,457	1,725,026	1,735,183	1,172,000 **	18.6%
DIRECT EXPENDITURE SUBTOTAL		5,576,915	5,667,747	5,381,445	5,496,949	87.3%
TOTAL BUDGETED EXPENDITURES		6,074,251	6,299,251	5,940,447	6,298,615	100.0%

***Other Operating Exp includes:**

\$	1,471,143	Database/Tech Implementation/License Fees
\$	1,121,268	Prof and Liability Insurance
\$	400,000	Legal
\$	300,000	Bank & Credit Card Charges
\$	225,000	Reserve for Uncollectible Enrollment
\$	150,000	Audit Costs
\$	110,000	Unemployment Insurance
\$	527,438	Other Miscellaneous Expense
\$	<u>4,304,849</u>	Total

****Other Outgo includes:**

\$	602,000	Campus Police Services
\$	300,000	Scheduled Maintenance
\$	150,000	Self-Insurance
\$	120,000	College Work Study Match
\$	<u>1,172,000</u>	Total

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 COMPARATIVE BUDGET SUMMARY
 GENERAL FUND - UNRESTRICTED

UTILITIES

		2005-2006 ADOPTION BUDGET	2005-2006 AMENDED BUDGET	2006-2007 ACTUAL EXPENDITURES	2006-2007 ADOPTION BUDGET
		-----	-----	-----	-----
BUDGETED EXPENDITURES					
5000	OTHER OPERATING EXP	2,904,883	3,004,883	3,034,120	3,115,915
7000	OTHER OUTGO	566,499	566,499	566,499	566,499
DIRECT EXPENDITURE SUBTOTAL		3,471,382	3,571,382	3,600,619	3,682,414
TOTAL BUDGETED EXPENDITURES		3,471,382	3,571,382	3,600,619	3,682,414

2006-2007

ADOPTION BUDGET



GENERAL FUND DESIGNATED

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2006-2007 ADOPTION BUDGET
 GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY MAJOR OBJECT

OBJECT	DESCRIPTION	TOTAL
8000	REVENUES	3,912,523
	Total Revenues	3,912,523
	EXPENDITURES	
1000	Academic Salaries	146,866
2000	Classified Salaries	772,854
3000	Employee Benefits	439,297
4000	Supplies & Materials	384,897
5000	Operating Expenses	1,046,698
6000	Capital Outlay	279,939
7000	Other Outgo	336,406
	Total Expenditures	3,406,956
	Net Change Fund Balance	505,567
	Beginning Fund Balance	1,718,118
	Ending Fund Balance	2,223,685

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	PROGRAM	DISTRICT OFFICE/			TOTAL
		MOORPARK	OXNARD	VENTURA COLLEGEWIDE	
x5002	Civic Center	233,634	81,662	56,500	371,796
x5003	Community Services	5,068	217,726	459,757	682,551
x5004	Restricted Funds Residuals	88,031	289,429	142,176	519,636
15005	Learning Communities	24,278			24,278
15006	Surplus Sales	1,107			1,107
15101	Cybersummer	9,607			9,607
151xx	Sports Camps	26,172			26,172
15108	Masterworks	3,192			3,192
15119	Moorpark Symphony Orchestra	5,983			5,983
22147	CSSC County Lease		567,306		567,306
25015	Contract Education		50,000		50,000
25016	OC Auto Shop		9,000		9,000
25017	Vta Co Staff Development		93,402		93,402
25201	CC Foundation Smog Ref & Tech		12,770		12,770
31031	GIS			8,300	8,300
35015	Contract Education			30,000	30,000
35020	Institute for Comm & Prof Development			371,506	371,506
351xx	Sports Camps			196,553	196,553
37099	Braille Educational Transcription Center			235,718	235,718
72009	Risk Management				22,625
81009	Financial Aid Admin Allowance				58,000
82123	Remote Registration				107,454
TOTAL DESIGNATED FUND		397,072	1,321,295	1,500,510	3,406,956

2006-2007

ADOPTION BUDGET



GENERAL FUND RESTRICTED

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2006-2007 ADOPTION BUDGET
 GENERAL FUND- RESTRICTED

FUND 12X BY MAJOR OBJECT

OBJECT	DESCRIPTION	
8000	REVENUES	19,462,010
	Total Revenues	<u>19,462,010</u>
	EXPENDITURES	
1000	Academic Salaries	3,671,678
2000	Classified Salaries	4,863,471
3000	Employee Benefits	3,090,928
4000	Supplies & Materials	2,350,438
5000	Operating Expenses	2,909,274
6000	Capital Outlay	1,481,047
7000	Other Outgo	1,095,174
	Total Expenditures	<u>19,462,010</u>
	Net Change Fund Balance	0
	Beginning Fund Balance	0
	Ending Fund Balance	0

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
GENERAL FUND- RESTRICTED (STATE CATEGORICAL)

FUND 121

<u>ORG#</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>COLLWIDE</u>	<u>TOTALS</u>
x6001	CARE	27,687	175,799	88,116		291,602
x6002	DSPS	958,608	597,612	1,057,995		2,614,215
x6003	EOPS	433,937	879,460	758,043		2,071,440
x6004	Matriculation (Credit)*	458,737	268,432	420,583		1,147,752
x6010	BFAP-SFAA	328,806	287,599	385,815		1,002,220
x6038	TANF	14,314	41,125	44,307		99,746
x7039/41	CalWORKS	62,347	179,125	192,980		434,452
x6042	Transfer and Articulation	5,000	5,000	5,000		15,000
x6049	TTIP Library Automation FY07	36,697	36,697	36,697		110,091
x7101	VTEA II Tech Prep	67,148	67,148	67,148		201,444
17004	VTEA IC Dissemination	50,066				50,066
x7005	VTEA IC Professional Development	11,950				11,950
x7006	VTEA IC Student Support Struct/Svcs	65,312		98,747		164,059
x7010	VTEA IC Curriculum Dev & Instrl Delivery		174,174	320,000		494,174
37028	VTEA IB Regional Consortia			168,000		168,000
86028	Staff Diversity 06/08				25,276	25,276
TOTAL NEW CATEGORICAL FUNDS		2,520,609	2,712,171	3,643,431	25,276	8,901,487
CARRYOVER FROM PRIOR YEAR						
x6009	Prior Year DSPS Excess Funds	2,803	1,916	3,435		8,153
x6048	TTIP Library Automation FY06	2,853	2,174	11,780		16,807
86020/23	Staff Diversity				27,359	27,359
86031	TTIP 02/04 Excess 4CNET				827	827
TOTAL CARRYOVER FUNDS		5,655	4,090	15,215	28,186	53,147
TOTAL STATE CATEGORICAL FUNDS		2,526,264	2,716,261	3,658,646	53,462	8,954,634

* The State Adopted Budget provides for an additional \$24M of ongoing funding. While the final allocations will not be known until all MIS data for each district is received and adjustments made for new colleges and noncredit programs, the State Chancellor's Office expects the increase could be close to one-third of a college's prior year's allocation. No estimation of that increase is included here.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2006-2007 ADOPTION BUDGET
 GENERAL FUND- RESTRICTED (ECONOMIC DEVELOPMENT)

