

VENTURA COUNTY COMMUNITY COLLEGE DISTRICT

FY 20-21 Budget Development

April 3, 2020

AGENDA

- I. Banner Budgeting Module
 - A. Salary and Fringes
 - B. Budget & Payroll Change Forms
 - C. OPEB - Retiree Health Liability (HR2 & HRL)
 - D. Operating Expenses
 - E. Budget reports
 - F. Account code & program code
 - G. Budgeting <100% of available resources
- II. Grants
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 - B. Budgeting revenue
 - C. Budgeting across fiscal years
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 - E. Time and Effort reporting
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Budgeting Salary and Fringes

Position Control (job has a **unique** position number)

Salary

- If filled, salary budget is determined by NBAJOBS record
- If vacant, salary budget is determined by NBAPOSN
 - Vacant classified, default to step 3
 - Vacant faculty, default to mid-column, step 8
- To adjust budgeted salary \$ amount:
 - **Do NOT change salary amounts in NBAPBUD**
 - Enter adjusting \$ amount in 1999 or 2999 account in the fund/org in **FWABDRA**, which requires a manual entry to benefits in 3999
 - Change start dates in NBAPBUD only if it's a new position (benefits will adjust automatically)

Position Control (job has a **unique** position number)

Fringes

- If filled, fringe benefit budget is determined by NBAJOBS record
- If vacant, fringe benefit budget is determined by NBAPOSN
 - Vacant positions default to Blue Cross package
 - Do **NOT** change fringe amounts in NBAPBUD (amounts will be overwritten by system during the budget feed process- NYSPBUP)
 - Enter adjusting \$ amount in 3999 account in the fund/org in **FWABDRA**

Non-Position Control Salary

- Amount defaults from revised FY2019-20 budget
- Entered in **FWABDRA**
- Examples: classified overtime (2322), faculty hourly (1311, 1321, 1331, etc.), professional experts, provisionals, student workers

Non-Position Control Fringes

- Amounts automatically populate based upon amounts entered into non-pos salary accounts
Select 'Y' under "Calc Fringes?" in FWABDRA so that you see them right away.
- Do **NOT** change amounts of fringes in FWABDRA, as they will be overwritten by system during the budget feed process- NYSPBUP
- OK to enter 3999 entries; they will **NOT** be overwritten.

**Fringe Benefits as of
FY21 Tentative Budget**

03/30/20

Code	Description	% Change	Percentage of Salary	Annual Dollar Amount	Status
DDE	Delta Dental (blended rate)(faculty)			1,278.24	projected
	Delta Dental (blended rate) (ASCC)			1,278.24	projected
DHM	Delta Dental HMO (blended rate)(faculty)			331.56	projected
	Delta Dental HMO (blended rate) (ASCC)			331.56	projected
EAP	Employee Assistance Program			16.20	projected
FME	Medicare - FICA		1.45		actual
FOA	FICA Old Age		6.20		actual
HRL (active service)					
	Retiree Liability-Faculty		15.00		projected
	Retiree Liability-Classified		8.50		projected
	Retiree Liability-Mgr/Sups/Conf		8.50		projected
HR2 (past service)					
	Retiree Liability-Faculty		18.00		projected
	Retiree Liability-Classified		15.00		projected
	Retiree Liability-Mgr/Sups/Conf		15.00		projected
LML	Life Insurance (faculty)	9.3%		108.24	projected
	Life Insurance (ASCC)	9.3%		108.24	projected
MBC	Blue Cross-full cost (faculty)	15.00%		29,383.56	actual
	Blue Cross (ASCC-capped)			17,068.20	projected
MKA	Kaiser (faculty)			17,174.64	actual
	Kaiser (ASCC)			16,141.92	projected
MVI	Vision Insurance (faculty)			197.64	projected
	Vision Insurance (ASCC)			197.64	projected
RPR	Public Employees Retirement System		22.70		projected
RST	State Teachers Retirement System		18.40		actual
	State Teachers Retirement System - Blended R		11.20		actual
SUI	State Unemployment Insurance		0.05		actual
SWC	State Workers Comp		1.70		projected

Labor Distributions

- Initial Setup
 - Includes assigned and vacant positions
 - Uses labor distribution from NBAJOBS as of 3/30/20
- Changes
 - Through 7/2/20, labor distribution changes are made through **NBAPBUD**
 - Deleting labor distribution lines is **NOT** allowed; change labor distribution percentages **ONLY**
 - For changes to be reflected, budget feed needs to be processed (completed periodically by the Budget office)
- Payroll
 - Labor distribution in NBAPBUD is rolled to NBAJOBS for July payroll on 7/6/20
 - Changes in NBAPBUD subsequent to this roll will only affect budgeted labor distribution
 - After the Adoption budget has been closed, but before it has been adopted, no labor distribution changes will be processed.
 - Only payroll can change labor distribution records at this point
 - Send the necessary NBAJOBS and PHAREDS to Cheryl Manley-Orm
 - NBAJOBS - to change labor distribution for future payroll events
 - PHAREDS - to change labor distribution of a posted payroll event

Budget & Payroll Change Forms

Forms and worksheets on *fiscaltech* drive in the **FY21 Budget** folder as “Payroll and Position Change Request Forms and Instructions FY21”

PHAREDS

- Used to request corrections to an individual's payroll that has already posted. (i.e., to distribute an employee's posted payroll to the correct FOAP(s).
- Specific to the individual/employee.

NBAJOBS

- Used to request changes to **future** payroll labor distributions
- NBAJOBS record ties to payroll and indicates how an individual's payroll will post to FOAP(s) from the effective date of the change request.
- Specific to the individual/employee.

NBAPBUD

- Used to budget the salary and benefit costs for a position for the **entire** fiscal year (7/1-6/30)
- Specific to the position (e.g., xFT123)
- In determining the amount to budget for the position for the entire year, the actual salary/benefit expenses from more than one individual who has occupied the position during the year may need to be considered

Timelines for Payroll/Budget Changes

PHAREDS

- Processed by payroll every Friday, except when processing the large monthly payroll (around 3rd week of the month)
- If categorically funded, allow two weeks for review

NBAJOBS

- Must be received by payroll by the 15th of the month in order to be effective for that month end payroll
- If categorically funded, then must be received by fiscal dept by the 1st of the month to ensure adequate time to review and forward to payroll by the 15th

NBAPBUD

- Processed by Budget office every Friday
- If categorically funded, allow two weeks for review

Retiree Health Liability (HRL/HR2)

- HR2 = retired employee portion of the liability
- HRL = active employee portion of the liability
- Categorical funds (12x) cannot be charged HR2; all other funds can be charged HR2
- Categorical funds (12x) can be charged HRL only if the employee is eligible for lifetime medical benefits; all other funds can be charged HRL
 - Banner report to check eligibility – NYSLTBE
- In general, HRL and HR2 will be assigned to every position
- If **ANY** portion of a position is charged to a fund 12x, then:
 - HR2 will NOT be assigned for all labor distributions
 - HRL should NOT be assigned UNLESS the person is eligible for lifetime medical benefits
 - Notify Cheryl Manley-Orm to make sure HR2 and HRL, if applicable, is turned off
- HRL and HR2 will NOT be assigned to a <50% position.
- When moving posted payroll (through PHAREDS) to a 12x fund, any previously charged HR2/HRL will have to be moved to the general fund with a journal entry.

Budgeting Operating Expenses (4xxx-7xxx)

Budget amounts default from FY19-20 revised budget.

- Change amounts in **FWABDRA** screen

Budget Reports in Banner

FYSBSUM – Budget Ledger summary report

FYSBDTL – Budget Ledger detail report

FYSBVRS – Budget variance summary report

FYSBVRD – Budget variance detail report

FYSBCMP – Budget variance detail with 2 years

NYSDPPB – Detail projected position budget

Budget Report Submission Preferences

- 1) Printer controls
 - a) PDF – Traditional report with headers and page numbers. Print ready. Includes a page with parameter values.
 - b) DATABASE – All the same information as PDF. May not print neatly (page information spread out over several pages). Data can be transferred to Excel and manipulated through “Text to Columns” or use “Text Import Wizard.”
 - c) TEXT – Data only. Data can be transferred to Excel and manipulated through “Text to Columns” or “Text Import Wizard.” No record of parameter values.
- 2) Parameter values
 - a) Sort options – different options will sort data differently and affect number of pages in report
 - b) Include Revenue Accounts?
Include Benefit Accounts?

Be aware of Y or N values to ensure all desired data is included in your report.

