

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2013-2014)

(Budget Report for Fiscal Year 2014-2015)

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: Brian Fahnestock

(805) 652-5500

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, 2014. 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: 2013-2014

Budget Year: 2014-2015

District ID: 680

Name: VENTURA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	25,005,815	27,065,672	(156)	27,065,516
Other	1300	20,444,867	20,831,755	7,688	20,839,443
Total Instructional Salaries		45,450,682	47,897,427	7,532	47,904,959
Non-Instructional Salaries					
Contract or Regular	1200		8,042,526	95,133	8,137,659
Other	1400		621,008	29,178	650,186
Total Non-Instructional Salaries		0	8,663,534	124,311	8,787,845
Total Academic Salaries		45,450,682	56,560,961	131,843	56,692,804
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		19,364,147	913,340	20,277,487
Other	2300		1,473,094	171,455	1,644,549
Total Non-Instructional Salaries		0	20,837,241	1,084,795	21,922,036
Instructional Aides					
Regular Status	2200	1,762,080	1,762,430	2,806	1,765,236
Other	2400				0
Total Instructional Aides		1,762,080	1,762,430	2,806	1,765,236
Total Classified Salaries		1,762,080	22,599,671	1,087,601	23,687,272
Employee Benefits	3000	17,439,289	34,270,798	595,345	34,866,143
Supplies and Materials	4000		1,959,627	203,702	2,163,329
Other Operating Expenses	5000		11,816,133	1,020,168	12,836,301
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		64,652,051	127,207,190	3,038,659	130,245,849

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		537,309	16,638	553,947
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000	3,246,425	6,616,966		6,616,966
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		3,320,558		3,320,558

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		3,246,425	10,474,833	16,638	10,491,471
Total for ECS 84362, 50% Law		61,405,626	116,732,357	3,022,021	119,754,378
Percent of CEE (Instructional Salary Cost / Total CEE)		52.60%	100.00%		
50% of Current Expense of Education			58,366,178		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		61,405,626	116,732,357	3,022,021	119,754,378
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		64,652,051	127,207,190	3,038,659	130,245,849
Capital Expenditures	6000	260,596	814,104	30,258	844,362
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		64,912,647	128,021,294	3,068,917	131,090,211

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	31,410,243	8,959,027	40,369,270
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	50,800		50,800
Investments (at cost)	9120			0
Accounts Receivable	9130	19,041,534	2,212,303	21,253,837
Due from Other Funds	9140	294,970		294,970
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	236,126	3,902	240,028
TOTAL ASSETS		51,033,673	11,175,232	62,208,905
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,856,515	337,901	4,194,416
Accrued Salaries and Wages Payable	9520	1,977,621	128,759	2,106,380
Compensated Absences Payable Current	9530	698,766		698,766
Due to Other Funds	9540		146,172	146,172
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,402,705	3,857,018	8,259,723
TOTAL LIABILITIES		10,935,607	4,469,850	15,405,457

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711	236,126		236,126
Amounts Restricted by Law for Specific Purposes	9712		6,705,382	6,705,382
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		236,126	6,705,382	6,941,508
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	14,442,278		14,442,278
Total Designated Fund Balance		14,442,278	0	14,442,278
Uncommitted Fund Balance	9790	25,419,662		25,419,662
TOTAL FUND EQUITY		40,098,066	6,705,382	46,803,448
TOTAL LIABILITIES AND FUND EQUITY		51,033,673	11,175,232	62,208,905

- 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, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,428,923		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	15,188		
Due from Other Funds	9140			
TOTAL ASSETS		18,444,111	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	18,444,111		
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		18,444,111	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		18,444,111	0	0
TOTAL LIABILITIES AND FUND EQUITY		18,444,111	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, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		101,567	375,418			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			32,177			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	101,567	407,595	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			5,178			
Accrued Salaries and Wages Payable	9520		473				
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			12,937			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			5,900			
TOTAL LIABILITIES		0	473	24,015	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, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	383,580	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	383,580	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	101,094	0	0	0	0
Total Designated Fund Balance		0	101,094	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	101,094	383,580	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	101,567	407,595	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	56,360,070		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	85,542		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	17,000		
TOTAL ASSETS		56,462,612	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,578,062		
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	965,270		
TOTAL LIABILITIES		3,543,332	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711	17,000		
Amounts Restricted by Law for Specific Purposes	9712	34,358,469		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		34,375,469	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	18,543,811		
Total Designated Fund Balance		18,543,811	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		52,919,280	0	0
TOTAL LIABILITIES AND FUND EQUITY		56,462,612	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112		654,833		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114		11,000		
Investments (at cost)	9120				
Accounts Receivable	9130		5,048		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320		115,830		
Accumulated Depreciation Site Improvements	9321		111,205		
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350		424,303		
Accumulated Depreciation Equipment	9351		424,303		
Work in Progress	9360				
Total Fixed Assets		0	4,625	0	0
TOTAL ASSETS		0	675,506	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850		675,506		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	675,506	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	675,506	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,850,333	780,017
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		414
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		2,850,333	780,431

