

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2009-2010)

(Budget Report for Fiscal Year 2010-2011)

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: Sue Johnson

(805) 652-5500

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 15, 2010. 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: 2009-2010

Budget Year: 2010-2011

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	24,760,934	26,576,076		26,576,076
Other	1300	24,702,062	24,987,213	207	24,987,420
Total Instructional Salaries		49,462,996	51,563,289	207	51,563,496
Non-Instructional Salaries					
Contract or Regular	1200		8,961,839	447,963	9,409,802
Other	1400		845,476	41,559	887,035
Total Non-Instructional Salaries		0	9,807,315	489,522	10,296,837
Total Academic Salaries		49,462,996	61,370,604	489,729	61,860,333
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		20,588,995	1,086,191	21,675,186
Other	2300		1,240,473	221,700	1,462,173
Total Non-Instructional Salaries		0	21,829,468	1,307,891	23,137,359
Instructional Aides					
Regular Status	2200	2,257,021	2,257,021		2,257,021
Other	2400				0
Total Instructional Aides		2,257,021	2,257,021	0	2,257,021
Total Classified Salaries		2,257,021	24,086,489	1,307,891	25,394,380
Employee Benefits	3000	12,780,161	25,727,801	787,321	26,515,122
Supplies and Materials	4000		1,534,999	241,170	1,776,169
Other Operating Expenses	5000		12,460,591	864,833	13,325,424
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		64,500,178	125,180,484	3,690,944	128,871,428

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude					
Rents and Leases	5060		87,403	14,320	101,723
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		3,263,890		3,263,890

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		0	3,351,293	14,320	3,365,613
Total for ECS 84362, 50% Law		64,500,178	121,829,191	3,676,624	125,505,815
Percent of CEE (Instructional Salary Cost / Total CEE)		52.94%	100.00%		
50% of Current Expense of Education			60,914,596		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		64,500,178	121,829,191	3,676,624	125,505,815
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		64,500,178	125,180,484	3,690,944	128,871,428
Capital Expenditures	6000	79,794	328,722	67,470	396,192
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		64,579,972	125,509,206	3,758,414	129,267,620

For Year Ended June 30, 2010

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	18,924,568	6,200,519	25,125,087
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	118,138		118,138
Investments (at cost)	9120			0
Accounts Receivable	9130	16,722,274	3,076,912	19,799,186
Due from Other Funds	9140	962,174	100,721	1,062,895
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	228,476	18,724	247,200
TOTAL ASSETS		36,955,630	9,396,876	46,352,506
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,495,784	993,003	3,488,787
Accrued Salaries and Wages Payable	9520	2,158,882	35,025	2,193,907
Compensated Absences Payable Current	9530	734,661		734,661
Due to Other Funds	9540	10,690	762,580	773,270
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,789,483	3,596,277	9,385,760
TOTAL LIABILITIES		11,189,500	5,386,885	16,576,385

For Year Ended June 30, 2010

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711	228,476	18,724	247,200
Amounts Restricted by Law for Specific Purposes	9712		3,991,267	3,991,267
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		228,476	4,009,991	4,238,467
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	14,217,092		14,217,092
Total Designated Fund Balance		14,217,092	0	14,217,092
Uncommitted(Unrestricted) Fund Balance	9790	11,320,562		11,320,562
TOTAL FUND EQUITY		25,766,130	4,009,991	29,776,121
TOTAL LIABILITIES AND FUND EQUITY		36,955,630	9,396,876	46,352,506

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	13,997,604		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	47,069		
Due from Other Funds	9140			
TOTAL ASSETS		14,044,673	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, 2010

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 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	14,044,673		
Total Reserved Fund Balance		14,044,673	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		14,044,673	0	0
TOTAL LIABILITIES AND FUND EQUITY		14,044,673	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, 2010

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			511,967			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						0
Investments (at cost)	9120						
Accounts Receivable	9130			19,182			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	531,149	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			50			
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	50	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, 2010

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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754			531,099			
Total Designated Fund Balance		0	0	531,099	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	531,099	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	531,149	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	170,931,353	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,116,847	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	15,250	
TOTAL ASSETS		172,063,450	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	8,459,677	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	80,350	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570	1,081,492	
TOTAL LIABILITIES		9,621,519	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711	15,250	
Amonts Restricted by Law for Specific Purposes	9712	147,678,727	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		147,693,977	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	14,747,954	
Total Designated Fund Balance		14,747,954	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		162,441,931	0
TOTAL LIABILITIES AND FUND EQUITY		172,063,450	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