FUND 122

<u>ORG#</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTALS</u>
27034	Center for International Trade Development(CITD)		205,000		205,000
27035	Workplace Learning Resource Center		205,000		205,000
37031	Biotech Center Leadership & Assistance			152,500	152,500
37064	Central Coast Applied Biotech Center			205,000	205,000
38304	Business/Workforce Centers of Excellence			205,000	205,000
TOTAL NEW ECONOMIC DEVELOPMENT FUNDS		0	410,000	562,500	972,500
CARRYOVER FROM PRIOR YEAR					
38314	Centers of Excellence 05-06 Carryover			25,421	25,421
TOTAL CARRYOVER FUNDS		0	0	25,421	25,421
TOTAL ECONOMIC DEVELOPMENT FUNDS		0	410,000	587,921	997,921

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2006-2007 ADOPTION BUDGET
 GENERAL FUND- RESTRICTED (STATE CHANCELLOR'S OFFICE GRANTS)

FUND 125

<u>ORG #</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTAL</u>
x7054	Foster and Kinship Care Education 06/07	120,616	143,346	132,905	396,867
X7062	A.D.N. Enrollment Growth III Nursing Grant	62,697		146,022	208,719
x7145	Santa Barbara CCD/WIA ADN subgrant	102,543		109,804	212,347
17094	Middle College High School	136,769			136,769
37087	Alternate Text Production Center			1,056,022	1,056,022
37093	MESA 06-07			81,500	81,500
TOTAL NEW GRANT FUNDS BY COLLEGE		422,625	143,346	1,526,253	2,092,224
CARRYOVER FROM PRIOR YEAR					
38120	MESA 05-06			36,345	36,345
37122	SB70 Quick Start -Environmental Tech-Year 1			258,352	258,352
TOTAL CARRYOVER FUNDS		0	0	294,697	294,697
TOTAL GRANT FUNDS		422,625	143,346	1,820,950	2,386,921

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
GENERAL FUND- RESTRICTED (OTHER GRANTS)

FUND 126

<u>ORG #</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTAL</u>
27053	Foundation for CCC - TANF CDE Year 2		107,950		107,950
27134	US Dept of Ed TRIO Talent Search Year 5		204,000		204,000
28202	N.O.A.A. White Abalone Restor Project Year 2		96,096		96,096
37052	CC Foundation- Independent Living Skills			10,200	10,200
37116	Allan Hancock CD Title V Coop Year 5			250,000	250,000
38204	Kirkwood CCD -Agroknowledge subcontract			3,411	3,411
TOTAL NEW GRANT FUNDS BY COLLEGE		0	408,046	263,611	671,657
CARRYOVER FROM PRIOR YEAR					
x8212	HASC Nursing Grant #2	91,246		156,030	247,276
27061	OFF/OC Child Dev Center Grant		41,320		41,320
27133	US Dept of Ed TRIO Talent Search Year 4		40,987		40,987
28201	N.O.A.A. White Abalone Restor Project Year 1		13,856		13,856
37049	MCCP NSF Scholarships			6,250	6,250
37110	Title V Serving Hispanic Inst Year 5			203,879	203,879
37115	Allan Hancock CD Title V Coop Year 4			79,139	79,139
37127	NSF-Sinclair CC Collaborative			78,103	78,103
37132	US Dept Ed CCAMPIS Year 3			7,765	7,765
37133	US Dept Ed CCAMPIS Year 4			24,335	24,335
37150	USDA #2			37,913	37,913
38038	Haas/UCSB Summer Enrichment Institute			13,945	13,945
38039	Santa Clarita ADN Regional Collaborative			53,762	53,762
38200	CDBG Simi Valley Senior Learning Institute			5,922	5,922
38202	HASC Nursing Grant #1			20,083	20,083
TOTAL CARRYOVER FUNDS		91,246	96,163	687,125	874,534
TOTAL GRANT FUNDS		91,246	504,209	950,736	1,546,191

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
GENERAL FUND- RESTRICTED (CONTRACTS)

FUND 127

<u>ORG #</u>	<u>PROGRAM</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>TOTAL</u>
x8305	Yosemite CCD Child Development Training 06-07	21,612	12,500	14,894	49,006
x6012	State Dept of Rehab Workability III		142,676	118,041	260,717
28001/38002	County of VTA-Human Svcs Agency-Staff Training		102,640	167,360	270,000
37050	California Youth Authority			49,999	49,999
38004	County of Vta- Human Svcs Agency- Casa Pacifica			600,000	600,000
38005	County of Vta- Human Svcs Training Consortium			342,363	342,363
38214	Long Beach CCD/SBDC Small Bus Dev Center			292,500	292,500
TOTAL NEW CONTRACT FUNDS BY COLLEGE		21,612	257,816	1,585,157	1,864,585
CARRYOVER FROM PRIOR YEAR					
18021	St.John's Medical Center/Partners in Caring	52,396			52,396
18022	St.John's Medical Center/Partners in Caring	231,649			231,649
X8308	Yosemite CCD Child Development Training 05-06	2,823	12,500	3,187	18,510
27102	First 5 Adelante Ninos!		37,570		37,570
27209	CSUSB Title 5 Consortium Year 5		31,479		31,479
28101	Oxnard Housing Authority- Teen Parent - Fall 2006		6,772		6,772
37185	Community Memorial Hospital LVN Bridge			13,207	13,207
37186	Ventura Co Medical Center ADN Partnership			39,977	39,977
38213	Long Beach CCD/SBDC Small Bus Dev Center			214,086	214,086
TOTAL CARRYOVER FUNDS		286,869	88,322	270,457	645,648
TOTAL CONTRACT FUNDS		308,481	346,138	1,855,614	2,510,233

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
GENERAL FUND- RESTRICTED

FUNDS 128XX

FUND 1280X - RESTRICTED LOTTERY(INSTRUCTIONAL MATERIALS)

<u>FUND#</u>	<u>ORG#</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>DAC</u>	<u>TOTALS</u>
12801	16050	Restricted Lottery (incl \$295K carryover)	585,921				585,921
12802	VAR	Restricted Lottery (incl \$120K carryover)		235,106			235,106
12803	VAR	Restricted Lottery (incl \$405K carryover)			643,062		643,062
TOTAL RESTRICTED LOTTERY(INSTRL MATERIALS)			585,921	235,106	643,062	0	1,464,089

FUND 128XX - INSTRUCTIONAL EQ & LIBRARY MATLS (IELM)

<u>FUND#</u>	<u>ORG#</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>DAC</u>	<u>TOTALS</u>
12820	16019	IELM - FY07	123,777				123,777
12821	26019	IELM - FY07		49,284			49,284
12822	36019	IELM - FY07			100,653		100,653
TOTAL NEW YEAR IELM FUNDS			123,777	49,284	100,653	0	273,714
12817	16018	IELM - FY06 Block Grant	156,500				156,500
12818	26018	IELM - FY06 Block Grant		49,225			49,225
12819	36018	IELM - FY06 Block Grant			88,182		88,182
12805	16031	IELM - FY05 Block Grant	91,962				91,962
12807	36031	IELM - FY05 Block Grant			224,130		224,130
TOTAL CARRYOVER IELM BLOCK GRANT FUNDS			248,462	49,225	312,312	0	609,999

