

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2014-2015)  
(Budget Report for Fiscal Year 2015-2016)

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, 2015. 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: 2014-2015

Budget Year: 2015-2016

District ID: 680

Name: VENTURA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	25,298,939	27,463,016		27,463,016
Other	1300	22,983,756	23,373,845	3,788	23,377,633
<b>Total Instructional Salaries</b>		48,282,695	50,836,861	3,788	50,840,649
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		8,231,746	98,895	8,330,641
Other	1400		612,046	50,400	662,446
<b>Total Non-Instructional Salaries</b>		0	8,843,792	149,295	8,993,087
<b>Total Academic Salaries</b>		48,282,695	59,680,653	153,083	59,833,736
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		20,083,815	989,172	21,072,987
Other	2300		1,785,100	160,581	1,945,681
<b>Total Non-Instructional Salaries</b>		0	21,868,915	1,149,753	23,018,668
<b>Instructional Aides</b>					
Regular Status	2200	1,808,302	1,838,213	91	1,838,304
Other	2400				0
<b>Total Instructional Aides</b>		1,808,302	1,838,213	91	1,838,304
<b>Total Classified Salaries</b>		1,808,302	23,707,128	1,149,844	24,856,972
<b>Employee Benefits</b>	3000	18,523,445	35,849,125	601,973	36,451,098
<b>Supplies and Materials</b>	4000		1,802,674	248,770	2,051,444
<b>Other Operating Expenses</b>	5000		12,172,588	1,180,662	13,353,250
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		68,614,442	133,212,168	3,334,332	136,546,500

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		567,553	31,695	599,248
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000	3,268,461	6,717,593	102,001	6,819,594
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		3,423,325		3,423,325

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		3,268,461	10,708,471	133,696	10,842,167
<b>Total for ECS 84362, 50% Law</b>		65,345,981	122,503,697	3,200,636	125,704,333
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.34%	100.00%		
<b>50% of Current Expense of Education</b>			61,251,848		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		65,345,981	122,503,697	3,200,636	125,704,333
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		68,614,442	133,212,168	3,334,332	136,546,500
<b>Capital Expenditures</b>	6000	118,573	883,864	144,365	1,028,229
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		68,733,015	134,096,032	3,478,697	137,574,729

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	52,975,178	16,983,858	69,959,036
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	48,935		48,935
Investments (at cost)	9120			0
Accounts Receivable	9130	3,094,441	2,300,731	5,395,172
Due from Other Funds	9140	313,184		313,184
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	517,682	17,010	534,692
<b>TOTAL ASSETS</b>		56,949,420	19,301,599	76,251,019
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,184,852	1,563,096	5,747,948
Accrued Salaries and Wages Payable	9520	2,457,858	154,423	2,612,281
Compensated Absences Payable Current	9530	712,515		712,515
Due to Other Funds	9540		123,075	123,075
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	5,714,894	11,115,361	16,830,255
<b>TOTAL LIABILITIES</b>		13,070,119	12,955,955	26,026,074

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	517,682		517,682
Amounts Restricted by Law for Specific Purposes	9712		6,345,644	6,345,644
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		517,682	6,345,644	6,863,326
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	14,379,828		14,379,828
Total Designated Fund Balance		14,379,828	0	14,379,828
Uncommitted Fund Balance	9790	28,981,791		28,981,791
<b>TOTAL FUND EQUITY</b>		43,879,301	6,345,644	50,224,945
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		56,949,420	19,301,599	76,251,019

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	18,935,641		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	17,266		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		18,952,907	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	18,952,907		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		18,952,907	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		18,952,907	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		18,952,907	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, 2015

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		123,273	234,547			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			36,086			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	123,273	270,633	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			156			
Accrued Salaries and Wages Payable	9520		441				
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			4,031			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			7,500			
<b>TOTAL LIABILITIES</b>		0	441	11,687	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, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	258,946	0	0	0
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		0	0	258,946	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	122,832	0	0	0	0
Total Designated Fund Balance		0	122,832	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	122,832	258,946	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	123,273	270,633	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	46,353,867		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	65,985		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	17,000		
<b>TOTAL ASSETS</b>		46,436,852	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,676,386		
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	1,732,049		
<b>TOTAL LIABILITIES</b>		6,408,435	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711	17,000		
Amounts Restricted by Law for Specific Purposes	9712	34,575,112		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		34,592,112	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	5,436,305		
<b>Total Designated Fund Balance</b>		5,436,305	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		40,028,417	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		46,436,852	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112		679,649		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114		11,000		
Investments (at cost)	9120				
Accounts Receivable	9130		4,572		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	695,221	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
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
<b>TOTAL LIABILITIES</b>	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, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850		695,221		
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	695,221	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	695,221	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,257,513	1,606,150
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		14,338
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		3,257,513	1,620,488



COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	510	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		707,006
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		510	707,006
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	510	707,006

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	3,257,003	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		913,482
Total Designated Fund Balance		3,257,003	913,482
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		3,257,003	913,482
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,257,513	1,620,488

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	229,550	154,547	4,812,945	180,673				2,060,463
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	24,676	14,229	87,790	165,819				26,345
Due from Other Funds	9140				9,134				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								943
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350			7,559					
Accumulated Depreciation Equipment	9351			252					
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	7,307	0	0	0	0	0
<b>TOTAL ASSETS</b>		254,226	168,776	4,908,042	355,626	0	0	0	2,087,751

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	310		5,054	156,199				31,393
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				195,212				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		20,361	96,805					
Total Current Liabilities and Deferred Revenue		310	20,361	101,859	351,411	0	0	0	31,393
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	310	20,361	101,859	351,411	0	0	0	31,393

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				4,215				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790			4,806,183					
<b>Total Reserved Fund Balance</b>		0	0	4,806,183	4,215	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	253,916	148,415						2,056,358
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		253,916	148,415	4,806,183	4,215	0	0	0	2,056,358
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		254,226	168,776	4,908,042	355,626	0	0	0	2,087,751

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		3,052,122	3,052,122
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		147,870	147,870
Student Financial Aid	8150			0
Veterans Education	8160		8,167	8,167
Vocational and Technical Education Act (VATEA)	8170		770,955	770,955
Other Federal Revenues	8190		631,430	631,430
<b>Total Federal Revenues</b>	8100	0	4,610,544	4,610,544
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	43,193,068		43,193,068
Other General Apportionment	8613	2,784,784		2,784,784
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,718,249	1,718,249
Disabled Students Programs and Services(DSPS)	8623		2,464,915	2,464,915
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		602,433	602,433
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		9,373,201	9,373,201

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	22,958,164		22,958,164
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	480,921		480,921
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,921		3,921
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,423,325	595,543	4,018,868
State Mandated Costs	8685	1,835,662		1,835,662
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,483		3,483
<b>Total State Revenues</b>	8600	74,683,328	14,754,341	89,437,669

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	47,213,742		47,213,742
Tax Allocation, Supplemental Roll	8812	832,087		832,087
Tax Allocation, Unsecured Roll	8813	1,506,404		1,506,404
Prior Years Taxes	8816	95,819		95,819
Education Revenues Augmentation Fund (ERAF)	8817	(181,248)		(181,248)
Redevelopment Agency Funds - Pass Through	8818	726,655		726,655
Redevelopment Agency Funds - Residual	8819	2,673,715		2,673,715
Redevelopment Agency Funds - Asset Liquidation	8819.1	97,365		97,365
Contributions, Gifts, Grants, and Endowments	8820	5,608		5,608
Contract Services	8830			
Contract Instructional Services	8831	6,428		6,428
Other Contract Services	8832	91,640	132,424	224,064
Sales and Commissions	8840	134,654		134,654
Rentals and Leases	8850	820,460		820,460
Interest and Investment Income	8860	315,533		315,533
Student Fees and Charges	8870			
Community Services Classes	8872	25,965		25,965
Dormitory	8873			0
Enrollment	8874	12,211,646		12,211,646
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,446,135	1,446,135
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	126,604		126,604
Nonresident Tuition	8880	1,934,519		1,934,519
Parking Services and Public Transportation	8881		2,513,552	2,513,552
Other Student Fees and Charges	8885	59,584	69,897	129,481
Other Local Revenues	8890	2,996,722	137,557	3,134,279
<b>Total Local Revenues</b>	8800	71,693,902	4,299,565	75,993,467
<b>Total Revenues</b>		146,377,230	23,664,450	170,041,680



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	535,064	1,231,767	1,766,831
<b>Total Other Financing Sources</b>	8900	535,064	1,231,767	1,766,831
<b>Total Revenues and Other Financing Sources</b>		146,912,294	24,896,217	171,808,511

