

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

District: VENTURA

District Code: 680

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

District Chief Business Officer

Date

District Superintendent

Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. 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: 2018-2019

Budget Year: 2019-2020

District ID: 680

Name: VENTURA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
ECS 84362 A		ECS 84362 B	Excluded		
Instructional Salary Cost		Total CEE	Activities		
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	26,490,698	28,849,675		28,849,675
Other	1300	25,988,967	26,524,744	1,120	26,525,864
Total Instructional Salaries		52,479,665	55,374,419	1,120	55,375,539
Non-Instructional Salaries					
Contract or Regular	1200		9,212,459	90,473	9,302,932
Other	1400		814,494	19,259	833,753
Total Non-Instructional Salaries		0	10,026,953	109,732	10,136,685
Total Academic Salaries		52,479,665	65,401,372	110,852	65,512,224
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,833,850	911,523	24,745,373
Other	2300		2,330,470	264,584	2,595,054
Total Non-Instructional Salaries		0	26,164,320	1,176,107	27,340,427
Instructional Aides					
Regular Status	2200	1,951,953	1,971,803		1,971,803
Other	2400				0
Total Instructional Aides		1,951,953	1,971,803	0	1,971,803
Total Classified Salaries		1,951,953	28,136,123	1,176,107	29,312,230
Employee Benefits	3000	27,989,917	52,640,989	637,701	53,278,690
Supplies and Materials	4000		1,695,329	253,054	1,948,383
Other Operating Expenses	5000		13,486,582	2,356,680	15,843,262
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		82,421,535	161,360,395	4,534,394	165,894,789

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	4,224,986	8,680,085		8,680,085
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		172,815	35,911	208,726
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		4,261,302		4,261,302
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	4,261,302	0	4,261,302
Other Operating Expenses and Services	5000				0

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		4,224,986	13,114,202	35,911	13,150,113
Total for ECS 84362, 50% Law		78,196,549	148,246,193	4,498,483	152,744,676
Percent of CEE (Instructional Salary Cost / Total CEE)		52.75%	100.00%		
50% of Current Expense of Education			74,123,096		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		78,196,549	148,246,193	4,498,483	152,744,676
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		82,421,535	161,360,395	4,534,394	165,894,789
Capital Expenditures	6000	360,665	1,689,022	107,828	1,796,850
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		82,782,200	163,049,417	4,642,222	167,691,639

For Year Ended June 30, 2019

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	93,485,666	16,480,985	109,966,651
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	53,200		53,200
Investments (at cost)	9120			0
Accounts Receivable	9130	7,339,726	6,336,592	13,676,318
Due from Other Funds	9140	2,015,595		2,015,595
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	185,172	115,567	300,739
TOTAL ASSETS		103,079,359	22,933,144	126,012,503
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,217,999	944,254	7,162,253
Accrued Salaries and Wages Payable	9520	3,541,220	166,181	3,707,401
Compensated Absences Payable Current	9530	880,465		880,465
Due to Other Funds	9540	1,463	1,920,302	1,921,765
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	17,052,716	11,933,673	28,986,389
TOTAL LIABILITIES		27,693,863	14,964,410	42,658,273

For Year Ended June 30, 2019

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			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
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	238,372		238,372
Restricted Fund Balance	9752		7,968,734	7,968,734
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	20,464,942		20,464,942
Total Designated Fund Balance		20,703,314	7,968,734	28,672,048
Uncommitted Fund Balance	9790	54,682,182		54,682,182
TOTAL FUND EQUITY		75,385,496	7,968,734	83,354,230
TOTAL LIABILITIES AND FUND EQUITY		103,079,359	22,933,144	126,012,503

- 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, 2019

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	21,672,828		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	135,735		
Due from Other Funds	9140			
TOTAL ASSETS		21,808,563	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, 2019

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			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	21,808,563		
Assigned Fund Balance	9754			
Total Designated Fund Balance		21,808,563	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		21,808,563	0	0
TOTAL LIABILITIES AND FUND EQUITY		21,808,563	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, 2019

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		185,114	398,360			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			40,692			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	185,114	439,052	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		339	1,172			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			10			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			5,200			
TOTAL LIABILITIES		0	339	6,382	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, 2019

