

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2016-2017)  
(Budget Report for Fiscal Year 2017-2018)

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: David El Fattal

(805) 652-5536

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, 2017. 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: 2016-2017

Budget Year: 2017-2018

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	27,432,785	29,432,650		29,432,650
Other	1300	23,651,422	24,113,586	10,914	24,124,500
<b>Total Instructional Salaries</b>		51,084,207	53,546,236	10,914	53,557,150
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		8,792,907	108,613	8,901,520
Other	1400		617,501	43,573	661,074
<b>Total Non-Instructional Salaries</b>		0	9,410,408	152,186	9,562,594
<b>Total Academic Salaries</b>		51,084,207	62,956,644	163,100	63,119,744
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		22,722,586	997,311	23,719,897
Other	2300		2,215,252	204,812	2,420,064
<b>Total Non-Instructional Salaries</b>		0	24,937,838	1,202,123	26,139,961
<b>Instructional Aides</b>					
Regular Status	2200	2,104,289	2,111,838		2,111,838
Other	2400				0
<b>Total Instructional Aides</b>		2,104,289	2,111,838	0	2,111,838
<b>Total Classified Salaries</b>		2,104,289	27,049,676	1,202,123	28,251,799
<b>Employee Benefits</b>	3000	24,837,729	44,757,946	643,984	45,401,930
<b>Supplies and Materials</b>	4000		1,781,549	326,253	2,107,802
<b>Other Operating Expenses</b>	5000		12,803,986	1,777,290	14,581,276
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		78,026,225	149,349,801	4,112,750	153,462,551

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<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		520,039	24,021	544,060
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000	3,894,494	7,437,384	107,261	7,544,645
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		3,755,514		3,755,514

For Actual Year: 2016-2017

Budget Year: 2017-2018

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>		3,894,494	11,712,937	131,282	11,844,219
<b>Total for ECS 84362, 50% Law</b>		74,131,731	137,636,864	3,981,468	141,618,332
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.86%	100.00%		
<b>50% of Current Expense of Education</b>			68,818,432		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		74,131,731	137,636,864	3,981,468	141,618,332
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		78,026,225	149,349,801	4,112,750	153,462,551
<b>Capital Expenditures</b>	6000	422,128	1,522,254	191,359	1,713,613
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		78,448,353	150,872,055	4,304,109	155,176,164

For Year Ended June 30, 2017

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	67,213,229	20,854,388	88,067,617
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	49,600		49,600
Investments (at cost)	9120			0
Accounts Receivable	9130	5,046,546	3,006,342	8,052,888
Due from Other Funds	9140	235,094		235,094
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	212,567	34,325	246,892
<b>TOTAL ASSETS</b>		72,757,036	23,895,055	96,652,091
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,795,927	2,546,703	7,342,630
Accrued Salaries and Wages Payable	9520	2,620,784	220,715	2,841,499
Compensated Absences Payable Current	9530	776,369		776,369
Due to Other Funds	9540		183,258	183,258
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,159,014	15,529,474	24,688,488
<b>TOTAL LIABILITIES</b>		17,352,094	18,480,150	35,832,244

For Year Ended June 30, 2017

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	262,167		262,167
Amounts Restricted by Law for Specific Purposes	9712		5,414,905	5,414,905
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
<b>Total Fund Balance</b>		262,167	5,414,905	5,677,072
<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	19,639,458		19,639,458
Total Designated Fund Balance		19,639,458	0	19,639,458
Uncommitted Fund Balance	9790	35,503,317		35,503,317
<b>TOTAL FUND EQUITY</b>		55,404,942	5,414,905	60,819,847
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		72,757,036	23,895,055	96,652,091

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	18,913,564		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	40,650		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		18,954,214	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

- 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, 2017

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	18,954,214		
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		18,954,214	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>		18,954,214	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		18,954,214	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, 2017

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		145,901	268,227			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			40,472			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	145,901	308,699	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		937				
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			10			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			6,600			
<b>TOTAL LIABILITIES</b>		0	937	6,610	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, 2017