Account code reminders

ACCOUNT CODE VALIDATION				
Active filters: Account Code: %999 Clear All				
Chart of Accounts	Account Code	Title	Type	Data Entry
1	1999	Academic - Salary Offset	63	Y
1	1999	Faculty - Budget Holding/Variance	63	Y
1	2999	Classified - Salary Offset	63	Y
1	2999	Budget Holding/Variance-Classified	63	Y
1	3999	Fringe Benefits - Salary Offset	64	Y
1	3999	Budget Holding/Variance - Benefits	64	Y
1	4999	ChargeBack Abatement (Revenue)	71	Y
1	4999	ChargeBack Abatement (Revenue)	71	Y
1	4999	Budget Holding/Variance - Operating	71	Y
1	5999	Budget Variance - Title 5 only	71	B
1	6999	Equipment - Capitalization Offset	71	N
1	7999	Reserve for Contingencies	71	Y

These should only have budget activity and no YTD activity.

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
Net Total:						

Reassigned time for Instructors should use 1170

Active filters: Account Code: 1%70 ⊖ [Clear All](#)

Chart of Accounts	Account Code	Title	Type	Data Entr
1	1170	Faculty - ReAssigned Time - Instruc	61	Y
1	1270	Faculty - Reassign Time -NonInstr	61	Y

POSITION_CODE	POSITION_TITLE	ACCT_CODE
VFN329	Associate Librarian	1170
XFN103	Athletic Director	1170
VSC034	Child Dev. Ctr. Supv.	1170
VFT307	Instructor	1170
MFT383	Instructor	1170
XFT172	Instructor	1170

NOT correct

Correct

Reassigned time for Non-Instructors should use 1270 (e.g., counselors, librarians)

POSITION_CODE	POSITION TITLE	ACCT CODE
XFN199	Associate Librarian	1270
XFN220	Counselor	1270
XFN196	Counselor	1270
VFN322	Counselor	1270
MFN145	Counselor	1270
XFN116	Counselor	1270
VFN163	Counselor-Bil	1270
VFT416	Instructor	1270
MFT219	Instructor	1270
MFT256	Instructor	1270

Correct

NOT correct

Reminder: Coding faculty release time is **VERY** important because of the annual 50% calculation in which we must certify that at least 50% of the unrestricted general fund costs are instructional.

Need a program code?

California Community Colleges' Budget & Accounting Manual follow this structure:

INSTRUCTIONAL ACTIVITIES

0100	Agriculture and Natural Resources
0200	Architecture and Related Technologies
0300	Environmental Sciences and Technologies
0400	Biological Sciences
0500	Business and Management
0600	Media and Communications
0700	Information Technology
0800	Education
0900	Engineering and Industrial Technologies
1000	Fine and Applied Arts
1100	Foreign Language
1200	Health
1300	Family and Consumer Sciences
1400	Law
1500	Humanities (Letters)
1600	Library Science
1700	Mathematics
1800	Military Studies
1900	Physical Sciences
2000	Psychology
2100	Public and Protective Services
2200	Social Sciences
3000	Commercial Services
4900	Interdisciplinary Studies
5900	Instructional Staff–Retirees' Benefits and Retirement Incentives

ADMINISTRATIVE AND SUPPORT ACTIVITIES

6000	Instructional Administration and Instructional Governance
6100	Instructional Support Services
6200	Admissions and Records
6300	Student Counseling and Guidance
6400	Other Student Services
6500	Operation and Maintenance of Plant
6600	Planning, Policymaking, and Coordination
6700	General Institutional Support Services
6800	Community Services and Economic Development
6900	Ancillary Services
7000	Auxiliary Operations
7100	Physical Property and Related Acquisitions
7200	Long-Term Debt and Other Financing
7300	Transfers, Student Aid, and Other Outgo
7900	Appropriation for Contingencies (for budgetary purposes only)

For the District's program codes, run this report: FGRPRGH Program Hierarchy Report.

REPORT FGRPRGH
CHART: 1

VCCCD Production Database
Program Hierarchy Report
AS OF 15-APR-2019

PROGRAM	DESCRIPTION	DATA ENTRY	STATUS
1	Governmental Activities	N	A
10	Instructional	N	A
100	Instructional	N	A
100000	Instructional	N	A
000000	General	Y	A
000001	Depreciation	Y	A
010100	Agriculture Technology & Sciences,	Y	A
010200	Animal Science	Y	A
010210	Veterinary Technician (Licensed)	Y	A
010220	Artificial Inseminator (Licensed)	Y	A
010230	Dairy Science	Y	A
010240	Equine Science	Y	A
010300	Plant Science	Y	A
010310	Ag Pest Control Adviser/Operator-Li	Y	A
010400	Viticulture, Enology, and Wine Bus.	Y	A
010900	Horticulture	Y	A
010910	Landscape Design & Maintenance	Y	A
010920	Floriculture/Floristry	Y	A
010930	Nursery Technology	Y	A
010940	Turfgrass Technology	Y	A
011200	Agriculture Business, Sales and Ser	Y	A
011300	Food Processing and Related Technol	Y	A
011400	Forestry	Y	A
011500	Natural Resources	Y	A
011510	Parks and Outdoor Recreation	Y	A
011520	Wildlife and Fisheries	Y	A
011600	Agricultural Power Equipment Techno	Y	A
019900	Other Agriculture & Natural Resourc	Y	A

From time to time, the operational plans do not require budgeting 100% of available resources. See examples below.

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	2,093,775	-	866,655	1,227,120
15221	MC	Library Materials & Databases	707,366	-	150,000	557,366
15222	MC	Inst & Non Inst Equip	1,553,397	-	500,100	1,053,297
15223	MC	Tech Hardware & Software	1,519,515	-	550,000	969,515
15224	MC	Other	3,515,781	-	600,000	2,915,781
		SUBTOTAL MOORPARK	9,389,834	-	2,666,755	6,723,079
25220	OC	Sch Maint & Capital Furniture	2,512,172	-	822,000	1,690,172
25221	OC	Library Materials & Databases	291,401	-	-	291,401
25222	OC	Inst & Non Inst Equip	790,128	-	228,000	562,128
25223	OC	Tech Hardware & Software	1,107,955	-	267,000	840,955
25224	OC	Other	1,642,157	-	2,000	1,640,157
		SUBTOTAL OXNARD	6,343,813	-	1,319,000	5,024,813
35220	VC	Sch Maint & Capital Furniture	1,886,030	-	1,015,000	871,030
35221	VC	Library Materials & Databases	185,822	-	185,822	-
35222	VC	Inst & Non Inst Equip	878,554	-	445,000	433,554
35223	VC	Tech Hardware & Software	692,635	-	617,295	75,340
35224	VC	Other	1,709,025	-	1,545,304	163,721
		SUBTOTAL VENTURA	5,352,066	-	3,808,421	1,543,645
75224	DAC	Other	609,154	-	50,000	559,154
		SUBTOTAL DAC	609,154	-	50,000	559,154
TOTAL GF- UNREST DESIGNATED INFRASTRUCTURE			21,694,867	4,155,313	7,844,176	18,006,004

Title	Fund	Orgn	Acct	Prog	Pos Control	Non-PosCtrl
Equip-Instruc Furn \$200-\$999	113	25220	4415	710000	0.00	150,000.00
Equip-Non Instruc Equip \$200	113	25220	4423	710000	0.00	20,000.00
Equip-Instruc Furn \$1000-\$49	113	25220	4445	710000	0.00	130,000.00
General Supplies & Materials	113	25220	4800	710000	0.00	10,000.00
Small Tools,Equipment, Furni	113	25220	4825	710000	0.00	4,000.00
Maint/Repair-Buildings	113	25220	5621	710000	0.00	8,000.00
Building Improvements/Remode	113	25220	6250	710000	0.00	500,000.00
Balance Fwd- Net Fund Balanc	113	25220	89810	000000	0.00	2512,172.00-
Sch Maint & Capital Furnitur	113	*Tot*			0.00	1690,172.00-
**** Report Total					0.00	1690,172.00-

GENERAL FUND- UNRESTRICTED (DESIGNATED)

FUND 114 BY PROGRAM

ORG. #	LOC	PROGRAM	BALANCE FORWARD	REVENUE	TRANSFER/ EXPENSE	ENDING BALANCE
35002	VC	Civic Center	32,285	285,000	279,560	37,725
35004	VC	Indirect Cost Recovery	429,781	35,000	98,000	366,781
3501x	VC	Leases	126,823	126,570	160,831	92,562

