

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

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, 2018. 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: 2017-2018

Budget Year: 2018-2019

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	27,419,185	29,432,650		29,432,650
Other	1300	23,651,422	24,113,586	10,914	24,124,500
Total Instructional Salaries		51,070,607	53,546,236	10,914	53,557,150
Non-Instructional Salaries					
Contract or Regular	1200		8,792,907	108,613	8,901,520
Other	1400		617,501	43,573	661,074
Total Non-Instructional Salaries		0	9,410,408	152,186	9,562,594
Total Academic Salaries		51,070,607	62,956,644	163,100	63,119,744
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		22,722,586	997,311	23,719,897
Other	2300		2,215,252	204,812	2,420,064
Total Non-Instructional Salaries		0	24,937,838	1,202,123	26,139,961
Instructional Aides					
Regular Status	2200	2,104,289	2,111,838		2,111,838
Other	2400				0
Total Instructional Aides		2,104,289	2,111,838	0	2,111,838
Total Classified Salaries		2,104,289	27,049,676	1,202,123	28,251,799
Employee Benefits	3000	24,837,729	44,757,946	643,984	45,401,930
Supplies and Materials	4000		1,781,549	326,253	2,107,802
Other Operating Expenses	5000		12,803,986	1,777,290	14,581,276
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		78,012,625	149,349,801	4,112,750	153,462,551

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	4,479,893	8,662,302		8,662,302
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		200,587	34,908	235,495
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		4,222,787		4,222,787
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	4,222,787	0	4,222,787
Other Operating Expenses and Services	5000				0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		4,479,893	13,085,676	34,908	13,120,584
Total for ECS 84362, 50% Law		73,532,732	136,264,125	4,077,842	140,341,967
Percent of CEE (Instructional Salary Cost / Total CEE)		53.96%	100.00%		
50% of Current Expense of Education			68,132,062		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		73,532,732	136,264,125	4,077,842	140,341,967
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		78,012,625	149,349,801	4,112,750	153,462,551
Capital Expenditures	6000	567,633	1,876,049	328,871	2,204,920
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		78,580,258	151,225,850	4,441,621	155,667,471

For Year Ended June 30, 2018

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	83,668,922	14,359,528	98,028,450
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	49,700		49,700
Investments (at cost)	9120			0
Accounts Receivable	9130	13,322,064	4,722,093	18,044,157
Due from Other Funds	9140	1,975,215		1,975,215
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	407,575	21,954	429,529
TOTAL ASSETS		99,423,476	19,103,575	118,527,051
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,710,077	1,175,970	6,886,047
Accrued Salaries and Wages Payable	9520	3,385,032	197,130	3,582,162
Compensated Absences Payable Current	9530	864,746		864,746
Due to Other Funds	9540		1,450,018	1,450,018
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	17,392,699	11,240,493	28,633,192
TOTAL LIABILITIES		27,352,554	14,063,611	41,416,165

For Year Ended June 30, 2018

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	457,275		457,275
Restricted Fund Balance	9752		5,039,964	5,039,964
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	20,464,942		20,464,942
Total Designated Fund Balance		20,922,217	5,039,964	25,962,181
Uncommitted Fund Balance	9790	51,148,705		51,148,705
TOTAL FUND EQUITY		72,070,922	5,039,964	77,110,886
TOTAL LIABILITIES AND FUND EQUITY		99,423,476	19,103,575	118,527,051

- 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, 2018

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	20,108,215		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	84,173		
Due from Other Funds	9140			
TOTAL ASSETS		20,192,388	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	20,192,388		
Assigned Fund Balance	9754			
Total Designated Fund Balance		20,192,388	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		20,192,388	0	0
TOTAL LIABILITIES AND FUND EQUITY		20,192,388	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, 2018

District ID: 680

Name: VENTURA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		180,420	324,971			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130		2,693	30,565			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	183,113	355,536	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		1,302	1,100			
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			10			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			7,914			
TOTAL LIABILITIES		0	1,302	9,024	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, 2018