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		742,899
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	742,899
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	742,899

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	2,850,333	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		37,532
Total Designated Fund Balance		2,850,333	37,532
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		2,850,333	37,532
TOTAL LIABILITIES AND FUND EQUITY		2,850,333	780,431

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	203,115	157,417	4,476,040	5,951				1,935,192
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	13,692	13,106	82,223	137,352				27,298
Due from Other Funds	9140				(15,872)				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		216,807	170,523	4,558,263	127,431	0	0	0	1,962,490

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510			2,500	3,391				5,931
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				119,989				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		16,197	73,194					
Total Current Liabilities and Deferred Revenue		0	16,197	75,694	123,380	0	0	0	5,931
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	0	16,197	75,694	123,380	0	0	0	5,931

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				4,051				
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	4,051	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	216,807	154,326	4,482,569					1,956,559
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		216,807	154,326	4,482,569	4,051	0	0	0	1,956,559
TOTAL LIABILITIES AND FUND EQUITY		216,807	170,523	4,558,263	127,431	0	0	0	1,962,490

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		3,420,036	3,420,036
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		146,083	146,083
Student Financial Aid	8150			0
Veterans Education	8160		12,225	12,225
Vocational and Technical Education Act (VATEA)	8170		841,783	841,783
Other Federal Revenues	8190	6,376	623,938	630,314
Total Federal Revenues	8100	6,376	5,044,065	5,050,441
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	43,040,983		43,040,983
Other General Apportionment	8613	5,667,374		5,667,374
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,707,823	1,707,823
Disabled Students Programs and Services(DSPS)	8623		1,819,896	1,819,896
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		600,990	600,990
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,221,529	4,221,529

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	18,641,571		18,641,571
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		222,471	222,471
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	480,438		480,438
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,662		3,662
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,320,578	550,613	3,871,191
State Mandated Costs	8685	469,130		469,130
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,348		3,348
Total State Revenues	8600	71,627,084	9,123,322	80,750,406

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	46,995,330		46,995,330
Tax Allocation, Supplemental Roll	8812	498,455		498,455
Tax Allocation, Unsecured Roll	8813	1,481,366		1,481,366
Prior Years Taxes	8816	134,928		134,928
Education Revenues Augmentation Fund (ERAF)	8817	(258,836)		(258,836)
Redevelopment Agency Funds - Pass Through	8818	722,930		722,930
Redevelopment Agency Funds - Residual	8819	1,333,861		1,333,861
Redevelopment Agency Funds - Asset Liquidation	8819.1	456,449		456,449
Contributions, Gifts, Grants, and Endowments	8820	203,783		203,783
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	154,572	94,942	249,514
Sales and Commissions	8840	93,607		93,607
Rentals and Leases	8850	761,218		761,218
Interest and Investment Income	8860	268,011		268,011
Student Fees and Charges	8870			
Community Services Classes	8872	49,878		49,878
Dormitory	8873			0
Enrollment	8874	12,269,437		12,269,437
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,405,720	1,405,720
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	142,926		142,926
Nonresident Tuition	8880	1,791,983		1,791,983
Parking Services and Public Transportation	8881		2,398,203	2,398,203
Other Student Fees and Charges	8885	181,371	63,298	244,669
Other Local Revenues	8890	1,650,042	125,413	1,775,455
Total Local Revenues	8800	68,931,311	4,087,576	73,018,887
Total Revenues		140,564,771	18,254,963	158,819,734

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	692	4,560	5,252
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	546,967	784,769	1,331,736
Total Other Financing Sources	8900	547,659	789,329	1,336,988
Total Revenues and Other Financing Sources		141,112,430	19,044,292	160,156,722

