

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2020-2021)

(Budget Report for Fiscal Year 2021-2022)

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) 652-5536

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	29,436,201	33,060,704		33,060,704
Other	1300	24,728,881	27,570,125		27,570,125
<b>Total Instructional Salaries</b>		54,165,082	60,630,829	0	60,630,829
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		10,512,822	108,971	10,621,793
Other	1400		1,036,549	4,844	1,041,393
<b>Total Non-Instructional Salaries</b>		0	11,549,371	113,815	11,663,186
<b>Total Academic Salaries</b>		54,165,082	72,180,200	113,815	72,294,015
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		27,993,460	821,050	28,814,510
Other	2300		1,646,825	77,965	1,724,790
<b>Total Non-Instructional Salaries</b>		0	29,640,285	899,015	30,539,300
<b>Instructional Aides</b>					
Regular Status	2200	2,344,672	2,523,799	61,632	2,585,431
Other	2400				0
<b>Total Instructional Aides</b>		2,344,672	2,523,799	61,632	2,585,431
<b>Total Classified Salaries</b>		2,344,672	32,164,084	960,647	33,124,731
<b>Employee Benefits</b>	3000	27,947,732	54,421,668	651,792	55,073,460
<b>Supplies and Materials</b>	4000		2,254,453	227,248	2,481,701
<b>Other Operating Expenses</b>	5000		12,364,331	1,410,127	13,774,458
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		84,457,486	173,384,736	3,363,629	176,748,365

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	3,569,840	3,569,840		3,569,840
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,736,654		3,736,654
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		154,486	9,410	163,896
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		4,311,460		4,311,460

For Actual Year: 2020-2021

Budget Year: 2021-2022

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>		3,569,840	11,772,440	9,410	11,781,850
<b>Total for ECS 84362, 50% Law</b>		80,887,646	161,612,296	3,354,219	164,966,515
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.05%	100.00%		
<b>50% of Current Expense of Education</b>			80,806,148		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		80,887,646	161,612,296	3,354,219	164,966,515
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		84,457,486	173,384,736	3,363,629	176,748,365
<b>Capital Expenditures</b>	6000	130,942	1,150,932	152,921	1,303,853
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		84,588,428	174,535,668	3,516,550	178,052,218

For Year Ended June 30, 2021

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	58,663,882	11,300,356	69,964,238
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	52,700		52,700
Investments (at cost)	9120			0
Accounts Receivable	9130	30,690,510	17,313,211	48,003,721
Due from Other Funds	9140	5,619,274		5,619,274
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	413,621	209,398	623,019
<b>TOTAL ASSETS</b>		95,439,987	28,822,965	124,262,952
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,863,557	1,686,765	7,550,322
Accrued Salaries and Wages Payable	9520	3,895,946	283,538	4,179,484
Compensated Absences Payable Current	9530	774,264		774,264
Due to Other Funds	9540	42,661	5,534,029	5,576,690
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	14,727,332	11,983,700	26,711,032
<b>TOTAL LIABILITIES</b>		25,303,760	19,488,032	44,791,792

For Year Ended June 30, 2021

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	466,321		466,321
Restricted Fund Balance	9752		9,334,933	9,334,933
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	27,430,873		27,430,873
Total Designated Fund Balance		27,897,194	9,334,933	37,232,127
Uncommitted Fund Balance	9790	42,239,033		42,239,033
<b>TOTAL FUND EQUITY</b>		70,136,227	9,334,933	79,471,160
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		95,439,987	28,822,965	124,262,952

- 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, 2021

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	24,991,456		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	19,410		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		25,010,866	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, 2021

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	25,010,866		
Assigned Fund Balance	9754			
Total Designated Fund Balance		25,010,866	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		25,010,866	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		25,010,866	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, 2021

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>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		385,504	731,339			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			25,965			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	385,504	757,304	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		2	10,582			
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			900			
<b>TOTAL LIABILITIES</b>		0	2	11,482	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, 2021

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	385,502	745,822	0	0	0
Total Designated Fund Balance		0	385,502	745,822	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	385,502	745,822	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	385,504	757,304	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	45,472,501		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	104,157		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	55,142		
<b>TOTAL ASSETS</b>		45,631,800	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,084,248		
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	2,933,081		
<b>TOTAL LIABILITIES</b>		5,017,329	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	55,142		
Restricted Fund Balance	9752	3,095,769		
Committed Fund Balance	9753			
Assigned Fund Balance	9754	37,463,560		
Total Designated Fund Balance		40,614,471	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		40,614,471	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		45,631,800	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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		1,211,833		
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	1,222,833	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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		300		
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	300	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	300	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 680

