

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2019-2020)  
(Budget Report for Fiscal Year 2020-2021)

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:

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, 2020. 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: 2019-2020

Budget Year: 2020-2021

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	27,384,521	29,942,638		29,942,638
Other	1300	26,024,280	26,579,699	94	26,579,793
<b>Total Instructional Salaries</b>		53,408,801	56,522,337	94	56,522,431
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		9,286,242	98,835	9,385,077
Other	1400		762,826	25,483	788,309
<b>Total Non-Instructional Salaries</b>		0	10,049,068	124,318	10,173,386
<b>Total Academic Salaries</b>		53,408,801	66,571,405	124,412	66,695,817
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		24,932,198	903,057	25,835,255
Other	2300		2,167,468	151,821	2,319,289
<b>Total Non-Instructional Salaries</b>		0	27,099,666	1,054,878	28,154,544
<b>Instructional Aides</b>					
Regular Status	2200	2,056,160	2,122,216		2,122,216
Other	2400				0
<b>Total Instructional Aides</b>		2,056,160	2,122,216	0	2,122,216
<b>Total Classified Salaries</b>		2,056,160	29,221,882	1,054,878	30,276,760
<b>Employee Benefits</b>	3000	30,023,155	57,235,076	610,561	57,845,637
<b>Supplies and Materials</b>	4000		2,688,301	377,880	3,066,181
<b>Other Operating Expenses</b>	5000		13,380,896	1,898,345	15,279,241
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		85,488,116	169,097,560	4,066,076	173,163,636

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	4,402,899	4,402,899		4,402,899
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,606,045		4,606,045
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		192,104	15,538	207,642
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
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		3,983,161		3,983,161

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
<b>Total Exclusions</b>		4,402,899	13,184,209	15,538	13,199,747
<b>Total for ECS 84362, 50% Law</b>		81,085,217	155,913,351	4,050,538	159,963,889
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		52.01%	100.00%		
<b>50% of Current Expense of Education</b>			77,956,676		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		81,085,217	155,913,351	4,050,538	159,963,889
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		85,488,116	169,097,560	4,066,076	173,163,636
<b>Capital Expenditures</b>	6000	130,209	758,561	360,649	1,119,210
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		85,618,325	169,856,121	4,426,725	174,282,846

For Year Ended June 30, 2020

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	92,038,664	18,621,032	110,659,696
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	53,200		53,200
Investments (at cost)	9120			0
Accounts Receivable	9130	10,348,037	4,385,636	14,733,673
Due from Other Funds	9140	1,724,931		1,724,931
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	360,451	99,015	459,466
<b>TOTAL ASSETS</b>		104,525,283	23,105,683	127,630,966
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,343,260	701,009	7,044,269
Accrued Salaries and Wages Payable	9520	3,617,314	212,253	3,829,567
Compensated Absences Payable Current	9530	863,064		863,064
Due to Other Funds	9540		1,218,269	1,218,269
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	17,532,320	12,917,903	30,450,223
<b>TOTAL LIABILITIES</b>		28,355,958	15,049,434	43,405,392

For Year Ended June 30, 2020

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
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		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	413,651		413,651
Restricted Fund Balance	9752		8,056,249	8,056,249
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	20,927,816		20,927,816
Total Designated Fund Balance		21,341,467	8,056,249	29,397,716
Uncommitted Fund Balance	9790	54,827,858		54,827,858
<b>TOTAL FUND EQUITY</b>		76,169,325	8,056,249	84,225,574
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		104,525,283	23,105,683	127,630,966

- 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, 2020

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	24,132,653		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	88,342		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		24,220,995	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 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, 2020

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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 Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	24,220,995		
Assigned Fund Balance	9754			
Total Designated Fund Balance		24,220,995	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		24,220,995	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		24,220,995	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, 2020

District ID: 680

Name: VENTURA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		247,034	335,815			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			31,058			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	247,034	366,873	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		1,125	288			
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			2,500			
<b>TOTAL LIABILITIES</b>		0	1,125	2,798	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, 2020

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	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	245,909	364,075	0	0	0
Total Designated Fund Balance		0	245,909	364,075	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	245,909	364,075	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	247,034	366,873	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	39,759,582		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	137,987		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	18,371		
<b>TOTAL ASSETS</b>		39,915,940	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,093,538		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	895		
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	4,053,378		
<b>TOTAL LIABILITIES</b>		6,147,811	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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 Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751	18,371		
Restricted Fund Balance	9752	2,794,130		
Committed Fund Balance	9753			
Assigned Fund Balance	9754	30,955,628		
Total Designated Fund Balance		33,768,129	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		33,768,129	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		39,915,940	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112		1,129,672		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114		11,000		
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	1,140,672	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2020