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	599,672	134,640	169,436	8,400		912,148
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	147,774	15	1,475			149,264
Biological Sciences	0400	4,632,390	244,303	168,804	107,306		5,152,803
Business and Management	0500	1,987,294	120	26,039			2,013,453
Communications	0600	1,117,430	108,764	22,027	32,681		1,280,902
Computer and Information Science	0700	1,306,603	16,047	5,974	12,325		1,340,949
Education	0800	4,223,886	1,223,606	526,618	51,047		6,025,157
Engineering and Related Industrial Technology	0900	2,215,525	157,849	171,496	170,846		2,715,716
Fine and Applied Arts	1000	5,403,973	306,042	228,594	64,483		6,003,092
Foreign language	1100	1,580,934	103				1,581,037
Health	1200	4,855,070	552,594	239,721	120,289		5,767,674
Consumer Education And Home Economics	1300	1,600,465	78,647	143,347	21,703		1,844,162
Law	1400	120,150	12				120,162
Humanities(Letters)	1500	9,687,659	56,329	49,216			9,793,204
Library Science	1600						0
Mathematics	1700	8,350,378	34,552	15,699	6,321		8,406,950
Military Studies	1800						0
Physical Sciences	1900	3,986,430	301,990	115,977	69,889		4,474,286
Psychology	2000	1,922,256	150	11,876			1,934,282
Public Affairs and Services	2100	1,188,729	16,650	59,997	21,426		1,286,802
Social Sciences	2200	7,292,138	594	14,773	8,382		7,315,887
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,319,914	140,200	122,488	216,002		1,798,604
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		63,538,670	3,373,207	2,093,557	911,100		69,916,534
Total Expenditures for GF Activities*		63,656,900	64,823,516	18,390,441	2,016,733	(699,037)	148,188,553

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		10,176,349	198,513	18,912		10,393,774
Course and Curriculum Development	6020		160,764	7,663			168,427
Academic / Faculty Senate	6030		1,153,217	25,748			1,178,965
Other Instructional Administration & Governance	6090		229,019	786	1,782		231,587
Total Instructional Admin. & Governance		0	11,719,349	232,710	20,694	0	11,972,753
Instructional Support Services	6100						
Learning Center	6110	47,840	290,124	1,264			339,228
Library	6120		1,967,646	345,684	109,104		2,422,434
Media	6130			4,990	1,104		6,094
Museums and Galleries	6140		6,049				6,049
Academic Information Systems and Technology	6150		210,821	3,900			214,721
Other Instructional Support Services	6190		320,949	34,977	2,269		358,195
Total Instructional Support Services		47,840	2,795,589	390,815	112,477	0	3,346,721
Admissions and Records	6200		1,897,608	30,531	1,401		1,929,540
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,414,687	44,538	9,462		5,468,687
Matriculation and Student Assessment	6320		673,253	46,120	46,540		765,913
Transfer Programs	6330		82,526	978			83,504
Career Guidance	6340		3,542	14,621			18,163
Other Student Counseling and Guidance	6390		20,607				20,607
Total Student Counseling and Guidance		0	6,194,615	106,257	56,002	0	6,356,874

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	791	704,957	19,933	6,274		731,955
Disabled Student Programs and Services (DSPS)	6420	60,350	1,752,694	69,979	61,142		1,944,165
Extended Opportunity Programs and Services (EOPS)	6430		1,750,839	48,679	27,740		1,827,258
Health Services	6440		1,286,720	333,083	26,460		1,646,263
Student Personnel Administration	6450		194,639	11,935	345		206,919
Financial Aid Administration	6460		2,566,588	135,716	31,650		2,733,954
Job Placement Services	6470			3,636			3,636
Veterans Services	6480		72,316	16,901	650		89,867
Miscellaneous Student Services	6490		2,469,365	1,150,542	305,129		3,925,036
Total Other Student Services		61,141	10,798,118	1,790,404	459,390	0	13,109,053
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,086,558	868,474	27,783		2,982,815
Custodial Services	6530		3,341,991	302,407	6,489		3,650,887
Grounds Maintenance and Repairs	6550		1,411,068	198,420	56,892		1,666,380
Utilities	6570			4,173,920			4,173,920
Other Operations and Maintenance of Plant	6590		1,044,589	53,438			1,098,027
Total Operation and Maintenance of Plant	6500	0	7,884,206	5,596,659	91,164	0	13,572,029
Planning, Policymaking and Coordinations	6600		2,318,799	428,258	11,169		2,758,226