Title	Fund	Orgn	Acct	Prog	Pos Control	Non-PosCtrl
Classified Regular	114	35002	2121	683000	51,180.68	0.00
Classified - Overtime	114	35002	2322	683000	0.00	30,000.00
Supervisors	114	35002	2610	679000	76,212.00	0.00
Provisional, Ltd Term-NonPos	114	35002	2826	683000	0.00	15,000.00
PERS - Classified	114	35002	3235	683000	8,216.48	0.00
PERS - Supervisors	114	35002	3260	679000	15,029.01	0.00
OASDI - Classified	114	35002	3335	683000	3,173.21	1,860.00
Medicare - Classified	114	35002	3365	683000	742.13	435.00
OASDI - Supervisors	114	35002	3368	679000	4,725.14	0.00
Medicare - Supervisors	114	35002	3369	679000	1,105.07	0.00
OASDI-Board & Others - NonPo	114	35002	3381	683000	0.00	930.00
Medicare-Board & Others - No	114	35002	3386	683000	0.00	217.50
H/W - Supervisors	114	35002	3426	679000	18,544.08	0.00
H/W - Classified	114	35002	3435	683000	13,908.06	0.00
LCA - Classified	114	35002	3465	683000	74.25	0.00
LCA - Supervisors	114	35002	3466	679000	99.00	0.00
Retiree Health Liab-Classifi	114	35002	3494	683000	9,791.44	0.00
Retiree Health Liab-Supervis	114	35002	3495	679000	17,909.82	0.00
SUI - Classified	114	35002	3535	683000	25.60	15.00
SUI - Supervisors	114	35002	3560	679000	38.11	0.00
SUI - Board & Others - NonPo	114	35002	3585	683000	0.00	7.50
WC - Classified	114	35002	3635	683000	870.07	0.00
WC - Supervisors	114	35002	3660	679000	1,295.60	0.00
W/C - Board & Others - NonPo	114	35002	3685	683000	0.00	255.00
General Supplies & Materials	114	35002	4800	683000	0.00	2,500.00
Custodial Supplies	114	35002	4820	683000	0.00	40,000.00
Rent/Lease-Equipment	114	35002	5612	683000	0.00	4,400.00
Rent/Lease-Other	114	35002	5619	683000	0.00	14,000.00
Other Expense & Services	114	35002	5890	683000	0.00	22,000.00
Intrafund Transfer In/Out-Mu	114	35002	7350	731000	0.00	75,000.00-
Rentals & Leases (Civic Cent	114	35002	88500	000000	0.00	50,000.00-
Rentals & Leases-civic ctr a	114	35002	88501	000000	0.00	210,000.00-
Rentals & Leases-Cvc Ctr Foo	114	35002	88502	000000	0.00	25,000.00-
Balance Fwd- Net Fund Balanc	114	35002	89810	000000	0.00	32,285.04-
Civic Center	114	*Tot*			222,939.75	260,665.04-
**** Report Total					222 939 75	260 665 04-

FUND 419 LOCALLY FUNDED CAPITAL OUTLAY IMPROVEMENT PROJECTS

LOC	PROJECT DESCRIPTION	BEGINNING BALANCE	TRANSFERS	EXPENSES	ENDING BALANCE
MC	Gym Renovation	4,130,851	-	4,130,851	-
MC	Admin Bldg Renovation	142,759	-	65,000	77,759

Title	Fund	Orgn	Acct	Prog	Pos Control	Non-PosCtrl
Bid Advertisements	419	19157	5740	710000	0.00	0.00
Architect Services	419	19157	6221	710000	0.00	23,619.00
Building Improvements/Remode	419	19157	6250	710000	0.00	41,381.00
Equip-Non Instr Furn >=\$5K	419	19157	6425	710000	0.00	0.00
Bal Fwd-Proj. To Date- Expen	419	19157	7991	710000	0.00	201,514.32
Balance Fwd-Proj. To Date Re	419	19157	89910	000000	0.00	344,273.38-
MC Admin Bldg Renovation	419	*Tot*			0.00	77,759.06-
**** Report Total					0.00	77,759.06-

Budgeting Contracts and Grants

A. Checklist

As a budget organization tool, Business Services will complete the following checklist:

Reviewer	Fund	Org	ORGN_TITLE	Performance Period	Tentative Budget Award Amount
MS	121	16001	CARE	7/1/20-6/30/21	95% of FY20 Allocation
MS	121	26001	CARE	7/1/20-6/30/21	95% of FY20 Allocation
MS	121	36001	CARE	7/1/20-6/30/21	95% of FY20 Allocation
DC	121	17101	CTE Transitions	7/1/20-6/30/21	95% of FY20 Allocation
DC	121	27101	CTE Transitions	7/1/20-6/30/21	95% of FY20 Allocation
DC	121	37101	CTE Transitions	7/1/20-6/30/21	95% of FY20 Allocation

Once completed, we will put the worksheet (“FY20-21 Grant Budget Checklist”) on the Fiscal Tech drive and send a notification email.

B. Budgeting revenue

To determine the appropriate revenue account

1. Run FGIBDST with revenue for a Fund/Org
2. Scroll to the bottom and locate accounts 8XXXX
3. The 8XXXX account is your revenue account code for this particular contract/grant
4. Ignore account 89910. This account code represents a balance forward for revenue earned in previous period(s).

Determining the appropriate revenue account

Organization Budget Status FGIBDST 9.3.6A (PROD)

Chart: 1 Ventura County Community Coll Distr Fiscal Year: 19 Index: Query Specific Account: Include Revenue Accounts: Commit Type: Both Organization: 27186 Project Acabado Year 2 Fund: 126 Other Grants Program: Account: [Start Over](#)

Account Type: Activity: Location:

ORGANIZATION BUDGET STATUS Insert Delete Copy Filter

Account	Type	Title	Adjusted Budget	YTD Activity	Commitments	Available Balance
6415	E	Equip-Instruc Furn-\$200-\$999	106,000.00	101,743.08	0.00	4,256.92
6421	E	Equip-Non InstrucComputer-\$200-\$999	1,200.00	0.00	0.00	1,200.00
6423	E	Equip-Non Instruc Equip \$200-\$999	0.00	7,248.88	0.00	-7,248.88
6425	E	Equip-Non Instruc Furnl \$200-\$999	340.75	2,507.67	0.00	-2,166.92
6441	E	Equip-Instruc Computers \$1000+	18,000.00	0.00	0.00	18,000.00
6443	E	Equip-Instruc Equip-\$1000+	47,848.08	22,953.38	0.00	24,894.70
6445	E	Equip-Instruc Furn-\$1000+	12,000.00	9,628.55	0.00	2,371.45
6451	E	Equip-Non Inst Computers-\$1000+	0.00	9,822.91	0.00	-9,822.91
7991	E	Bal Fwd-Proj. To Date- Expend (Actu	306,546.55	306,546.55	0.00	0.00
81200	R	Higher Education Acts	888,642.45	539,378.15	0.00	349,264.30
89910	R	Balance Fwd-Proj. To Date Revenue	306,546.55	306,546.55	0.00	0.00
Net Total			0.00	0.00	0.00	0.00

C. Budgeting across fiscal years

1. Crossing Fiscal Years

- a) As part of year-end close, annual expenses and revenues close to fund balance. This occurs at the fund code level, **not** org code level.
- b) In order to keep track of activity that crosses fiscal years at the org code level, we use balance forward accounts.
 - i. 7991 – Actual Expenditures to Date
 - ii. 89910 – Actual Revenues to Date
- c) We also use org codes 19999, 29999, and 39999 to offset these balances.
- d) At tentative, estimates of expenses through 6/30 are used. This will determine:
 - i. Your budget for FY 20-21
 - ii. Your carryforward amounts in 7991 and 89910
- e) For adoption, the fiscal year has closed and actual expenses through 6/30 are used. You no longer estimate.
- f) Run FYSODTL for FY20 through period 13.
 - i. The available balance at 6/30 becomes your budget for FY21.
 - ii. The YTD total at 6/30 becomes your 7991/89910. If you have more than one program code, you will need to budget a 7991 for each program code.
 - iii. You will have more than one revenue account. 89910 for revenue earned from previous period(s). 8XXXX for remaining revenue to be earned.