Name: VENTURA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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		1,222,533		
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	1,222,533	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	1,222,833	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	4,873,027	8,387,239
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		28,543
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		81,465
<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>		4,873,027	8,497,247



COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	14,340	40
Accrued Salaries and Wages Payable	9520		12,107
Compensated Absences Payable Current	9530		761,853
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		14,340	774,000
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	14,340	774,000

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	4,858,687	7,723,247
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		4,858,687	7,723,247
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,873,027	8,497,247

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	2,030,777	244,164	6,595,082	9,592				3,182,812
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	137,485	35,428	140,501	145,175				109,158
Due from Other Funds	9140				48,418				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	797							613
<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>		2,169,059	279,592	6,735,583	203,185	0	0	0	3,292,583

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	10,642	86		112,183				32,058
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				91,002				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	223,749	36,783	199,229					1,983
Total Current Liabilities and Deferred Revenue		234,391	36,869	199,229	203,185	0	0	0	34,041
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	234,391	36,869	199,229	203,185	0	0	0	34,041

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	1,934,668	242,723	6,536,354					3,258,542
<b>Total Reserved Fund Balance</b>		<b>1,934,668</b>	<b>242,723</b>	<b>6,536,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,258,542</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>1,934,668</b>	<b>242,723</b>	<b>6,536,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,258,542</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>2,169,059</b>	<b>279,592</b>	<b>6,735,583</b>	<b>203,185</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,292,583</b>

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		13,940,602	13,940,602
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		115,924	115,924
Student Financial Aid	8150			0
Veterans Education	8160		10,448	10,448
Vocational and Technical Education Act (VATEA)	8170		892,429	892,429
Other Federal Revenues	8190		1,946,488	1,946,488
<b>Total Federal Revenues</b>	8100	0	16,905,891	16,905,891
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	33,985,576		33,985,576
Other General Apportionment	8613	3,967,374		3,967,374
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,666,216	2,666,216
Disabled Students Programs and Services(DSPS)	8623		3,135,128	3,135,128
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		647,711	647,711
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		28,000,441	28,000,441

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	41,269,260		41,269,260
<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	467,280		467,280
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	4,081		4,081
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	4,311,460	1,847,323	6,158,783
State Mandated Costs	8685	780,705		780,705
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,501,288	1,160,280	6,661,568
<b>Total State Revenues</b>	8600	90,287,024	37,457,099	127,744,123

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	69,910,730		69,910,730
Tax Allocation, Supplemental Roll	8812	1,209,470		1,209,470
Tax Allocation, Unsecured Roll	8813	1,725,511		1,725,511
Prior Years Taxes	8816	165,393		165,393
Education Revenues Augmentation Fund (ERAF)	8817	451,207		451,207
Redevelopment Agency Funds - Pass Through	8818	1,232,362		1,232,362
Redevelopment Agency Funds - Residual	8819	3,611,609		3,611,609
Redevelopment Agency Funds - Asset Liquidation	8819.1	88,906		88,906
Contributions, Gifts, Grants, and Endowments	8820	161,952		161,952
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	9,919	62,634	72,553
Sales and Commissions	8840	149,862		149,862
Rentals and Leases	8850	482,590		482,590
Interest and Investment Income	8860	920,992		920,992
Student Fees and Charges	8870			
Community Services Classes	8872	20		20
Dormitory	8873			0
Enrollment	8874	14,208,011		14,208,011
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7	-75417		-75417
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,531,781	1,531,781
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	356		356
Nonresident Tuition	8880	1,753,667		1,753,667
Parking Services and Public Transportation	8881		925	925
Other Student Fees and Charges	8885	20,827	46,739	67,566
Other Local Revenues	8890	2,521,404	294,936	2,816,340
<b>Total Local Revenues</b>	8800	98,549,371	1,937,015	100,486,386
<b>Total Revenues</b>		188,836,395	56,300,005	245,136,400