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	628,961	137,797	192,711	33,671		993,140
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	92,868	993	3,552			97,413
Biological Sciences	0400	4,784,517	267,124	181,370	178,746		5,411,757
Business and Management	0500	2,087,341	2,505	19,915	19,205		2,128,966
Communications	0600	1,223,884	108,388	22,683	52,283		1,407,238
Computer and Information Science	0700	1,412,703	19,245	6,658	27,650		1,466,256
Education	0800	4,361,840	1,185,285	539,311	47,400		6,133,836
Engineering and Related Industrial Technology	0900	2,192,237	225,065	165,206	328,284		2,910,792
Fine and Applied Arts	1000	5,784,906	311,235	218,271	129,526		6,443,938
Foreign language	1100	1,754,370	103				1,754,473
Health	1200	4,911,660	620,747	250,407	154,957		5,937,771
Consumer Education And Home Economics	1300	1,724,064	80,801	167,292	48,186		2,020,343
Law	1400	140,120	259	1,091			141,470
Humanities(Letters)	1500	10,332,184	24,426	43,154	10,617		10,410,381
Library Science	1600						0
Mathematics	1700	8,400,961	44,530	24,865	31,646		8,502,002
Military Studies	1800						0
Physical Sciences	1900	4,493,503	296,461	123,186	138,157		5,051,307
Psychology	2000	2,019,829	151	13,229			2,033,209
Public Affairs and Services	2100	1,279,680	26,815	53,998	94,039		1,454,532
Social Sciences	2200	8,120,293	731	18,181	28,102		8,167,307
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,553,709	269,907	121,028	343,951		2,288,595
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		67,299,630	3,622,568	2,166,108	1,666,420		74,754,726
<b>Total Expenditures for GF Activities*</b>		68,694,815	68,452,510	21,289,565	3,165,978	6,784,146	168,387,014

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	733,928	9,778,331	151,651	12,456		10,676,366
Course and Curriculum Development	6020		163,532	4,945			168,477
Academic / Faculty Senate	6030	350,769	856,759	32,403			1,239,931
Other Instructional Administration & Governance	6090	78,018	154,180				232,198
<b>Total Instructional Admin. &amp; Governance</b>		1,162,715	10,952,802	188,999	12,456	0	12,316,972
Instructional Support Services	6100						
Learning Center	6110	49,542	235,245	1,537	1,002		287,326
Library	6120		1,977,149	353,077	81,773		2,411,999
Media	6130			6,936			6,936
Museums and Galleries	6140		6,374				6,374
Academic Information Systems and Technology	6150		187,467	3,900			191,367
Other Instructional Support Services	6190	2,972	355,572	26,845			385,389
<b>Total Instructional Support Services</b>		52,514	2,761,807	392,295	82,775	0	3,289,391
Admissions and Records	6200		1,944,302	30,353	1,470		1,976,125
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	31,080	5,780,924	103,519	37,120		5,952,643
Matriculation and Student Assessment	6320		1,063,288	124,342	12,011		1,199,641
Transfer Programs	6330	3,904	100,781	2,630	596		107,911
Career Guidance	6340		9,638	13,997			23,635
Other Student Counseling and Guidance	6390		400,905	96,061	50,013		546,979
<b>Total Student Counseling and Guidance</b>		34,984	7,355,536	340,549	99,740	0	7,830,809

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	850	721,963	20,076	1,501		744,390
Disabled Student Programs and Services (DSPS)	6420	114,998	2,567,108	64,335	101,396		2,847,837
Extended Opportunity Programs and Services (EOPS)	6430		1,903,788	44,182			1,947,970
Health Services	6440		1,387,116	392,770	12,010		1,791,896
Student Personnel Administration	6450		260,263	11,791			272,054
Financial Aid Administration	6460		2,671,592	130,897	23,385		2,825,874
Job Placement Services	6470		581	3,197			3,778
Veterans Services	6480		76,668	9,013	1,136		86,817
Miscellaneous Student Services	6490	557	2,405,624	979,463	157,847		3,543,491
<b>Total Other Student Services</b>		116,405	11,994,703	1,655,724	297,275	0	14,064,107
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,331,748	915,851	50,724		3,298,323
Custodial Services	6530		3,569,506	317,725	27,660		3,914,891
Grounds Maintenance and Repairs	6550		1,526,622	171,688	10,923		1,709,233
Utilities	6570			4,111,245			4,111,245
Other Operations and Maintenance of Plant	6590		1,071,372	43,883			1,115,255
<b>Total Operation and Maintenance of Plant</b>	6500	0	8,499,248	5,560,392	89,307	0	14,148,947
<b>Planning, Policymaking and Coordinations</b>	6600		2,446,330	740,896	3,339		3,190,565