District ID: 680

Name: VENTURA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
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	181,811	346,512	0	0	0
Total Designated Fund Balance		0	181,811	346,512	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	181,811	346,512	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	183,113	355,536	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	37,282,105		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	152,809		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	17,636		
TOTAL ASSETS		37,452,550	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	902,197		
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	5,271,141		
TOTAL LIABILITIES		6,173,338	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	17,636		
Restricted Fund Balance	9752	5,334,359		
Committed Fund Balance	9753			
Assigned Fund Balance	9754	25,927,217		
Total Designated Fund Balance		31,279,212	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		31,279,212	0	0
TOTAL LIABILITIES AND FUND EQUITY		37,452,550	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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		1,061,911		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		4,988		
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	1,066,899	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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, 2018

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		1,066,899		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	1,066,899	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,066,899	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	4,485,715	1,199,271
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		16,886
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		4,485,715	1,216,157

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	1,094	613
Accrued Salaries and Wages Payable	9520		3,756
Compensated Absences Payable Current	9530		736,914
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		1,094	741,283
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	1,094	741,283

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	4,484,621	474,874
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		4,484,621	474,874
TOTAL LIABILITIES AND FUND EQUITY		4,485,715	1,216,157

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	1,265,996	165,111	5,345,170	12,394				2,021,242
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	133,544	24,806	166,594	534,099				26,520
Due from Other Funds	9140				13,462				
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		1,399,540	189,917	5,511,764	559,955	0	0	0	2,047,762

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	7,607		14,760	20,863				28,246
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				538,649				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	257,410	42,152	239,149					
Total Current Liabilities and Deferred Revenue		265,017	42,152	253,909	559,512	0	0	0	28,246
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	265,017	42,152	253,909	559,512	0	0	0	28,246

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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				443				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790	1,134,523	147,765	5,257,855					2,019,516
Total Reserved Fund Balance		1,134,523	147,765	5,257,855	443	0	0	0	2,019,516
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		1,134,523	147,765	5,257,855	443	0	0	0	2,019,516
TOTAL LIABILITIES AND FUND EQUITY		1,399,540	189,917	5,511,764	559,955	0	0	0	2,047,762

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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		2,311,849	2,311,849
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		134,933	134,933
Student Financial Aid	8150			0
Veterans Education	8160		5,929	5,929
Vocational and Technical Education Act (VATEA)	8170		868,083	868,083
Other Federal Revenues	8190		875,337	875,337
Total Federal Revenues	8100	0	4,196,131	4,196,131
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	55,015,541		55,015,541
Other General Apportionment	8613	1,358,386		1,358,386
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,511,088	2,511,088
Disabled Students Programs and Services(DSPS)	8623		3,004,072	3,004,072
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		730,093	730,093
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		24,862,201	24,862,201

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	19,881,177		19,881,177
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	491,504		491,504
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,990		3,990
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,222,787	1,344,791	5,567,578
State Mandated Costs	8685	1,431,756		1,431,756
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,878,335	532,454	4,410,789
Total State Revenues	8600	86,283,476	32,984,699	119,268,175

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	61,383,575		61,383,575
Tax Allocation, Supplemental Roll	8812	1,207,350		1,207,350
Tax Allocation, Unsecured Roll	8813	1,501,000		1,501,000
Prior Years Taxes	8816	166,187		166,187
Education Revenues Augmentation Fund (ERAF)	8817	249,414		249,414
Redevelopment Agency Funds - Pass Through	8818	1,109,785		1,109,785
Redevelopment Agency Funds - Residual	8819	2,832,220		2,832,220
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	5,563		5,563
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	161,246	100,210	261,456
Sales and Commissions	8840	216,494		216,494
Rentals and Leases	8850	1,213,697		1,213,697
Interest and Investment Income	8860	1,800,106		1,800,106
Student Fees and Charges	8870			
Community Services Classes	8872	100,629		100,629
Dormitory	8873			0
Enrollment	8874	10,162,815		10,162,815
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,535,898	1,535,898
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	42,982		42,982
Nonresident Tuition	8880	2,182,037		2,182,037
Parking Services and Public Transportation	8881		2,299,204	2,299,204
Other Student Fees and Charges	8885	45,173	115,505	160,678
Other Local Revenues	8890	3,430,296	20,351	3,450,647
Total Local Revenues	8800	87,810,569	4,071,168	91,881,737
Total Revenues		174,094,045	41,251,998	215,346,043