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	144,964	302,089	0	0	0
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		0	144,964	302,089	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	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	144,964	302,089	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	145,901	308,699	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	35,318,690		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	66,019		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	27,225		
<b>TOTAL ASSETS</b>		35,411,934	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,470,554		
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570	5,634,101		
<b>TOTAL LIABILITIES</b>		7,104,655	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	27,225		
Amounts Restricted by Law for Specific Purposes	9712	4,372,309		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		4,399,534	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	23,907,745		
Total Designated Fund Balance		23,907,745	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		28,307,279	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		35,411,934	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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		931,940		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130		5,724		
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	937,664	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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		607		
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	607	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	607	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

District ID: 680

Name: VENTURA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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		937,057		
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	937,057	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	937,664	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	4,038,268	837,513
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	23	23,760
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>		4,038,291	861,273



COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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		3,796
Accrued Salaries and Wages Payable	9520		3,756
Compensated Absences Payable Current	9530		725,408
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	732,960
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	0	732,960

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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		128,313
Unassigned	9790		
Total Reserved Fund Balance		0	128,313
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	4,038,291	
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		4,038,291	0
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>		4,038,291	128,313
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,038,291	861,273

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	974,709	157,224	4,890,262	26,993				2,013,642
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	64,151	16,085	102,211	38,188				23,237
Due from Other Funds	9140				3,853				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								1,930
<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	0	0	0	0
<b>TOTAL ASSETS</b>		1,038,860	173,309	4,992,473	69,034	0	0	0	2,038,809

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	8,746	410	3,740	8,027				26,477
Accrued Salaries and Wages Payable	9520								1,641
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				55,679				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	152,900	25,166	128,932					
Total Current Liabilities and Deferred Revenue		161,646	25,576	132,672	63,706	0	0	0	28,118
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	161,646	25,576	132,672	63,706	0	0	0	28,118

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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				5,328				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790			4,859,801					
<b>Total Reserved Fund Balance</b>		0	0	4,859,801	5,328	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	877,214	147,733						2,010,691
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		877,214	147,733	4,859,801	5,328	0	0	0	2,010,691
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,038,860	173,309	4,992,473	69,034	0	0	0	2,038,809

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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		2,409,732	2,409,732
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		132,625	132,625
Student Financial Aid	8150			0
Veterans Education	8160		4,848	4,848
Vocational and Technical Education Act (VATEA)	8170		817,678	817,678
Other Federal Revenues	8190		675,202	675,202
<b>Total Federal Revenues</b>	8100	0	4,040,085	4,040,085
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	50,083,931		50,083,931
Other General Apportionment	8613	1,371,606		1,371,606
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,446,035	2,446,035
Disabled Students Programs and Services(DSPS)	8623		2,833,958	2,833,958
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		617,982	617,982
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		20,288,059	20,288,059

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	20,162,744		20,162,744
<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	478,987		478,987
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	2,990		2,990
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,755,514	1,318,852	5,074,366
State Mandated Costs	8685	3,084,630		3,084,630
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	3,039,389	356,273	3,395,662
<b>Total State Revenues</b>	8600	81,979,791	27,861,159	109,840,950

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	58,342,495		58,342,495
Tax Allocation, Supplemental Roll	8812	939,750		939,750
Tax Allocation, Unsecured Roll	8813	1,524,451		1,524,451
Prior Years Taxes	8816	93,400		93,400
Education Revenues Augmentation Fund (ERAF)	8817	(50,253)		(50,253)
Redevelopment Agency Funds - Pass Through	8818	805,218		805,218
Redevelopment Agency Funds - Residual	8819	3,358,501		3,358,501
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820	6,508		6,508
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	153,735	104,038	257,773
Sales and Commissions	8840	127,037		127,037
Rentals and Leases	8850	708,710		708,710
Interest and Investment Income	8860	1,055,919		1,055,919
Student Fees and Charges	8870			
Community Services Classes	8872	144,151		144,151
Dormitory	8873			0
Enrollment	8874	10,814,221		10,814,221
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,487,814	1,487,814
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	49,072		49,072
Nonresident Tuition	8880	2,081,369		2,081,369
Parking Services and Public Transportation	8881		2,428,199	2,428,199
Other Student Fees and Charges	8885	45,586	95,822	141,408
Other Local Revenues	8890	3,386,792	41,623	3,428,415
<b>Total Local Revenues</b>	8800	83,586,662	4,157,496	87,744,158
<b>Total Revenues</b>		165,566,453	36,058,740	201,625,193