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		251,350	38,632			289,982
Fiscal Operations	6720		6,307,454	881,701	87,608		7,276,763
Human Resources Management	6730		1,908,240	258,021	2,201		2,168,462
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	134	118,463	157,041	2,834		278,472
Staff Diversity	6760		65,894	49			65,943
Logistical Services	6770		3,043,147	2,446,618	218,622		5,708,387
Management Information Systems	6780		3,492,015	2,220,345	216,978		5,929,338
Other General Institutional Support Services	6790	24,321	1,706,149	2,786,489	240,588		4,757,547
<b>Total General Institutional Support Services</b>	6700	24,455	16,892,712	8,788,896	768,831	0	26,474,894
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	42	67,294	16,604	5,147		89,087
Community Use of Facilities	6830		329,078	62,532	4,000		395,610
Economic Development	6840		320,952	37,732	2,572		361,256
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	42	717,324	116,868	11,719	0	845,953

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		172,811				172,811
Farm Operations	6930						0
Food Services	6940		29,756				29,756
Parking	6950						0
Student and Co-Curricular Activities	6960		944,482	291,160	17,464		1,253,106
Student Housing	6970						0
Other Ancillary Services	6990			4,642	3,660		8,302
<b>Total Ancillary Services</b>	6900	0	1,147,049	295,802	21,124	0	1,463,975
Auxiliary Operations	7000						
Contract Education	7010	4,070	30,424	995,984			1,030,478
Other Auxiliary Operations	7090		87,705	13,866			101,571
<b>Total Auxiliary Operations</b>	7000	4,070	118,129	1,009,850	0	0	1,132,049

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100			2,833	111,522		114,355
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					6,584,255	6,584,255
Student Aid	7320					199,891	199,891
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	6,784,146	6,784,146
<b>Sub-Total Non-Instructional Activites</b>		1,395,185	64,829,942	19,123,457	1,499,558	6,784,146	93,632,288
<b>Total Expenditures General Fund: activities *</b>		68,694,815	68,452,510	21,289,565	3,165,978	6,784,146	168,387,014

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$161,554,103
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	25,460.63		
	2. 2014-2015 Second Period Actual FTES	26,006.11		
	3. 2014-2015 Population change factor (C2/C1)	1.0214		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$171,314,795
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)			\$171,314,795
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$171,314,795
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			60,108,254
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			484,525
C.	Local Property taxes			61,413,129
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			208,315
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			67,700
H.	2015-2016 Appropriations Subject to Limit			\$122,146,523



For Actual Year: 2014-2015

Budget Year: 2015-2016

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			4,610,544	5,354,595	4,610,544	5,354,595
State Revenues	8600	74,683,328	145,185,378	14,754,341	27,286,592	89,437,669	172,471,970
Local Revenues	8800	71,693,902	6,850,262	4,299,565	4,321,580	75,993,467	11,171,842
<b>Total Revenues</b>		146,377,230	152,035,640	23,664,450	36,962,767	170,041,680	188,998,407
<b>EXPENDITURES:</b>							
Academic Salaries	1000	59,833,737	57,052,845	3,887,918	4,870,347	63,721,655	61,923,192
Classified Salaries	2000	24,856,972	31,735,757	8,113,598	10,523,496	32,970,570	42,259,253
Employee Benefits	3000	36,451,094	39,061,586	4,004,006	5,256,905	40,455,100	44,318,491
Supplies and Materials	4000	2,051,445	4,286,694	1,330,978	4,672,069	3,382,423	8,958,763
Other Operating Expenses and Services	5000	13,353,251	20,570,342	4,553,891	9,711,037	17,907,142	30,281,379
Capital Outlay	6000	1,028,229	3,183,695	2,137,749	2,646,942	3,165,978	5,830,637
<b>Total Expenditures</b>		137,574,728	155,890,919	24,028,140	37,680,796	161,602,868	193,571,715
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		8,802,502	(3,855,279)	(363,690)	(718,029)	8,438,812	(4,573,308)
<b>Other Financing Sources</b>	8900	535,064	153,131	1,231,767	909,768	1,766,831	1,062,899
<b>Other Outgo</b>	7000	5,556,331	6,789,404	1,227,815	673,991	6,784,146	7,463,395
<b>Net Increase/(Decrease) in Fund Balance</b>		3,781,235	(10,491,552)	(359,738)	(482,252)	3,421,497	(10,973,804)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	40,098,067	43,879,302	6,705,382	6,345,644	46,803,449	50,224,946
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	40,098,067		6,705,382		46,803,449	
<b>Ending Fund Balance, June 30</b>		43,879,302	33,387,750	6,345,644	5,863,392	50,224,946	39,251,142