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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#	1,394,976	2,976,185	4,371,161
<b>Total Other Financing Sources</b>	8900	1,394,976	2,976,185	4,371,161
<b>Total Revenues and Other Financing Sources</b>		190,231,371	59,276,190	249,507,561

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	1,006,207	109,892	207,306	5,336		1,328,741
Architecture and Environmental Design	0200				36,998		36,998
Environmental Sciences and Technologies	0300	250,266		966			251,232
Biological Sciences	0400	6,416,582	367,400	196,161	9,798		6,989,941
Business and Management	0500	2,803,779	15,365	13,648			2,832,792
Communications	0600	1,619,753	92,140	155,550	37,783		1,905,226
Computer and Information Science	0700	1,474,213	20,039	17,908			1,512,160
Education	0800	5,054,017	1,579,072	417,852			7,050,941
Engineering and Related Industrial Technology	0900	2,744,433	368,728	190,158	176,184		3,479,503
Fine and Applied Arts	1000	7,402,020	332,515	406,275	62,905		8,203,715
Foreign language	1100	2,083,521	1,649				2,085,170
Health	1200	6,276,645	1,019,234	347,061	207,036		7,849,976
Consumer Education And Home Economics	1300	1,697,945	41,394	68,320	5,894		1,813,553
Law	1400	156,333		5,118			161,451
Humanities(Letters)	1500	13,550,298	29,200	91,768			13,671,266
Library Science	1600						0
Mathematics	1700	9,829,369	123,986	22,896			9,976,251
Military Studies	1800						0
Physical Sciences	1900	6,148,968	463,891	158,437			6,771,296
Psychology	2000	2,366,816	1,311	749			2,368,876
Public Affairs and Services	2100	1,712,522	250,650	150,386	19,265		2,132,823
Social Sciences	2200	9,070,292	12,868	20,228			9,103,388
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,887,321	564,102	662,904			3,114,327
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		83,551,300	5,393,436	3,133,691	561,199		92,639,626
<b>Total Expenditures for GF Activities*</b>		83,771,953	109,806,749	25,214,726	2,677,478	32,791,069	254,261,975

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		17,803,024	228,012			18,031,036
Course and Curriculum Development	6020		224,776	18,781			243,557
Academic / Faculty Senate	6030		1,062,522	16,208			1,078,730
Other Instructional Administration & Governance	6090		1,130,316	14,381			1,144,697
<b>Total Instructional Admin. &amp; Governance</b>		0	20,220,638	277,382	0	0	20,498,020
Instructional Support Services	6100						
Learning Center	6110	220,653	347,870	21,240			589,763
Library	6120		2,006,632	548,554	85,803		2,640,989
Media	6130		808	3,720			4,528
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		517,771	203,294			721,065
Other Instructional Support Services	6190		1,172,380	582,150	77,892		1,832,422
<b>Total Instructional Support Services</b>		220,653	4,045,461	1,358,958	163,695	0	5,788,767
Admissions and Records	6200		2,437,877	26,602	6,806		2,471,285
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		8,927,001	57,651			8,984,652
Matriculation and Student Assessment	6320		933,632	143,807			1,077,439
Transfer Programs	6330		180,483				180,483
Career Guidance	6340		179,614	9,034			188,648
Other Student Counseling and Guidance	6390		2,005,534	129,575			2,135,109
<b>Total Student Counseling and Guidance</b>		0	12,226,264	340,067	0	0	12,566,331

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		738,579	34,618			773,197
Disabled Student Programs and Services (DSPS)	6420		3,366,523	157,377	5,725		3,529,625
Extended Opportunity Programs and Services (EOPS)	6430		2,753,042	59,737			2,812,779
Health Services	6440		2,219,121	218,193			2,437,314
Student Personnel Administration	6450		471,269	28,636			499,905
Financial Aid Administration	6460		3,470,883	159,584			3,630,467
Job Placement Services	6470		258,156	14,687			272,843
Veterans Services	6480		112,942	4,646			117,588
Miscellaneous Student Services	6490		4,704,488	1,123,234	53,914		5,881,636
<b>Total Other Student Services</b>		0	18,095,003	1,800,712	59,639	0	19,955,354
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,885,684	731,672	177,504		3,794,860
Custodial Services	6530		4,792,871	449,470			5,242,341
Grounds Maintenance and Repairs	6550		2,180,103	277,817	110,010		2,567,930
Utilities	6570			3,754,711			3,754,711
Other Operations and Maintenance of Plant	6590		1,234,453	109,461			1,343,914
<b>Total Operation and Maintenance of Plant</b>	6500	0	11,093,111	5,323,131	287,514	0	16,703,756
<b>Planning, Policymaking and Coordinations</b>	6600		3,285,122	1,279,249			4,564,371