Crossing Fiscal Years

FYSODTL:sl 7.0

VCCCD Production Database
 Operating Ledger Detail Report
 (P)rogram/(O)rg/(A)ccount Sort: O

March 18, 2020
 13:47 Page 1

FY/Perd: 19 - 13 YTD/Curr: Y Fund: 126 Orgn: 27186 Acct: % Prog: % Rev? N Ben? Y Atyp: %

Title	Fund	Orgn	Acct	Prog	Budget	YTD	Commit	Avail
Managers - Classified	126	27186	2010	649000	28,107.25	28,107.24	0.00	0.01
Classified Regular	126	27186	2121	649000	56,321.08	31,341.20	0.00	24,979.88
Student Hourly-Non-Instructional	126	27186	2530	649000	12,700.00	0.00	0.00	12,700.00
Provisional, Ltd Term-NonPos Cntrl	126	27186	2826	649000	14,900.00	0.00	0.00	14,900.00
Budget Holding/Variance-Classified	126	27186	2999	649000	108,538.86	0.00	0.00	108,538.86
STRS - Managers	126	27186	3100	649000	4,575.86	4,575.84	0.00	0.02
PERS - Classified	126	27186	3235	649000	10,194.12	5,660.83	0.00	4,533.29
Medicare - Managers	126	27186	3305	649000	407.56	403.20	0.00	4.36
OASDI - Classified	126	27186	3335	649000	3,491.92	1,943.17	0.00	1,548.75
Medicare - Classified	126	27186	3365	649000	816.65	454.48	0.00	362.17
OASDI-Board & Others - NonPos	126	27186	3381	649000	923.80	0.00	0.00	923.80
Medicare-Board & Others - NonPos	126	27186	3386	649000	216.05	0.00	0.00	216.05
H/W - Managers	126	27186	3400	649000	4,638.72	4,638.72	0.00	0.00
H/W - Classified	126	27186	3435	649000	16,044.09	9,165.98	0.00	6,878.11
LCA - Classified	126	27186	3465	649000	80.88	48.19	0.00	32.69
LCA - Managers	126	27186	3469	649000	22.05	22.05	0.00	0.00
Retiree Health Liab-Classified	126	27186	3494	649000	6,717.65	0.00	0.00	6,717.65
SUI - Managers	126	27186	3500	649000	14.05	13.89	0.00	0.16
SUI - Classified	126	27186	3535	649000	28.18	15.65	0.00	12.53
SUI - Board & Others - NonPos	126	27186	3585	649000	7.45	0.00	0.00	7.45
WC - Managers	126	27186	3600	649000	477.82	480.13	0.00	2.31
WC - Classified	126	27186	3635	649000	957.47	539.16	0.00	418.31
WC - Students	126	27186	3650	649000	215.90	0.00	0.00	215.90
W/C - Board & Others - NonPos	126	27186	3685	649000	253.30	0.00	0.00	253.30
Budget Holding/Variance - Benefits	126	27186	3999	649000	23,254.01	0.00	0.00	23,254.01
Instructional Supplies and Material	126	27186	4100	649000	1,000.00	258.20	0.00	741.80
Computer Software and Supplies	126	27186	4300	649000	0.00	50.00	0.00	50.00
General Supplies & Materials	126	27186	4800	649000	44,048.00	12,528.35	0.00	31,519.65
Training And Instruction	126	27186	5140	649000	2,000.00	1,712.18	0.00	287.82
Subcontracts	126	27186	5180	649000	208,840.00	177,463.09	0.00	31,376.91
Employee Travel	126	27186	5211	649000	960.90	0.00	0.00	960.90
Mileage Reimbursement	126	27186	5220	649000	0.00	45.41	0.00	45.41
Student Travel	126	27186	5250	649000	10,000.00	5,566.25	0.00	4,433.75
Student Travel	126	27186	5250	699000	0.00	153.72	0.00	153.72
Printing And Duplicating	126	27186	5870	649000	1,500.00	0.00	0.00	1,500.00
Other Expense & Services	126	27186	5890	649000	120,000.00	100,000.00	0.00	20,000.00
Equip-Instruc Equip-\$200-\$999	126	27186	6413	649000	21,000.00	594.19	0.00	20,405.81
Equip-Instruc Furn-\$200-\$999	126	27186	6415	649000	106,000.00	101,743.08	0.00	4,256.92
Equip-Non Instruc Computer-\$200-\$999	126	27186	6421	649000	1,200.00	0.00	0.00	1,200.00
Equip-Non Instruc Equip \$200-\$999	126	27186	6423	649000	0.00	7,248.88	0.00	7,248.88
Equip-Non Instruc Furnl \$200-\$999	126	27186	6425	649000	340.75	2,507.67	0.00	2,166.92
Equip-Instruc Computers \$1000+	126	27186	6441	649000	18,000.00	0.00	0.00	18,000.00
Equip-Instruc Equip-\$1000+	126	27186	6443	649000	47,848.08	22,953.38	0.00	24,894.70
Equip-Instruc Furn-\$1000+	126	27186	6445	649000	12,000.00	9,628.55	0.00	2,371.45
Equip-Non Inst Computers-\$1000+	126	27186	6451	649000	0.00	9,822.91	0.00	9,822.91
Bal Fwd-Proj. To Date- Expend (Actu	126	27186	7991	649000	306,546.55	306,546.55	0.00	0.00
Project Acabado Year 2	126	*Tot*			1,195,189.00	845,924.70	0.00	349,264.30

This becomes your 7991 & 89910.

This becomes your 8XXXX.

Crossing Fiscal Years

FYSBDTL, q1 7.0
LMAHRP

VCCCD Production Database
Budget Ledger Detail Report
(P)rogram/(O)rg/(A)ccount Sort: O

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13:53 Page 1

FY: 20 Budg ID: FY20 Atyp: % Fund: 126 Orgn: 27186 Acct: % Prog: % Rev? Y Ben? Y
POSCTL? Y NONPOS? Y TENTAT? Y RVTENT? Y FINAL? Y

Title	Fund	Orgn	Acct	Prog	Pos Control	Non-PosCtrl	Tentative	Interim	Final
Instructional Supplies and M	126	27186	4100	649000	0.00	5,000.00	0.00	5,000.00	5,000.00
Office Supplies and Material	126	27186	4200	649000	0.00	5,000.00	0.00	5,000.00	5,000.00
Equip-Instruc Computers \$200	126	27186	4411	649000	0.00	5,000.00	0.00	5,000.00	5,000.00
Equip-Instruc Equip \$200-\$99	126	27186	4413	649000	0.00	1,000.00	0.00	1,000.00	1,000.00
Equip-Instruc Furn \$200-\$999	126	27186	4415	649000	0.00	20,000.00	0.00	20,000.00	20,000.00
Equip-Instruc Computers \$100	126	27186	4441	649000	0.00	25,000.00	0.00	25,000.00	25,000.00
Equip-Non Inst Computer \$100	126	27186	4451	649000	0.00	150,000.00	134,071.31	150,000.00	150,000.00
Equip-Non Instruc Equip \$100	126	27186	4453	649000	0.00	10,000.00	0.00	10,000.00	10,000.00
General Supplies & Materials	126	27186	4800	649000	0.00	12,405.99	0.00	12,405.99	12,405.99
Subcontracts	126	27186	5180	649000	0.00	79,858.31	207,787.00	79,858.31	79,858.31
Employee Travel	126	27186	5211	649000	0.00	8,000.00	0.00	8,000.00	8,000.00
Mileage Reimbursement	126	27186	5220	649000	0.00	8,000.00	0.00	8,000.00	8,000.00
Student Travel	126	27186	5250	649000	0.00	5,000.00	0.00	5,000.00	5,000.00
Contract Transportation	126	27186	5630	649000	0.00	10,000.00	0.00	10,000.00	10,000.00
Printing And Duplicating	126	27186	5870	649000	0.00	5,000.00	0.00	5,000.00	5,000.00
Bal Fwd-Proj. To Date- Expen	126	27186	7991	649000	0.00	845,924.70	853,330.69	845,924.70	845,924.70
Higher Education Acts	126	27186	81200	000000	0.00	349,264.30-	341,858.31-	349,264.30-	349,264.30-
Balance Fwd-Proj. To Date Re	126	27186	89910	000000	0.00	845,924.70-	853,330.69-	845,924.70-	845,924.70-
Project Acabado Year 2	126	*Tot*			0.00	0.00	0.00	0.00	0.00
**** Report Total					0.00	0.00	0.00	0.00	0.00

Reminder:

NBAJOBS & NBAPBUD --> Position Control Budgets

FWABDRA --> Non-Positional Control

C. Budgeting across fiscal years (continued)

2. Reviewing Grant Budgets

- a) Run FYSBDTL with revenue to see if you balance.
- b) Pos Control & Non-PosCtrl columns will net to 0.
- c) Total of 8XXXX accounts will represent total award.
- d) Account 7991 will equal account 89910.
- e) Verify indirect costs are calculated correctly & budgeted to account 5950 program 672000.