FUND 128XX - TELECOMMUNICATION AND TECHNOLOGY INFRASTRUCTURE PROGRAM(TTIP)

<u>FUND#</u>	<u>ORG#</u>	<u>PROGRAM NAME</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>DAC</u>	<u>TOTALS</u>
12836	36046	TTIP 04/06 Libr Automation			1,499		1,499
12839	36043	TCO (Total Cost of Ownership) 01-03			13,553		13,553
12856	16047	TCO/CalREN (Cal Research & Ed Netwrk)	35,862				35,862
12857	26047	TCO/CalREN (Cal Research & Ed Netwrk)		15,635			15,635
12858	36047	TCO/CalREN (Cal Research & Ed Netwrk)			64,845		64,845
12859	76047	TCO/CalREN (Cal Research & Ed Netwrk)				57,962	57,962
TOTAL CARRYOVER TTIP FUNDS			35,862	15,635	79,897	57,962	189,356

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2006-2007 ADOPTION BUDGET
 GENERAL FUND- RESTRICTED (OTHER FUNDING SOURCES)

FUND 129

<u>ORG #</u>	<u>PROGRAM</u>	<u>MOORPARK</u>	<u>OXNARD</u>	<u>VENTURA</u>	<u>COLLWIDE</u>	<u>TOTAL</u>
x6005	Veterans Support Services	1,020	2,614	4,520		8,153
x6006	College Work Study	77,868	152,028	140,904		370,800
82184	Sheriff's Academy Operating Reserve				150,000	150,000
TOTAL OTHER GRANTS & CONTRACTS		78,888	154,642	145,424	150,000	528,953

2006-2007

ADOPTION BUDGET



HEALTH SERVICES FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
HEALTH SERVICES FUND
FUNDS 13x

	MOORPARK		OXNARD		VENTURA		COLLEGEWIDE***		TOTAL	
	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007
BEGINNING FUND BALANCE	0	0	0	0	0	(8,274)	592,289	542,844	592,289	534,571
REVENUES										
State Mandated Costs *	0	0	0	0	0	0	0	0	0	0
Student Health Fees**	429,476	510,424	150,157	223,233	323,851	425,047	0	0	903,484	1,158,704
Other Student Charges	33,948	30,524	3,342	3,000	45,653	35,000	0	0	82,943	68,524
Other Local Income	6,175	5,000	2,980	1,000	6,601	4,000	84,201	0	99,957	10,000
TOTAL REVENUES	469,599	545,948	156,479	227,233	376,105	464,047	84,201	0	1,086,384	1,237,228
EXPENDITURES										
Academic Salaries	150,952	148,924	106,485	93,580	111,570	113,741	0	0	369,007	356,245
Classified Salaries	166,477	191,854	46,461	50,561	118,372	154,427	0	0	331,311	396,842
Employee Benefits	94,814	102,933	60,070	52,522	69,945	94,041	0	0	224,829	249,496
Supplies & Materials	17,971	28,211	14,656	28,286	24,804	30,000	0	0	57,431	86,497
Operating Expenses	49,834	74,026	38,207	41,075	62,769	69,424	0	0	150,810	184,525
Capital Outlay	902	0	346	350	9,468	0	0	0	10,715	350
TOTAL EXPENDITURES	480,951	545,948	266,224	266,374	396,928	461,633	0	0	1,144,102	1,273,955
OPERATING SURPLUS(DEFICIT)	(11,352)	0	(109,745)	(39,141)	(20,823)	2,414	84,201	0	(57,718)	(36,727)
INTRAFUND TRANSFER IN(OUT)	11,352	0	109,745	39,141	12,549	5,861	(133,646)	(39,141)	0	5,861
ENDING FUND BALANCE	0	0	0	0	(8,274)	0	542,844	503,703	534,571	503,704

* No state mandated cost reimbursements received in FY06 or projected for FY07.

** Includes \$1/semester fee increase approved beginning Summer 2006.

*** Aggregation of Fund Balance as per Board Report May 11, 2004. Any future state mandated cost reimbursements for district overhead (indirects) will be accounted for here.

2006-2007

ADOPTION BUDGET



PARKING SERVICES FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2006-2007 ADOPTION BUDGET
 PARKING SERVICES FUND
 FUND 124

	COLLEGEWIDE SERVICES				TOTAL	
	CAMPUS POLICE		PARKING LOTS		Actual	Adoption
	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007	2005-2006	2006-2007
BEGINNING BALANCE	336,352	369,465	291,524	296,406	627,876	665,871
REVENUES						
Parking Fees - Permits	934,402	935,000	311,467	312,000	1,245,869	1,247,000
Parking Fees - Daily/Coin	150,949	151,000	74,348	75,000	225,297	226,000
Parking and Traffic Fines	381,999	382,000	0	0	381,999	382,000
Other Local Revenues/Fees	11,591	10,000	0	0	11,591	10,000
Interfund Transfer In from General Fund	568,000	602,000	19,067	0	587,067	602,000
TOTAL REVENUES	2,046,941	2,080,000	404,882	387,000	2,451,823	2,467,000
TOTAL FUNDS AVAILABLE	2,383,293	2,449,465	696,406	683,406	3,079,699	3,132,871
EXPENDITURES						
Classified Salaries	1,331,970	1,388,761	0	0	1,331,970	1,388,761
Employee Benefits	521,781	658,607	0	0	521,781	658,607
Supplies and Materials	45,190	66,170	0	0	45,190	66,170
Other Operating Expenditures	107,576	140,703	0	0	107,576	140,703
Capital Outlay	7,311	59,095	0	0	7,311	59,095
Interfund Transfer Out - (a)	0	0	400,000	125,000	400,000	125,000
TOTAL EXPENDITURES	2,013,828	2,313,336	400,000	125,000	2,413,828	2,438,336
PROJECTED ENDING BALANCE	369,465	136,129	296,406	558,406	665,871	694,535

(a) - Transfer to Capital Projects Fund for parking lot maintenance/lighting/slurry capital outlay projects .