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	2,921,868	448,807		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	39,466	7,900		
Investments (at cost)	9120				
Accounts Receivable	9130	549,781	1,542		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,940,359	48,155		
Prepaid Items	9220	3,003			
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320	166,589	115,830		
Accumulated Depreciation Site Improvements	9321	142,941	109,871		
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	1,235,532	424,303		
Accumulated Depreciation Equipment	9351	1,205,061	424,122		
Work in Progress	9360				
Total Fixed Assets		54,119	6,140	0	0
TOTAL ASSETS		5,508,596	512,544	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

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	85,752	44,630		
Accrued Salaries and Wages Payable	9520		18,419		
Compensated Absences Payable Current	9530	86,859			
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		172,611	63,049	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	172,611	63,049	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

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	1,943,362	48,155		
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		1,943,362	48,155	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	3,392,623	401,340		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		5,335,985	449,495	0	0
TOTAL LIABILITIES AND FUND EQUITY		5,508,596	512,544	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	1,412,797	10,058,014
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		32,215
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		1,412,797	10,090,229

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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		1,678
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		1,008,059
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	1,009,737
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	1,009,737

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 680

Name: VENTURA

Description	CA (Object)	61 Self-Insurance Fund	69 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		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	872,109	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		9,080,492
Total Designated Fund Balance		872,109	9,080,492
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	540,688	
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		1,412,797	9,080,492
TOTAL LIABILITIES AND FUND EQUITY		1,412,797	10,090,229

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	241,049	117,957	3,418,254					2,250,025
Cash With Fiscal Agents	9113				17,837				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	17,743	22,263	171,619	487,451				90,722
Due from Other Funds	9140				183,145				
Student Loans Receivable	9150				1,155				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								385
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		258,792	140,220	3,589,873	689,588	0	0	0	2,341,132

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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	467	1,854		295,860				34,450
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				392,419				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		34,362	237,942					
Total Current Liabilities and Deferred Revenue		467	36,216	237,942	688,279	0	0	0	34,450
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	467	36,216	237,942	688,279	0	0	0	34,450

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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				1,155				385
Amounts Restricted by Law for Specific Purposes	9712				154				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	1,309	0	0	0	385
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	258,325	104,004	3,351,931					2,306,297
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		258,325	104,004	3,351,931	1,309	0	0	0	2,306,682
TOTAL LIABILITIES AND FUND EQUITY		258,792	140,220	3,589,873	689,588	0	0	0	2,341,132

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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		5,701,594	5,701,594
Workforce Investment Act	8130		194,597	194,597
Temporary Assistance for Needy Families (TANF)	8140		272,794	272,794
Student Financial Aid	8150			0
Veterans Education	8160	5,237		5,237
Vocational and Technical Education Act (VATEA)	8170		948,106	948,106
Other Federal Revenues	8190	692,789	2,211,073	2,903,862
Total Federal Revenues	8100	698,026	9,328,164	10,026,190
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	67,709,618		67,709,618
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,494,791	1,494,791
Disabled Students Programs and Services(DSPS)	8623		2,676,415	2,676,415
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		859,010	859,010
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,125,020	2,125,020

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,087,857	2,087,857
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	506,761		506,761
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	4,886		4,886
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,263,890	405,968	3,669,858
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	25,566		25,566
Total State Revenues	8600	71,510,721	9,649,061	81,159,782

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	48,364,800		48,364,800
Tax Allocation, Supplemental Roll	8812	764,447		764,447
Tax Allocation, Unsecured Roll	8813	1,734,820		1,734,820
Prior Years Taxes	8816	400,929		400,929
Education Revenues Augmentation Fund (ERAF)	8817	(1,565,822)		(1,565,822)
Redevelopment Agency Funds	8818	202,914		202,914
Contributions, Gifts, Grants, and Endowments	8820	103,570	7,516	111,086
Contract Services	8830			
Contract Instructional Services	8831	69,536	23,000	92,536
Other Contract Services	8832	161,252	425,939	587,191
Sales and Commissions	8840	2,778		2,778
Rentals and Leases	8850	666,667		666,667
Interest and Investment Income	8860	1,060,988		1,060,988
Student Fees and Charges	8870			
Community Services Classes	8872	574,277		574,277
Dormitory	8873			0
Enrollment	8874	11,171,992		11,171,992
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,605,658	1,605,658
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	139,067		139,067
Nonresident Tuition	8880	1,683,372		1,683,372
Parking Services and Public Transportation	8881		1,724,145	1,724,145
Other Student Fees and Charges	8885	247,583		247,583
Other Local Revenues	8890	866,004	710,564	1,576,568
Total Local Revenues	8800	66,649,174	4,496,822	71,145,996
Total Revenues		138,857,921	23,474,047	162,331,968