3. Offset Org Codes

- a) In using accounts 7991 and 89910, we have:
 - i. Solved the problem of tracking activity between fiscal years
 - ii. Created a problem of grossing up budgeted revenue and expenses
- b) To solve the problem, we use org 19999, 29999, and 39999 to offset the revenue and expenses above

Reviewing Grant Budgets

FYSBDTL q1 7.0

VCCCD Production Database
Budget Ledger Detail Report
(P)rogram/(O)rg/(A)ccount Sort: 0

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FY: 19 Budg ID: FY19 Atyp: % Fund: % Orgn: 27186 Acct: % Prog: % Rev? Y Ben? Y
POSCTL? Y NONPOS? Y TENTAT? Y RVTENT? Y FINAL? Y

Title	Fund	Orgn	Acct	Prog	Pos Control	Non-PosCtrl	Tentative	Interim	Final
Faculty -Non-Instructional -	126	27186	1420	649000	0.00	38,000.00	38,000.00	38,000.00	38,000.00
Managers - Classified	126	27186	2010	649000	28,107.25	0.00	27,565.88	28,107.25	28,107.25
Classified Regular	126	27186	2121	649000	53,287.13	0.00	53,470.63	53,287.13	53,287.13
Student Hourly-Non-Instructi	126	27186	2530	649000	0.00	12,700.00	12,700.00	12,700.00	12,700.00
Provisional, Ltd Term-NonPos	126	27186	2826	649000	0.00	14,900.00	14,900.00	14,900.00	14,900.00
Budget Holding/Variance-Clas	126	27186	2999	649000	0.00	131,822.81	40,658.01	131,822.81	131,822.81
STRS - Managers	126	27186	3100	649000	4,575.86	0.00	4,487.73	4,575.86	4,575.86
STRS - Faculty Non Instr - N	126	27186	3126	649000	0.00	3,853.20	3,853.20	3,853.20	3,853.20
PERS - Classified	126	27186	3235	649000	9,644.97	0.00	9,678.19	9,644.97	9,644.97
Medicare - Managers	126	27186	3305	649000	407.56	0.00	399.71	407.56	407.56
OASDI - Classified	126	27186	3335	649000	3,303.81	0.00	3,315.18	3,303.81	3,303.81
Medicare - Classified	126	27186	3365	649000	772.66	0.00	775.33	772.66	772.66
OASDI-Board & Others - NonPo	126	27186	3381	649000	0.00	923.80	923.80	923.80	923.80
Medicare-Board & Others - No	126	27186	3386	649000	0.00	216.05	216.05	216.05	216.05
H/W - Managers	126	27186	3400	649000	4,638.72	0.00	4,499.16	4,638.72	4,638.72
H/W - Classified	126	27186	3435	649000	15,386.39	0.00	16,235.53	15,386.39	15,386.39
LCA - Classified	126	27186	3465	649000	77.18	0.00	77.18	77.18	77.18
LCA - Managers	126	27186	3469	649000	22.05	0.00	22.05	22.05	22.05
Retiree Health Liab-Classifi	126	27186	3494	649000	6,717.65	0.00	9,137.68	6,717.65	6,717.65
SUI - Managers	126	27186	3500	649000	14.05	0.00	13.78	14.05	14.05
SUI - Faculty - Non-Instr/No	126	27186	3526	649000	0.00	19.00	19.00	19.00	19.00
SUI - Classified	126	27186	3535	649000	26.66	0.00	26.75	26.66	26.66
SUI - Board & Others - NonPo	126	27186	3585	649000	0.00	7.45	7.45	7.45	7.45
WC - Managers	126	27186	3600	649000	477.82	0.00	479.65	477.82	477.82
WC - Faculty - Non-Instr - N	126	27186	3626	649000	0.00	646.00	661.20	646.00	646.00
WC - Classified	126	27186	3635	649000	905.89	0.00	930.39	905.89	905.89
WC - Students	126	27186	3650	649000	0.00	215.90	220.98	215.90	215.90
W/C - Board & Others - NonPo	126	27186	3685	649000	0.00	253.30	259.26	253.30	253.30
Budget Holding/Variance - Be	126	27186	3999	649000	0.00	31,499.76	9,400.85	31,499.76	31,499.76
General Supplies & Materials	126	27186	4800	649000	0.00	44,048.00	1,200.00	44,048.00	44,048.00
Subcontracts	126	27186	5180	649000	0.00	282,327.00	357,060.00	282,327.00	282,327.00
Employee Travel	126	27186	5211	649000	0.00	3,296.45	3,296.45	3,296.45	3,296.45
Printing And Duplicating	126	27186	5870	649000	0.00	1,500.00	1,500.00	1,500.00	1,500.00
Other Expense & Services	126	27186	5890	649000	0.00	120,000.00	150,000.00	120,000.00	120,000.00
Equip-Instruc Equip-\$200-\$99	126	27186	6413	649000	0.00	30,000.00	30,000.00	30,000.00	30,000.00
Equip-Non InstrucComputer-\$2	126	27186	6421	649000	0.00	1,200.00	1,200.00	1,200.00	1,200.00
Equip-Instruc Computers \$100	126	27186	6441	649000	0.00	18,000.00	18,000.00	18,000.00	18,000.00
Equip-Instruc Equip-\$1000+	126	27186	6443	649000	0.00	24,848.08	24,848.08	24,848.08	24,848.08
Bal Fwd-Proj. To Date- Expen	126	27186	7991	649000	0.00	306,546.55	359,882.85	306,546.55	306,546.55
Higher Education Acts	126	27186	81200	000000	0.00	888,642.45-	840,039.15-	888,642.45-	888,642.45-
Balance Fwd-Proj. To Date Re	126	27186	89910	000000	0.00	306,546.55-	359,882.85-	306,546.55-	306,546.55-
Project Acabado Year 2	126	*Tot*			128,365.65	128,365.65-	0.00	0.00	0.00

Does Pos Control & Non-Pos Ctrl net to zero?

Does 7991 equal 89910?

Do revenue accounts equal the total award?

Offset Org Codes

FYSBDBTL with Revenue for Offset Balances

Title	Fund	Orgn	Acct	Prog	Pos Control	Non-PosCtrl	Tentative	Interim	Final
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Individual org

Bal Fwd-Proj. To Date- Expen 126		27314	7991	649000	0.00	12,432.13	12,254.80	12,432.13	12,432.13
Balance Fwd-Proj. To Date Re 126		27314	89910	000000	0.00	12,432.13-	12,254.80-	12,432.13-	12,432.13-
CSUCI: Project ACCESSO Year 126		*Tot*			0.00	0.00	0.00	0.00	0.00

X9999 Org

Bal Fwd-Proj. To Date- Expen 126	29999	7991	040100		0.00	6,120.67-	6,120.67-	6,120.67-	6,120.67-
Bal Fwd-Proj. To Date- Expen 126	29999	7991	124010		0.00	11,788.30-	11,788.30-	11,788.30-	11,788.30-
Bal Fwd-Proj. To Date- Expen 126	29999	7991	190100		0.00	4,065.72-	4,065.72-	4,065.72-	4,065.72-
Bal Fwd-Proj. To Date- Expen 126	29999	7991	648000		0.00	8,193.23-	6,792.97-	8,193.23-	8,193.23-
Bal Fwd-Proj. To Date- Expen 126	29999	7991	649000		0.00	3069,379.31-	2994,158.63-	3069,379.31-	3069,379.31-
Bal Fwd-Proj. To Date- Expen 126	29999	7991	710000		0.00	26,488.84-	26,488.84-	26,488.84-	26,488.84-
Balance Fwd-Proj. To Date Re 126	29999	89910	000000		0.00	3126,036.07	3049,415.13	3126,036.07	3126,036.07
Balances Offset	126	*Tot*			0.00	0.00	0.00	0.00	0.00

12X Fund “FYSDTL” & “FYSDTL” Deliverables

- As a part of the deliverables to the DAC Contracts & Grants unit at Tentative and Adoption, all units are to submit reconciled FYSDTL reports **by Fund** (i.e. 121, 125, 126, 127, 128, 129) that includes revenue (through period 13). **Please do not submit a report that includes all funds on one report.** These reports should be the last thing that you check in order to know if you are properly reconciled.

-Also include a “FYSDTL” report for the prior year **for each 12x fund** (sum by org without revenue) in order to support each “FYSDTL” reconciliation.