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	9,450,000		9,450,000
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	130,869	1,055,427	1,186,296
Total Other Financing Sources	8900	9,580,869	1,055,427	10,636,296
Total Revenues and Other Financing Sources		183,674,914	42,307,425	225,982,339

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	881,839	161,378	231,219	20,147		1,294,583
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	216,089	11,293	8,276	12,386		248,044
Biological Sciences	0400	5,699,430	63,169	203,521	82,275		6,048,395
Business and Management	0500	2,829,606	27,257	22,617	33,131		2,912,611
Communications	0600	1,564,089	90,174	74,163	118,778		1,847,204
Computer and Information Science	0700	1,541,321	194,481	7,697	16,888		1,760,387
Education	0800	5,136,940	1,173,982	603,409	65,133		6,979,464
Engineering and Related Industrial Technology	0900	3,141,496	185,076	274,825	359,434		3,960,831
Fine and Applied Arts	1000	7,141,877	347,357	318,319	141,394		7,948,947
Foreign language	1100	1,904,979					1,904,979
Health	1200	5,973,522	808,357	345,960	125,054		7,252,893
Consumer Education And Home Economics	1300	1,739,425	295,369	195,179	88,706		2,318,679
Law	1400	146,999	(96)				146,903
Humanities(Letters)	1500	12,032,510	68,570	52,385	84,413		12,237,878
Library Science	1600						0
Mathematics	1700	10,012,376	13,043	16,750	8,496		10,050,665
Military Studies	1800						0
Physical Sciences	1900	5,932,847	31,440	131,875	52,702		6,148,864
Psychology	2000	2,291,424	17,123	2,029	2,251		2,312,827
Public Affairs and Services	2100	1,984,136	149,679	74,893	126,947		2,335,655
Social Sciences	2200	8,685,962	7,563	29,929	5,122		8,728,576
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,773,416	850,463	439,882	689,598		3,753,359
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		80,630,283	4,495,678	3,032,928	2,032,855		90,191,744
Total Expenditures for GF Activities*		80,717,245	89,370,160	25,733,761	4,382,609	9,487,525	209,691,300

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		14,333,689	216,815	26,199		14,576,703
Course and Curriculum Development	6020		212,570	34,033			246,603
Academic / Faculty Senate	6030		1,081,760	39,903	1,623		1,123,286
Other Instructional Administration & Governance	6090		1,455,552	4,180			1,459,732
Total Instructional Admin. & Governance		0	17,083,571	294,931	27,822	0	17,406,324
Instructional Support Services	6100						
Learning Center	6110	86,738	272,779	9,984	17,767		387,268
Library	6120		2,341,041	449,919	247,851		3,038,811
Media	6130			4,479			4,479
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		332,325	5,900			338,225
Other Instructional Support Services	6190		520,411	210,385	115,239		846,035
Total Instructional Support Services		86,738	3,466,556	680,667	380,857	0	4,614,818
Admissions and Records	6200		2,219,668	26,191			2,245,859
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		8,404,134	215,708			8,619,842
Matriculation and Student Assessment	6320		1,319,341	109,409	82,679		1,511,429
Transfer Programs	6330		269,305	9,462			278,767
Career Guidance	6340		71,701	12,208			83,909
Other Student Counseling and Guidance	6390		826,720	76,936	3,161		906,817
Total Student Counseling and Guidance		0	10,891,201	423,723	85,840	0	11,400,764