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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 -- (8981/8982/8983)	898#	322,317	1,463,564	1,785,881
Total Other Financing Sources	8900	322,317	1,463,564	1,785,881
Total Revenues and Other Financing Sources		139,180,238	24,937,611	164,117,849

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	640,293	153,282	39,628			833,203
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	137,432	15	2,225	9,484		149,156
Biological Sciences	0400	4,323,422	207,896	223,953	680,838		5,436,109
Business and Management	0500	2,436,093	7,198	8,807	6,073		2,458,171
Communications	0600	990,737	139,003	49,648	41,490		1,220,878
Computer and Information Science	0700	1,426,682	121,810	8,485	29,495		1,586,472
Education	0800	6,597,701	877,035	210,936	21,345		7,707,017
Engineering and Related Industrial Technology	0900	2,300,433	164,345	129,391	126,866		2,721,035
Fine and Applied Arts	1000	5,917,299	324,990	197,299	106,875		6,546,463
Foreign language	1100	1,907,407	6,565	3,635	442		1,918,049
Health	1200	4,101,909	335,954	192,799	141,434		4,772,096
Consumer Education And Home Economics	1300	1,900,356	52,850	81,733	19,472		2,054,411
Law	1400	38,901		1,284			40,185
Humanities(Letters)	1500	8,775,497	58,273	38,788	9,755		8,882,313
Library Science	1600						0
Mathematics	1700	7,331,322	21,773	26,629	109,808		7,489,532
Military Studies	1800						0
Physical Sciences	1900	4,065,918	234,342	103,594	354,499		4,758,353
Psychology	2000	2,114,270	148	2,850			2,117,268
Public Affairs and Services	2100	1,374,515	31,412	61,031	20,603		1,487,561
Social Sciences	2200	7,147,609	1,628	18,738	17,793		7,185,768
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,273,280	71,972	414,051	23,312		2,782,615
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		65,801,076	2,810,491	1,815,504	1,719,584		72,146,655
Total Expenditures for GF Activities*		65,869,676	67,102,089	19,479,028	2,395,427	7,163,905	162,010,125

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

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		9,360,183	118,917	15,901		9,495,001
Course and Curriculum Development	6020	13,408	217,277	110,447	22,453		363,585
Academic / Faculty Senate	6030		821,380	9,159			830,539
Other Instructional Administration & Governance	6090		468,691				468,691
Total Instructional Admin. & Governance		13,408	10,867,531	238,523	38,354	0	11,157,816
Instructional Support Services	6100						
Learning Center	6110	29,141	268,516	42,333	75,034		415,024
Library	6120	110	1,720,142	350,120	109,991		2,180,363
Media	6130		53,470	20,762	773		75,005
Museums and Galleries	6140		6,071				6,071
Academic Information Systems and Technology	6150		84,300				84,300
Other Instructional Support Services	6190		1,070,686	35,489			1,106,175
Total Instructional Support Services		29,251	3,203,185	448,704	185,798	0	3,866,938
Admissions and Records	6200		2,001,666	98,326	5,567		2,105,559
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		6,122,905	67,266	705		6,190,876
Matriculation and Student Assessment	6320		337,642	21,810			359,452
Transfer Programs	6330		76,506	2,232			78,738
Career Guidance	6340		137,743	76,219			213,962
Other Student Counseling and Guidance	6390		56,169	543			56,712
Total Student Counseling and Guidance		0	6,730,965	168,070	705	0	6,899,740