-The following reconciled items should be notated on each one of the FYSDTL reports:

1. Total budgeted expenditures by org equals total budgeted revenue by org. Total non-positional control balance should offset total positional control balance. If there are no positional control amounts then the total non-positional control column should net to zero.
2. Total revenue by org (available revenue account plus the balance forward revenue account) matches the revenue amount listed for that org. on the “FY20-21 Grant Budget Checklist”.
3. Total balance forward revenue by org matches total balance forward expenditures by org. Please sum up all of the balance forward expenditure accounts if you have multiple program numbers.
4. At adoption, total budgeted current/available revenue amount by org must match the “available revenue balance” from the prior year. Please include a FYSDTL report (sum by org without revenue) for the prior year for that particular fund in order to get the proper “available revenue balance” to budget for any particular org.
5. All x999 related salary and benefits accounts shall be properly addressed/explained in the x999 recons.
6. Under each org., all balance forward expenditure amounts by program # match up with the prior year total expenditures by program #. Can run a FYSDTL report (sum by org) for the prior year for that particular fund in order to get the proper “balance forward expenditure amounts by program” to budget for any particular org.
7. All offset balances by program # reconcile to total balance forward expenditure amounts by program #. Will need to add up all balance forward expenditures by program #.

FY: 19 Budg ID: FY19 Atyp: % Fund: 126 Orgn: 1% Acct: % Prog: % Rev? Y Ben? Y
 POSCTL? Y NONPOS? Y TENTAT? Y RVTENT? Y FINAL? Y

Title	Fund	Orgn	Acct	Prog	Pos Control	Non-PosCtrl	Tentative	Interim	Final
Faculty - ReAssigned Time -	126	17214	1170	633000	18,524.20	0.00	18,524.20	0.00	0.00
Faculty - Budget Holding/Var	126	17214	1999	633000	0.00	R 14,819.36-	14,819.36-	0.00	0.00
Other Compen (Spec Sev, Prof	126	17214	2827	633000	0.00	3,000.00	3,000.00	0.00	0.00
STRS - Faculty - Instruction	126	17214	3110	633000	3,015.74	0.00	3,015.74	0.00	0.00
Medicare - Faculty - Dir Ins	126	17214	3340	633000	268.60	0.00	268.60	0.00	0.00
OASDI-Board & Others - NonPo	126	17214	3381	633000	0.00	186.00	186.00	0.00	0.00
Medicare-Board & Others - No	126	17214	3386	633000	0.00	43.50	43.50	0.00	0.00
H/W - Faculty - Instruction	126	17214	3410	633000	3,504.67	0.00	3,510.36	0.00	0.00
LCA - Faculty - Direct Instr	126	17214	3440	633000	17.64	0.00	17.64	0.00	0.00
EAP - Faculty - Instruction	126	17214	3470	633000	3.24	0.00	3.07	0.00	0.00
Retiree Health Liab-Faculty	126	17214	3492	633000	2,315.53	0.00	2,315.53	0.00	0.00
SUI - Faculty - Direct Instr	126	17214	3510	633000	9.26	0.00	9.26	0.00	0.00
SUI - Board & Others - NonPo	126	17214	3585	633000	0.00	1.50	1.50	0.00	0.00
WC - Faculty - Direct Instr	126	17214	3610	633000	314.91	0.00	322.32	0.00	0.00
W/C - Board & Others - NonPo	126	17214	3685	633000	0.00	51.00	52.20	0.00	0.00
Budget Holding/Variance - Be	126	17214	3999	633000	0.00	R 7,286.89-	7,297.22-	0.00	0.00
General Supplies & Materials	126	17214	4800	633000	0.00	5,997.24	5,062.85	0.00	0.00
Honoraria, Art Models, Speak	126	17214	5120	633000	0.00	1,000.00	0.00	0.00	0.00
Other Personal And Consultan	126	17214	5190	633000	0.00	5,800.00	5,800.00	0.00	0.00
Other Faculty Travel	126	17214	5242	633000	0.00	3,000.00	3,000.00	0.00	0.00
Other Contracted Services	126	17214	5649	633000	0.00	1,400.00	1,400.00	0.00	0.00
Printing And Duplicating	126	17214	5870	633000	0.00	2,000.00	2,000.00	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	17214	7991	633000	0.00	X 32,416.70	34,347.29	0.00	0.00
Other Federal Income	126	17214	81990	000000	0.00	T 28,346.78	26,416.19 → 60763.48	0.00	0.00
Balance Fwd-Proj. To Date Re	126	17214	89910	000000	0.00	X 32,416.70	34,347.29-	0.00	0.00
CSUCI: Project ALAS Year 4	126	*Tot*			27,973.79	① 27,973.79-	0.00	0.00	0.00
Faculty - Budget Holding/Var	126	17215	1999	633000	0.00	R 18,524.20	18,524.20	0.00	0.00
Other Compen (Spec Sev, Prof	126	17215	2827	633000	0.00	3,000.00	2,000.00	0.00	0.00
OASDI-Board & Others - NonPo	126	17215	3381	633000	0.00	186.00	124.00	0.00	0.00
Medicare-Board & Others - No	126	17215	3386	633000	0.00	43.50	29.00	0.00	0.00
SUI - Board & Others - NonPo	126	17215	3585	633000	0.00	1.50	1.00	0.00	0.00
W/C - Board & Others - NonPo	126	17215	3685	633000	0.00	51.00	34.80	0.00	0.00
Budget Holding/Variance - Be	126	17215	3999	633000	0.00	R 9,449.59	9,462.52	0.00	0.00
General Supplies & Materials	126	17215	4800	633000	0.00	7,013.52	1,093.79	0.00	0.00
Honoraria, Art Models, Speak	126	17215	5120	633000	0.00	2,000.00	0.00	0.00	0.00
Other Personal And Consultan	126	17215	5190	633000	0.00	0.00	4,000.00	0.00	0.00
Other Faculty Travel	126	17215	5242	633000	0.00	0.00	2,000.00	0.00	0.00
Other Contracted Services	126	17215	5649	633000	0.00	0.00	2,000.00	0.00	0.00
Printing And Duplicating	126	17215	5870	633000	0.00	0.00	2,000.00	0.00	0.00
Other Expense & Services	126	17215	5890	633000	0.00	1,000.00	0.00	0.00	0.00
Other Federal Income	126	17215	81990	000000	0.00	41,269.31-	② 41,269.31-	0.00	0.00
CSUCI: Project ALAS Year 5	126	*Tot*			0.00	① 0.00	0.00	0.00	0.00
Faculty - ReAssigned Time -	126	17217	1170	092400	10,237.20	0.00	10,237.20	0.00	0.00
Faculty - Non-Instructional	126	17217	1220	092400	3,753.60	0.00	3,753.60	0.00	0.00
Faculty - Budget Holding/Var	126	17217	1999	092400	0.00	R 10,919.64-	10,919.64-	0.00	0.00
Managers - Academic	126	17217	2011	092400	6,842.25	0.00	6,707.40	0.00	0.00
Budget Holding/Variance-Clas	126	17217	2999	092400	0.00	R 5,131.68-	4,861.10-	0.00	0.00
STRS - Managers	126	17217	3100	092400	1,113.92	0.00	1,091.96	0.00	0.00
STRS - Faculty - Instruction	126	17217	3110	092400	1,666.62	0.00	1,666.62	0.00	0.00
STRS - Faculty - Non-Instruc	126	17217	3125	092400	611.09	0.00	611.09	0.00	0.00
OASDI - Managers	126	17217	3300	092400	367.35	0.00	367.35	0.00	0.00
Medicare - Managers	126	17217	3305	092400	99.21	0.00	97.26	0.00	0.00
Medicare - Faculty - Dir Ins	126	17217	3340	092400	148.44	0.00	148.44	0.00	0.00
Medicare - Faculty - Non-Ins	126	17217	3355	092400	54.43	0.00	54.43	0.00	0.00

① - Total Exp. equals total revenue.

② - Total revenue matches "FY18-19 Grant Budg. checklist"

X - Total Bal. Fwd.-Rev. equals total Bal. Fwd.-Expend.

T - Available/current revenue matches prior year "available" revenue listed in FYSBDBTL Report.

R - x999 properly explained in "x999 Recon"
 B - Balance forward exp. by program # matches total expenditures by program # listed in prior year FYSBDBTL report.

