

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2015-2016)

(Budget Report for Fiscal Year 2016-2017)

District: VENTURA

District Code: 680

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer

Date

District Superintendent

Date

Contact: David El Fattal

(805) 652--553

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2016. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 680

Name: VENTURA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	26,664,065	28,851,542		28,851,542
Other	1300	24,159,676	24,631,333	3,746	24,635,079
Total Instructional Salaries		50,823,741	53,482,875	3,746	53,486,621
Non-Instructional Salaries					
Contract or Regular	1200		8,390,743	160,695	8,551,438
Other	1400		673,452	38,235	711,687
Total Non-Instructional Salaries		0	9,064,195	198,930	9,263,125
Total Academic Salaries		50,823,741	62,547,070	202,676	62,749,746
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		21,400,385	826,293	22,226,678
Other	2300		2,229,703	309,812	2,539,515
Total Non-Instructional Salaries		0	23,630,088	1,136,105	24,766,193
Instructional Aides					
Regular Status	2200	2,050,661	2,057,665	77	2,057,742
Other	2400				0
Total Instructional Aides		2,050,661	2,057,665	77	2,057,742
Total Classified Salaries		2,050,661	25,687,753	1,136,182	26,823,935
Employee Benefits	3000	22,944,693	41,413,562	574,030	41,987,592
Supplies and Materials	4000		2,065,404	215,643	2,281,047
Other Operating Expenses	5000		12,493,692	1,430,983	13,924,675
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		75,819,095	144,207,481	3,559,514	147,766,995

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		565,029	18,803	583,832
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000	3,821,960	7,140,890	85,821	7,226,711
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		3,996,205		3,996,205

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		3,821,960	11,702,124	104,624	11,806,748
Total for ECS 84362, 50% Law		71,997,135	132,505,357	3,454,890	135,960,247
Percent of CEE (Instructional Salary Cost / Total CEE)		54.34%	100.00%		
50% of Current Expense of Education			66,252,678		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		71,997,135	132,505,357	3,454,890	135,960,247
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		75,819,095	144,207,481	3,559,514	147,766,995
Capital Expenditures	6000	659,816	1,529,133	43,373	1,572,506
Equipment Replacement (Back out)	6420		(150,387)	(3,512)	(153,899)
Total Unrestricted General Fund Expenditures		76,478,911	145,586,227	3,599,375	149,185,602

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	73,815,260	22,545,622	96,360,882
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	49,600		49,600
Investments (at cost)	9120			0
Accounts Receivable	9130	3,809,701	2,907,085	6,716,786
Due from Other Funds	9140	176,733		176,733
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	816,035	15,600	831,635
TOTAL ASSETS		78,667,329	25,468,307	104,135,636
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,670,140	1,489,052	6,159,192
Accrued Salaries and Wages Payable	9520	2,529,135	222,798	2,751,933
Compensated Absences Payable Current	9530	727,759		727,759
Due to Other Funds	9540		91,564	91,564
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,741,511	17,754,052	27,495,563
TOTAL LIABILITIES		17,668,545	19,557,466	37,226,011

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	816,035		816,035
Amounts Restricted by Law for Specific Purposes	9712		5,910,841	5,910,841
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		816,035	5,910,841	6,726,876
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	19,521,970		19,521,970
Total Designated Fund Balance		19,521,970	0	19,521,970
Uncommitted Fund Balance	9790	40,660,779		40,660,779
TOTAL FUND EQUITY		60,998,784	5,910,841	66,909,625
TOTAL LIABILITIES AND FUND EQUITY		78,667,329	25,468,307	104,135,636

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	17,538,866		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	28,688		
Due from Other Funds	9140			
TOTAL ASSETS		17,567,554	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	17,567,554		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		17,567,554	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		17,567,554	0	0
TOTAL LIABILITIES AND FUND EQUITY		17,567,554	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		122,167	217,331			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			35,129			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	122,167	252,460	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		874	61			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			10			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			7,700			
TOTAL LIABILITIES		0	874	7,771	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	121,293	244,689	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	121,293	244,689	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	121,293	244,689	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	122,167	252,460	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	36,745,826		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	72,442		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	36,201		
TOTAL ASSETS		36,854,469	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,045,074		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	3,942,094		
TOTAL LIABILITIES		6,987,168	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711	36,201		
Amounts Restricted by Law for Specific Purposes	9712	5,432,311		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		5,468,512	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	24,398,789		
Total Designated Fund Balance		24,398,789	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		29,867,301	0	0
TOTAL LIABILITIES AND FUND EQUITY		36,854,469	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112		767,499		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114		9,950		
Investments (at cost)	9120				
Accounts Receivable	9130		2,057		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	779,506	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850		779,506		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	779,506	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	779,506	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,669,261	850,413
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		12,890
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		3,669,261	863,303