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		465,180	131,920			597,100
Fiscal Operations	6720		7,580,328	1,090,868			8,671,196
Human Resources Management	6730		2,384,089	169,537			2,553,626
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		412,887	42,316			455,203
Staff Diversity	6760		78,642				78,642
Logistical Services	6770		3,361,172	2,595,139	66,501		6,022,812
Management Information Systems	6780		5,795,323	2,440,454	213,296		8,449,073
Other General Institutional Support Services	6790		10,755,632	3,415,826	965,901		15,137,359
<b>Total General Institutional Support Services</b>	6700	0	30,833,253	9,886,060	1,245,698	0	41,965,011
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		43,150	52,144			95,294
Community Use of Facilities	6830		153,830	19,546			173,376
Economic Development	6840		423,125	150,264	18,156		591,545
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	620,105	221,954	18,156	0	860,215

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		299,339				299,339
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		890,351	298,905	(29)		1,189,227
Student Housing	6970			(344)			(344)
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,189,690	298,561	(29)	0	1,488,222
Auxiliary Operations	7000						
Contract Education	7010			965,138			965,138
Other Auxiliary Operations	7090		366,789	28,031			394,820
<b>Total Auxiliary Operations</b>	7000	0	366,789	993,169	0	0	1,359,958

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			275,190	334,800		609,990
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					30,297,634	30,297,634
Student Aid	7320					2,493,435	2,493,435
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	32,791,069	32,791,069
<b>Sub-Total Non-Instructional Activities</b>		220,653	104,413,313	22,081,035	2,116,279	32,791,069	161,622,349
<b>Total Expenditures General Fund: activities *</b>		83,771,953	109,806,749	25,214,726	2,677,478	32,791,069	254,261,975

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$157,602,582
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	25,604.00		
	2. 2020-2021 Second Period Actual FTES	23,560.00		
	3. 2020-2021 Population change factor (C2/C1)	0.9202		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$153,335,880
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)			\$153,335,880
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$153,335,880
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			78,820,161
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			471,361
C.	Local Property taxes			78,390,826
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			594,593
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			124,306
H.	2021-2022 Appropriations Subject to Limit			\$158,152,635



For Actual Year: 2020-2021

Budget Year: 2021-2022

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			16,905,891	28,814,044	16,905,891	28,814,044
State Revenues	8600	90,287,024	179,883,289	37,457,099	51,859,709	127,744,123	231,742,998
Local Revenues	8800	98,549,371	5,393,224	1,937,015	1,902,176	100,486,386	7,295,400
<b>Total Revenues</b>		188,836,395	185,276,513	56,300,005	82,575,929	245,136,400	267,852,442
<b>EXPENDITURES:</b>							
Academic Salaries	1000	66,774,070	65,121,913	8,388,849	11,297,686	75,162,919	76,419,599
Classified Salaries	2000	38,644,676	42,771,457	15,317,276	22,221,242	53,961,952	64,992,699
Employee Benefits	3000	55,073,462	50,335,768	9,380,369	11,603,209	64,453,831	61,938,977
Supplies and Materials	4000	2,481,700	6,575,930	4,660,663	12,044,275	7,142,363	18,620,205
Other Operating Expenses and Services	5000	13,774,461	19,263,923	4,297,902	11,960,137	18,072,363	31,224,060
Capital Outlay	6000	1,303,853	3,337,837	1,373,625	6,178,067	2,677,478	9,515,904
<b>Total Expenditures</b>		178,052,222	187,406,828	43,418,684	75,304,616	221,470,906	262,711,444
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		10,784,173	(2,130,315)	12,881,321	7,271,313	23,665,494	5,140,998
<b>Other Financing Sources</b>	8900	1,394,976	-39,980	2,976,185	3,181,197	4,371,161	3,141,217
<b>Other Outgo</b>	7000	18,212,248	10,810,627	14,578,821	13,810,112	32,791,069	24,620,739
<b>Net Increase/(Decrease) in Fund Balance</b>		(6,033,099)	(12,980,922)	1,278,685	(3,357,602)	(4,754,414)	(16,338,524)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	76,169,326	70,136,227	8,056,248	9,334,933	84,225,574	79,471,160
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	76,169,326		8,056,248		84,225,574	
<b>Ending Fund Balance, June 30</b>		70,136,227	57,155,305	9,334,933	5,977,331	79,471,160	63,132,636