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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 -- (8970/8981/8982/8983)	898#	175,000	2,604,934	2,779,934
<b>Total Other Financing Sources</b>	8900	175,000	2,604,934	2,779,934
<b>Total Revenues and Other Financing Sources</b>		165,741,453	38,663,674	204,405,127

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	771,567	91,878	208,831	53,477		1,125,753
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	200,684	1,925	1,711	25,558		229,878
Biological Sciences	0400	5,685,184	57,741	216,542	199,010		6,158,477
Business and Management	0500	2,535,323	14,833	22,990	20,011		2,593,157
Communications	0600	1,518,756	64,500	40,880	120,671		1,744,807
Computer and Information Science	0700	1,545,541	35,724	20,366	33,756		1,635,387
Education	0800	4,999,014	1,230,569	570,353	144,581		6,944,517
Engineering and Related Industrial Technology	0900	3,037,620	183,830	293,152	383,298		3,897,900
Fine and Applied Arts	1000	6,855,785	339,910	289,915	263,179		7,748,789
Foreign language	1100	1,803,320		1,994			1,805,314
Health	1200	5,632,976	819,551	348,236	169,673		6,970,436
Consumer Education And Home Economics	1300	1,750,763	267,527	174,349	28,341		2,220,980
Law	1400	132,294	535	5,240			138,069
Humanities(Letters)	1500	11,515,765	116,609	48,886	7,434		11,688,694
Library Science	1600						0
Mathematics	1700	9,586,968	15,058	9,604	85,739		9,697,369
Military Studies	1800						0
Physical Sciences	1900	5,633,737	62,655	154,473	181,664		6,032,529
Psychology	2000	2,224,520	4,930	1,414			2,230,864
Public Affairs and Services	2100	1,866,638	134,783	109,542	70,404		2,181,367
Social Sciences	2200	8,386,671	25,819	31,816	11,377		8,455,683
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,098,068	554,520	344,414	350,731		3,347,733
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		77,781,194	4,022,897	2,894,708	2,148,904		86,847,703
<b>Total Expenditures for GF Activities*</b>		77,843,167	84,086,376	24,341,180	4,330,262	19,893,920	210,494,905

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		13,747,187	412,496	82,052		14,241,735
Course and Curriculum Development	6020		197,370	3,393			200,763
Academic / Faculty Senate	6030		941,724	41,663			983,387
Other Instructional Administration & Governance	6090		1,009,084	2,851			1,011,935
<b>Total Instructional Admin. &amp; Governance</b>		0	15,895,365	460,403	82,052	0	16,437,820
Instructional Support Services	6100						
Learning Center	6110	44,511	293,521	21,819			359,851
Library	6120		2,157,862	361,506	314,584		2,833,952
Media	6130			5,725			5,725
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		263,361	3,900			267,261
Other Instructional Support Services	6190		400,144	16,721	5,443		422,308
<b>Total Instructional Support Services</b>		44,511	3,114,888	409,671	320,027	0	3,889,097
Admissions and Records	6200		2,052,340	40,837			2,093,177
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		8,294,427	138,468	51,457		8,484,352
Matriculation and Student Assessment	6320		1,421,624	160,589	70,699		1,652,912
Transfer Programs	6330		135,254	9,755			145,009
Career Guidance	6340		11,200	12,544	352		24,096
Other Student Counseling and Guidance	6390		812,437	80,064	(4,917)		887,584
<b>Total Student Counseling and Guidance</b>		0	10,674,942	401,420	117,591	0	11,193,953

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	4,564	665,643	29,077	34,816		734,100
Disabled Student Programs and Services (DSPS)	6420		3,159,045	174,227	70,340		3,403,612
Extended Opportunity Programs and Services (EOPS)	6430		2,424,921	141,318	8,665		2,574,904
Health Services	6440		1,640,603	457,911	9,559		2,108,073
Student Personnel Administration	6450		762,249	101,411	3,554		867,214
Financial Aid Administration	6460		2,819,107	190,370	24,039		3,033,516
Job Placement Services	6470		1,514	3,227			4,741
Veterans Services	6480		50,953	13,602	966		65,521
Miscellaneous Student Services	6490		2,865,397	896,577	290,657		4,052,631
<b>Total Other Student Services</b>		4,564	14,389,432	2,007,720	442,596	0	16,844,312
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,671,576	1,098,184	45,613		3,815,373
Custodial Services	6530		4,035,004	266,190	1,198		4,302,392
Grounds Maintenance and Repairs	6550		1,823,353	264,987	17,445		2,105,785
Utilities	6570			3,913,535			3,913,535
Other Operations and Maintenance of Plant	6590		1,028,432	53,230	6,349		1,088,011
<b>Total Operation and Maintenance of Plant</b>	6500	0	9,558,365	5,596,126	70,605	0	15,225,096
<b>Planning, Policymaking and Coordinations</b>	6600		2,642,092	844,106	4,910		3,491,108