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,094	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		734,991
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		3,094	734,991
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	3,094	734,991

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		128,312
Unassigned	9790		
Total Reserved Fund Balance		0	128,312
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	3,666,167	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,666,167	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,666,167	128,312
TOTAL LIABILITIES AND FUND EQUITY		3,669,261	863,303

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	625,379	149,174	4,499,427	114,835				2,063,414
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	50,393	15,307	94,729	55,706				23,667
Due from Other Funds	9140				7,435				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		675,772	164,481	4,594,156	177,976	0	0	0	2,087,081

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	2,818	339		80,171				44,926
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				92,595				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	143,416	23,368	114,293					
Total Current Liabilities and Deferred Revenue		146,234	23,707	114,293	172,766	0	0	0	44,926
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	146,234	23,707	114,293	172,766	0	0	0	44,926

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				5,210				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790			4,479,863					
Total Reserved Fund Balance		0	0	4,479,863	5,210	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	529,538	140,774						2,042,155
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		529,538	140,774	4,479,863	5,210	0	0	0	2,042,155
TOTAL LIABILITIES AND FUND EQUITY		675,772	164,481	4,594,156	177,976	0	0	0	2,087,081

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,756,603	2,756,603
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		151,946	151,946
Student Financial Aid	8150			0
Veterans Education	8160		7,416	7,416
Vocational and Technical Education Act (VATEA)	8170		811,889	811,889
Other Federal Revenues	8190		698,934	698,934
Total Federal Revenues	8100	0	4,426,788	4,426,788
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	49,260,851		49,260,851
Other General Apportionment	8613	2,072,151		2,072,151
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,309,729	2,309,729
Disabled Students Programs and Services(DSPS)	8623		2,700,373	2,700,373
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		540,519	540,519
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		15,970,490	15,970,490

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	21,454,938		21,454,938
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	496,679		496,679
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,484		3,484
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,996,205	801,135	4,797,340
State Mandated Costs	8685	15,120,915		15,120,915
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,071,621	397,245	3,468,866
Total State Revenues	8600	95,476,844	22,719,491	118,196,335

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	56,867,748		56,867,748
Tax Allocation, Supplemental Roll	8812	1,110,392		1,110,392
Tax Allocation, Unsecured Roll	8813	1,511,935		1,511,935
Prior Years Taxes	8816	94,168		94,168
Education Revenues Augmentation Fund (ERAF)	8817	306,164		306,164
Redevelopment Agency Funds - Pass Through	8818	801,830		801,830
Redevelopment Agency Funds - Residual	8819	1,739,226		1,739,226
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,675		1,675
Contributions, Gifts, Grants, and Endowments	8820	5,334		5,334
Contract Services	8830			
Contract Instructional Services	8831	1,710		1,710
Other Contract Services	8832	114,620	104,640	219,260
Sales and Commissions	8840	124,485		124,485
Rentals and Leases	8850	631,434		631,434
Interest and Investment Income	8860	657,893		657,893
Student Fees and Charges	8870			
Community Services Classes	8872	157,939		157,939
Dormitory	8873			0
Enrollment	8874	11,034,764		11,034,764
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,476,929	1,476,929
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	28,852		28,852
Nonresident Tuition	8880	1,919,769		1,919,769
Parking Services and Public Transportation	8881		2,381,455	2,381,455
Other Student Fees and Charges	8885	46,958	74,659	121,617
Other Local Revenues	8890	2,933,899	149,626	3,083,525
Total Local Revenues	8800	80,090,795	4,187,309	84,278,104
Total Revenues		175,567,639	31,333,588	206,901,227

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	231,926	1,047,363	1,279,289
Total Other Financing Sources	8900	231,926	1,047,363	1,279,289
Total Revenues and Other Financing Sources		175,799,565	32,380,951	208,180,516