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2014-2015

Budget Year: 2015-2016

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	167,136					
Local Revenues	8800	20,713,624					
<b>Total Revenues</b>		20,880,760	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110						
Debt Interest and Other Service Charges	7120	20,371,964					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	20,371,964	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(20,371,964)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		508,796	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	18,444,110	18,952,906		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	18,444,110		0		0	
<b>Ending Fund Balance, June 30</b>		18,952,906	18,952,906	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					91,473	60,982
Local Revenues	8800			166,181	166,000	674,946	625,699
<b>Total Income</b>		0	0	166,181	166,000	766,419	686,681
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			13,816	15,444	612,434	429,159
Employee Benefits	3000			7,200	7,330	305,633	171,543
Supplies and Materials	4000			377	1,800	15,130	19,000
Other Operating Expenses and Services	5000			13,050	13,920	8,857	41,522
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	34,443	38,494	942,054	661,224
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	131,738	127,506	(175,635)	25,457
<b>Other Financing Sources</b>	8900					51,000	51,000
<b>Other Outgo</b>	7000			110,000	125,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	21,738	2,506	(124,635)	76,457
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	101,094	122,832	383,580	258,945
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		101,094		383,580	
<b>Ending Fund Balance, June 30</b>		0	0	122,832	125,338	258,945	335,402

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

**Capital Projects Funds**

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	2,369,038	4,534,533				
Local Revenues	8800	1,195,244	170,000				
<b>Total Income</b>		3,564,282	4,704,533	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	2,930					
Employee Benefits	3000	226					
Supplies and Materials	4000	81,587	69,659				
Other Operating Expenses and Services	5000	605,052	681,040				
Capital Outlay	6000	19,089,918	38,525,324				
<b>Total Expenditures</b>		19,779,713	39,276,023	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(16,215,431)	(34,571,490)	0	0	0	0
<b>Other Financing Sources</b>	8900	5,038,949	550,000				
<b>Other Outgo</b>	7000	1,714,380	3,866,639				
<b>Net Increase/(Decrease) in Fund Balance</b>		(12,890,862)	(37,888,129)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	52,919,280	40,028,418		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	52,919,280		0		0	
<b>Ending Fund Balance, June 30</b>		40,028,418	2,140,289	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Local Revenues	8800			168,988	183,001		
Other Financing Sources	8900						
<b>Total Income</b>		0	0	168,988	183,001	0	0
<b>Cost of Sales</b>	5890						
<b>Gross Profit or Loss</b>		0	0	168,988	183,001	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			14,948	13,000		
Employee Benefits	3000			533	256		
Supplies and Materials	4000			4,170	9,100		
Other Operating Expenses and Services	5000			1,015	2,625		
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	20,666	24,981	0	0
<b>Net Profit or Loss</b>		0	0	148,322	158,020	0	0
<b>Other Outgo</b>	7000			125,000	148,069		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	23,322	9,951	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	675,506	698,828		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		675,506		0	
<b>Ending Fund Balance, June 30</b>		0	0	698,828	708,779	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	368,155		12,280,791	12,819,176		
Other Financing Sources	8900	75,000	75,000	1,000,000	1,000,000		
<b>Total Income</b>		443,155	75,000	13,280,791	13,819,176		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			11,604,840	10,355,400		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	36,486	150,000				
Capital Outlay	6000						
<b>Total Expenditures</b>		36,486	150,000	11,604,840	10,355,400		
<b>Net Profit or Loss</b>		406,669	(75,000)	1,675,951	3,463,776		
<b>Other Outgo</b>	7000			800,000	2,000,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		406,669	(75,000)	875,951	1,463,776		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,850,333	3,257,002	37,532	913,483		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,850,333		37,532			
<b>Ending Fund Balance, June 30</b>		3,257,002	3,182,002	913,483	2,377,259		