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	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	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	184,775	432,670	0	0	0
Total Designated Fund Balance		0	184,775	432,670	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	184,775	432,670	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	185,114	439,052	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	35,359,478		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	96,424		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	17,880		
TOTAL ASSETS		35,473,782	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,288,815		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	3,979,727		
TOTAL LIABILITIES		6,268,542	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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			
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
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	17,880		
Restricted Fund Balance	9752	4,054,859		
Committed Fund Balance	9753			
Assigned Fund Balance	9754	25,132,501		
Total Designated Fund Balance		29,205,240	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		29,205,240	0	0
TOTAL LIABILITIES AND FUND EQUITY		35,473,782	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

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		1,095,182		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114		11,000		
Investments (at cost)	9120				
Accounts Receivable	9130		2,566		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	1,108,748	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

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, 2019

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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		1,108,748		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	1,108,748	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,108,748	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	4,876,933	812,953
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		20,860
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		4,876,933	833,813

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	9,985	33
Accrued Salaries and Wages Payable	9520		3,756
Compensated Absences Payable Current	9530		761,607
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		9,985	765,396
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	9,985	765,396

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	4,866,948	68,417
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		4,866,948	68,417
TOTAL LIABILITIES AND FUND EQUITY		4,876,933	833,813

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	1,459,392	166,127	5,754,896	78,026				2,364,152
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	150,731	25,737	182,345	96,288				27,136
Due from Other Funds	9140				5,185				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								1,475
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		1,610,123	191,864	5,937,241	179,499	0	0	0	2,392,763

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	3,830		40	79,972				22,702
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				99,004				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	285,311	41,107	231,947					
Total Current Liabilities and Deferred Revenue		289,141	41,107	231,987	178,976	0	0	0	22,702
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	289,141	41,107	231,987	178,976	0	0	0	22,702

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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				523				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	1,320,982	150,757	5,705,254					2,370,061
Total Reserved Fund Balance		1,320,982	150,757	5,705,254	523	0	0	0	2,370,061
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								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		1,320,982	150,757	5,705,254	523	0	0	0	2,370,061
TOTAL LIABILITIES AND FUND EQUITY		1,610,123	191,864	5,937,241	179,499	0	0	0	2,392,763

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		2,871,004	2,871,004
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		138,178	138,178
Student Financial Aid	8150			0
Veterans Education	8160		12,630	12,630
Vocational and Technical Education Act (VATEA)	8170		840,300	840,300
Other Federal Revenues	8190		774,022	774,022
Total Federal Revenues	8100	0	4,636,134	4,636,134
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	51,925,529		51,925,529
Other General Apportionment	8613	1,274,046		1,274,046
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,591,592	2,591,592
Disabled Students Programs and Services(DSPS)	8623		3,104,187	3,104,187
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		741,006	741,006
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		26,391,947	26,391,947

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	23,856,161		23,856,161
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	483,706		483,706
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	4,054		4,054
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,261,302	4,687,200	8,948,502
State Mandated Costs	8685	761,537		761,537
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,105,125	472,143	5,577,268
Total State Revenues	8600	87,671,460	37,988,075	125,659,535

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	63,967,469		63,967,469
Tax Allocation, Supplemental Roll	8812	1,251,329		1,251,329
Tax Allocation, Unsecured Roll	8813	1,599,848		1,599,848
Prior Years Taxes	8816	106,122		106,122
Education Revenues Augmentation Fund (ERAF)	8817	399,167		399,167
Redevelopment Agency Funds - Pass Through	8818	1,061,852		1,061,852
Redevelopment Agency Funds - Residual	8819	3,992,180		3,992,180
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	25,237		25,237
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	120,294	50,551	170,845
Sales and Commissions	8840	141,083		141,083
Rentals and Leases	8850	1,072,526	3,698	1,076,224
Interest and Investment Income	8860	3,460,067		3,460,067
Student Fees and Charges	8870			
Community Services Classes	8872	80,547		80,547
Dormitory	8873			0
Enrollment	8874	13,462,829		13,462,829
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,542,301	1,542,301
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	38,813		38,813
Nonresident Tuition	8880	1,977,221		1,977,221
Parking Services and Public Transportation	8881		1,847,968	1,847,968
Other Student Fees and Charges	8885	44,771	101,179	145,950
Other Local Revenues	8890	3,643,145	287,104	3,930,249
Total Local Revenues	8800	96,444,500	3,832,801	100,277,301
Total Revenues		184,115,960	46,457,010	230,572,970

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	100,000	1,163,150	1,263,150
Total Other Financing Sources	8900	100,000	1,163,150	1,263,150
Total Revenues and Other Financing Sources		184,215,960	47,620,160	231,836,120