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850		1,140,672		
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	1,140,672	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	1,140,672	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	4,905,418	2,304,422
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		23,369
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		4,905,418	2,327,791



COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	47	40
Accrued Salaries and Wages Payable	9520		2,137
Compensated Absences Payable Current	9530		637,329
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		47	639,506
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
<b>TOTAL LIABILITIES</b>	968	47	639,506

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850	4,905,371	1,688,285
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		4,905,371	1,688,285
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,905,418	2,327,791

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	1,743,621	171,560	6,206,467	605,085				2,550,110
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	157,028	39,053	171,367	540,675				157,347
Due from Other Funds	9140				4,010				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		1,900,649	210,613	6,377,834	1,149,770	0	0	0	2,707,457

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	883	86		640,003				31,490
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				509,767				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	261,009	42,882	234,224					
Total Current Liabilities and Deferred Revenue		261,892	42,968	234,224	1,149,770	0	0	0	31,490
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
<b>TOTAL LIABILITIES</b>	968	261,892	42,968	234,224	1,149,770	0	0	0	31,490

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
<b>FUND EQUITY</b>									
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	1,638,757	167,645	6,143,610					2,675,967
<b>Total Reserved Fund Balance</b>		<b>1,638,757</b>	<b>167,645</b>	<b>6,143,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,675,967</b>
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		<b>1,638,757</b>	<b>167,645</b>	<b>6,143,610</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,675,967</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>1,900,649</b>	<b>210,613</b>	<b>6,377,834</b>	<b>1,149,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,707,457</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		3,755,125	3,755,125
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		131,743	131,743
Student Financial Aid	8150			0
Veterans Education	8160		11,115	11,115
Vocational and Technical Education Act (VATEA)	8170		866,961	866,961
Other Federal Revenues	8190		401,766	401,766
<b>Total Federal Revenues</b>	8100	0	5,166,710	5,166,710
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	64,164,398		64,164,398
Other General Apportionment	8613	5,123,983		5,123,983
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,647,191	2,647,191
Disabled Students Programs and Services(DSPS)	8623		3,162,926	3,162,926
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		677,552	677,552
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		27,594,013	27,594,013

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	13,741,178		13,741,178
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	474,640		474,640
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	5,257		5,257
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,983,161	1,424,686	5,407,847
State Mandated Costs	8685	793,907		793,907
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,394,086	572,158	5,966,244
<b>Total State Revenues</b>	8600	93,680,610	36,078,526	129,759,136

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 680

Name: VENTURA



Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	67,048,270		67,048,270
Tax Allocation, Supplemental Roll	8812	1,125,335		1,125,335
Tax Allocation, Unsecured Roll	8813	1,697,625		1,697,625
Prior Years Taxes	8816	158,630		158,630
Education Revenues Augmentation Fund (ERAF)	8817	406,477		406,477
Redevelopment Agency Funds - Pass Through	8818	1,123,088		1,123,088
Redevelopment Agency Funds - Residual	8819	3,956,154		3,956,154
Redevelopment Agency Funds - Asset Liquidation	8819.1	8,315		8,315
Contributions, Gifts, Grants, and Endowments	8820	5,100		5,100
Contract Services	8830			
Contract Instructional Services	8831	7,680		7,680
Other Contranct Services	8832		36,000	36,000
Sales and Commissions	8840	106,229		106,229
Rentals and Leases	8850	833,684		833,684
Interest and Investment Income	8860	3,242,687		3,242,687
Student Fees and Charges	8870			
Community Services Classes	8872	63,986		63,986
Dormitory	8873			0
Enrollment	8874	12,964,489		12,964,489
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-575138		-575138
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,569,814	1,569,814
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	26,277		26,277
Nonresident Tuition	8880	1,717,262		1,717,262
Parking Services and Public Transportation	8881		1,619,643	1,619,643
Other Student Fees and Charges	8885	22,197	94,526	116,723
Other Local Revenues	8890	2,897,346	524,528	3,421,874
<b>Total Local Revenues</b>	8800	96,835,693	3,844,511	100,680,204
<b>Total Revenues</b>		190,516,303	45,089,747	235,606,050