For Actual Year: 2009-2010

Budget Year: 2010-2011

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						0
Disabled Student Programs and Services (DSPS)	6420	20,994	2,464,294	264,085	218		2,749,591
Extended Opportunity Programs and Services (EOPS)	6430		1,946,094	40,737	693		1,987,524
Health Services	6440		1,198,418	267,917	6,368		1,472,703
Student Personnel Administration	6450		460,587	12,879			473,466
Financial Aid Administration	6460		2,493,780	114,062	2,117		2,609,959
Job Placement Services	6470		570,944	11,404			582,348
Veterans Services	6480		59,527	4,434			63,961
Miscellaneous Student Services	6490		3,452,790	979,234	156,541		4,588,565
Total Other Student Services		20,994	12,646,434	1,694,752	165,937	0	14,528,117
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,809,525	941,009	21,562		2,772,096
Custodial Services	6530		3,089,370	341,972	2,874		3,434,216
Grounds Maintenance and Repairs	6550		1,611,866	183,500	24,209		1,819,575
Utilities	6570			3,404,270			3,404,270
Other Operations and Maintenance of Plant	6590		958,900	106,405			1,065,305
Total Operation and Maintenance of Plant	6500	0	7,469,661	4,977,156	48,645	0	12,495,462
Planning, Policymaking and Coordinations	6600		1,878,765	1,078,256	7,000		2,964,021

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

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		377,077	58,033			435,110
Fiscal Operations	6720		5,750,528	1,294,758	11,426		7,056,712
Human Resources Management	6730		1,838,957	110,011			1,948,968
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		11,179	64,552			75,731
Staff Diversity	6760		36,476				36,476
Logistical Services	6770		3,413,768	2,779,617	32,054		6,225,439
Management Information Systems	6780		2,955,211	1,826,476	64,762		4,846,449
Other General Institutional Support Services	6790		1,891,742	894,167	17,862		2,803,771
Total General Institutional Support Services	6700	0	16,274,938	7,027,614	126,104	0	23,428,656
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	4,947	357,002	281,662	1,122		644,733
Community Use of Facilities	6830		139,416	17,821	727		157,964
Economic Development	6840		883,562	170,724	7,065		1,061,351
Other Community Services & Economic Development	6880			85,011			85,011
Total Community Services	6800	4,947	1,379,980	555,218	8,914	0	1,949,059

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		2,601				2,601
Child Development Centers	6920		446,208	6,058			452,266
Farm Operations	6930						0
Food Services	6940		5,106				5,106
Parking	6950						0
Student and Co-Curricular Activities	6960		1,418,529	655,380	57,007		2,130,916
Student Housing	6970						0
Other Ancillary Services	6990		(84,000)				(84,000)
Total Ancillary Services	6900	0	1,788,444	661,438	57,007	0	2,506,889
Auxiliary Operations	7000						
Contract Education	7010		50,029	715,467	12,875		778,371
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	50,029	715,467	12,875	0	778,371

For Actual Year: 2009-2010

Budget Year: 2010-2011

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				18,937		18,937
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					566,499	566,499
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	566,499	566,499
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					6,182,759	6,182,759
Student Aid	7320					414,647	414,647
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,597,406	6,597,406
Sub-Total Non-Instructional Activites		68,600	64,291,598	17,663,524	675,843	7,163,905	89,863,470
Total Expenditures General Fund: activities *		65,869,676	67,102,089	19,479,028	2,395,427	7,163,905	162,010,125

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$171,153,259
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	29,330.59		
	2. 2009-2010 Second Period Actual FTES	29,288.70		
	3. 2009-2010 Population change factor (C2/C1)	0.9986		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$166,572,438
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)			\$166,572,438
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$166,572,438
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			67,660,043
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			506,761
C.	Local Property taxes			49,704,059
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			548,175
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			437,097
H.	2010-2011 Appropriations Subject to Limit			\$117,981,941

For Actual Year: 2009-2010

Budget Year: 2010-2011

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	698,026	930,931	9,328,164	6,755,370	10,026,190	7,686,301
State Revenues	8600	71,510,721	132,019,415	9,649,061	10,317,911	81,159,782	142,337,326
Local Revenues	8800	66,649,174	5,591,457	4,496,822	4,443,871	71,145,996	10,035,328
Total Revenues		138,857,921	138,541,803	23,474,047	21,517,152	162,331,968	160,058,955
EXPENDITURES:							
Academic Salaries	1000	61,899,565	55,869,720	4,498,822	3,817,777	66,398,387	59,687,497
Classified Salaries	2000	25,394,382	29,538,321	8,204,695	7,901,238	33,599,077	37,439,559
Employee Benefits	3000	28,939,388	30,066,460	4,034,913	3,441,429	32,974,301	33,507,889
Supplies and Materials	4000	1,776,169	2,761,853	1,227,685	1,718,043	3,003,854	4,479,896
Other Operating Expenses and Services	5000	13,325,427	16,336,864	3,149,747	3,113,893	16,475,174	19,450,757
Capital Outlay	6000	396,192	1,465,687	1,999,235	1,425,454	2,395,427	2,891,141
Total Expenditures		131,731,123	136,038,905	23,115,097	21,417,834	154,846,220	157,456,739
Excess /(Deficiency) of Revenues over Expenditures		7,126,798	2,502,898	358,950	99,318	7,485,748	2,602,216
Other Financing Sources	8900	322,317	1,148,857	1,463,564	818,507	1,785,881	1,967,364
Other Outgo	7000	5,506,563	6,338,068	1,657,342	1,040,966	7,163,905	7,379,034
Net Increase/(Decrease) in Fund Balance		1,942,552	(2,686,313)	165,172	(123,141)	2,107,724	(2,809,454)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,823,578	25,766,130	3,844,820	4,009,992	27,668,398	29,776,122
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	23,823,578		3,844,820		27,668,398	
Ending Fund Balance, June 30		25,766,130	23,079,817	4,009,992	3,886,851	29,776,122	26,966,668