2006-2007

ADOPTION BUDGET



CHILD DEVELOPMENT FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
CHILD DEVELOPMENT FUND
FUNDS 33X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007
BEGINNING FUND BALANCE	182,190	189,123	0	68,711	15,549	38,850	197,739	296,684
REVENUES								
Child Care Tax Bailout Apportionment	56,195	59,526	56,195	59,526	56,195	59,526	168,585	178,577
Child Care Fees	198,369	250,000	200,602	200,000	284,220	330,000	683,191	780,000
Child Care Fees-paid by grants	13,959	13,000	62,671	45,000	64,017	75,276	140,647	133,276
TOTAL REVENUES	268,523	322,526	319,468	304,526	404,432	464,802	992,423	1,091,853
EXPENDITURES								
Classified Salaries	183,483	230,411	171,836	180,751	240,288	243,917	595,607	655,079
Employee Benefits	39,783	47,403	76,922	83,927	134,289	138,360	250,994	269,690
Supplies & Materials	6,257	6,848	1,259	13,667	4,593	10,000	12,109	30,515
Operating Expenses	4,322	23,280	740	7,850	1,961	3,735	7,023	34,865
TOTAL EXPENDITURES	233,845	307,942	250,757	286,195	381,131	396,012	865,733	990,149
OPERATING INCOME (LOSS)	34,678	14,584	68,711	18,331	23,301	68,790	126,690	101,705
NON OPERATING REVENUES (EXPENSES)								
Capital Outlay	(431)	(14,000)	0	0	0	0	(431)	(14,000)
Transfers In / (Out)	(27,314)	(19,000)	0	0	0	0	(27,314)	(19,000)
TOTAL NON OPERATING REV/ (EXP)	(27,745)	(33,000)	0	0	0	0	(27,745)	(33,000)
NET CHANGE IN BALANCE	6,933	(18,416)	68,711	18,331	23,301	68,790	98,945	68,705
ENDING FUND BALANCE	189,123	170,707	68,711	87,042	38,850	107,640	296,684	365,389

2006-2007

ADOPTION BUDGET



BOOKSTORE FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
BOOKSTORE FUND
FUND 51X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007
BEGINNING FUND BALANCE *	1,052,728	1,380,690	491,078	485,985	1,455,717	1,598,001	2,999,523	3,464,675
SALES	5,135,820	5,100,000	1,758,263	1,750,000	3,477,494	3,475,000	10,371,577	10,325,000
COST OF GOODS SOLD	3,817,120	3,720,000	1,305,824	1,295,250	2,549,701	2,514,450	7,672,645	7,529,700
GROSS PROFIT \$	1,318,700	1,380,000	452,439	454,750	927,793	960,550	2,698,932	2,795,300
GROSS PROFIT %	26%	27%	26%	26%	27%	28%	26%	27%
OPERATING EXPENDITURES								
Classified Salaries	454,616	528,911	250,994	238,519	374,975	396,372	1,080,585	1,163,802
Employee Benefits	209,360	275,618	109,485	115,127	157,859	172,550	476,704	563,295
Supplies & Materials	14,889	55,000	12,470	12,000	20,321	17,000	47,680	84,000
Depreciation Expense	62,676	27,500	8,668	8,700	17,052	18,700	88,396	54,900
Other Operating Expenses	204,996	303,500	80,626	69,325	95,927	118,850	381,549	491,675
TOTAL OPERATING EXPENDITURES	946,537	1,190,529	462,243	443,671	666,134	723,472	2,074,914	2,357,672
OPERATING INCOME (LOSS)	372,163	189,471	(9,804)	11,079	261,659	237,078	624,018	437,628
NON OPERATING REVENUES (EXPENSES)								
Other Income	33,465	25,000	6,004	5,000	8,625	8,000	48,093	38,000
Capital Outlay	(2,666)	(6,000)	(1,293)	0	0	(12,600)	(3,959)	(18,600)
Transfers In / (Out)	(75,000)	(100,000)	0	0	(128,000)	(134,000)	(203,000)	(234,000)
TOTAL NON OPERATING REVENUES/(EXP)	(44,201)	(81,000)	4,711	5,000	(119,376)	(138,600)	(158,866)	(214,600)
NET CHANGE IN BALANCE	327,962	108,471	(5,093)	16,079	142,284	98,478	465,152	223,028
ENDING FUND BALANCE	1,380,690	1,489,161	485,985	502,064	1,598,001	1,696,479	3,464,675	3,687,704
* Cash & Investments	346,807	604,418	59,521	226,895	654,087	905,858	1,060,415	1,737,171
Inventory & Fixed Assets	705,920	776,272	431,558	259,089	801,630	692,143	1,939,108	1,727,504

2006-2007

ADOPTION BUDGET



CAFETERIA FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
CAFETERIA FUND
FUND 52X

	MOORPARK		OXNARD		VENTURA		TOTAL	
	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007	Actual 2005-2006	Adoption 2006-2007
BEGINNING FUND BALANCE	377	73,418	63,435	70,745	42,346	57,672	106,157	201,834
SALES - CAFETERIA	428,388	480,000	228,617	267,500	403,129	458,100	1,060,134	1,205,600
SALES - HRM	-	-	57,887	-	-	-	57,887	-
COST OF GOODS SOLD	208,101	146,600	107,182	104,325	214,620	180,264	529,903	431,189
COST OF GOODS SOLD-HRM	-	-	44,333	-	-	-	44,333	-
GROSS PROFIT \$	220,287	333,400	134,989	163,175	188,509	277,836	543,785	774,411
GROSS PROFIT %	51%	69%	47%	61%	47%	61%	51%	64%
OPERATING EXPENDITURES								
Classified Salaries	93,243	121,472	83,082	99,792	80,351	87,081	256,676	308,346
Employee Benefits	57,007	86,285	33,437	38,860	53,691	50,186	144,135	175,331
Student Salaries and Benefits	29,599	51,255	37,911	34,753	46,876	54,728	114,386	140,736
Supplies&Materials	11,929	7,050	22,476	10,000	12,074	9,500	46,479	26,550
Depreciation Expense	1,881	3,600	6,893	6,300	1,260	1,300	10,034	11,200
Other Operating Expenses	64,328	78,000	37,084	46,594	47,926	69,400	149,338	193,994
TOTAL OPERATING EXPENDITURES	257,987	347,662	220,883	236,300	242,178	272,196	721,048	856,158
OPERATING INCOME (LOSS)-CAFETERIA	(37,700)	(14,262)	(85,894)	(73,125)	(53,669)	5,640	(177,263)	(81,747)
SALES - VENDING	152,603	150,000	13,554	11,000	28,995	32,400	195,152	193,400
COST OF GOODS SOLD	63,392	75,000	-	-	-	-	63,392	75,000
GROSS PROFIT \$	89,211	75,000	13,554	11,000	28,995	32,400	131,760	118,400
GROSS PROFIT %	58%	50%	100%	100%	100%	100%	68%	61%
OPERATING EXPENDITURES								
Student Salaries and Benefits	9,003	12,301	-	-	-	-	9,003	12,301
Supplies & Materials	1,459	561	-	-	-	-	1,459	561
Other Operating Expenses	11,221	4,000	-	-	-	-	11,221	4,000
TOTAL OPERATING EXPENDITURES	21,683	16,862	-	-	-	-	21,683	16,862
OPERATING INCOME(LOSS)-VENDING	67,528	58,138	13,554	11,000	28,995	32,400	110,077	101,538
NON OPERATING EXPENSES								
Capital Outlay	(1,787)	(8,000)	(350)	-	0	-	(2,137)	(8,000)
Transfers In / (Out)	45,000	-	80,000	47,500	40,000	-	165,000	47,500
TOTAL NON OPERATING REVENUES / (EXP)	43,213	(8,000)	79,650	47,500	40,000	-	162,863	39,500
NET CHANGE IN BALANCE	73,041	35,876	7,310	(14,625)	15,326	38,040	95,677	59,291
ENDING FUND BALANCE	73,418	109,293	70,745	56,120	57,672	95,713	201,834	261,125