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	12,246	1,614,761	1,627,007
<b>Total Other Financing Sources</b>	8900	12,246	1,614,761	1,627,007
<b>Total Revenues and Other Financing Sources</b>		190,528,549	46,704,508	237,233,057

For Actual Year: 2019-2020

Budget Year: 2020-2021

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 Natual Resources	0100	838,954	155,848	145,893	66,194		1,206,889
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	225,896		748			226,644
Biological Sciences	0400	6,302,492	80,148	262,628	22,052		6,667,320
Business and Management	0500	2,773,570	45,840	31,112	5,096		2,855,618
Communications	0600	1,603,374	124,813	103,360	15,929		1,847,476
Computer and Information Science	0700	1,526,305	67,102	12,599			1,606,006
Education	0800	5,367,847	1,562,125	706,740	44,161		7,680,873
Engineering and Related Industrial Technology	0900	3,397,053	118,150	245,927	129,411		3,890,541
Fine and Applied Arts	1000	7,911,315	403,161	373,239			8,687,715
Foreign language	1100	2,088,302	1,941	904			2,091,147
Health	1200	6,102,326	1,051,608	459,251	191,961		7,805,146
Consumer Education And Home Economics	1300	1,939,176	285,733	137,696			2,362,605
Law	1400	241,893		5,220			247,113
Humanities(Letters)	1500	13,265,665	17,297	32,354			13,315,316
Library Science	1600						0
Mathematics	1700	10,174,087	98,528	19,422			10,292,037
Military Studies	1800						0
Physical Sciences	1900	6,582,711	52,414	161,068	10,608		6,806,801
Psychology	2000	2,375,456	14,381	2,255			2,392,092
Public Affairs and Services	2100	1,820,255	248,059	171,069	17,490		2,256,873
Social Sciences	2200	8,898,947	16,070	33,796			8,948,813
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,881,049	677,208	887,323	112,719		3,558,299
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		85,316,673	5,020,426	3,792,604	615,621		94,745,324
<b>Total Expenditures for GF Activities*</b>		85,669,135	99,202,949	24,785,407	1,816,367	24,887,855	236,361,713

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		16,443,865	571,610	3,818		17,019,293
Course and Curriculum Development	6020		275,837	14,592			290,429
Academic / Faculty Senate	6030		995,935	45,452			1,041,387
Other Instructional Administration & Governance	6090		1,309,102	5,870			1,314,972
<b>Total Instructional Admin. &amp; Governance</b>		0	19,024,739	637,524	3,818	0	19,666,081
Instructional Support Services	6100						
Learning Center	6110	348,993	275,397	3,177			627,567
Library	6120		2,309,271	491,995	185,900		2,987,166
Media	6130		4,983	3,745			8,728
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		357,291	203,379			560,670
Other Instructional Support Services	6190		780,656	316,691	28,777		1,126,124
<b>Total Instructional Support Services</b>		348,993	3,727,598	1,018,987	214,677	0	5,310,255
Admissions and Records	6200		2,336,218	41,301			2,377,519
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		9,070,814	148,394			9,219,208
Matriculation and Student Assessment	6320		760,568	101,648			862,216
Transfer Programs	6330		198,233	2,603			200,836
Career Guidance	6340		171,695	16,246			187,941
Other Student Counseling and Guidance	6390		1,474,705	151,538			1,626,243
<b>Total Student Counseling and Guidance</b>		0	11,676,015	420,429	0	0	12,096,444

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	3,469	794,183	43,398			841,050
Disabled Student Programs and Services (DSPS)	6420		3,353,150	248,048			3,601,198
Extended Opportunity Programs and Services (EOPS)	6430		2,669,410	106,260			2,775,670
Health Services	6440		2,104,662	400,981	23,862		2,529,505
Student Personnel Administration	6450		484,287	40,062			524,349
Financial Aid Administration	6460		3,331,159	190,453			3,521,612
Job Placement Services	6470		240,704	6,764			247,468
Veterans Services	6480		151,447	36,820			188,267
Miscellaneous Student Services	6490		4,147,175	873,319	21,046		5,041,540
<b>Total Other Student Services</b>		3,469	17,276,177	1,946,105	44,908	0	19,270,659
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,828,194	718,990	46,474		3,593,658
Custodial Services	6530		4,780,428	339,691	66,449		5,186,568
Grounds Maintenance and Repairs	6550		2,012,001	303,582	32,579		2,348,162
Utilities	6570			3,922,799			3,922,799
Other Operations and Maintenance of Plant	6590		1,056,802	65,014			1,121,816
<b>Total Operation and Maintenance of Plant</b>	6500	0	10,677,425	5,350,076	145,502	0	16,173,003
<b>Planning, Policymaking and Coordinations</b>	6600		2,893,729	1,280,036	33,883		4,207,648