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		337,881	97,023	7,577		442,481
Fiscal Operations	6720		6,787,808	1,038,675	13,653		7,840,136
Human Resources Management	6730		2,314,313	188,332	3,616		2,506,261
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		123,819	213,171	(1,849)		335,141
Staff Diversity	6760		108,693	6,779			115,472
Logistical Services	6770		3,704,312	2,429,934	56,971		6,191,217
Management Information Systems	6780		3,957,614	2,298,120	216,813		6,472,547
Other General Institutional Support Services	6790		2,307,816	3,309,533	655,437		6,272,786
<b>Total General Institutional Support Services</b>	6700	0	19,642,256	9,581,567	952,218	0	30,176,041
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	4,570	45,903	30,326	1,796		82,595
Community Use of Facilities	6830		340,503	138,869	1,806		481,178
Economic Development	6840		253,416	21,070	3,973		278,459
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	4,570	639,822	190,265	7,575	0	842,232

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		225,968				225,968
Farm Operations	6930						0
Food Services	6940		36,253				36,253
Parking	6950			3,960			3,960
Student and Co-Curricular Activities	6960		1,034,660	241,783	9,459		1,285,902
Student Housing	6970						0
Other Ancillary Services	6990			700			700
<b>Total Ancillary Services</b>	6900	0	1,296,881	246,443	9,459	0	1,552,783
Auxiliary Operations	7000						
Contract Education	7010	8,328	12,490	1,572,129			1,592,947
Other Auxiliary Operations	7090		120,641	16,921			137,562
<b>Total Auxiliary Operations</b>	7000	8,328	133,131	1,589,050	0	0	1,730,509

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		23,965	78,864	174,325		277,154
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					19,481,361	19,481,361
Student Aid	7320					412,559	412,559
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	19,893,920	19,893,920
<b>Sub-Total Non-Instructional Activites</b>		61,973	80,063,479	21,446,472	2,181,358	19,893,920	123,647,202
<b>Total Expenditures General Fund: activities *</b>		77,843,167	84,086,376	24,341,180	4,330,262	19,893,920	210,494,905

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$178,294,072
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	25,686.12		
	2. 2016-2017 Second Period Actual FTES	25,399.34		
	3. 2016-2017 Population change factor (C2/C1)	0.9888		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$182,802,544
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)			\$182,802,544
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$182,802,544
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			70,883,814
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			481,977
C.	Local Property taxes			67,937,024
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			733,653
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			121,682
H.	2017-2018 Appropriations Subject to Limit			\$139,914,786



For Actual Year: 2016-2017

Budget Year: 2017-2018

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			4,040,085	6,029,883	4,040,085	6,029,883
State Revenues	8600	81,979,791	153,351,308	27,861,159	40,003,781	109,840,950	193,355,089
Local Revenues	8800	83,586,662	8,470,208	4,157,496	4,217,922	87,744,158	12,688,130
<b>Total Revenues</b>		165,566,453	161,821,516	36,058,740	50,251,586	201,625,193	212,073,102
<b>EXPENDITURES:</b>							
Academic Salaries	1000	58,565,295	59,340,699	6,352,645	7,539,536	64,917,940	66,880,235
Classified Salaries	2000	32,806,247	34,384,715	12,023,351	14,943,604	44,829,598	49,328,319
Employee Benefits	3000	45,401,932	47,254,389	6,780,073	9,017,716	52,182,005	56,272,105
Supplies and Materials	4000	2,107,801	4,018,090	2,152,390	5,026,465	4,260,191	9,044,555
Other Operating Expenses and Services	5000	14,581,278	25,334,795	5,499,711	9,907,026	20,080,989	35,241,821
Capital Outlay	6000	1,713,613	10,991,540	2,616,649	2,969,192	4,330,262	13,960,732
<b>Total Expenditures</b>		155,176,166	181,324,228	35,424,819	49,403,539	190,600,985	230,727,767
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		10,390,287	(19,502,712)	633,921	848,047	11,024,208	(18,654,665)
<b>Other Financing Sources</b>	8900	175,000	130,400	2,604,934	830,231	2,779,934	960,631
<b>Other Outgo</b>	7000	16,159,129	7,322,426	3,734,791	2,494,035	19,893,920	9,816,461
<b>Net Increase/(Decrease) in Fund Balance</b>		(5,593,842)	(26,694,738)	(495,936)	(815,757)	(6,089,778)	(27,510,495)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	60,998,784	55,404,942	5,910,841	5,414,905	66,909,625	60,819,847
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	60,998,784		5,910,841		66,909,625	
<b>Ending Fund Balance, June 30</b>		55,404,942	28,710,204	5,414,905	4,599,148	60,819,847	33,309,352