2006-2007

ADOPTION BUDGET



INTERNAL SERVICES FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
INTERNAL SERVICES FUND

FUND 611 - SELF-INSURANCE

	<u>2005-2006 ACTUAL</u>	<u>2006-2007 ADOPTION</u>
BEGINNING BALANCE	407,974	514,737
REVENUES		
TRANSFERS FROM OTHER FUNDS	150,000	150,000
TOTAL FUNDS AVAILABLE	557,974	664,737
EXPENDITURES		
SELF-INSURANCE COSTS	29,447	150,000
SETTLEMENTS	13,790	
ENDING BALANCE		
RESERVED FOR FUTURE CLAIMS*	250,000	250,000
UNRESERVED	264,737	264,737
TOTAL PROJECTED ENDING BALANCE	514,737	514,737

* A reserve of \$250,000 must be designated for self-retention against the prior JPA as a condition of continued coverage, and must be held for a minimum of 10 years.

FUND 691 - WORKLOAD BALANCING

	<u>2005-2006 ACTUAL</u>	<u>2006-2007 ADOPTION</u>
BEGINNING BALANCE	771,800	1,177,768
NET EXPENDITURE	405,968	20,000
ENDING BALANCE	1,177,768	1,197,768

(Total Liability is \$1.2 million)

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2006-2007 ADOPTION BUDGET
 INTERNAL SERVICES FUND

FUND 693 - RETIREE HEALTH BENEFITS

	<u>2005-2006 ACTUAL</u>	<u>2006-2007 ADOPTION</u>
BEGINNING BALANCE	1,555,207	2,780,060
REVENUES (from all funds as fringe benefit %)	6,447,927	8,218,915
INTEREST	81,919	100,000
EXPENDITURES (actual premiums)	5,304,993	6,052,630
ENDING BALANCE	2,780,060	5,046,344

(Total Liability is \$167.3 million as of the May 2006 actuarial refresh)

2006-2007

ADOPTION BUDGET



FINANCIAL AID FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2006-2007 ADOPTION BUDGET
 FINANCIAL AID FUND
 FUND 74XX

	CAL GRANTS	CARE	EOPS	PELL	SEOG	NSL	TOTAL
BEGINNING FUND BALANCE	0	0	0	0	0	0	0
REVENUES							
Federal Income	-	-	-	9,800,000	350,000	-	10,150,000
State Income	1,200,000	100,000	404,000	-	-	-	1,704,000
Local Income	-	-	-	-	-	700	700
TOTAL REVENUES	1,200,000	100,000	404,000	9,800,000	350,000	700	11,854,700
TOTAL FUNDS AVAILABLE	1,200,000	100,000	404,000	9,800,000	350,000	700	11,854,700
EXPENDITURES & OTHER OUTGO							
Operating Expenses	-	-	-	-	-	700	700
Student Financial Aid	1,200,000	100,000	404,000	9,800,000	350,000	-	11,854,000
TOTAL EXPENDITURES & OTHER OUTGO	1,200,000	100,000	404,000	9,800,000	350,000	700	11,854,700
ENDING FUND BALANCE	0	0	0	0	0	0	0

2006-2007

ADOPTION BUDGET



CAPITAL PROJECTS FUND

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
CAPITAL PROJECTS FUND

FUND 4X BY MAJOR OBJECT

OBJECT	DESCRIPTION	
8000	REVENUES	201,909,566
	Total Revenues	<u>201,909,566</u>
	EXPENDITURES	
1000	Academic Salaries	0
2000	Classified Salaries	0
3000	Employee Benefits	0
4000	Supplies & Materials	34,348
5000	Operating Expenses	529,735
6000	Capital Outlay	294,660,201
7000	Other Outgo	<u>0</u>
	Total Expenditures	295,224,284
	Net Change Fund Balance	(93,314,718)
	Beginning Fund Balance	106,317,192
	Ending Fund Balance*	13,002,474

*Unrestricted local funds and cumulative bond interest

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
CAPITAL PROJECT FUND
FUND 411 AND 419

CONSTRUCTION / INTERNAL CAPITAL PROJECTS

CONSTRUCTION/CAPITAL OUTLAY PROJECT RESOURCES:

STATE FUNDS - COMMUNITY COLLEGE CONSTRUCTION ACT FUNDS	4,606,032
LOCAL FUNDS	4,487,362

TOTAL RESOURCES	9,093,394
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ORG	LOC	CONSTRUCTION PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2006-2007 PROJECT BUDGET
18544	MC	PARKING LOT MAINTENANCE - SLURRY VARIOUS LOTS	285,490	0	285,490	285,490
18545	MC	PARKING LOT MAINTENANCE - ELECTRICAL	20,000	0	20,000	20,000
19058	MC	LEARNING RESOURCE & TEL CTR EQUIPMENT PHASE	2,708,000	2,529,749	178,251	178,251
19059	MC	CHILD DEVELOPMENT CENTER	3,133,185	2,848,694	284,491	284,491
19094	MC	WAREHOUSE RESTROOM/OFFICE	25,000	17,233	7,767	7,767
19095	MC	HS REMODEL	32,875	19,875	13,000	13,000
19118	MC	RECONSTRUCTION OF LIBRARY BUILDING	2,534,000	137,089	2,396,911	2,396,911
19201	MC	PHYSICAL SCIENCE BLDG CHILLER R/R PROJECTS	27,500	0	27,500	27,500
19202	MC	TENNIS COURT REPAIR PROJECT	36,000	0	36,000	36,000
19203	MC	CAMPUS CENTER RENOVATION	200,000	0	200,000	200,000
19204	MC	HEALTH SCIENCE BLDG ROOF/BLDG REPAIRS	130,000	0	130,000	130,000
19205	MC	CAMPUS CENTER - HVAC REPLACEMENT	85,000	0	85,000	85,000
19206	MC	ACCESS BUILDING FLOOR/BLDG REPAIRS	60,000	0	60,000	60,000
19207	MC	MAIN ENTRANCE - LANDSCAPE IMPROVEMENT PROJECT	250,000	0	250,000	250,000
19475	MC	GENERAL SCHEDULED MAINTENANCE	200,000	0	200,000	200,000
28547	OC	PARKING LOT MAINTENANCE - STREET SWEEPER	30,000	0	30,000	30,000
29086	OC	NORTH PARKING LOT RESTROOM PROJECT	300,000	31,660	268,340	268,340
29087	OC	HAZ MAT GASOLINE REMOVAL MW#4	780,000	71,459	708,541	708,541
29091	OC	LA BUILDING UNDERGROUND STORAGE TANK PROJECT	15,000	11,540	3,460	3,460
29092	OC	LA BUILDING RESTROOM RENOVATION	400,000	18,523	381,477	381,477
29093	OC	PAINTING OF LS, SS & INTERIOR CAFETERIA-BID 274	125,000	994	124,006	124,006
29119	OC	WAREHOUSE REPLACEMENT	1,947,000	1,394,198	552,802	552,802
29125	OC	GYM RENOVATION PROJECT	180,000	168,079	11,921	11,921
38550	VC	PARKING LOT MAINTENANCE - SLURRY WEST LOT	58,593	0	58,593	58,593
38551	VC	PARKING LOT IMPROVEMENT - RELAMP WEST LOT	85,650	149	85,501	85,501
39066	VC	LEARNING RESOURCE CENTER EQUIPMENT PHASE	2,848,000	2,782,562	65,438	65,438
39066	VC	LEARNING RESOURCE CENTER SUPPL FUNDING	105,307	25,600	79,707	79,707
39082	VC	MODERNIZATION OF APP, S & DP BUILDINGS	109,000	30,176	78,824	78,824
39083	VC	MODERNIZATION OF COMMUNICATIONS BLDG "F"	1,163,000	86,372	1,076,628	1,076,628
39096	VC	MATH/SCIENCE BUILDING PIPE REPAIR	593,927	334,323	259,604	259,604
39097	VC	ADMINISTRATION BUILDING REFURBISH	103,750	0	103,750	103,750
39458	VC	GENERAL SCHEDULED MAINTENANCE	490,000	0	490,000	490,000
39801	VC	LRC TERTIARY EFFECTS	112,250	0	112,250	112,250
39802	VC	POOL REPAIR PROJECT	23,950	18,950	5,000	5,000
39803	VC	ATHLETIC RENOVATION - EQUIPMENT AND STORAGE	135,000	0	135,000	135,000
39804	VC	SAFETY REPAIRS	100,000	0	100,000	100,000
39805	VC	MIDDLE SCHOOL PREP SITE	100,000	0	100,000	100,000
79087	DW	CAMARILLO EIR PHASE I	25,000	0	25,000	25,000
79088	DW	WEST STANLEY AVE RELOCATION	482,052	434,932	47,120	47,120
89086	DW	PARKING LOT/SLURRY PROJECTS & PROJECT ADMN	16,610	589	16,021	16,021
TOTAL CONSTRUCTION PROJECTS			20,056,139	10,962,745	9,093,394	9,093,394