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		477,371	74,428			551,799
Fiscal Operations	6720		7,483,301	882,590	499		8,366,390
Human Resources Management	6730		2,420,562	222,149	2,211		2,644,922
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		222,258	129,612			351,870
Staff Diversity	6760		87,572				87,572
Logistical Services	6770		3,286,244	2,994,223	39,183		6,319,650
Management Information Systems	6780		5,353,255	2,128,242	202,766		7,684,263
Other General Institutional Support Services	6790		4,755,185	1,431,850	152,650		6,339,685
<b>Total General Institutional Support Services</b>	6700	0	24,085,748	7,863,094	397,309	0	32,346,151
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		41,401	19,876			61,277
Community Use of Facilities	6830		217,932	92,512	5,388		315,832
Economic Development	6840		672,373	173,154			845,527
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	931,706	285,542	5,388	0	1,222,636

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2019-2020

Budget Year: 2020-2021

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		250,038	182			250,220
Farm Operations	6930						0
Food Services	6940		1,500				1,500
Parking	6950						0
Student and Co-Curricular Activities	6960		1,098,585	372,155			1,470,740
Student Housing	6970						0
Other Ancillary Services	6990			155			155
<b>Total Ancillary Services</b>	6900	0	1,350,123	372,492	0	0	1,722,615
Auxiliary Operations	7000						
Contract Education	7010		2,699	1,546,958			1,549,657
Other Auxiliary Operations	7090		200,346	30,442			230,788
<b>Total Auxiliary Operations</b>	7000	0	203,045	1,577,400	0	0	1,780,445

For Actual Year: 2019-2020

Budget Year: 2020-2021

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				
<b>Physical Property and Related Acquisitions</b>	7100			199,817	355,261		555,078
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					23,020,406	23,020,406
Student Aid	7320					1,867,449	1,867,449
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	24,887,855	24,887,855
<b>Sub-Total Non-Instructional Activites</b>		352,462	94,182,523	20,992,803	1,200,746	24,887,855	141,616,389
<b>Total Expenditures General Fund: activities *</b>		85,669,135	99,202,949	24,785,407	1,816,367	24,887,855	236,361,713

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



Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$148,883,285
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	25,089.49		
	2. 2019-2020 Second Period Actual FTES	25,604.42		
	3. 2019-2020 Population change factor (C2/C1)	1.0205		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$157,602,582
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)			\$157,602,582
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$157,602,582
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			70,890,509
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			479,897
C.	Local Property taxes			76,117,881
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			2,074,023
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			130,096
H.	2020-2021 Appropriations Subject to Limit			\$149,432,214

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			5,166,710	15,742,785	5,166,710	15,742,785
State Revenues	8600	93,680,610	169,174,484	36,078,526	49,962,885	129,759,136	219,137,369
Local Revenues	8800	96,835,693	8,294,385	3,844,511	2,399,818	100,680,204	10,694,203
<b>Total Revenues</b>		190,516,303	177,468,869	45,089,747	68,105,488	235,606,050	245,574,357
<b>EXPENDITURES:</b>							
Academic Salaries	1000	61,821,460	65,959,206	6,962,106	11,197,729	68,783,566	77,156,935
Classified Salaries	2000	35,151,117	41,174,856	14,218,348	20,630,045	49,369,465	61,804,901
Employee Benefits	3000	57,845,637	54,480,798	8,873,416	11,389,128	66,719,053	65,869,926
Supplies and Materials	4000	3,066,180	6,645,459	3,157,670	8,978,256	6,223,850	15,623,715
Other Operating Expenses and Services	5000	15,279,241	20,068,501	3,282,316	9,641,341	18,561,557	29,709,842
Capital Outlay	6000	1,119,210	4,004,678	697,157	980,025	1,816,367	4,984,703
<b>Total Expenditures</b>		174,282,845	192,333,498	37,191,013	62,816,524	211,473,858	255,150,022
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		16,233,458	(14,864,629)	7,898,734	5,288,964	24,132,192	(9,575,665)
<b>Other Financing Sources</b>	8900	12,246	149,706	1,614,761	2,342,526	1,627,007	2,492,232
<b>Other Outgo</b>	7000	15,461,874	10,882,130	9,425,981	11,274,065	24,887,855	22,156,195
<b>Net Increase/(Decrease) in Fund Balance</b>		783,830	(25,597,053)	87,514	(3,642,575)	871,344	(29,239,628)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	75,385,496	76,169,326	7,968,734	8,056,248	83,354,230	84,225,574
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	75,385,496		7,968,734		83,354,230	
<b>Ending Fund Balance, June 30</b>		76,169,326	50,572,273	8,056,248	4,413,673	84,225,574	54,985,946