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	735,231	93,613	214,615	58,774		1,102,233
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	199,106	5,121	3,956			208,183
Biological Sciences	0400	5,277,633	22,302	198,635	105,707		5,604,277
Business and Management	0500	2,378,747	7,060	53,175	3,606		2,442,588
Communications	0600	1,287,283	159,099	45,714	217,880		1,709,976
Computer and Information Science	0700	1,548,159	29,762	33,812	103,377		1,715,110
Education	0800	4,713,915	1,223,750	597,062	76,253		6,610,980
Engineering and Related Industrial Technology	0900	2,723,735	86,386	225,498	297,104		3,332,723
Fine and Applied Arts	1000	6,496,315	287,757	247,051	188,225		7,219,348
Foreign language	1100	1,942,598		1,700			1,944,298
Health	1200	5,439,261	693,846	322,740	293,824		6,749,671
Consumer Education And Home Economics	1300	1,851,246	263,466	160,264	41,165		2,316,141
Law	1400	144,531	576				145,107
Humanities(Letters)	1500	11,558,399	77,093	64,471	38,326		11,738,289
Library Science	1600						0
Mathematics	1700	9,397,706	8,217	44,640	69,121		9,519,684
Military Studies	1800						0
Physical Sciences	1900	5,279,451	46,532	154,095	125,567		5,605,645
Psychology	2000	2,244,755		1,530			2,246,285
Public Affairs and Services	2100	1,632,266	132,169	107,804	71,041		1,943,280
Social Sciences	2200	8,590,172	5,930	21,287	8,404		8,625,793
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,813,587	575,984	174,288	300,140		2,863,999
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		75,254,096	3,718,663	2,672,337	1,998,514		83,643,610
Total Expenditures for GF Activities*		75,276,947	76,470,465	24,340,763	3,975,233	11,432,429	191,495,837

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		12,369,804	202,717	61,082		12,633,603
Course and Curriculum Development	6020		202,656	3,288			205,944
Academic / Faculty Senate	6030		1,173,689	35,041			1,208,730
Other Instructional Administration & Governance	6090		639,097	1,808			640,905
Total Instructional Admin. & Governance		0	14,385,246	242,854	61,082	0	14,689,182
Instructional Support Services	6100						
Learning Center	6110	16,598	240,470	1,861			258,929
Library	6120	1,780	2,112,077	392,797	190,060		2,696,714
Media	6130			4,708			4,708
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		229,513	3,900			233,413
Other Instructional Support Services	6190		342,118	309			342,427
Total Instructional Support Services		18,378	2,924,178	403,575	190,060	0	3,536,191
Admissions and Records	6200		1,900,247	22,694	817		1,923,758
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,939,073	139,431	129,477		7,207,981
Matriculation and Student Assessment	6320		1,068,846	130,028	71,093		1,269,967
Transfer Programs	6330		127,859	21,208	498		149,565
Career Guidance	6340		9,236	12,684			21,920
Other Student Counseling and Guidance	6390		478,868	102,940	49,090		630,898
Total Student Counseling and Guidance		0	8,623,882	406,291	250,158	0	9,280,331

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		668,021	23,867			691,888
Disabled Student Programs and Services (DSPS)	6420		2,989,344	120,810	111,763		3,221,917
Extended Opportunity Programs and Services (EOPS)	6430		2,226,898	121,566	15,141		2,363,605
Health Services	6440		1,649,105	414,377	3,392		2,066,874
Student Personnel Administration	6450		485,162	22,983	24,782		532,927
Financial Aid Administration	6460		2,763,843	168,172	18,020		2,950,035
Job Placement Services	6470		9,176	2,231			11,407
Veterans Services	6480		94,910	7,516	2,138		104,564
Miscellaneous Student Services	6490		2,558,824	1,163,309	277,369		3,999,502
Total Other Student Services		0	13,445,283	2,044,831	452,605	0	15,942,719
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,374,636	1,018,581	42,056		3,435,273
Custodial Services	6530		3,756,966	313,075	6,886		4,076,927
Grounds Maintenance and Repairs	6550		1,689,989	223,387	12,872		1,926,248
Utilities	6570			3,888,661			3,888,661
Other Operations and Maintenance of Plant	6590		1,026,418	40,637	4,360		1,071,415
Total Operation and Maintenance of Plant	6500	0	8,848,009	5,484,341	66,174	0	14,398,524
Planning, Policymaking and Coordinations	6600		2,759,377	820,261	5,139		3,584,777

* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		283,596	141,568	2,665		427,829
Fiscal Operations	6720		6,477,030	905,678	11,553		7,394,261
Human Resources Management	6730		2,186,676	225,218			2,411,894
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		105,397	231,486	11,969		348,852
Staff Diversity	6760		114,067				114,067
Logistical Services	6770		3,313,198	2,552,522	355,182		6,220,902
Management Information Systems	6780		3,710,744	2,210,808	177,447		6,098,999
Other General Institutional Support Services	6790		1,715,509	4,330,378	274,471		6,320,358
Total General Institutional Support Services	6700	0	17,906,217	10,597,658	833,287	0	29,337,162
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		70,474	23,852	1,004		95,330
Community Use of Facilities	6830		253,752	120,358	621		374,731
Economic Development	6840		331,981	6,120	882		338,983
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	656,207	150,330	2,507	0	809,044

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		176,666				176,666
Farm Operations	6930						0
Food Services	6940		28,241	1,844			30,085
Parking	6950						0
Student and Co-Curricular Activities	6960		958,904	242,249	6,659		1,207,812
Student Housing	6970						0
Other Ancillary Services	6990			286	387		673
Total Ancillary Services	6900	0	1,163,811	244,379	7,046	0	1,415,236
Auxiliary Operations	7000						
Contract Education	7010	4,473	15,480	1,233,430			1,253,383
Other Auxiliary Operations	7090		123,865	12,511	3,053		139,429
Total Auxiliary Operations	7000	4,473	139,345	1,245,941	3,053	0	1,392,812

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			5,271	104,791		110,062
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					11,024,911	11,024,911
Student Aid	7320					407,518	407,518
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,432,429	11,432,429
Sub-Total Non-Instructional Activites		22,851	72,751,802	21,668,426	1,976,719	11,432,429	107,852,227
Total Expenditures General Fund: activities *		75,276,947	76,470,465	24,340,763	3,975,233	11,432,429	191,495,837

* Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$171,314,795
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	26,006.00		
	2. 2015-2016 Second Period Actual FTES	25,686.00		
	3. 2015-2016 Population change factor (C2/C1)	0.9877		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$178,294,072
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$178,294,072
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$178,294,072
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			74,937,166
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			500,163
C.	Local Property taxes			56,833,186
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			416,512
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			121,068
H.	2016-2017 Appropriations Subject to Limit			\$132,565,959

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			4,426,788	4,858,092	4,426,788	4,858,092
State Revenues	8600	95,476,844	150,415,758	22,719,491	37,821,733	118,196,335	188,237,491
Local Revenues	8800	80,090,795	7,602,556	4,187,309	4,178,960	84,278,104	11,781,516
Total Revenues		175,567,639	158,018,314	31,333,588	46,858,785	206,901,227	204,877,099
EXPENDITURES:							
Academic Salaries	1000	62,749,746	57,345,484	5,608,501	7,143,711	68,358,247	64,489,195
Classified Salaries	2000	26,823,935	32,850,799	9,323,579	12,278,435	36,147,514	45,129,234
Employee Benefits	3000	41,987,592	43,389,378	5,254,059	7,089,852	47,241,651	50,479,230
Supplies and Materials	4000	2,281,047	3,767,735	1,802,861	5,360,431	4,083,908	9,128,166
Other Operating Expenses and Services	5000	13,924,675	26,490,470	6,332,180	10,549,880	20,256,855	37,040,350
Capital Outlay	6000	1,572,506	10,701,801	2,402,727	3,883,805	3,975,233	14,585,606
Total Expenditures		149,339,501	174,545,667	30,723,907	46,306,114	180,063,408	220,851,781
Excess /(Deficiency) of Revenues over Expenditures		26,228,138	(16,527,353)	609,681	552,671	26,837,819	(15,974,682)
Other Financing Sources	8900	231,926	222,995	1,047,363	1,186,352	1,279,289	1,409,347
Other Outgo	7000	9,340,582	9,990,854	2,091,847	2,042,783	11,432,429	12,033,637
Net Increase/(Decrease) in Fund Balance		17,119,482	(26,295,212)	(434,803)	(303,760)	16,684,679	(26,598,972)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	43,879,302	60,998,784	6,345,644	5,910,841	50,224,946	66,909,625
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	43,879,302		6,345,644		50,224,946	
Ending Fund Balance, June 30		60,998,784	34,703,572	5,910,841	5,607,081	66,909,625	40,310,653