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2006-2007 ADOPTION BUDGET
 CAPITAL PROJECTS FUND
 FUND 412

SCHEDULED MAINTENANCE PROJECTS

SCHEDULED MAINTENANCE PROJECTS RESOURCES:		
SCHEDULED MAINTENANCE - STATE ALLOCATION		500,339
SCHEDULED MAINTENANCE - LOCAL FUNDING(STATE MATCH AND SUPPLEMENTAL)		732,421
TOTAL RESOURCES		1,232,760

YR	ORG LOC	PROJECT DESCRIPTION	TOTAL PROJECT BUDGET	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2006-2007 PROJECT BUDGET
SCHEDULED MAINTENANCE PROJECTS						
03-04	19444 MC	REPL HVAC BLDG #6 (PHY SCIENCE)	100,000	0	100,000	100,000
03-04	19446 MC	* REPL FIRE ALARM CW PH II (PERF ARTS)	57,919	0	57,919	57,919
06-07	19476 MC	GENERAL SCHEDULED MAINTENANCE	247,576	0	247,576	247,576
03-04	29447 OC	* REPL ELECT EQUIPMENT CW	57,919	57,919	0	0
03-04	29450 OC	REPL WALKWAY LIGHTING PH II CW	10,000	10,000	0	0
03-04	29451 OC	REPL IRRIGATION CW	90,000	0	90,000	90,000
05-06	29475 OC	GENERAL SCHEDULED MAINTENANCE	78,000	0	78,000	78,000
06-07	29476 OC	GENERAL SCHEDULED MAINTENANCE	98,578	0	98,578	98,578
03-04	39453 VC	* REPL ELECT. TRANSFORMER BLDG #5	57,919	57,919	0	0
03-04	39455 VC	PAINT EXTERIOR SCIENCE BLDG #4	100,000	0	100,000	100,000
05-06	39456 VC	REPL ELECT. TRANSFORMER BLDG #25 Q VAULT	140,000	0	140,000	140,000
05-06	39457 VC	REPL STORM DRAIN BLDG #38/THEATER	120,000	637	119,363	119,363
06-07	39476 VC	GENERAL SCHEDULED MAINTENANCE	201,324	0	201,324	201,324
TOTAL SCHEDULED MAINTENANCE PROJECTS			1,359,235	126,475	1,232,760	1,232,760

*State funded portion only; balance of the project budget, including the 50% match, is accounted for in the GO Bond funds.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
CAPITAL PROJECTS FUND
FUNDS 415 AND 417

FOREIGN STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY PROGRAMS

ORG	LOC	PROGRAM DESCRIPTION	BEGINNING BALANCE	PROJECTED REVENUES	PROJECTED AVAILABLE BALANCE	2006-2007 PROJECT BUDGET
FOREIGN STUDENT CAPITAL OUTLAY SURCHARGE-FUND 417						
19001	MC	FOREIGN STUDENT SURCHARGE	61,902	36,900	98,802	98,802
29001	OC	FOREIGN STUDENT SURCHARGE	19,482	14,100	33,582	33,582
39001	VC	FOREIGN STUDENT SURCHARGE	106,617	30,200	136,817	136,817
		SUBTOTAL-FOREIGN STUDENT SURCHARGE	188,001	81,200	269,201	269,201
REDEVELOPMENT AGENCY FUNDS-FUND 415						
19006	MC	CITY OF MOORPARK REDEVELOPMENT PROJECT	141,218	40,000	181,218	181,218
19007	MC	CITY OF SIMI VALLEY REDEVELOPMENT PROJECT	467,824	149,000	616,824	616,824
19008	MC	CITY OF T OAKS/NEWBURY RD REDEVELOPMENT PROJECT	330,655	97,000	427,655	427,655
29009	OC	CAMARILLO CORRIDOR RDA PROJECT	25,531	55,000	80,531	80,531
29010	OC	PORT HUENEME RDA PROJECT	583	1,400	1,983	1,983
29015	OC	CHANNEL ISLANDS RDA	14,339	9,000	23,339	23,339
29016	OC	OXNARD RDA PROJECT	89,189	67,000	156,189	156,189
39011	VC	SAN BUENAVENTURA DOWNTOWN/MISSION/BEACH	28,712	13,000	41,712	41,712
39012	VC	PIRU EARTHQUAKE RECOVERY PROGRAM	20,438	7,500	27,938	27,938
39013	VC	SANTA PAULA REDEVELOPMENT PROJECT(FUNDS @JPA)	221,704	52,500	274,204	274,204
39014	VC	FILLMORE REDEVELOPMENT PROJECT	20,919	14,000	34,919	34,919
39015	VC	OJAI REDEVELOPMENT PROJECT	11,198	1,111	12,309	12,309
		SUBTOTAL-REDEVELOPMENT AGENCY FUNDS	1,372,309	506,511	1,878,820	1,878,820
		TOTAL FOREIGN STUDENT CAPITAL OUTLAY SURCHARGE & REDEVELOPMENT AGENCY	1,560,310	587,711	2,148,021	2,148,021