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	134,945					
Local Revenues	8800	22,010,736					
<b>Total Revenues</b>		22,145,681	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	10,800,000					
Debt Interest and Other Service Charges	7120	8,933,249					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	19,733,249	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(19,733,249)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		2,412,432	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	21,808,563	24,220,995		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	21,808,563		0		0	
<b>Ending Fund Balance, June 30</b>		24,220,995	24,220,995	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
<b>REVENUES:</b>							
Federal Revenues	8100						43,000
State Revenues	8600					76,765	83,000
Local Revenues	8800			73,632	36,500	525,374	636,821
<b>Total Income</b>		0	0	73,632	36,500	602,139	762,821
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			5,342	3,500	491,194	674,449
Employee Benefits	3000			91	60	208,974	321,957
Supplies and Materials	4000			306	3,400	14,992	19,150
Other Operating Expenses and Services	5000			6,758	14,420	12,575	19,427
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	12,497	21,380	727,735	1,034,983
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	61,135	15,120	(125,596)	(272,162)
<b>Other Financing Sources</b>	8900					57,000	197,399
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	61,135	15,120	(68,596)	(74,763)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	184,774	245,909	432,671	364,075
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		184,774		432,671	
<b>Ending Fund Balance, June 30</b>		0	0	245,909	261,029	364,075	289,312

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

**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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	134,947	3,209,896				
Local Revenues	8800	2,095,488	75,001				
<b>Total Income</b>		2,230,435	3,284,897	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	491,269	923,921				
Other Operating Expenses and Services	5000	629,826	386,726				
Capital Outlay	6000	10,299,369	18,751,825				
<b>Total Expenditures</b>		11,420,464	20,062,472	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(9,190,029)	(16,777,575)	0	0	0	0
<b>Other Financing Sources</b>	8900	15,268,021	654,680				
<b>Other Outgo</b>	7000	1,515,102	2,587,499				
<b>Net Increase/(Decrease) in Fund Balance</b>		4,562,890	(18,710,394)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	29,205,242	33,768,132		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	29,205,242		0		0	
<b>Ending Fund Balance, June 30</b>		33,768,132	15,057,738	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800			66,358	37,500		
Other Financing Sources	8900						
<b>Total Income</b>		0	0	66,358	37,500	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	66,358	37,500	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			12,229	12,000		
Employee Benefits	3000			208	204		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			12,075			
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	24,512	12,204	0	0
<b>Net Profit or Loss</b>		0	0	41,846	25,296	0	0
<b>Other Outgo</b>	7000			9,921			
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	31,925	25,296	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	1,108,748	1,140,673		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,108,748		0	
<b>Ending Fund Balance, June 30</b>		0	0	1,140,673	1,165,969	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

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



For Actual Year: 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800			17,625,451	14,913,667		
Other Financing Sources	8900	75,000	75,000				
<b>Total Income</b>		75,000	75,000	17,625,451	14,913,667		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			16,005,583	16,005,583		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	36,576	158,500				
Capital Outlay	6000						
<b>Total Expenditures</b>		36,576	158,500	16,005,583	16,005,583		
<b>Net Profit or Loss</b>		38,424	(83,500)	1,619,868	(1,091,916)		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		38,424	(83,500)	1,619,868	(1,091,916)		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,866,947	4,905,371	68,417	1,688,285		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,866,947		68,417			
<b>Ending Fund Balance, June 30</b>		4,905,371	4,821,871	1,688,285	596,369		