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		234,698	72,760	769		308,227
Fiscal Operations	6720		6,127,153	727,467	79,830		6,934,450
Human Resources Management	6730		1,853,387	181,618	4,595		2,039,600
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		47,270	99,946	1,770		148,986
Staff Diversity	6760		59,314				59,314
Logistical Services	6770		2,767,242	2,895,548	36,911		5,699,701
Management Information Systems	6780		3,598,911	1,793,565	27,923		5,420,399
Other General Institutional Support Services	6790		1,284,886	724,621	164,634		2,174,141
Total General Institutional Support Services	6700	0	15,972,861	6,495,525	316,432	0	22,784,818
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	1,000	76,952	31,630			109,582
Community Use of Facilities	6830		377,569	40,368	7,180		425,117
Economic Development	6840		295,718	29,514	1,494		326,726
Other Community Services & Economic Development	6890						0
Total Community Services	6800	1,000	750,239	101,512	8,674	0	861,425

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		3,704				3,704
Child Development Centers	6920		165,886				165,886
Farm Operations	6930						0
Food Services	6940		14,328				14,328
Parking	6950						0
Student and Co-Curricular Activities	6960		847,429	307,012	16,321		1,170,762
Student Housing	6970						0
Other Ancillary Services	6990			405			405
Total Ancillary Services	6900	0	1,031,347	307,417	16,321	0	1,355,085
Auxiliary Operations	7000						
Contract Education	7010	8,249	1,868	805,108			815,225
Other Auxiliary Operations	7090		85,710	10,271			95,981
Total Auxiliary Operations	7000	8,249	87,578	815,379	0	0	911,206

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			1,417	11,909		13,326
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					(952,392)	(952,392)
Student Aid	7320					253,360	253,360
Other Outgo	7390					(5)	(5)
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	(699,037)	(699,037)
Sub-Total Non-Instructional Activites		118,230	61,450,309	16,296,884	1,105,633	(699,037)	78,272,019
Total Expenditures General Fund: activities *		63,656,900	64,823,516	18,390,441	2,016,733	(699,037)	148,188,553

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$159,000,917
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	25,002.00		
	2. 2013-2014 Second Period Actual FTES	25,461.00		
	3. 2013-2014 Population change factor (C2/C1)	1.0184		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$161,554,103
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)			\$161,554,103
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$161,554,103
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			66,574,641
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			484,100
C.	Local Property taxes			53,102,899
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			205,780
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			58,765
H.	2014-2015 Appropriations Subject to Limit			\$120,308,655

For Actual Year: 2013-2014

Budget Year: 2014-2015

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	6,376		5,044,065	5,968,827	5,050,441	5,968,827
State Revenues	8600	71,627,084	64,636,890	9,123,322	19,382,643	80,750,406	84,019,533
Local Revenues	8800	68,931,311	74,911,175	4,087,576	4,289,011	73,018,887	79,200,186
Total Revenues		140,564,771	139,548,065	18,254,963	29,640,481	158,819,734	169,188,546
EXPENDITURES:							
Academic Salaries	1000	56,692,957	58,139,223	3,066,495	3,898,455	59,759,452	62,037,678
Classified Salaries	2000	23,687,118	24,777,557	6,735,320	8,458,798	30,422,438	33,236,355
Employee Benefits	3000	34,866,146	36,470,649	3,432,380	4,209,377	38,298,526	40,680,026
Supplies and Materials	4000	2,163,332	2,859,913	1,016,722	3,506,224	3,180,054	6,366,137
Other Operating Expenses and Services	5000	12,836,300	18,185,749	2,374,087	7,212,365	15,210,387	25,398,114
Capital Outlay	6000	844,362	1,768,808	1,172,371	2,823,402	2,016,733	4,592,210
Total Expenditures		131,090,215	142,201,899	17,797,375	30,108,621	148,887,590	172,310,520
Excess /(Deficiency) of Revenues over Expenditures		9,474,556	(2,653,834)	457,588	(468,140)	9,932,144	(3,121,974)
Other Financing Sources	8900	547,659	516,524	789,329	819,554	1,336,988	1,336,078
Other Outgo	7000	(1,480,605)	5,736,780	781,568	1,040,324	(699,037)	6,777,104
Net Increase/(Decrease) in Fund Balance		11,502,820	(7,874,090)	465,349	(688,910)	11,968,169	(8,563,000)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	28,595,247	40,098,067	6,240,033	6,705,382	34,835,280	46,803,449
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	28,595,247		6,240,033		34,835,280	
Ending Fund Balance, June 30		40,098,067	32,223,977	6,705,382	6,016,472	46,803,449	38,240,449