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	907,322	132,482	139,670	18,753		1,198,227
Architecture and Environmental Design	0200			930	24,106		25,036
Environmental Sciences and Technologies	0300	227,941		2,942	520		231,403
Biological Sciences	0400	5,726,881	291,814	208,145	62,155		6,288,995
Business and Management	0500	2,718,294		21,943	65,774		2,806,011
Communications	0600	1,537,875	44,662	50,148	121,177		1,753,862
Computer and Information Science	0700	1,575,049	140,506	15,478	129,943		1,860,976
Education	0800	5,310,922	1,294,038	633,376	64,248		7,302,584
Engineering and Related Industrial Technology	0900	3,498,755	2,015	253,477	176,472		3,930,719
Fine and Applied Arts	1000	7,372,472	362,843	292,688	132,875		8,160,878
Foreign language	1100	2,056,881					2,056,881
Health	1200	6,008,896	594,522	270,304	129,720		7,003,442
Consumer Education And Home Economics	1300	1,772,153	212,361	121,125	46,310		2,151,949
Law	1400	136,263		5,240			141,503
Humanities(Letters)	1500	12,847,814	7,126	52,117	2,437		12,909,494
Library Science	1600						0
Mathematics	1700	9,787,210	55,833	12,503	39,681		9,895,227
Military Studies	1800						0
Physical Sciences	1900	6,252,338	52,558	120,744	43,319		6,468,959
Psychology	2000	2,440,741		309	2,418		2,443,468
Public Affairs and Services	2100	1,897,967	113,561	97,108	122,479		2,231,115
Social Sciences	2200	8,953,298	21,182	27,573	10,540		9,012,593
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,612,676	275,739	569,660	463,463		3,921,538
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		83,641,748	3,601,242	2,895,480	1,656,390		91,794,860
Total Expenditures for GF Activities*		83,641,748	92,527,131	23,596,036	4,135,422	21,692,439	225,592,776

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		15,800,364	1,224,148	39,205		17,063,717
Course and Curriculum Development	6020		338,058	5,479			343,537
Academic / Faculty Senate	6030		1,137,601	64,049			1,201,650
Other Instructional Administration & Governance	6090		1,367,196	1,735			1,368,931
Total Instructional Admin. & Governance		0	18,643,219	1,295,411	39,205	0	19,977,835
Instructional Support Services	6100						
Learning Center	6110		649,265	2,827	49,367		701,459
Library	6120		2,252,896	435,419	147,251		2,835,566
Media	6130			3,190			3,190
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		352,913	83,296	234,104		670,313
Other Instructional Support Services	6190		650,092	400,206	320,249		1,370,547
Total Instructional Support Services		0	3,905,166	924,938	750,971	0	5,581,075
Admissions and Records	6200		2,176,122	28,672	945		2,205,739
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		7,495,954	96,083			7,592,037
Matriculation and Student Assessment	6320		1,012,298	91,111	130,216		1,233,625
Transfer Programs	6330		277,372	19,499	533		297,404
Career Guidance	6340		54,267	13,376	283		67,926
Other Student Counseling and Guidance	6390		1,062,665	145,017			1,207,682
Total Student Counseling and Guidance		0	9,902,556	365,086	131,032	0	10,398,674

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		775,664	64,572	21,409		861,645
Disabled Student Programs and Services (DSPS)	6420		3,354,203	286,835	41,139		3,682,177
Extended Opportunity Programs and Services (EOPS)	6430		2,673,384	126,006	8,628		2,808,018
Health Services	6440		2,082,630	389,243	6,630		2,478,503
Student Personnel Administration	6450		435,561	52,604	1,422		489,587
Financial Aid Administration	6460		2,920,592	206,980	29,847		3,157,419
Job Placement Services	6470		236,194	34,346	985		271,525
Veterans Services	6480		109,257	14,415	15,090		138,762
Miscellaneous Student Services	6490		3,548,616	875,743	375,350		4,799,709
Total Other Student Services		0	16,136,101	2,050,744	500,500	0	18,687,345
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,828,069	676,171	40,025		3,544,265
Custodial Services	6530		4,358,917	253,875	3,762		4,616,554
Grounds Maintenance and Repairs	6550		1,799,261	262,920	3,785		2,065,966
Utilities	6570			4,077,367			4,077,367
Other Operations and Maintenance of Plant	6590		978,391	63,763			1,042,154
Total Operation and Maintenance of Plant	6500	0	9,964,638	5,334,096	47,572	0	15,346,306
Planning, Policymaking and Coordinations	6600		2,943,798	973,564	27,762		3,945,124