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		829,108	28,893	15,776		873,777
Disabled Student Programs and Services (DSPS)	6420		3,297,519	188,413	71,341		3,557,273
Extended Opportunity Programs and Services (EOPS)	6430		2,543,570	121,082	1,759		2,666,411
Health Services	6440		1,823,815	412,001	6,963		2,242,779
Student Personnel Administration	6450		570,455	67,224			637,679
Financial Aid Administration	6460		2,933,307	201,205	12,561		3,147,073
Job Placement Services	6470		84,700	2,987			87,687
Veterans Services	6480		30,175	8,438			38,613
Miscellaneous Student Services	6490		3,192,279	790,256	133,541		4,116,076
Total Other Student Services		0	15,304,928	1,820,499	241,941	0	17,367,368
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,672,617	641,781	63,340		3,377,738
Custodial Services	6530		4,139,532	251,079	11,965		4,402,576
Grounds Maintenance and Repairs	6550		1,758,835	259,065	7,986		2,025,886
Utilities	6570			4,103,315			4,103,315
Other Operations and Maintenance of Plant	6590		966,142	74,623	2,183		1,042,948
Total Operation and Maintenance of Plant	6500	0	9,537,126	5,329,863	85,474	0	14,952,463
Planning, Policymaking and Coordinations	6600		2,745,475	764,727	11,103		3,521,305

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		381,779	28,735	2,668		413,182
Fiscal Operations	6720		6,789,204	1,224,707	118,261		8,132,172
Human Resources Management	6730		2,239,088	156,552	450		2,396,090
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,631				1,631
Staff Development	6750		153,474	178,288			331,762
Staff Diversity	6760		41,076	5,946			47,022
Logistical Services	6770		3,395,772	2,458,140	103,586		5,957,498
Management Information Systems	6780		4,770,527	2,020,423	443,663		7,234,613
Other General Institutional Support Services	6790		3,652,060	4,933,126	519,218		9,104,404
Total General Institutional Support Services	6700	0	21,424,611	11,005,917	1,187,846	0	33,618,374
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	224	50,684	16,873			67,781
Community Use of Facilities	6830		367,181	125,909	3,957		497,047
Economic Development	6840		285,568	69,947	725		356,240
Other Community Services & Economic Development	6890						0
Total Community Services	6800	224	703,433	212,729	4,682	0	921,068

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		224,571				224,571
Farm Operations	6930						0
Food Services	6940		7,174				7,174
Parking	6950						0
Student and Co-Curricular Activities	6960		985,899	462,280	27,617		1,475,796
Student Housing	6970						0
Other Ancillary Services	6990			1,124	696		1,820
Total Ancillary Services	6900	0	1,217,644	463,404	28,313	0	1,709,361
Auxiliary Operations	7000						
Contract Education	7010		127,208	1,573,734			1,700,942
Other Auxiliary Operations	7090		152,352	36,224			188,576
Total Auxiliary Operations	7000	0	279,560	1,609,958	0	0	1,889,518

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		709	68,224	295,876		364,809
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					9,173,058	9,173,058
Student Aid	7320					314,467	314,467
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	9,487,525	9,487,525
Sub-Total Non-Instructional Activites		86,962	84,874,482	22,700,833	2,349,754	9,487,525	119,499,556
Total Expenditures General Fund: activities *		80,717,245	89,370,160	25,733,761	4,382,609	9,487,525	209,691,300

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$182,802,544
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	25,399.34		
	2. 2017-2018 Second Period Actual FTES	26,071.11		
	3. 2017-2018 Population change factor (C2/C1)	1.0264		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$194,514,498
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)			\$194,514,498
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$194,514,498
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			69,981,128
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			495,494
C.	Local Property taxes			69,696,301
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			1,140,187
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			113,159
H.	2018-2019 Appropriations Subject to Limit			\$141,199,951