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2013-2014

Budget Year: 2014-2015

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	158,459					
Local Revenues	8800	18,528,434	1				
Total Revenues		18,686,893	1	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	16,886,013	1				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	16,886,013	1	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,886,013)	(1)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,800,880	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	16,643,230	18,444,110		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	16,643,230		0		0	
Ending Fund Balance, June 30		18,444,110	18,444,110	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					91,473	91,473
Local Revenues	8800			164,912	166,000	679,968	702,264
Total Income		0	0	164,912	166,000	771,441	793,737
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			12,865	14,593	679,023	651,701
Employee Benefits	3000			6,923	7,144	389,594	353,025
Supplies and Materials	4000			333	1,800	9,412	17,000
Other Operating Expenses and Services	5000			12,992	13,920	21,830	20,380
Capital Outlay	6000						
Total Expenditures		0	0	33,113	37,457	1,099,859	1,042,106
Excess /(Deficiency) of Revenues over Expenditures		0	0	131,799	128,543	(328,418)	(248,369)
Other Financing Sources	8900					299,473	51,000
Other Outgo	7000			74,011	110,000		
Net Increase/(Decrease) in Fund Balance		0	0	57,788	18,543	(28,945)	(197,369)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	43,306	101,094	412,525	383,580
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		43,306		412,525	
Ending Fund Balance, June 30		0	0	101,094	119,637	383,580	186,211

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	955,436	3,593,015				
Local Revenues	8800	1,082,436	640,638				
Total Income		2,037,872	4,233,653	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	104,314					
Employee Benefits	3000	10,032					
Supplies and Materials	4000	169,000	61,395				
Other Operating Expenses and Services	5000	873,242	334,055				
Capital Outlay	6000	20,331,862	50,577,426				
Total Expenditures		21,488,450	50,972,876	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(19,450,578)	(46,739,223)	0	0	0	0
Other Financing Sources	8900	3,702,047	1,187,896				
Other Outgo	7000	749,767	5,125,531				
Net Increase/(Decrease) in Fund Balance		(16,498,298)	(50,676,858)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	69,417,578	52,919,280		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	69,417,578		0		0	
Ending Fund Balance, June 30		52,919,280	2,242,422	0	0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	6,126,774		199,745	208,334		
Other Financing Sources	8900						
Total Income		6,126,774	0	199,745	208,334	0	0
Cost of Sales	5890						
Gross Profit or Loss		6,126,774	0	199,745	208,334	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	675,608		6,733	10,000		
Employee Benefits	3000	364,393		455	195		
Supplies and Materials	4000	4,591,433		3,630	9,100		
Other Operating Expenses and Services	5000	278,942			2,625		
Capital Outlay	6000	1,191					
Total Expenditures		5,911,567	0	10,818	21,920	0	0
Net Profit or Loss		215,207	0	188,927	186,414	0	0
Other Outgo	7000	5,866,888		60,000	158,403		
Net Increase/(Decrease) in Fund Balance		(5,651,681)	0	128,927	28,011	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,651,681	0	546,579	675,506		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,651,681		546,579		0	
Ending Fund Balance, June 30		0	0	675,506	703,517	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	338,733					
Other Financing Sources	8900	75,000	75,000	12,063,276	12,548,724		
Total Income		413,733	75,000	12,063,276	12,548,724		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			10,910,680	11,402,379		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	41,874	150,000				
Capital Outlay	6000						
Total Expenditures		41,874	150,000	10,910,680	11,402,379		
Net Profit or Loss		371,859	(75,000)	1,152,596	1,146,345		
Other Outgo	7000			1,100,000	1,180,000		
Net Increase/(Decrease) in Fund Balance		371,859	(75,000)	52,596	(33,655)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,478,474	2,850,333	(15,064)	37,532		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,478,474		(15,064)			
Ending Fund Balance, June 30		2,850,333	2,775,333	37,532	3,877		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	78,863	74,100	81,646	52,000	386,854	245,500
Total Income		78,863	74,100	81,646	52,000	386,854	245,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	19,539	15,851			9,625	65,000
Employee Benefits	3000	762	309			473	1,268
Supplies and Materials	4000	32,430	55,975	574		1,048	7,000
Other Operating Expenses and Services	5000	10,728	14,797	83,373	88,250	2,700	4,000
Capital Outlay	6000	1,362					
Total Expenditures		64,821	86,932	83,947	88,250	13,846	77,268
Excess /(Deficiency) of Revenues over Expenditures		14,042	(12,832)	(2,301)	(36,250)	373,008	168,232
Other Financing Sources	8900	8,388	80,126		35,051	18,854	1,366,776
Other Outgo	7000	24,878	39,000	1,750			
Net Increase/(Decrease) in Fund Balance		(2,448)	28,294	(4,051)	(1,199)	391,862	1,535,008
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	219,255	216,807	158,377	154,326	4,090,707	4,482,569
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	219,255		158,377		4,090,707	
Ending Fund Balance, June 30		216,807	245,101	154,326	153,127	4,482,569	6,017,577