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	138,818					
Local Revenues	8800	23,825,444					
<b>Total Revenues</b>		23,964,262	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	12,491,888					
Debt Interest and Other Service Charges	7120	10,682,503					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	23,174,391	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(23,174,391)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		789,871	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	24,220,995	25,010,866		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	24,220,995		0		0	
<b>Ending Fund Balance, June 30</b>		25,010,866	25,010,866	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					112,030	99,000
Local Revenues	8800				131,304	20,766	935,821
<b>Total Income</b>		0	0	0	131,304	132,796	1,034,821
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000				10,000	472,020	895,655
Employee Benefits	3000				170	239,060	437,481
Supplies and Materials	4000				1,800	1,309	32,150
Other Operating Expenses and Services	5000			3,225	19,183	14,449	26,160
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	3,225	31,153	726,838	1,391,446
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(3,225)	100,151	(594,042)	(356,625)
<b>Other Financing Sources</b>	8900			142,818		975,789	168,957
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	139,593	100,151	381,747	(187,668)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	245,909	385,502	364,075	745,822
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		245,909		364,075	
<b>Ending Fund Balance, June 30</b>		0	0	385,502	485,653	745,822	558,154

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

**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	1,577,530	10,293,214				
Local Revenues	8800	2,266,747	75,001				
<b>Total Income</b>		3,844,277	10,368,215	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	404,140	913,536				
Other Operating Expenses and Services	5000	740,810	671,416				
Capital Outlay	6000	12,318,970	27,174,986				
<b>Total Expenditures</b>		13,463,920	28,759,938	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(9,619,643)	(18,391,723)	0	0	0	0
<b>Other Financing Sources</b>	8900	18,416,486	3,905,907				
<b>Other Outgo</b>	7000	1,950,504	2,492,001				
<b>Net Increase/(Decrease) in Fund Balance</b>		6,846,339	(16,977,817)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	33,768,132	40,614,471		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	33,768,132		0		0	
<b>Ending Fund Balance, June 30</b>		40,614,471	23,636,654	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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			928	39,652		
Other Financing Sources	8900			82,203			
<b>Total Income</b>		0	0	83,131	39,652	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	83,131	39,652	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000				7,017		
Employee Benefits	3000				119		
Supplies and Materials	4000			1,251	1,000		
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	1,251	8,136	0	0
<b>Net Profit or Loss</b>		0	0	81,880	31,516	0	0
<b>Other Outgo</b>	7000			20	100,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	81,860	(68,484)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	1,140,673	1,222,533		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,140,673		0	
<b>Ending Fund Balance, June 30</b>		0	0	1,222,533	1,154,049	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

Description	Object	FUND: 59					
	Code	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: 2020-2021

Budget Year: 2021-2022

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			16,159,950	9,884,292		
Other Financing Sources	8900	75,000	75,000				
<b>Total Income</b>		75,000	75,000	16,159,950	9,884,292		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			10,111,364	10,516,335		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	121,684	158,500	13,624	20,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		121,684	158,500	10,124,988	10,536,335		
<b>Net Profit or Loss</b>		(46,684)	(83,500)	6,034,962	(652,043)		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(46,684)	(83,500)	6,034,962	(652,043)		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,905,371	4,858,687	1,688,285	7,723,247		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,905,371		1,688,285			
<b>Ending Fund Balance, June 30</b>		4,858,687	4,775,187	7,723,247	7,071,204		