VCCCD Production Database
Budget Ledger Detail Report
(P)rogram/(O)rg/(A)ccount Sort: O

FY: 19 Budg ID: FY19 Atyp: % Fund: 126 Orgn: 1% Acct: % Prog: % Rev? Y Ben? Y
POSCTL? Y NONPOS? Y TENTAT? Y RVTTENT? Y FINAL? Y

Title	Fund	Orgn	Acct	Prog	Pos Control	Non-PosCtrl	Tentative	Interim	Final
SUI - Board & Others - NonPo	126	18605	3585	070810	0.00	2.20	3.17	0.00	0.00
SUI - Board & Others - NonPo	126	18605	3585	080100	0.00	0.96	2.15	0.00	0.00
SUI - Board & Others - NonPo	126	18605	3585	100600	0.00	1.17	1.58	0.00	0.00
SUI - Board & Others - NonPo	126	18605	3585	103000	0.00	3.76	3.75	0.00	0.00
SUI - Board & Others - NonPo	126	18605	3585	130700	0.00	2.89	3.19	0.00	0.00
W/C - Board & Others - NonPo	126	18605	3685	039900	0.00	127.69	130.64	0.00	0.00
W/C - Board & Others - NonPo	126	18605	3685	050200	0.00	127.69	130.64	0.00	0.00
W/C - Board & Others - NonPo	126	18605	3685	050800	0.00	127.69	130.64	0.00	0.00
W/C - Board & Others - NonPo	126	18605	3685	070810	0.00	74.76	110.41	0.00	0.00
W/C - Board & Others - NonPo	126	18605	3685	080100	0.00	32.51	74.92	0.00	0.00
W/C - Board & Others - NonPo	126	18605	3685	100600	0.00	39.95	55.02	0.00	0.00
W/C - Board & Others - NonPo	126	18605	3685	103000	0.00	127.69	130.64	0.00	0.00
W/C - Board & Others - NonPo	126	18605	3685	130700	0.00	98.22	111.07	0.00	0.00
General Supplies & Materials	126	18605	4800	675000	0.00	10,000.00	10,000.00	0.00	0.00
Mileage Reimbursement	126	18605	5220	675000	0.00	946.00	1,047.09	0.00	0.00
Other Faculty Travel	126	18605	5242	675000	0.00	6,238.70	6,296.68	0.00	0.00
Equip-Instruc Equip-\$1000+	126	18605	6443	100600	0.00	10,510.99	10,510.98	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	18605	7991	070810	0.00	3,406.03	1,272.28	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	18605	7991	080100	0.00	6,124.98	3,504.84	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	18605	7991	100600	0.00	3,352.18	2,462.40	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	18605	7991	130700	0.00	1,896.15	1,231.30	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	18605	7991	675000	0.00	3,862.39	3,703.33	0.00	0.00
Other Categorical Program Al	126	18605	86590	000000	0.00	76,358.27	82,825.85	0.00	0.00
Balance Fwd-Proj. To Date Re	126	18605	89910	000000	0.00	18,641.73	12,174.15	0.00	0.00
CCPT VCOE VCI ROUND 2 YR 2	126	*Tot*			0.00	0.00	0.00	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	039900	0.00	390.12	225.95	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	050200	0.00	12,219.53	10,454.78	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	050800	0.00	2,553.17	2,626.84	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	070810	0.00	28,557.70	26,402.06	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	080100	0.00	25,031.73	22,391.86	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	092400	0.00	29,547.54	29,447.35	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	100600	0.00	32,077.68	29,757.52	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	103000	0.00	28,711.45	28,711.45	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	130700	0.00	5,343.42	4,678.57	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	210500	0.00	12,344.56	12,344.56	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	631000	0.00	98,837.67	95,459.84	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	633000	0.00	32,416.70	34,347.29	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	672000	0.00	1,565.91	1,557.30	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	675000	0.00	3,862.39	3,703.33	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	679000	0.00	36,349.66	33,455.08	0.00	0.00
Bal Fwd-Proj. To Date- Expen	126	19999	7991	732000	0.00	9,600.00	9,600.00	0.00	0.00
Balance Fwd-Proj. To Date Re	126	19999	89910	000000	0.00	359,409.23	345,163.78	0.00	0.00
Balances Offset	126	*Tot*			0.00	0.00	0.00	0.00	0.00
**** Report Total					76,117.47	76,117.47	0.00	0.00	0.00

g-All offsets reconcile to balance forward expenditure amounts by program #.

D. Time and Effort Reporting

1. Overview

Federal regulations require that any entity receiving federal funding must ensure that controls are in place to support effort expended on federal awards.

The Uniform Grant Guidance (2 CFR 200) sets the criteria for acceptable methods of charging salaries and wages that requires that institutions follow acceptable methods for documenting the distribution of effort for all project personnel.

2. What is Effort Reporting?

Method of certifying to the federal granting agencies that the effort required as a condition of the award has actually been completed.

Effort reporting is only a requirement on federal and federal sub-awards. (e.g. Project Acabado, Project Velocidad, Perkins/Transitions)

3. What is Effort?

Effort is the proportion of time spent on any single professional activity which is reflected as a percentage of the total professional activity for which an individual is employed by an institution.

Total effort will always equal 100%, whether full or part-time work

D. Time and Effort Reporting (continued)

4. Is Payroll the Same as Effort? NO!

a) Payroll

Labor distribution describes the allocation of an individual's salary. Payroll can be expressed as an estimate of actual time worked. Payroll is the basis for generating the effort report.

b) Effort

Effort describes the allocation of an individual's time contributed to sponsored projects/ grants to meet effort commitments agreed to in the award, whether or not reimbursed by the federal sponsor.

c) Payroll = Effort

If effort does not equal payroll, PHAREDS will need to be processed to bring the two into alignment.

5. Who should expect an Effort Report?

Any individual who has salary paid from a federally sponsored project/ grant without a timesheet.

E. Grants process

Grants process is governed by BP 3280 and AP 3280

Book	VCCCD Board Policy Manual
Section	Chapter 3 General Institution
Title	BP 3280 GRANTS
Number	BP 3280
Status	Active
Legal	<u>California Education Code Section 70902</u>
Adopted	December 13, 2005
Last Revised	February 14, 2012

The Board will be informed about all grants received by the District.

The Chancellor shall establish procedures to assure timely application and processing of grant applications and funds, and that the grants that are applied for directly support the mission as well as the goals and objectives of the District.

See [Administrative Procedure AP 3280](#).

Additional forms can be found on Business Tools:



Business Tools

...

^ Category: Contracts, Grants and Special Funding(4)

^ Sub-category: Contracts, Grants and Special Funding(4)

Board Agenda Forms (Form 100)

Grant Application process - AP 3280

Grant application process forms

Records Retention - How long do I need to keep records?

Ventura County Community College District

Grant Request Application Process

Step 1: Cabinet Approval

Review/approval at campus level by: Dean, EVP, fiscal tech, VP, President

Request for Cabinet Conceptual Approval of Grant Proposal (optional process).

Request for Chancellor's Cabinet Approval to Apply For *New (or) Renewal* Contract / Grant Form (available in Business Tools). Must include:

Funding agency, grant amount requested, performance dates, grant budget by major expenditure category, staffing plan, description on how it ties to the college/District mission and matching requirements.

Laura Galvan places all items on the weekly cabinet agenda. Please scan and email all grant related cabinet requests to Laura and Larry Maher.

Chancellor's Cabinet approval must be given before applying for a new grant.

Step 2: Application for the Grant

Review/approval by: Dean, EVP, fiscal tech, VP, President

Submit to District Administrative Center seven (7) days prior to grant due date. Must include:

Forms unique to the grant

Complete packet

Banner supporting documentation

Colleges shall not submit grant applications directly to the funding agency. This is done by DAC personnel.

Step 3: Grant Approved by Grantor – Submission for Board Approval

Refer to the Board Agenda Schedule – **long lead time!**

<u>Board Meeting Date</u>	<u>Grant Item(s) Due Date</u>
April 14, 2020	March 16, 2020
May 12, 2020	April 13, 2020
June 16, 2020	May 19, 2020

Subsequent year deadlines will be sent to campuses when available.

Board approval form – Form 100 (available in Business Tools)

Budget Input Request

Copy of Cabinet Approval to Apply For New Grant if applicable

Grant/Contract Agreement. Shall be signed by the Chancellor and/or Vice Chancellor of Business & Admin Services after grant funding has been Board approved.

Reminders

The College leadership needs to understand the details of the grant and ensure compliance.

The Colleges are not legal entities

Only the District can commit or obligate / sign documents

No expenditures may be incurred prior to Board acceptance/approval.