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	146,338					
Local Revenues	8800	19,963,746					
<b>Total Revenues</b>		20,110,084	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	7,175,000					
Debt Interest and Other Service Charges	7120	11,548,425					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	18,723,425	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(18,723,425)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		1,386,659	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	17,567,554	18,954,213		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	17,567,554		0		0	
<b>Ending Fund Balance, June 30</b>		18,954,213	18,954,213	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					69,555	64,103
Local Revenues	8800			238,209	166,000	664,479	648,000
<b>Total Income</b>		0	0	238,209	166,000	734,034	712,103
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			18,090	12,661	473,692	473,165
Employee Benefits	3000			7,902	5,621	174,287	188,775
Supplies and Materials	4000			134	1,800	12,363	24,000
Other Operating Expenses and Services	5000			13,412	13,920	12,955	46,437
Capital Outlay	6000					3,336	
<b>Total Expenditures</b>		0	0	39,538	34,002	676,633	732,377
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	198,671	131,998	57,401	(20,274)
<b>Other Financing Sources</b>	8900						51,000
<b>Other Outgo</b>	7000			175,000	125,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	23,671	6,998	57,401	30,726
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	121,293	144,964	244,689	302,090
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		121,293		244,689	
<b>Ending Fund Balance, June 30</b>		0	0	144,964	151,962	302,090	332,816

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

**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	2,325,163	7,078,928				
Local Revenues	8800	1,861,398	170,000				
<b>Total Income</b>		4,186,561	7,248,928	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	98,157	58,832				
Other Operating Expenses and Services	5000	723,937	449,846				
Capital Outlay	6000	18,103,079	37,222,612				
<b>Total Expenditures</b>		18,925,173	37,731,290	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(14,738,612)	(30,482,362)	0	0	0	0
<b>Other Financing Sources</b>	8900	13,178,591	2,994,632				
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,560,021)	(27,487,730)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	29,867,301	28,307,280		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	29,867,301		0		0	
<b>Ending Fund Balance, June 30</b>		28,307,280	819,550	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			217,689	173,001		
Other Financing Sources	8900						
<b>Total Income</b>		0	0	217,689	173,001	0	0
<b>Cost of Sales</b>	5890				500		
<b>Gross Profit or Loss</b>		0	0	217,689	172,501	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			12,086	16,000		
Employee Benefits	3000			470	278		
Supplies and Materials	4000			607	26,501		
Other Operating Expenses and Services	5000				2,000		
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	13,163	44,779	0	0
<b>Net Profit or Loss</b>		0	0	204,526	127,722	0	0
<b>Other Outgo</b>	7000			46,974	61,360		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	157,552	66,362	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	779,506	937,058		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		779,506		0	
<b>Ending Fund Balance, June 30</b>		0	0	937,058	1,003,420	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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: 2016-2017

Budget Year: 2017-2018

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	361,379		12,721,286	15,949,015		
Other Financing Sources	8900	75,000	75,000	1,473,629			
<b>Total Income</b>		436,379	75,000	14,194,915	15,949,015		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			14,194,915	14,694,915		
Supplies and Materials	4000	4,027					
Other Operating Expenses and Services	5000	55,232	158,550				
Capital Outlay	6000	4,998					
<b>Total Expenditures</b>		64,257	158,550	14,194,915	14,694,915		
<b>Net Profit or Loss</b>		372,122	(83,550)	0	1,254,100		
<b>Other Outgo</b>	7000				500,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		372,122	(83,550)	0	754,100		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,666,167	4,038,289	128,312	128,312		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,666,167		128,312			
<b>Ending Fund Balance, June 30</b>		4,038,289	3,954,739	128,312	882,412		