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	41					
State Revenues	8600	139,495					
Local Revenues	8800	15,322,317					
Total Revenues		15,461,853	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	1,265,000					
Debt Interest and Other Service Charges	7120	14,813,631					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	16,078,631	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(16,078,631)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(616,778)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	14,661,452	14,044,674		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,661,452		0		0	
Ending Fund Balance, June 30		14,044,674	14,044,674	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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					91,473	91,476
Local Revenues	8800					934,189	946,120
Total Income		0	0	0	0	1,025,662	1,037,596
Expenditures							
Academic Salaries	1000					14,138	
Classified Salaries	2000					767,808	687,918
Employee Benefits	3000					306,533	303,217
Supplies and Materials	4000					23,559	26,206
Other Operating Expenses and Services	5000					12,317	11,217
Capital Outlay	6000					359	6,300
Total Expenditures		0	0	0	0	1,124,714	1,034,858
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(99,052)	2,738
Other Financing Sources	8900					9,558	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(89,494)	2,738
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	620,593	531,099
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		620,593	
Ending Fund Balance, June 30		0	0	0	0	531,099	533,837

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100	229,181			
State Revenues	8600	5,706,597	2,091,037		
Local Revenues	8800	4,646,058	4,153,229		
Total Income		10,581,836	6,244,266	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	4,787			
Employee Benefits	3000	381			
Supplies and Materials	4000	353,235	373,882		
Other Operating Expenses and Services	5000	1,399,331	1,080,718		
Capital Outlay	6000	70,090,887	156,103,318		
Total Expenditures		71,848,621	157,557,918	0	0
Excess /(Deficiency) of Revenues over Expenditures		(61,266,785)	(151,313,652)	0	0
Other Financing Sources	8900	3,966,515	802,117		
Other Outgo	7000	124,176	4,250,027		
Net Increase/(Decrease) in Fund Balance		(57,424,446)	(154,761,562)	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	219,866,376	162,441,930		0
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	219,866,376		0	
Ending Fund Balance, June 30		162,441,930	7,680,368	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	9,854,663	9,965,192	1,839,325	1,870,038		
Other Financing Sources	8900			144,884			
Total Income		9,854,663	9,965,192	1,984,209	1,870,038	0	0
Cost of Sales	5890	7,113,860	7,244,334	831,254	786,600		
Gross Profit or Loss		2,740,803	2,720,858	1,152,955	1,083,438	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,210,272	1,216,197	524,035	462,508		
Employee Benefits	3000	561,292	601,749	200,628	206,488		
Supplies and Materials	4000	98,898	124,703	29,163	33,500		
Other Operating Expenses and Services	5000	481,587	460,788	294,440	272,084		
Capital Outlay	6000	1,902	18,000		18,500		
Total Expenditures		2,353,951	2,421,437	1,048,266	993,080	0	0
Net Profit or Loss		386,852	299,421	104,689	90,358	0	0
Other Outgo	7000	279,996	250,000				
Net Increase/(Decrease) in Fund Balance		106,856	49,421	104,689	90,358	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,229,127	5,335,983	344,804	449,493		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,229,127		344,804		0	
Ending Fund Balance, June 30		5,335,983	5,385,404	449,493	539,851	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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: 2009-2010