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	128,462					
Local Revenues	8800	16,437,209					
Total Revenues		16,565,671	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	7,610,000					
Debt Interest and Other Service Charges	7120	10,341,023					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	17,951,023	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(17,951,023)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,385,352)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,952,906	17,567,554		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,952,906		0		0	
Ending Fund Balance, June 30		17,567,554	17,567,554	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					71,902	63,798
Local Revenues	8800			185,490	166,000	568,947	570,000
Total Income		0	0	185,490	166,000	640,849	633,798
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			17,869	16,339	439,283	438,358
Employee Benefits	3000			7,477	7,874	153,878	186,335
Supplies and Materials	4000			547	1,800	14,674	18,500
Other Operating Expenses and Services	5000			13,136	13,920	14,506	49,852
Capital Outlay	6000						
Total Expenditures		0	0	39,029	39,933	622,341	693,045
Excess /(Deficiency) of Revenues over Expenditures		0	0	146,461	126,067	18,508	(59,247)
Other Financing Sources	8900					51,000	118,574
Other Outgo	7000			148,000		83,764	
Net Increase/(Decrease) in Fund Balance		0	0	(1,539)	126,067	(14,256)	59,327
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	122,832	121,293	258,945	244,689
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		122,832		258,945	
Ending Fund Balance, June 30		0	0	121,293	247,360	244,689	304,016

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,303,106	7,322,747				
Local Revenues	8800	1,272,708	170,000				
Total Income		2,575,814	7,492,747	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	161,337	57,706				
Other Operating Expenses and Services	5000	702,288	408,944				
Capital Outlay	6000	20,525,234	40,115,635				
Total Expenditures		21,388,859	40,582,285	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(18,813,045)	(33,089,538)	0	0	0	0
Other Financing Sources	8900	8,651,928	5,986,134				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(10,161,117)	(27,103,404)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	40,028,418	29,867,301		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	40,028,418		0		0	
Ending Fund Balance, June 30		29,867,301	2,763,897	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800			122,205	176,001		
Other Financing Sources	8900						
Total Income		0	0	122,205	176,001	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	122,205	176,001	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			11,824	13,000		
Employee Benefits	3000			364	242		
Supplies and Materials	4000			521	6,500		
Other Operating Expenses and Services	5000			211	2,625		
Capital Outlay	6000			3,607			
Total Expenditures		0	0	16,527	22,367	0	0
Net Profit or Loss		0	0	105,678	153,634	0	0
Other Outgo	7000			25,000	206,074		
Net Increase/(Decrease) in Fund Balance		0	0	80,678	(52,440)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	698,828	779,506		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		698,828		0	
Ending Fund Balance, June 30		0	0	779,506	727,066	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

Description	Object Code	FUND: 59					
		OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	389,453		12,287,596	13,529,361		
Other Financing Sources	8900	75,000	75,000				
Total Income		464,453	75,000	12,287,596	13,529,361		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			12,572,767	12,554,365		
Supplies and Materials	4000	1,002					
Other Operating Expenses and Services	5000	49,947	140,000				
Capital Outlay	6000	4,339					
Total Expenditures		55,288	140,000	12,572,767	12,554,365		
Net Profit or Loss		409,165	(65,000)	(285,171)	974,996		
Other Outgo	7000			500,000	1,000,000		
Net Increase/(Decrease) in Fund Balance		409,165	(65,000)	(785,171)	(25,004)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,257,002	3,666,167	913,483	128,312		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,257,002		913,483			
Ending Fund Balance, June 30		3,666,167	3,601,167	128,312	103,308		