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	38,912,903	39,252,000				
State Revenues	8600	2,198,924	2,214,000				
Local Revenues	8800	906	200				
Total Income		41,112,733	41,466,200	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		41,112,733	41,466,200	0	0	0	0
Other Financing Sources	8900	296,597	305,000				
Other Outgo	7000	41,406,454	41,771,200				
Net Increase/(Decrease) in Fund Balance		2,876	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,175	4,051		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,175		0		0	
Ending Fund Balance, June 30		4,051	4,051	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,011,008	
Total Income		0	0	1,011,008	0
Expenditures					
Academic Salaries	1000			13,456	
Classified Salaries	2000			129,887	
Employee Benefits	3000			22,298	
Supplies and Materials	4000			412,972	53,633
Other Operating Expenses and Services	5000			529,871	96,550
Capital Outlay	6000			158,683	117
Total Expenditures		0	0	1,267,167	150,300
Excess /(Deficiency) of Revenues over Expenditures		0	0	(256,159)	(150,300)
Other Financing Sources	8900			254,119	40,700
Other Outgo	7000			189,850	(25,000)
Net Increase/(Decrease) in Fund Balance		0	0	(191,890)	(84,600)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,148,449	1,956,559
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,148,449	
Ending Fund Balance, June 30		0	0	1,956,559	1,871,959

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	784,819
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	259,600
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,591,520
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	75,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	6,638
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	32,144
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	253,614
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	296,597
73	STUDENT BODY CENTER FEE TRUST FUND	41	CAPITAL OUTLAY PROJECTS FUND	18,854
79	OTHER TRUST FUNDS	51	BOOKSTORE FUND	128,000
79	OTHER TRUST FUNDS	52	CAFETERIA FUND	60,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	7,600
71	ASSOCIATED STUDENTS TRUST FUND	72	STUDENT REPRESENTATION FEE TRUST FUND	1,750
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	4,639
33	CHILD DEVELOPMENT FUND	79	OTHER TRUST FUNDS	39,873
41	CAPITAL OUTLAY PROJECTS FUND	79	OTHER TRUST FUNDS	126,000

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,320,578			550,613	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	392,395	392,395
Books, Magazines, & Periodicals	4200				0	135,625	135,625
Instructional Supplies & Materials	4300				0	5,335	5,335
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	533,355	533,355
Other Operating Expenses and Services	5000		3,320,578		3,320,578	17,258	3,337,836
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,320,578	0	3,320,578	550,613	3,871,191
Ending Balance					0	0	0

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,147,000			2,433,460	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	2,221,408	2,221,408
Books, Magazines, & Periodicals	4200				0	181,614	181,614
Instructional Supplies & Materials	4300				0	1,000	1,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,404,022	2,404,022
Other Operating Expenses and Services	5000		3,147,000		3,147,000	3,143	3,150,143
Capital Outlay	6000						
Library Books	6300				0	26,295	26,295
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	26,295	26,295
Other Outgo	7000				0		0
Total Expenditures		0	3,147,000	0	3,147,000	2,433,460	5,580,460
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 680

Name: VENTURA

EPA Revenue	18,641,571
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	18,641,571	0	0	18,641,571
TOTAL		18,641,571	0	0	18,641,571