F. Board approvals for tentative and adoption

For a new grant to be budgeted:

- for Tentative, it needs to be on the agenda for the 5/12/20 meeting (Form 100 due April 13th)
- for Adoption, it needs to be on the agenda for the 8/11/20 meeting (Form 100 due July 13th)

**Ventura County Community College District
Budget Development Due Dates For
FY20-21 Tentative Budget**

Friday, April 24, 2020 (By EOB)

- Auxiliary budget input completed by college (Fund 113, 114, 13x SHC, 322 CRM, 33x CDC, and 52x Vending)
- Related reconciliations due (budget holding, reassigned time, transfers)

Friday, May 8, 2020 (by EOB) – Final target for Fund 111

Tuesday, May 12, 2020 (By 8AM) – tentative budget lockout

- Fund 111 & 12X input completed by college
- Related reconciliations due (budget holding, reassigned time, transfers)

Tuesday, June 16, 2020 -- Board Meeting for Tentative Budget

FY20-21 Adoption Budget

Friday, June 19, 2020 – Adoption budget opens in Banner

Monday, July 6, 2020 – Labor distributions from NBAPBUD transferred to NBAJOBS for
July 2020 payroll (NYSPBAC)

Thursday, July 23, 2020 -- Final target for Fund 111

Friday, July 24, 2020 -- (By EOB)

- Auxiliary budget input completed by college (Fund 113, 114, 13x SHC, 322 CRM, 33x CDC, and 52x Vending)
- Related reconciliations due (budget holding, reassigned time, transfers)

Tuesday, July 28, 2020 (By 8AM)

- Fund 12X input completed by college
- Related reconciliations due (budget holding, reassigned time, transfers)

Thursday, July 30, 2020 (By 8AM) – adoption budget lockout

- Fund 111 input completed by college.
- Related reconciliations due (budget holding, reassigned time, transfers)

Tuesday, September 8, 2020 -- Board Meeting for Adoption Budget

Budget Holding Reconciliations

x999 Budgets
FY18

Org	Amount	Reason	% of Salary
1999			
111-20203	3,998.02	Release time for OC Safety Coordinator	
111-20211	76,779.01	Kama'ila, K. XFT159 - returning to instruction fr VP, AA	70%
111-22065	35,905.28	Kama'ila, K. XFT159 - returning to instruction fr VP, AA	30%
111-22066	(32,660.83)	Sal savings - new faculty (XFT140)	100%
	(19,499.29)	Sal savings - new faculty (XFT191)	100%
	(32,660.83)	Sal savings - new faculty (XFT190)	100%
	22,912.46	Sal add'tl cost - new faculty (XFT216) over partial retirement Erivero	100%
	(61,908.49)		
121-27041	64,349.00	Munoz, Marta (XFZ023 - contracted faculty, CalWORKS)	100%
125-28341	15,021.40	Faculty release time FY19	
126-23033	9,980.30	Balance in 1xxx betw grant budget & hired salary (M. Cabral)	
126-23034	42,852.00	Faculty Counselor (Career Technical Ed)	50%
2999			
111-22005	(45,667.20)	VACANT (WCU035) was Carl McFarland	
111-22016	(33,184.79)	Pos XCU387 will NOT be filled	
111-22060	(20,299.00)	Bellamy, S. (DCU156) District PIO budgeted centrally	
114-25002	8,000.00	OT for Civic Ctr service expenses	
114-25026	(129,816.00)	Bookstore personnel (XCU385 & XSC101)	
121-27041	25,618.00	VACANT Proj Placement Spec @12 mo	40%
121-27501	60,700.00	VACANT Grant Director	100%
	10,000.00	Program Specialist (shared with other sites)	
	70,700.00		

Budget Holding Reconciliations

3999	126-27185	23,496.00	Counselor asst. (new position)
	126-27186	14,651.64	Klein Williams, M. (XMC067) July - Sept, 2018
		8,066.52	Ledesma, D. (XCU366) July - Sept, 2018
		7,930.86	Sun, Hala (XCU416) July - Sept, 2018
		23,496.00	Counselor asst.
		54,145.02	
	126-27411	(682.87)	Remove HR2 (plus one penny to balance) for Black, B (XFT137)
	126-27412	(2,731.45)	Remove HR2 for Black, B (XFT137)
	126-28604	(5,790.96)	Remove HR2 for VACANT Off Asst (XCU414)
	127-26012	(791.57)	Ryerson, V. (XCU327) Adj ben per contract
		(1,188.62)	Sindher, H. 2% estim ben incr
		(1,980.19)	
7999	111-22066	594,876.00	OC Reserve in VP Org for contingencies

Transfer Reconciliations

- Intrafund Transfers: 7350
 - Used for transfers between orgs within same fund
 - Object 7350 used for both increases and decreases in FOAP budgets
 - Totals by fund must equal zero
 - Fund 111, 113 and 114 are considered the same fund (Unrestricted GF)
- Interfund Transfers: 7300/89820
 - Used for transfers between funds
 - Object 7300 used to record the expense in one fund
 - Object 89820 used to record the revenue in the other fund
 - Exception: Do not use object 89820 in Fund 111.
 - Total of 7300 must equal total of 89820 (for all funds)
- When **NOT** to use transfer accounts
 - To correct current year mispostings, prepare a PHAREDS or adjusting journal entry.
- Reconciliation format:

Fund	Orgn	Acct	Prog	Amount	Description
Account 7350					
xxx	xxxxx	7350	731000	0.00	xxxxxxxxxxxxxxxxxxxxx
xxx	xxxxx	7350	731000	0.00	xxxxxxxxxxxxxxxxxxxxx
xxx	xxxxx	7350	731000	0.00	xxxxxxxxxxxxxxxxxxxxx
xxx	xxxxx	7350	731000	0.00	xxxxxxxxxxxxxxxxxxxxx
xxx	xxxxx	7350	731000	0.00	xxxxxxxxxxxxxxxxxxxxx
xxx	xxxxx	7350	731000	0.00	xxxxxxxxxxxxxxxxxxxxx
				0.00	
Account 7300/89820					
xxx	xxxxx	7300	731000	0.00	xxxxxxxxxxxxxxxxxxxxx
xxx	xxxxx	89820	000000	0.00	xxxxxxxxxxxxxxxxxxxxx
xxx	xxxxx	7300	731000	0.00	xxxxxxxxxxxxxxxxxxxxx
xxx	xxxxx	89820	000000	0.00	xxxxxxxxxxxxxxxxxxxxx
xxx	xxxxx	7300	731000	0.00	xxxxxxxxxxxxxxxxxxxxx
xxx	xxxxx	89820	000000	0.00	xxxxxxxxxxxxxxxxxxxxx
				0.00	

Helpful Reports

- FYSODTL Operating Ledger Detail Report
 - Review monthly to monitor overall org budgets and determine the need for budget transfers
- NYSCBEP Compare Budget, Encumb, Payroll
 - Review monthly to determine changes in staff positions that may require submitting NBAPBUD, NBAJOBS and/or PHAREDS
- PYSNDST Payroll Detail by Person/Fund/Org
- NHIDIST Labor Distribution Data Inquiry
 - Provides names of individuals and the amounts of their salaries & benefits charged to a specific FOAP, program or grant
- NHIEDST Employee Distribution Inquiry
 - Provides salary and benefit labor distribution amounts for an specific individual
 - Great for final categorical reports
- SYSOBUD Offers Report
 - Run offers for each term and adjust hourly budgets, if needed

Suggested Budget Maintenance

August

- Run offers for Fall Term (SYSOBUD)
- Adjust hourly budgets, if needed
- Obtain release time (1170) schedule from VP of Academic Affairs office
- Adjust positions in **NBAPBUD** and/or **NBAJOBS**, if needed

September

- Run **NYSUGLY** for fall term
- Adjust positions/budgets/actuals, as needed; Compare **SYSEFTE** reports to **NBAJOBS**
- Continue running monthly report through December
- Resolve errors with Academic Data Technicians

October

- Adjust budget for Summer hourly budgets (e.g., 1311, 1313) to actuals

December

- Receive load-banking usage
- Adjust budgets, if desired

January

- Run offers for Spring Term (SYSOBUD)
- Adjust hourly budgets, if needed.
- Adjust budget for Fall hourly budgets (e.g., 1321, 1323) to actuals
- Run **NYSUGLY** for spring term
- Adjust positions/budgets/actuals, as needed
- Continue running monthly report through May

May

- Receive load-banking usage
- Adjust budgets, if desired

Monthly, throughout the year

- Run **NYSCBEP** and process NBAPBUD changes.
- Run **FYSODTL**, process budget transfers/move actuals to cover deficits.

Year-End

- Remind depts. to close open encumbrances (including travel) (e.g. FGROPNE)
- Discuss anticipated carryover with VP of Business
- Anticipate any vacation payouts
 - Run **PYSLEAV** for the VAC earn code to determine amount