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	448,203	79,100	86,943	50,000	412,304	225,500
Total Income		448,203	79,100	86,943	50,000	412,304	225,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	16,702	15,851			29,541	48,000
Employee Benefits	3000	524	295			1,506	1,971
Supplies and Materials	4000	79,230	89,715	35		1,010	9,800
Other Operating Expenses and Services	5000	33,219	15,475	91,396	62,750		3,200
Capital Outlay	6000	1,111	2,000				9,500
Total Expenditures		130,786	123,336	91,431	62,750	32,057	72,471
Excess /(Deficiency) of Revenues over Expenditures		317,417	(44,236)	(4,488)	(12,750)	380,247	153,029
Other Financing Sources	8900	3,152					
Other Outgo	7000	44,949	40,000	3,152		699,261	
Net Increase/(Decrease) in Fund Balance		275,620	(84,236)	(7,640)	(12,750)	(319,014)	153,029
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	253,918	529,538	148,414	140,774	4,798,877	4,479,863
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	253,918		148,414		4,798,877	
Ending Fund Balance, June 30		529,538	445,302	140,774	128,024	4,479,863	4,632,892

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	38,540,032	38,705,580				
State Revenues	8600	3,047,910	3,066,000				
Local Revenues	8800	157	150				
Total Income		41,588,099	41,771,730	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	(1,000)					
Capital Outlay	6000						
Total Expenditures		(1,000)	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		41,589,099	41,771,730	0	0	0	0
Other Financing Sources	8900	1,491,681	1,506,979				
Other Outgo	7000	43,079,784	43,278,709				
Net Increase/(Decrease) in Fund Balance		996	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,214	5,210		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,214		0		0	
Ending Fund Balance, June 30		5,210	5,210	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600			635	
Local Revenues	8800			1,247,600	4,000
Total Income		0	0	1,248,235	4,000
Expenditures					
Academic Salaries	1000			12,105	
Classified Salaries	2000			93,341	
Employee Benefits	3000			10,804	
Supplies and Materials	4000			660,610	81,683
Other Operating Expenses and Services	5000			644,698	155,500
Capital Outlay	6000			292,432	117
Total Expenditures		0	0	1,713,990	237,300
Excess /(Deficiency) of Revenues over Expenditures		0	0	(465,755)	(233,300)
Other Financing Sources	8900			509,304	708,064
Other Outgo	7000			57,750	
Net Increase/(Decrease) in Fund Balance		0	0	(14,201)	474,764
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,056,356	2,042,155
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,056,356	
Ending Fund Balance, June 30		0	0	2,042,155	2,516,919

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,047,363
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	7,754,667
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	75,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	443,200
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	193,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,491,681
11	UNRESTRICTED SUBFUND	32	CAFETERIA FUND	148,000
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	83,764
79	OTHER TRUST FUNDS	52	CAFETERIA FUND	25,000
41	CAPITAL OUTLAY PROJECTS FUND	71	ASSOCIATED STUDENTS TRUST FUND	5,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	12,500
71	ASSOCIATED STUDENTS TRUST FUND	72	STUDENT REPRESENTATION FEE TRUST FUND	3,152
41	CAPITAL OUTLAY PROJECTS FUND	73	STUDENT BODY CENTER FEE TRUST FUND	699,261
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	163
33	CHILD DEVELOPMENT FUND	79	OTHER TRUST FUNDS	51,000

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,996,205				
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000		3,996,205		3,996,205		3,996,205
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,996,205	0	3,996,205	0	3,996,205
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,147,000				
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000		3,147,000		3,147,000		3,147,000
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,147,000	0	3,147,000	0	3,147,000
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 680

Name: VENTURA

EPA Revenue	21,454,938
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	21,454,938	0	0	21,454,938
TOTAL		21,454,938	0	0	21,454,938

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 680

Name: VENTURA

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	5,862,022	10.73%	3,572,734	11.85%	9,434,756	N/A	N/A
2016-17	6,664,000	12.58%	4,700,000	13.89%	11,364,000	1,929,244	20.45%
2017-18	7,644,000	14.43%	5,246,000	15.50%	12,890,000	1,526,000	13.43%
2018-19	8,624,000	16.28%	5,788,000	17.10%	14,412,000	1,522,000	11.81%
2019-20	9,604,000	18.13%	6,296,000	18.60%	15,900,000	1,488,000	10.32%
2020-21	10,118,000	19.10%	6,702,000	19.80%	16,820,000	920,000	5.79%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
Annual STRS and PERS increases will be built into the operating budget each year.