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			4,196,131	6,745,865	4,196,131	6,745,865
State Revenues	8600	86,283,476	162,775,185	32,984,699	41,162,110	119,268,175	203,937,295
Local Revenues	8800	87,810,569	9,304,523	4,071,168	4,275,450	91,881,737	13,579,973
Total Revenues		174,094,045	172,079,708	41,251,998	52,183,425	215,346,043	224,263,133
EXPENDITURES:							
Academic Salaries	1000	58,890,798	60,321,514	7,013,735	7,448,901	65,904,533	67,770,415
Classified Salaries	2000	33,685,454	36,427,852	12,726,771	17,005,759	46,412,225	53,433,611
Employee Benefits	3000	50,056,877	53,284,127	7,713,770	9,882,509	57,770,647	63,166,636
Supplies and Materials	4000	2,007,025	5,097,082	2,028,526	5,602,996	4,035,551	10,700,078
Other Operating Expenses and Services	5000	14,326,314	31,185,695	7,371,896	5,928,937	21,698,210	37,114,632
Capital Outlay	6000	2,204,920	11,530,806	2,177,689	2,073,623	4,382,609	13,604,429
Total Expenditures		161,171,388	197,847,076	39,032,387	47,942,725	200,203,775	245,789,801
Excess /(Deficiency) of Revenues over Expenditures		12,922,657	(25,767,368)	2,219,611	4,240,700	15,142,268	(21,526,668)
Other Financing Sources	8900	9,580,869	120	1,055,427	910,649	10,636,296	910,769
Other Outgo	7000	5,837,546	3,400,558	3,649,979	5,743,338	9,487,525	9,143,896
Net Increase/(Decrease) in Fund Balance		16,665,980	(29,167,806)	(374,941)	(591,989)	16,291,039	(29,759,795)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	55,404,942	72,070,922	5,414,905	5,039,964	60,819,847	77,110,886
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	55,404,942		5,414,905		60,819,847	
Ending Fund Balance, June 30		72,070,922	42,903,116	5,039,964	4,447,975	77,110,886	47,351,091

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	146,741					
Local Revenues	8800	20,739,159					
Total Revenues		20,885,900	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	8,340,000					
Debt Interest and Other Service Charges	7120	11,307,725					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	19,647,725	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(19,647,725)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		1,238,175	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,954,213	20,192,388		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,954,213		0		0	
Ending Fund Balance, June 30		20,192,388	20,192,388	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					71,894	64,103
Local Revenues	8800			185,461	174,000	689,542	648,000
Total Income		0	0	185,461	174,000	761,436	712,103
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			9,893	14,483	506,967	499,357
Employee Benefits	3000			901	6,507	192,848	208,277
Supplies and Materials	4000			323	1,800	14,270	24,000
Other Operating Expenses and Services	5000			12,497	16,420	13,929	19,860
Capital Outlay	6000						
Total Expenditures		0	0	23,614	39,210	728,014	751,494
Excess /(Deficiency) of Revenues over Expenditures		0	0	161,847	134,790	33,422	(39,391)
Other Financing Sources	8900					11,000	51,000
Other Outgo	7000			125,000	125,000		
Net Increase/(Decrease) in Fund Balance		0	0	36,847	9,790	44,422	11,609
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	144,964	181,811	302,090	346,512
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		144,964		302,090	
Ending Fund Balance, June 30		0	0	181,811	191,601	346,512	358,121

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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: 2017-2018

Budget Year: 2018-2019

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	2,709,232	4,664,463				
Local Revenues	8800	2,214,326	146,000				
Total Income		4,923,558	4,810,463	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	22,725	83,035				
Other Operating Expenses and Services	5000	705,022	569,776				
Capital Outlay	6000	6,125,425	32,709,024				
Total Expenditures		6,853,172	33,361,835	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(1,929,614)	(28,551,372)	0	0	0	0
Other Financing Sources	8900	4,902,415	1,763,880				
Other Outgo	7000	869	3,267,924				
Net Increase/(Decrease) in Fund Balance		2,971,932	(30,055,416)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	28,307,280	31,279,212		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	28,307,280		0		0	
Ending Fund Balance, June 30		31,279,212	1,223,796	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			150,513	143,001		
Other Financing Sources	8900						
Total Income		0	0	150,513	143,001	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	150,513	143,001	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			15,536	16,000		
Employee Benefits	3000			503	272		
Supplies and Materials	4000				41,531		
Other Operating Expenses and Services	5000				2,000		
Capital Outlay	6000						
Total Expenditures		0	0	16,039	59,803	0	0
Net Profit or Loss		0	0	134,474	83,198	0	0
Other Outgo	7000			4,633	20,000		
Net Increase/(Decrease) in Fund Balance		0	0	129,841	63,198	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	937,058	1,066,899		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		937,058		0	
Ending Fund Balance, June 30		0	0	1,066,899	1,130,097	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	401,137		14,735,003	16,849,333		
Other Financing Sources	8900	75,000	75,000				
Total Income		476,137	75,000	14,735,003	16,849,333		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			14,388,441	15,684,492		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	26,238	140,000				
Capital Outlay	6000	3,567					
Total Expenditures		29,805	140,000	14,388,441	15,684,492		
Net Profit or Loss		446,332	(65,000)	346,562	1,164,841		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		446,332	(65,000)	346,562	1,164,841		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,038,289	4,484,621	128,312	474,874		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,038,289		128,312			
Ending Fund Balance, June 30		4,484,621	4,419,621	474,874	1,639,715		