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		509,340	36,374	16,344		562,058
Fiscal Operations	6720		7,245,728	936,738	23,120		8,205,586
Human Resources Management	6730		2,421,873	204,407	1,304		2,627,584
Noninstruct Staff Retirees' Benefits & Retirement *	6740		847				847
Staff Development	6750		153,244	208,262	1,451		362,957
Staff Diversity	6760		73,567	15,000			88,567
Logistical Services	6770		3,305,981	2,621,509	74,424		6,001,914
Management Information Systems	6780		5,239,015	1,940,128	528,100		7,707,243
Other General Institutional Support Services	6790		3,896,399	1,168,341	223,959		5,288,699
Total General Institutional Support Services	6700	0	22,845,994	7,130,759	868,702	0	30,845,455
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		54,700	54,027	1,060		109,787
Community Use of Facilities	6830		237,973	122,556	17,656		378,185
Economic Development	6840		687,195	179,227	8,819		875,241
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	979,868	355,810	27,535	0	1,363,213

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		231,315	3,915			235,230
Farm Operations	6930		1,477				1,477
Food Services	6940		1,547				1,547
Parking	6950						0
Student and Co-Curricular Activities	6960		958,097	440,580	20,888		1,419,565
Student Housing	6970			23			23
Other Ancillary Services	6990			390			390
Total Ancillary Services	6900	0	1,192,436	444,908	20,888	0	1,658,232
Auxiliary Operations	7000						
Contract Education	7010		57,243	1,733,696			1,790,939
Other Auxiliary Operations	7090		171,738	33,890			205,628
Total Auxiliary Operations	7000	0	228,981	1,767,586	0	0	1,996,567

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		7,010	28,982	63,920		99,912
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					20,192,710	20,192,710
Student Aid	7320					1,499,729	1,499,729
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	21,692,439	21,692,439
Sub-Total Non-Instructional Activites			88,925,889	20,700,556	2,479,032	21,692,439	133,797,916
Total Expenditures General Fund: activities *		83,641,748	92,527,131	23,596,036	4,135,422	21,692,439	225,592,776

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$194,514,498
B.	2019-2020 Price Factor:			1.0385
C.	Population factor:			
	1.	2017-2018 Second Period Actual FTES	26,071.11	
	2.	2018-2019 Second Period Actual FTES	25,089.49	
	3.	2018-2019 Population change factor (C2/C1)	0.9623	
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$194,387,782
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)			\$194,387,782
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$194,387,782
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			70,033,511
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			487,760
C.	Local Property taxes			76,021,383
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			2,215,481
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			(125,150)
H.	2019-2020 Appropriations Subject to Limit			\$148,883,285

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			4,636,134	7,182,944	4,636,134	7,182,944
State Revenues	8600	87,671,460	169,322,694	37,988,075	45,615,315	125,659,535	214,938,009
Local Revenues	8800	96,444,500	10,217,303	3,832,801	4,145,651	100,277,301	14,362,954
Total Revenues		184,115,960	179,539,997	46,457,010	56,943,910	230,572,970	236,483,907
EXPENDITURES:							
Academic Salaries	1000	60,431,351	60,645,543	6,617,056	7,646,188	67,048,407	68,291,731
Classified Salaries	2000	34,393,103	37,238,296	13,306,427	18,094,007	47,699,530	55,332,303
Employee Benefits	3000	53,278,689	56,787,032	8,142,253	10,598,846	61,420,942	67,385,878
Supplies and Materials	4000	1,948,383	5,804,413	2,218,635	7,303,513	4,167,018	13,107,926
Other Operating Expenses and Services	5000	15,843,262	20,541,181	3,585,756	7,028,942	19,429,018	27,570,123
Capital Outlay	6000	1,796,850	7,873,463	2,338,572	976,419	4,135,422	8,849,882
Total Expenditures		167,691,638	188,889,928	36,208,699	51,647,915	203,900,337	240,537,843
Excess /(Deficiency) of Revenues over Expenditures		16,424,322	(9,349,931)	10,248,311	5,295,995	26,672,633	(4,053,936)
Other Financing Sources	8900	100,000	209,013	1,163,150	1,372,822	1,263,150	1,581,835
Other Outgo	7000	13,209,748	8,289,343	8,482,691	9,854,138	21,692,439	18,143,481
Net Increase/(Decrease) in Fund Balance		3,314,574	(17,430,261)	2,928,770	(3,185,321)	6,243,344	(20,615,582)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	72,070,922	75,385,496	5,039,964	7,968,734	77,110,886	83,354,230
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	72,070,922		5,039,964		77,110,886	
Ending Fund Balance, June 30		75,385,496	57,955,235	7,968,734	4,783,413	83,354,230	62,738,648