For Actual Year: 2016-2017

Budget Year: 2017-2018

**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	636,542	199,100	88,363	50,000	425,932	225,500
<b>Total Income</b>		636,542	199,100	88,363	50,000	425,932	225,500
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	17,532	15,851			32,452	48,000
Employee Benefits	3000	539	276			1,292	1,913
Supplies and Materials	4000	138,233	89,715	159			9,800
Other Operating Expenses and Services	5000	67,923	15,475	81,245	62,750		3,200
Capital Outlay	6000	5,522	2,000			12,251	9,500
<b>Total Expenditures</b>		229,749	123,317	81,404	62,750	45,995	72,413
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		406,793	75,783	6,959	(12,750)	379,937	153,087
<b>Other Financing Sources</b>	8900	1,781					
<b>Other Outgo</b>	7000	60,898	40,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		347,676	35,783	6,959	(12,750)	379,937	153,087
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	529,538	877,214	140,774	147,733	4,479,863	4,859,800
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	529,538		140,774		4,479,863	
<b>Ending Fund Balance, June 30</b>		877,214	912,997	147,733	134,983	4,859,800	5,012,887

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	36,755,998	36,985,780				
State Revenues	8600	3,426,358	3,445,000				
Local Revenues	8800	118	120				
<b>Total Income</b>		40,182,474	40,430,900	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>		40,182,474	40,430,900	0	0	0	0
<b>Other Financing Sources</b>	8900	1,653,656	1,845,762				
<b>Other Outgo</b>	7000	41,836,012	42,281,942				
<b>Net Increase/(Decrease) in Fund Balance</b>		118	(5,280)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	5,210	5,328		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,210		0		0	
<b>Ending Fund Balance, June 30</b>		5,328	48	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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			347	
Local Revenues	8800			1,295,681	
<b>Total Income</b>		0	0	1,296,028	0
<b>Expenditures</b>					
Academic Salaries	1000			6,498	
Classified Salaries	2000			102,099	
Employee Benefits	3000			10,702	
Supplies and Materials	4000			541,329	38,900
Other Operating Expenses and Services	5000			1,113,043	76,750
Capital Outlay	6000			87,085	
<b>Total Expenditures</b>		0	0	1,860,756	115,650
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(564,728)	(115,650)
<b>Other Financing Sources</b>	8900			549,183	217,639
<b>Other Outgo</b>	7000			15,917	109,150
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	(31,462)	(7,161)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	2,042,155	2,010,693
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		2,042,155	
<b>Ending Fund Balance, June 30</b>		0	0	2,010,693	2,003,532

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,069,131
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	13,043,078
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	75,000
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,473,629
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	478,291
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	132,773
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,653,656
11	UNRESTRICTED SUBFUND	32	CAFETERIA FUND	175,000
79	OTHER TRUST FUNDS	52	CAFETERIA FUND	30,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	14,134
71	ASSOCIATED STUDENTS TRUST FUND	79	OTHER TRUST FUNDS	781

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			3,755,514			
		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		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	0	0
Other Operating Expenses and Services	5000		3,755,514		3,755,514		3,755,514
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	3,755,514	0	3,755,514	0	3,755,514
<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		3,764,690				
		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		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	0	0
Other Operating Expenses and Services	5000		3,764,690		3,764,690		3,764,690
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	3,764,690	0	3,764,690	0	3,764,690
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 680

Name: VENTURA

<b>EPA Revenue</b>	20,162,744
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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	20,162,744	0	0	20,162,744
<b>TOTAL</b>		20,162,744	0	0	20,162,744

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

District ID: 680

Name: VENTURA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	5,862,022	3,572,734	9,434,756	N/A	N/A
2016-17	6,303,398	4,653,940	10,957,338	1,522,582	16.14%
2017-18	7,568,000	5,589,000	13,157,000	2,199,662	20.07%
2018-19	8,626,000	6,514,000	15,140,000	1,983,000	15.07%
2019-20	9,706,000	7,486,000	17,192,000	2,052,000	13.55%
2020-21	10,331,000	8,566,000	18,897,000	1,705,000	9.92%

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