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	657,391	503,295	88,211	53,000	463,426	233,000
Total Income		657,391	503,295	88,211	53,000	463,426	233,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	23,275	23,099			39,493	58,000
Employee Benefits	3000	1,735	393			1,548	2,064
Supplies and Materials	4000	146,718	232,575	529		2,725	9,800
Other Operating Expenses and Services	5000	91,323	116,475	79,629	78,750	379	1,003,200
Capital Outlay	6000	25,600		8,021		21,226	9,500
Total Expenditures		288,651	372,542	88,179	78,750	65,371	1,082,564
Excess /(Deficiency) of Revenues over Expenditures		368,740	130,753	32	(25,750)	398,055	(849,564)
Other Financing Sources	8900	2,728					
Other Outgo	7000	114,159	12,000				
Net Increase/(Decrease) in Fund Balance		257,309	118,753	32	(25,750)	398,055	(849,564)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	877,214	1,134,523	147,733	147,765	4,859,800	5,257,855
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	877,214		147,733		4,859,800	
Ending Fund Balance, June 30		1,134,523	1,253,276	147,765	122,015	5,257,855	4,408,291

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	40,636,960	40,475,165				
State Revenues	8600	3,954,737	3,958,000				
Local Revenues	8800	115	120				
Total Income		44,591,812	44,433,285	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		44,591,812	44,433,285	0	0	0	0
Other Financing Sources	8900	3,119,176	4,035,199				
Other Outgo	7000	47,715,873	48,468,484				
Net Increase/(Decrease) in Fund Balance		(4,885)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,328	443		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,328		0		0	
Ending Fund Balance, June 30		443	443	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			79	
Local Revenues	8800			1,056,575	
Total Income		0	0	1,056,654	0
Expenditures					
Academic Salaries	1000			1,772	
Classified Salaries	2000			111,534	
Employee Benefits	3000			10,680	
Supplies and Materials	4000			422,351	35,400
Other Operating Expenses and Services	5000			451,783	68,250
Capital Outlay	6000			72,763	
Total Expenditures		0	0	1,070,883	103,650
Excess /(Deficiency) of Revenues over Expenditures		0	0	(14,229)	(103,650)
Other Financing Sources	8900			74,554	62,000
Other Outgo	7000			51,500	
Net Increase/(Decrease) in Fund Balance		0	0	8,825	(41,650)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,010,693	2,019,518
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,010,693	
Ending Fund Balance, June 30		0	0	2,019,518	1,977,868

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,055,427
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,639,969
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	75,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	37,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	226,486
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	3,119,176
11	UNRESTRICTED SUBFUND	32	CAFETERIA FUND	125,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	869
79	OTHER TRUST FUNDS	52	CAFETERIA FUND	4,633
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	14,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	5,000
33	CHILD DEVELOPMENT FUND	79	OTHER TRUST FUNDS	11,000
41	CAPITAL OUTLAY PROJECTS FUND	79	OTHER TRUST FUNDS	35,000

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		4,222,787				
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000		4,222,787		4,222,787		4,222,787
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	4,222,787	0	4,222,787	0	4,222,787
Ending Balance					0	0	0

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						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,824,377				
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000		3,824,377		3,824,377		3,824,377
Capital Outlay							
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	3,824,377	0	3,824,377	0	3,824,377
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 680

Name: VENTURA

EPA Revenue	19,881,177
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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	19,881,177	0	0	19,881,177
TOTAL		19,881,177	0	0	19,881,177

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	9,731,464	6,897,515	16,628,979	2,756,642	19.87%
2019-20	10,837,000	7,926,000	18,763,000	2,134,021	12.83%
2020-21	11,611,000	9,197,000	20,808,000	2,045,000	10.90%

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.