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	145,552					
Local Revenues	8800	22,052,398					
Total Revenues		22,197,950	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	9,535,000					
Debt Interest and Other Service Charges	7120	11,046,775					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	20,581,775	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(20,581,775)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		1,616,175	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,192,388	21,808,563		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	20,192,388		0		0	
Ending Fund Balance, June 30		21,808,563	21,808,563	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					74,151	65,000
Local Revenues	8800			119,659	140,000	739,901	724,821
Total Income		0	0	119,659	140,000	814,052	789,821
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			2,261	7,000	501,942	528,975
Employee Benefits	3000			38	119	196,330	271,539
Supplies and Materials	4000				5,677	15,421	24,000
Other Operating Expenses and Services	5000			14,397	16,420	14,200	20,360
Capital Outlay	6000						
Total Expenditures		0	0	16,696	29,216	727,893	844,874
Excess /(Deficiency) of Revenues over Expenditures		0	0	102,963	110,784	86,159	(55,053)
Other Financing Sources	8900						57,000
Other Outgo	7000			100,000	125,000		
Net Increase/(Decrease) in Fund Balance		0	0	2,963	(14,216)	86,159	1,947
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	181,811	184,774	346,512	432,671
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		181,811		346,512	
Ending Fund Balance, June 30		0	0	184,774	170,558	432,671	434,618

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,432,451	3,344,843				
Local Revenues	8800	1,801,040	170,000				
Total Income		3,233,491	3,514,843	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	6,301	285,655				
Other Operating Expenses and Services	5000	606,977	399,421				
Capital Outlay	6000	17,608,791	18,259,831				
Total Expenditures		18,222,069	18,944,907	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(14,988,578)	(15,430,064)	0	0	0	0
Other Financing Sources	8900	12,914,608	830,000				
Other Outgo	7000		2,696,682				
Net Increase/(Decrease) in Fund Balance		(2,073,970)	(17,296,746)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	31,279,212	29,205,242		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	31,279,212		0		0	
Ending Fund Balance, June 30		29,205,242	11,908,496	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800			84,319	90,000		
Other Financing Sources	8900						
Total Income		0	0	84,319	90,000	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	84,319	90,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			18,352	20,000		
Employee Benefits	3000			478	340		
Supplies and Materials	4000			2,460	15,000		
Other Operating Expenses and Services	5000				2,000		
Capital Outlay	6000						
Total Expenditures		0	0	21,290	37,340	0	0
Net Profit or Loss		0	0	63,029	52,660	0	0
Other Outgo	7000			21,180			
Net Increase/(Decrease) in Fund Balance		0	0	41,849	52,660	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	1,066,899	1,108,748		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,066,899		0	
Ending Fund Balance, June 30		0	0	1,108,748	1,161,408	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object	FUND: 59					
	Code	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: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	454,426		15,105,862	18,451,959		
Other Financing Sources	8900	86,558	75,000				
Total Income		540,984	75,000	15,105,862	18,451,959		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	34,906		15,512,319	16,421,983		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	123,752	158,500				
Capital Outlay	6000						
Total Expenditures		158,658	158,500	15,512,319	16,421,983		
Net Profit or Loss		382,326	(83,500)	(406,457)	2,029,976		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		382,326	(83,500)	(406,457)	2,029,976		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,484,621	4,866,947	474,874	68,417		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,484,621		474,874			
Ending Fund Balance, June 30		4,866,947	4,783,447	68,417	2,098,393		

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	BODY CENTER FEE TRUST FUND	BODY CENTER FEE TRUST FUND
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	667,568	503,295	89,530	53,000	514,558	233,000
Total Income		667,568	503,295	89,530	53,000	514,558	233,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	33,898	44,848			51,853	58,000
Employee Benefits	3000	6,284	6,726			2,116	2,064
Supplies and Materials	4000	225,891	254,190			1,376	9,800
Other Operating Expenses and Services	5000	98,297	144,082	82,538	85,823	480	1,000,400
Capital Outlay	6000	17,430	4,298			11,333	8,000
Total Expenditures		381,800	454,144	82,538	85,823	67,158	1,078,264
Excess /(Deficiency) of Revenues over Expenditures		285,768	49,151	6,992	(32,823)	447,400	(845,264)
Other Financing Sources	8900	19,374					
Other Outgo	7000	118,682	20,716	4,000			
Net Increase/(Decrease) in Fund Balance		186,460	28,435	2,992	(32,823)	447,400	(845,264)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,134,523	1,320,983	147,765	150,757	5,257,855	5,705,255
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,134,523		147,765		5,257,855	
Ending Fund Balance, June 30		1,320,983	1,349,418	150,757	117,934	5,705,255	4,859,991