For Actual Year: 2020-2021

Budget Year: 2021-2022

**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	594,458	513,295	83,012	53,000	419,109	233,000
<b>Total Income</b>		594,458	513,295	83,012	53,000	419,109	233,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	35,497	78,107			8,328	58,000
Employee Benefits	3000	14,792	34,878			1,013	2,064
Supplies and Materials	4000	109,545	224,675	192		17,025	9,800
Other Operating Expenses and Services	5000	77,992	159,425	7,743	83,250		1,037,646
Capital Outlay	6000						8,000
<b>Total Expenditures</b>		237,826	497,085	7,935	83,250	26,366	1,115,510
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		356,632	16,210	75,077	(30,250)	392,743	(882,510)
<b>Other Financing Sources</b>	8900		375,487				1,301,180
<b>Other Outgo</b>	7000	60,721	22,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		295,911	369,697	75,077	(30,250)	392,743	418,670
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,638,757	1,934,668	167,646	242,723	6,143,611	6,536,354
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,638,757		167,646		6,143,611	
<b>Ending Fund Balance, June 30</b>		1,934,668	2,304,365	242,723	212,473	6,536,354	6,955,024

For Actual Year: 2020-2021

Budget Year: 2021-2022

**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	41,985,297	67,310,992				
State Revenues	8600	7,176,342	4,941,000				
Local Revenues	8800	33,250	20				
<b>Total Income</b>		49,194,889	72,252,012	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>		49,194,889	72,252,012	0	0	0	0
<b>Other Financing Sources</b>	8900	7,905,369	10,556,362				
<b>Other Outgo</b>	7000	57,100,258	82,808,374				
<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		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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				
Local Revenues	8800			818,268	23,801
<b>Total Income</b>		0	0	818,268	23,801
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			118,277	30,777
Employee Benefits	3000			29,610	25,556
Supplies and Materials	4000			166,602	
Other Operating Expenses and Services	5000			88,759	
Capital Outlay	6000			149,465	
<b>Total Expenditures</b>		0	0	552,713	56,333
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	265,555	(32,532)
<b>Other Financing Sources</b>	8900			378,175	37,000
<b>Other Outgo</b>	7000			61,154	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	582,576	4,468
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	2,675,966	3,258,542
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,675,966	
<b>Ending Fund Balance, June 30</b>		0	0	3,258,542	3,263,010

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,577,537
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	127,621
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	16,375,090
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	75,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	37,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,351,438
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	142,817
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	791,168
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	109,367
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	82,203
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	7,905,369
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	306,572
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	16,279
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	2,196
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	34,467
33	CHILD DEVELOPMENT FUND	79	OTHER TRUST FUNDS	57,000

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 680

Name: VENTURA

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	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,311,460			1,847,323	
		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	4,799	4,799
Books, Magazines, & Periodicals	4200				0	249,865	249,865
Instructional Supplies & Materials	4300				0	669,948	669,948
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	924,612	924,612
Other Operating Expenses and Services	5000		4,311,460		4,311,460		4,311,460
Capital Outlay	6000						
Library Books	6300				0	49,224	49,224
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	49,224	49,224
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	4,311,460	0	4,311,460	973,836	5,285,296
<b>Ending Balance</b>					0	4,483,552	4,483,552

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					4,483,552	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			4,483,552	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,810,963			1,443,726	
		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	7,717	7,717
Books, Magazines, & Periodicals	4200				0	137,420	137,420
Instructional Supplies & Materials	4300				0	3,814,642	3,814,642
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	3,959,779	3,959,779
Other Operating Expenses and Services	5000		3,810,963		3,810,963	800,000	4,610,963
Capital Outlay	6000						
Library Books	6300				0	296,463	296,463
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	296,463	296,463
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,810,963	0	3,810,963	5,056,242	8,867,205
<b>Ending Balance</b>					0	871,036	

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 680

Name: VENTURA

<b>EPA Revenue</b>	41,269,260
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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	41,269,260	0	0	41,269,260
<b>TOTAL</b>		41,269,260	0	0	41,269,260

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 680

Name: VENTURA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	9,364,642	8,473,830	17,838,472	N/A	N/A
2021-22	11,853,701	10,496,607	22,350,308	4,511,836	25.29%
2022-23	12,619,701	11,700,607	24,320,308	1,970,000	8.81%
2023-24	12,684,701	12,130,607	24,815,308	495,000	2.04%
2024-25	12,750,701	12,385,607	25,136,308	321,000	1.29%
2025-26	12,816,701	12,521,607	25,338,308	202,000	0.80%

<b>Does the district have a plan to fund these expenses through 2025-26?</b>
Yes
<b>Explain Yes or No</b>
Annual STRS and PERS increases will be built into the operating budget each year.