VENTURA COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
FUNDS 43XX

GENERAL OBLIGATION (MEASURE S)
BOND PROJECTS

ORG	PROGRAM DESCRIPTION	TOTAL PROJECT BUDGET***	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2006-2007 PROJECT BUDGET
19058	LRTC CONSTRUCTION COSTS (SUPPL TO STATE FUNDS)	5,500,000	4,845,307	654,693	654,693
19059	CHILD DEVELOPMENT CENTER (SUPPL TO STATE FUNDS)	5,753,813	3,273,070	2,480,743	2,480,743
19101	RETIRE CAPITAL FINANCING	1,748,690	1,748,690	0	0
19105	NORTH PARKING LOT RENOVATION	2,400,000	2,201,788	198,212	198,212
19110	EATM STORM DRAIN PROJECT-ENGINEERING STUDY	1,260,464	1,057,409	203,055	203,055
19111	MAINTENANCE WAREHOUSE	1,024,000	988,289	35,711	35,711
19113	TRACK & FIELD PROJECT	3,200,000	3,052,423	147,577	147,577
19115	MC INF ELECTRICAL SYSTEM UPGRADES	6,800,000	407,730	6,392,270	6,392,270
19116	EATM COMPLEX	12,700,000	237,122	12,462,878	12,462,878
19117	HEALTH/SCIENCE COMPLEX	17,700,000	129,140	17,570,860	17,570,860
19118	LIBRARY RENOVATION	5,000,000	707,704	4,292,296	4,292,296
19119	ACADEMIC CENTER HIGH SCHOOL	32,800,000	736,522	32,063,478	32,063,478
19120	CONEJO VALLEY SATELLITE	9,462	8,097	1,365	1,365
19121	ADMIN BLDG RENOVATE/EXPANSION(ABAN PROJ)	1,539	1,316	223	223
19122	TELEPHONE DATA SWITCH	1,500,000	672,679	827,321	827,321
19123	PE FACILITIES (BLEACHERS ONLY)	1,000,000	382,679	617,321	617,321
19124	STUDENT UNION MODERNIZATION	25,764	22,000	3,764	3,764
19130	NEW FINE ARTS & MUSIC FACILITY	20,235	17,322	2,913	2,913
19132	UNALLOCATED SPECIAL REPAIRS	2,232,080	0	2,232,080	2,232,080
19302	INFRASTRUCT/PIPED UTILITY SYSTEM UPGRADES	1,376,282	101,284	1,274,998	1,274,998
19303	INFRASTRUCT/ IMPROV TO CAMPUS SITE FINISHES	1,500,000	0	1,500,000	1,500,000
19427	REPLACE REPAIR STORM DRAINS	37,958	37,881	77	77
19428	REPLACE FIRE ALARMS SYSTEM PH 11 CW	160,000	0	160,000	160,000
19444	REPL HVAC BLDG #6 PHYS SCIENCE	128,745	0	128,745	128,745
19445	REPL CHILLER/BOILER BLDG #2 BUS TECH	249,100	0	249,100	249,100
19446	* REPL FIRE ALARM CW PH II PERF ARTS	111,371	0	111,371	111,371
19XXX**	UNALLOCATED PLANNING & DEVELOPMENT COSTS	0	2,068,436	(2,068,436)	(2,068,436)
	SUBTOTAL MOORPARK PROJECTS	104,239,503	22,696,889	81,542,614	81,542,614
29026	STUDENT SERVICES BUILDING (SUPPL TO COP)	1,720,000	1,686,878	33,122	33,122
29101	RETIRE CAPITAL FINANCING	5,875,825	5,875,824	1	1
29108	NORTH CAMPUS DRIVE PARKING LOT	4,000,000	3,801,445	198,555	198,555
29110	TRACK & FIELD IMPROVEMENTS	7,574,000	6,526,066	1,047,934	1,047,934
29111	CHILD DEVELOPMENT CENTER	1,500,000	1,368,994	131,006	131,006
29115	INF ELECTRICAL SYSTEM UPGRADES	2,528,000	2,459,339	68,661	68,661
29116	HEALTH/SCIENCE CENTER	8,200	5,523	2,677	2,677
29117	PERFORMING ARTS CLASSROOM & AUDITORIUM	13,736,000	87,132	13,648,868	13,648,868
29118	LRC PHONE MDF RENOVATION	860,000	727,532	132,468	132,468
29119	WAREHOUSE	1,300,000	139,261	1,160,739	1,160,739
29120	STUDENT SERVICES CENTER	26,300,000	1,184,729	25,115,271	25,115,271
29121	CLASSROOM BUILDING/	32,800	27,207	5,593	5,593
29122	TELEPHONE DATA SWITCH PROJECT	1,500,000	565,947	934,053	934,053
29123	BOOKSTORE RENOVATION/EXPANSION	1,600,362	23,127	1,577,235	1,577,235
29124	LRC RENOVATION	30,100,000	576,131	29,523,869	29,523,869
29125	GYMNASIUM REMODEL	1,016,000	900,255	115,745	115,745
29132	UNALLOCATED SPECIAL REPAIRS	1,335,325	0	1,335,325	1,335,325
89106	FIRE TRAINING FACILITY***	2,000,000	0	2,000,000	2,000,000
29201	SPECIAL REPAIRS - CONCRETE	38,428	28,402	10,026	10,026
29202	SPECIAL REPAIRS - PAINTING	100,000	14,500	85,500	85,500
29203	SPECIAL REPAIRS - FLOORING	100,000	58,855	41,145	41,145
29204	SPECIAL REPAIRS - PLUMBING	50,000	20,849	29,151	29,151
29205	SPECIAL REPAIRS - ELECTRICAL	50,000	25,781	24,219	24,219
29206	SPECIAL REPAIRS - MECHANICAL	125,000	0	125,000	125,000
29207	SPECIAL REPAIRS - MISCELLANEOUS	50,000	18,392	31,608	31,608
29208	AUTO TECHNOLOGY RENOVATION	1,400,000	185,150	1,214,850	1,214,850
29302	INF PIPED UTILITY SYSTEMS UPGRADES	3,128,000	202,429	2,925,571	2,925,571
29303	INF IMPROV TO CAMPUS SITE FINISHES	2,332,000	22,998	2,309,002	2,309,002
29429	RE-ROOF OE BLDG CLASS/LAB BLDG #12	129,343	129,343	0	0
29430	RE-ROOF BLDGS #7 & 8, REC & FIRE TECH	19,895	19,895	0	0
29431	REPLACE 4160 ELECTRICAL CW	65,070	65,070	0	0
29432	REPLACE A/C UNIT BLDG #12 O.E.	106,040	72,180	33,860	33,860
29433	REPLACE BOILERS, WTR SOFTNR BLDG #12 O.E.	68,500	8,833	59,667	59,667