Budget Year: 2010-2011

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	218,970		170,295	170,000		
Other Financing Sources	8900	100,050	75,000	7,515,240	8,447,796		
Total Income		319,020	75,000	7,685,535	8,617,796		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			7,173,669	7,864,122		
Supplies and Materials	4000		10,000				
Other Operating Expenses and Services	5000	9,869	90,000				
Capital Outlay	6000						
Total Expenditures		9,869	100,000	7,173,669	7,864,122		
Net Profit or Loss		309,151	(25,000)	511,866	753,674		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		309,151	(25,000)	511,866	753,674		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,103,646	1,412,797	8,568,626	9,080,492		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,103,646		8,568,626			
Ending Fund Balance, June 30		1,412,797	1,387,797	9,080,492	9,834,166		

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	116,758		67,173		507,326	
Total Income		116,758	0	67,173	0	507,326	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	18,838				25,634	
Employee Benefits	3000	598				559	
Supplies and Materials	4000	34,548		915			
Other Operating Expenses and Services	5000	25,625		71,643		3,552	
Capital Outlay	6000	13,488		8,315			
Total Expenditures		93,097	0	80,873	0	29,745	0
Excess /(Deficiency) of Revenues over Expenditures		23,661	0	(13,700)	0	477,581	0
Other Financing Sources	8900	13,629					
Other Outgo	7000	41,921				120,444	
Net Increase/(Decrease) in Fund Balance		(4,631)	0	(13,700)	0	357,137	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	262,956	258,325	117,705	104,005	2,994,794	3,351,931
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	262,956		117,705		2,994,794	
Ending Fund Balance, June 30		258,325	258,325	104,005	104,005	3,351,931	3,351,931

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	25,006,583	24,815,000				
State Revenues	8600	1,423,590	1,400,000				
Local Revenues	8800	281	6,200,200				
Total Income		26,430,454	32,415,200	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	(9,274)					
Capital Outlay	6000						
Total Expenditures		(9,274)	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		26,439,728	32,415,200	0	0	0	0
Other Financing Sources	8900	248,672	250,000				
Other Outgo	7000	26,694,588	32,665,753				
Net Increase/(Decrease) in Fund Balance		(6,188)	(553)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,496	1,308		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	7,496		0		0	
Ending Fund Balance, June 30		1,308	755	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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				
Local Revenues	8800			1,256,298	
Total Income		0	0	1,256,298	0
Expenditures					
Academic Salaries	1000			4,680	
Classified Salaries	2000			104,692	
Employee Benefits	3000			9,758	
Supplies and Materials	4000			690,357	
Other Operating Expenses and Services	5000			528,550	
Capital Outlay	6000			115,529	
Total Expenditures		0	0	1,453,566	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	(197,268)	0
Other Financing Sources	8900			373,278	
Other Outgo	7000			850,523	
Net Increase/(Decrease) in Fund Balance		0	0	(674,513)	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	2,981,197	2,306,684
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,981,197	
Ending Fund Balance, June 30		0	0	2,306,684	2,306,684

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,463,564
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	9,558
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	3,071,289
52	CAFETERIA FUND	11	UNRESTRICTED SUBFUND	144,884
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	100,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	4,050
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	96,338
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	319,133
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	720,226
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	248,672
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	4,221
41	CAPITAL OUTLAY PROJECTS FUND	51	BOOKSTORE FUND	30,000
79	OTHER TRUST FUNDS	51	BOOKSTORE FUND	229,996
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	23,840
41	CAPITAL OUTLAY PROJECTS FUND	73	STUDENT BODY CENTER FEE TRUST FUND	120,000
71	ASSOCIATED STUDENTS TRUST FUND	73	STUDENT BODY CENTER FEE TRUST FUND	444
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	3,184
71	ASSOCIATED STUDENTS TRUST FUND	79	OTHER TRUST FUNDS	9,136

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,263,890			405,968	
		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	11,032	11,032
Books, Magazines, & Periodicals	4200				0	130,743	130,743
Instructional Supplies & Materials	4300				0	210,726	210,726
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	352,501	352,501
Other Operating Expenses and Services	5000		3,263,890		3,263,890	9,751	3,273,641
Capital Outlay	6000						
Library Books	6300				0	43,716	43,716
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	43,716	43,716
Other Outgo	7000				0		0
Total Expenditures		0	3,263,890	0	3,263,890	405,968	3,669,858
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	3,060,000			804,833		
		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	1,000	1,000
Books, Magazines, & Periodicals	4200				0	124,500	124,500
Instructional Supplies & Materials	4300				0	668,863	668,863
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	794,363	794,363
Other Operating Expenses and Services	5000		3,060,000		3,060,000	10,470	3,070,470
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,060,000	0	3,060,000	804,833	3,864,833
Ending Balance					0	0	