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	40,012,364	39,584,110				
State Revenues	8600	4,082,760	4,077,000				
Local Revenues	8800	80	70				
Total Income		44,095,204	43,661,180	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		44,095,204	43,661,180	0	0	0	0
Other Financing Sources	8900	6,212,350	7,282,891				
Other Outgo	7000	50,307,474	50,944,594				
Net Increase/(Decrease) in Fund Balance		80	(523)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	443	523		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	443		0		0	
Ending Fund Balance, June 30		523	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600			878	
Local Revenues	8800			1,561,747	
Total Income		0	0	1,562,625	0
Expenditures					
Academic Salaries	1000			9,282	
Classified Salaries	2000			134,101	25,067
Employee Benefits	3000			26,460	19,790
Supplies and Materials	4000			338,728	35,400
Other Operating Expenses and Services	5000			560,239	68,250
Capital Outlay	6000			81,003	
Total Expenditures		0	0	1,149,813	148,507
Excess /(Deficiency) of Revenues over Expenditures		0	0	412,812	(148,507)
Other Financing Sources	8900			88,753	37,000
Other Outgo	7000			151,021	
Net Increase/(Decrease) in Fund Balance		0	0	350,544	(111,507)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,019,516	2,370,060
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,019,516	
Ending Fund Balance, June 30		0	0	2,370,060	2,258,553

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,161,970
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	11,909,750
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	75,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	6,028
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	37,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	770,612
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	6,212,350
11	UNRESTRICTED SUBFUND	32	CAFETERIA FUND	100,000
12	RESTRICTED SUBFUND	52	CAFETERIA FUND	1,180
79	OTHER TRUST FUNDS	52	CAFETERIA FUND	20,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	26,603
41	CAPITAL OUTLAY PROJECTS FUND	79	OTHER TRUST FUNDS	149,331

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					3,001,576	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			3,001,576	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		4,261,302			1,685,625	
		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	12,640	12,640
Books, Magazines, & Periodicals	4200				0	344,095	344,095
Instructional Supplies & Materials	4300				0	748,638	748,638
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	1,105,373	1,105,373
Other Operating Expenses and Services	5000		4,261,302		4,261,302	15,808	4,277,110
Capital Outlay	6000						
Library Books	6300				0	64,229	64,229
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	64,229	64,229
Other Outgo	7000				0		0
Total Expenditures		0	4,261,302	0	4,261,302	1,185,410	5,446,712
Ending Balance					0	3,501,791	3,501,791

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					3,501,791	
Adjustments	9020						
Adjusted Beginning Balance	9030	0				3,501,791	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,978,025			1,311,999	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	3,343,219	3,343,219
Books, Magazines, & Periodicals	4200				0	367,048	367,048
Instructional Supplies & Materials	4300				0	1,000	1,000
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	3,711,267	3,711,267
Other Operating Expenses and Services	5000		3,978,025		3,978,025	301,000	4,279,025
Capital Outlay	6000						
Library Books	6300				0	181,463	181,463
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	181,463	181,463
Other Outgo	7000				0		0
Total Expenditures		0	3,978,025	0	3,978,025	4,193,730	8,171,755
Ending Balance					0	620,060	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 680

Name: VENTURA

EPA Revenue	23,856,161
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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	23,856,161	0	0	23,856,161
TOTAL		23,856,161	0	0	23,856,161

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 680

Name: VENTURA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	5,862,022	3,572,734	9,434,756	N/A	N/A
2016-17	6,303,398	4,653,940	10,957,338	1,522,582	16.14%
2017-18	8,400,758	5,471,579	13,872,337	2,914,999	26.60%
2018-19	9,338,803	6,548,925	15,887,728	2,015,391	14.53%
2019-20	10,474,866	7,821,249	18,296,115	2,408,387	15.16%
2020-21	11,462,811	9,129,207	20,592,018	2,295,903	12.55%

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