VENTURA COMMUNITY COLLEGE DISTRICT
2006-2007 ADOPTION BUDGET
FUNDS 43XX

GENERAL OBLIGATION (MEASURE S)
BOND PROJECTS

ORG	PROGRAM DESCRIPTION	TOTAL PROJECT BUDGET***	EXPENSES TO DATE	PROJECT BALANCE REMAINING	2006-2007 PROJECT BUDGET
29434	REPLACE HVAC CONTROLS BLDGS #6, #12. PE & OE	25,000	12,210	12,790	12,790
29435	REPLACE CHEM & BIO VAC PUMP BLDG #4 LIBERAL ARTS	17,468	16,983	485	485
29436	REPLACE HEATERS BLDG #9 AUTO TECH	16,484	16,484	0	0
29447	* REPL ELECT EQUIP CAMPUSWIDE	83,997	83,997	0	0
29448	REPL FIRE ALARMS CAMPUSWIDE	45,191	0	45,191	45,191
29449	BLDG #12 PLUMBING & MITIGATION	29,834	29,834	0	0
29450	REPL WALKWAY LIGHTING PH II CW	16,425	15,104	1,321	1,321
29XXX**	UNALLOCATED PLANNING & DEVELOPMENT COSTS	0	2,743,797	(2,743,797)	(2,743,797)
	SUBTOTAL OXNARD PROJECTS	110,983,187	29,746,475	81,236,712	81,236,712
39066	LRC CONSTRUCTION & MAIN ELEC DISTRIBUTION SWITCH	3,165,000	2,348,490	816,510	816,510
39068	LRC SECONDARY & TERTIARY EFFECTS	4,300,000	2,307,862	1,992,138	1,992,138
39082	MODERNIZATION APP, S & DP BUILDINGS	5,510,000	142,349	5,367,651	5,367,651
39083	MODERNIZATION F BUILDING (COMMUNICATIONS)	1,508,000	87,189	1,420,811	1,420,811
39101	RETIRE CAPITAL FINANCING	2,237,873	2,237,873	0	0
39105	RENOVATE ATHLETIC FACILITIES	10,520,000	5,803,079	4,716,921	4,716,921
39109	VC INFRASTRUCTURE	42,942	42,942	0	0
39115	INF ELECTRICAL SYSTEM UPGRADES	800,000	7,200	792,800	792,800
39116	SCIENCE BUILDING UPGRADES	185,000	171,362	13,638	13,638
39117	RENOVATE THEATER BUILDING G	36,492	35,933	559	559
39118	HEALTH/SCIENCE REPLACE/EXPANSION	13,000,000	446,838	12,553,162	12,553,162
39119	SCIENCE/ARTS FACILITY(SCHEMATICS)	138,767	107,453	31,314	31,314
39120	GENERAL PURPOSE & HI TECH FACILITY	46,000,000	1,010,516	44,989,484	44,989,484
39121	STORAGE WAREHOUSE	71,741	64,632	7,109	7,109
39122	TELEPHONE DATA SWITCH	1,500,000	656,845	843,155	843,155
39126	FOOD SERVICE RENOVATION	2,000,000	191,979	1,808,021	1,808,021
39130	EAST PARKING LOT RENOVATION	1,600,000	1,573,868	26,132	26,132
89106	SHERIFF FACILITY***	8,000,000	0	8,000,000	8,000,000
39131	SCIENCE CENTER OR THEATER RENOVATION	12,002,127	0	12,002,127	12,002,127
39132	SPECIAL REPAIRS UNALLOCATED	1,951,706	0	1,951,706	1,951,706
39302	INF PIPED UTILITY SYSTEMS UPGRADES	700,000	0	700,000	700,000
39303	INF IMPROV TO CAMPUS SITE FINISHES	500,000	0	500,000	500,000
39304	IMPROVEMENTS TO EXISTING BUILDINGS	500,000	0	500,000	500,000
39432	REPLACE ELECTRICAL TRANSFORMER	53,158	53,157	1	1
39437	RE-ROOF H BLDG FINE ARTS #14	108,137	106,583	1,554	1,554
39438	RE-ROOF F BLDG #42	63,064	61,822	1,242	1,242
39439	REPLACE ROOF APP BLDG #3	67,326	66,084	1,242	1,242
39441	REPLACE HVAC UNITS F BLDG-COMMUNICATIONS #42	129,412	122,346	7,066	7,066
39442	REPLACE HVAC UNITS H BLDG FINE ARTS #14	120,000	0	120,000	120,000
39443	REPLACE HVAC UNITS - BLDG #2 ADMIN	200,000	0	200,000	200,000
39452	REPL ROOF BLDG #45 AQUATIC FACILITY	50,584	0	50,584	50,584
39453	* REPL ELECT TRNSFR BLDG #5 FOOD SVCS	73,047	70,425	2,622	2,622
39455	PAINT EXTERIOR SCIENCE BLDG #4	85,624	0	85,624	85,624
39XXX**	UNALLOCATED PLANNING & DEVELOPMENT COSTS	0	2,666,864	(2,666,864)	(2,666,864)
	SUBTOTAL VENTURA PROJECTS	117,220,000	20,383,692	96,836,308	96,836,308
89106/22	FIRE/SHERIFF/ TRAINING FACILITY	23,905,124	876,251	23,028,873	23,028,873
89XXX**	UNALLOCATED PLANNING & DEVELOPMENT COSTS	0	486,396	(486,396)	(486,396)
	SUBTOTAL FIRE/SHERIFF/POLICE ACADEMY	23,905,124	1,362,647	22,542,477	22,542,477
	TOTAL GENERAL OBLIGATION (MEAS S) BOND BUDGETS	356,347,814	74,189,704	282,158,110	282,158,110

Note:

* Balance of State Scheduled Maintenance project budgets, including the 50% match and any required budget supplement.

**Unallocated planning and development costs have been built into each project budget. They will be allocated to each completed project based on proportional value.

***Budgets reflect board action taken 4/18/06 on revised cluster of priorities and any subsequently approved project budget transfers. Oxnard College and Ventura College have committed bond funds for the Fire and Sheriff Facility project (org 89106), \$2M and \$8M, respectively.

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT
 2006-2007 ADOPTION BUDGET
 TECHNOLOGY REFRESH AND EQUIPMENT REPLACEMENT PROGRAM
 FUNDS 44X

TECHNOLOGY REFRESH AND EQUIPMENT REPLACEMENT PROGRAM RESOURCES:

LOCAL UNRESTRICTED FUNDS TRANSFERS	1,897,000
TOTAL PROGRAM RESOURCES	1,897,000

FUND	ORG	PROJECT DESCRIPTION	TOTAL PROGRAM RESOURCES	EXPENSES TO DATE	NET PROGRAM AVAILABLE BALANCE	2006-2007 PROJECT BUDGET	2006-2007 PROJECTED ENDING BALANCE
441	19031	UNRESTRICTED CAPITAL OUTLAY PROJECTS	400,000	0	400,000	300,000	100,000
443	29031	UNRESTRICTED CAPITAL OUTLAY PROJECTS	600,000	0	600,000	200,000	400,000
445	39031	UNRESTRICTED CAPITAL OUTLAY PROJECTS	897,000	0	897,000	92,000	805,000
TOTAL TECHNOLOGY REFRESH AND EQ REPL BUDGE			1,897,000	0	1,897,000	592,000	1,305,000