For Actual Year: 2019-2020

Budget Year: 2020-2021

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	703,923	491,005	85,856	49,400	499,270	217,000
<b>Total Income</b>		703,923	491,005	85,856	49,400	499,270	217,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	38,551	65,674			44,882	75,190
Employee Benefits	3000	3,915	12,894			2,224	17,869
Supplies and Materials	4000	168,365	238,720	683	2,000	12,048	7,800
Other Operating Expenses and Services	5000	67,882	146,880	68,284	79,650	1,055	1,050,400
Capital Outlay	6000		6,000			705	8,000
<b>Total Expenditures</b>		278,713	470,168	68,967	81,650	60,914	1,159,259
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		425,210	20,837	16,889	(32,250)	438,356	(942,259)
<b>Other Financing Sources</b>	8900		375,487		47,235		1,301,180
<b>Other Outgo</b>	7000	107,436	22,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		317,774	374,324	16,889	14,985	438,356	358,921
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,320,983	1,638,757	150,757	167,646	5,705,255	6,143,611
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,320,983		150,757		5,705,255	
<b>Ending Fund Balance, June 30</b>		1,638,757	2,013,081	167,646	182,631	6,143,611	6,502,532

For Actual Year: 2019-2020

Budget Year: 2020-2021

**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
<b>REVENUES:</b>							
Federal Revenues	8100	43,735,047	47,907,100				
State Revenues	8600	5,365,603	5,353,000				
Local Revenues	8800		20				
<b>Total Income</b>		49,100,650	53,260,120	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		49,100,650	53,260,120	0	0	0	0
<b>Other Financing Sources</b>	8900	7,565,289	7,562,111				
<b>Other Outgo</b>	7000	56,666,462	60,822,231				
<b>Net Increase/(Decrease) in Fund Balance</b>		(523)	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	523	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	523		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600			797	
Local Revenues	8800			1,471,633	
<b>Total Income</b>		0	0	1,472,430	0
<b>Expenditures</b>					
Academic Salaries	1000			9,282	
Classified Salaries	2000			279,044	28,576
Employee Benefits	3000			43,919	24,555
Supplies and Materials	4000			433,874	
Other Operating Expenses and Services	5000			326,147	
Capital Outlay	6000			63,459	
<b>Total Expenditures</b>		0	0	1,155,725	53,131
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	316,705	(53,131)
<b>Other Financing Sources</b>	8900			91,862	37,000
<b>Other Outgo</b>	7000			102,661	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	305,906	(16,131)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	2,370,060	2,675,966
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,370,060	
<b>Ending Fund Balance, June 30</b>		0	0	2,675,966	2,659,835

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,613,961
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	13,703,916
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	75,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	37,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	7,565,289
12	RESTRICTED SUBFUND	52	CAFETERIA FUND	800
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	47,750
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	523
33	CHILD DEVELOPMENT FUND	79	OTHER TRUST FUNDS	57,000
41	CAPITAL OUTLAY PROJECTS FUND	79	OTHER TRUST FUNDS	29,536

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					3,501,791	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			3,501,791	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,983,161			1,424,686	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	706,600	706,600
Books, Magazines, & Periodicals	4200				0	342,682	342,682
Instructional Supplies & Materials	4300				0	1,184	1,184
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,050,466	1,050,466
Other Operating Expenses and Services	5000		3,983,161		3,983,161	215,533	4,198,694
Capital Outlay	6000						
Library Books	6300				0	50,413	50,413
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	50,413	50,413
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,983,161	0	3,983,161	1,316,412	5,299,573
<b>Ending Balance</b>					0	3,610,065	3,610,065

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					3,610,065	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			3,610,065	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,885,463			1,205,790	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	3,237,018	3,237,018
Books, Magazines, & Periodicals	4200				0	337,048	337,048
Instructional Supplies & Materials	4300				0	1,000	1,000
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	3,575,066	3,575,066
Other Operating Expenses and Services	5000		3,885,463		3,885,463	403,509	4,288,972
Capital Outlay	6000						
Library Books	6300				0	181,463	181,463
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	181,463	181,463
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,885,463	0	3,885,463	4,160,038	8,045,501
<b>Ending Balance</b>					0	655,817	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 680

Name: VENTURA

<b>EPA Revenue</b>	13,741,178
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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	13,741,178	0	0	13,741,178
<b>TOTAL</b>		13,741,178	0	0	13,741,178



Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 680

Name: VENTURA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	5,851,007	3,554,648	9,405,655	N/A	N/A
2016-17	6,958,669	4,625,863	11,584,532	2,178,877	23.17%
2017-18	7,879,106	5,438,812	13,317,918	1,733,386	14.96%
2018-19	8,804,511	6,512,612	15,317,123	1,999,205	15.01%
2019-20	9,337,759	7,445,452	16,783,211	1,466,088	9.57%
2020-21	9,153,965	8,713,475	17,867,440	1,084,229	6.46%

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