For Actual Year: 2014-2015

Budget Year: 2015-2016

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	120,979	72,100	84,201	50,000	392,647	225,500
<b>Total Income</b>		120,979	72,100	84,201	50,000	392,647	225,500
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	13,032	15,851			20,180	35,000
Employee Benefits	3000	514	312			1,024	690
Supplies and Materials	4000	38,475	53,975	5,500		5,814	9,000
Other Operating Expenses and Services	5000	16,447	12,475	84,613	77,250		4,000
Capital Outlay	6000	575				25,996	28,591
<b>Total Expenditures</b>		69,043	82,613	90,113	77,250	53,014	77,281
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		51,936	(10,513)	(5,912)	(27,250)	339,633	148,219
<b>Other Financing Sources</b>	8900	5,850					
<b>Other Outgo</b>	7000	20,675	39,000			23,325	
<b>Net Increase/(Decrease) in Fund Balance</b>		37,111	(49,513)	(5,912)	(27,250)	316,308	148,219
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	216,807	253,918	154,326	148,414	4,482,569	4,798,877
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	216,807		154,326		4,482,569	
<b>Ending Fund Balance, June 30</b>		253,918	204,405	148,414	121,164	4,798,877	4,947,096

For Actual Year: 2014-2015

Budget Year: 2015-2016

**Fiduciary Funds Group**

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	40,793,133	41,110,200				
State Revenues	8600	2,825,186	2,847,000				
Local Revenues	8800	163	170				
<b>Total Income</b>		43,618,482	43,957,370	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		43,618,482	43,957,370	0	0	0	0
<b>Other Financing Sources</b>	8900	274,253	278,000				
<b>Other Outgo</b>	7000	43,892,572	44,235,370				
<b>Net Increase/(Decrease) in Fund Balance</b>		163	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	4,051	4,214		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,051		0		0	
<b>Ending Fund Balance, June 30</b>		4,214	4,214	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,131,618	6,954
<b>Total Income</b>		0	0	1,131,618	6,954
<b>Expenditures</b>					
Academic Salaries	1000			11,399	
Classified Salaries	2000			88,826	
Employee Benefits	3000			9,766	
Supplies and Materials	4000			446,585	79,683
Other Operating Expenses and Services	5000			559,901	117,500
Capital Outlay	6000			250,341	117
<b>Total Expenditures</b>		0	0	1,366,818	197,300
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(235,200)	(190,346)
<b>Other Financing Sources</b>	8900			392,297	4,854,970
<b>Other Outgo</b>	7000			57,300	277,970
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	99,797	4,386,654
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	1,956,559	2,056,356
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,956,559	
<b>Ending Fund Balance, June 30</b>		0	0	2,056,356	6,443,010

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,231,768
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	2,545,243
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	75,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,000,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	306,927
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	756,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	274,253
11	UNRESTRICTED SUBFUND	32	CAFETERIA FUND	110,000
11	UNRESTRICTED SUBFUND	52	CAFETERIA FUND	50,000
79	OTHER TRUST FUNDS	52	CAFETERIA FUND	75,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	75
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	3,200
41	CAPITAL OUTLAY PROJECTS FUND	73	STUDENT BODY CENTER FEE TRUST FUND	23,325
33	CHILD DEVELOPMENT FUND	79	OTHER TRUST FUNDS	51,000
71	ASSOCIATED STUDENTS TRUST FUND	79	OTHER TRUST FUNDS	5,850

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		3,423,325			595,543	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	499,223	499,223
Books, Magazines, & Periodicals	4200				0	74,618	74,618
Instructional Supplies & Materials	4300				0	15,299	15,299
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	589,140	589,140
Other Operating Expenses and Services	5000		3,423,325		3,423,325	6,403	3,429,728
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,423,325	0	3,423,325	595,543	4,018,868
<b>Ending Balance</b>					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,321,000			2,965,272	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	2,558,471	2,558,471
Books, Magazines, & Periodicals	4200				0	259,404	259,404
Instructional Supplies & Materials	4300				0	11,273	11,273
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	2,829,148	2,829,148
Other Operating Expenses and Services	5000		3,321,000		3,321,000	9,829	3,330,829
Capital Outlay	6000						
Library Books	6300				0	126,295	126,295
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	126,295	126,295
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,321,000	0	3,321,000	2,965,272	6,286,272
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 680

Name: VENTURA

<b>EPA Revenue</b>	22,958,164
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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	22,958,164	0	0	22,958,164
<b>TOTAL</b>		22,958,164	0	0	22,958,164