

VCCCD

311 report

October 2012

(Board approved 10/9/12)

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For Actual Year: 2011-2012

Budget Year: 2012-2013

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	24,572,621	26,474,823		26,474,823
Other	1300	21,158,040	21,435,941	25,719	21,461,660
<b>Total Instructional Salaries</b>		45,730,661	47,910,764	25,719	47,936,483
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		7,893,328	412,380	8,305,708
Other	1400		713,839	36,484	750,323
<b>Total Non-Instructional Salaries</b>		0	8,607,167	448,864	9,056,031
<b>Total Academic Salaries</b>		45,730,661	56,517,931	474,583	56,992,514
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		19,417,690	889,793	20,307,483
Other	2300		1,510,263	221,751	1,732,014
<b>Total Non-Instructional Salaries</b>		0	20,927,953	1,111,544	22,039,497
<b>Instructional Aides</b>					
Regular Status	2200	1,961,988	2,026,637	10,064	2,036,701
Other	2400				0
<b>Total Instructional Aides</b>		1,961,988	2,026,637	10,064	2,036,701
<b>Total Classified Salaries</b>		1,961,988	22,954,590	1,121,608	24,076,198
<b>Employee Benefits</b>	3000	13,523,095	26,709,452	696,271	27,405,723
<b>Supplies and Materials</b>	4000		1,796,417	254,709	2,051,126
<b>Other Operating Expenses</b>	5000		11,180,025	1,110,722	12,290,747
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		61,215,744	119,158,415	3,657,893	122,816,308

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		570,894	13,202	584,096
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		3,288,695		3,288,695

For Actual Year: 2011-2012

Budget Year: 2012-2013

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>		0	3,859,589	13,202	3,872,791
<b>Total for ECS 84362, 50% Law</b>		61,215,744	115,298,826	3,644,691	118,943,517
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		53.09%	100.00%		
<b>50% of Current Expense of Education</b>			57,649,413		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		61,215,744	115,298,826	3,644,691	118,943,517
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		61,215,744	119,158,415	3,657,893	122,816,308
<b>Capital Expenditures</b>	6000	80,300	559,328	26,933	586,261
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		61,296,044	119,717,743	3,684,826	123,402,569

For Year Ended June 30, 2012

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	10,293,332	7,038,504	17,331,836
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	51,481		51,481
Investments (at cost)	9120			0
Accounts Receivable	9130	23,883,660	2,386,453	26,270,113
Due from Other Funds	9140	905,531		905,531
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	236,456	3,032	239,488
<b>TOTAL ASSETS</b>		35,370,460	9,427,989	44,798,449
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,230,658	314,673	3,545,331
Accrued Salaries and Wages Payable	9520	2,148,062	69,882	2,217,944
Compensated Absences Payable Current	9530	666,524		666,524
Due to Other Funds	9540		703,304	703,304
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,555,263	2,842,930	5,398,193
<b>TOTAL LIABILITIES</b>		8,600,507	3,930,789	12,531,296

For Year Ended June 30, 2012

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	236,456	3,033	239,489
Amonts Restricted by Law for Specific Purposes	9712		5,494,167	5,494,167
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		236,456	5,497,200	5,733,656
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	9,351,301		9,351,301
Total Designated Fund Balance		9,351,301	0	9,351,301
Uncommitted(Unrestricted) Fund Balance	9790	17,182,196		17,182,196
<b>TOTAL FUND EQUITY</b>		26,769,953	5,497,200	32,267,153
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		35,370,460	9,427,989	44,798,449

- 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, 2012

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	12,713,435		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130	53,640		
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		12,767,075	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, 2012

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 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	12,767,075		
<b>Total Reserved Fund Balance</b>		12,767,075	0	0
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		12,767,075	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		12,767,075	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, 2012

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>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		14,060	531,863			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			21,910			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	14,060	553,773	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		(1,234)	289			
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			9,600			
<b>TOTAL LIABILITIES</b>		0	(1,234)	9,889	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, 2012

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>FUND EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	0	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754		15,294	543,884			
Total Designated Fund Balance		0	15,294	543,884	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>		0	15,294	543,884	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	14,060	553,773	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	88,697,341	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	242,037	
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	8,500	
<b>TOTAL ASSETS</b>		88,947,878	0
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,520,841	
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	749,301	
<b>TOTAL LIABILITIES</b>		4,270,142	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711	8,500	
Amonts Restricted by Law for Specific Purposes	9712	64,627,955	
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		64,636,455	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	20,041,281	
Total Designated Fund Balance		20,041,281	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		84,677,736	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		88,947,878	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

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	3,078,862	413,678		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114	40,085			
Investments (at cost)	9120				
Accounts Receivable	9130	521,707			
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210	1,827,093			
Prepaid Items	9220				
<b>Fixed Assets</b>	9300				
Sites	9310				
Site Improvements	9320	166,589	115,830		
Accumulated Depreciation Site Improvements	9321	146,963	111,205		
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350	1,242,434	424,303		
Accumulated Depreciation Equipment	9351	1,223,150	424,303		
Work in Progress	9360				
<b>Total Fixed Assets</b>		38,910	4,625	0	0
<b>TOTAL ASSETS</b>		5,506,657	418,303	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

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	32,772	12,028		
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530	59,678			
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		92,450	12,028	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	92,450	12,028	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

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	1,827,093			
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Total Reserved Fund Balance		1,827,093	0	0	0
<b>Designated Fund Balance</b>	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850	3,587,114	406,275		
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		5,414,207	406,275	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		5,506,657	418,303	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	2,105,273	947,059
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		(20)
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>		2,105,273	947,039



COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	281	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		930,014
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		281	930,014
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	281	930,014

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	2,104,992	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		17,025
Total Designated Fund Balance		2,104,992	17,025
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>		2,104,992	17,025
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,105,273	947,039

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	237,409	148,395	3,660,267					2,123,164
Cash With Fiscal Agents	9113				2,704				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	12,751	13,703	89,718	221,150				32,371
Due from Other Funds	9140				18,319				
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	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		250,160	162,098	3,749,985	242,173	0	0	0	2,155,535

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	465			20,623				39,820
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				220,546				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		13,598	64,355					
Total Current Liabilities and Deferred Revenue		465	13,598	64,355	241,169	0	0	0	39,820
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	465	13,598	64,355	241,169	0	0	0	39,820

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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				1,004				
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	1,004	0	0	0	0
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790		148,500	3,685,630					2,115,715
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850	250,695							
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		250,695	148,500	3,685,630	1,004	0	0	0	2,115,715
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		251,160	162,098	3,749,985	242,173	0	0	0	2,155,535

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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		2,829,787	2,829,787
Workforce Investment Act	8130		65,729	65,729
Temporary Assistance for Needy Families (TANF)	8140		148,376	148,376
Student Financial Aid	8150			0
Veterans Education	8160	6,538		6,538
Vocational and Technical Education Act (VATEA)	8170		957,301	957,301
Other Federal Revenues	8190	1,406	606,480	607,886
<b>Total Federal Revenues</b>	8100	7,944	4,607,673	4,615,617
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	59,397,397		59,397,397
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,416,731	1,416,731
Disabled Students Programs and Services(DSPS)	8623		1,607,930	1,607,930
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		500,474	500,474
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		3,929,487	3,929,487

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<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	498,441		498,441
Timber Yield Tax	8672	394		394
Other State Tax Subventions	8673	8,410		8,410
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,288,695	420,184	3,708,879
State Mandated Costs	8685	87,705		87,705
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	20,037		20,037
<b>Total State Revenues</b>	8600	63,301,079	7,874,806	71,175,885

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	49,196,933		49,196,933
Tax Allocation, Supplemental Roll	8812	492,001		492,001
Tax Allocation, Unsecured Roll	8813	1,556,045		1,556,045
Prior Years Taxes	8816	63,507		63,507
Education Revenues Augmentation Fund (ERAF)	8817	(3,109,106)		(3,109,106)
Redevelopment Agency Funds	8818	908,960		908,960
Contributions, Gifts, Grants, and Endowments	8820	201,540		201,540
Contract Services	8830			
Contract Instructional Services	8831	79,840		79,840
Other Contract Services	8832	269,281	32,965	302,246
Sales and Commissions	8840	87,888		87,888
Rentals and Leases	8850	829,842		829,842
Interest and Investment Income	8860	468,041		468,041
Student Fees and Charges	8870			
Community Services Classes	8872	402,256		402,256
Dormitory	8873			0
Enrollment	8874	11,376,796		11,376,796
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,417,174	1,417,174
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	129,535		129,535
Nonresident Tuition	8880	1,722,879		1,722,879
Parking Services and Public Transportation	8881		2,070,108	2,070,108
Other Student Fees and Charges	8885	167,818	89,733	257,551
Other Local Revenues	8890	1,631,236	391,155	2,022,391
<b>Total Local Revenues</b>	8800	66,475,292	4,001,135	70,476,427
<b>Total Revenues</b>		129,784,315	16,483,614	146,267,929



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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#	47,113	829,011	876,124
<b>Total Other Financing Sources</b>	8900	47,113	829,011	876,124
<b>Total Revenues and Other Financing Sources</b>		129,831,428	17,312,625	147,144,053

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	713,964	129,011	174,049	18,661		1,035,685
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300	254,134	27	444	327		254,932
Biological Sciences	0400	4,348,436	233,143	172,120	25,364		4,779,063
Business and Management	0500	2,086,010	11,112	10,923	2,324		2,110,369
Communications	0600	936,629	91,817	34,932	39,300		1,102,678
Computer and Information Science	0700	1,376,754	20,675	5,546	3,863		1,406,838
Education	0800	5,354,765	1,043,510	582,548	24,145		7,004,968
Engineering and Related Industrial Technology	0900	2,306,862	185,276	137,734	240,525		2,870,397
Fine and Applied Arts	1000	5,770,938	311,547	211,688	52,801		6,346,974
Foreign language	1100	1,699,509	2,880	500			1,702,889
Health	1200	3,969,924	574,160	157,037	61,083		4,762,204
Consumer Education And Home Economics	1300	1,600,718	72,352	96,100	9,083		1,778,253
Law	1400	39,003		1,391			40,394
Humanities(Letters)	1500	9,038,144	38,023	49,299	727		9,126,193
Library Science	1600						0
Mathematics	1700	7,821,066	19,173	14,350	4,806		7,859,395
Military Studies	1800						0
Physical Sciences	1900	4,022,332	287,717	76,229	25,380		4,411,658
Psychology	2000	1,861,836	284	2,202			1,864,322
Public Affairs and Services	2100	1,340,055	24,169	43,522	13,987		1,421,733
Social Sciences	2200	7,002,852	4,736	10,780	4,103		7,022,471
Commercial Services	3000						0
Interdisciplinary Studies	4900	1,549,600	85,498	189,847	48,799		1,873,744
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		63,093,531	3,135,110	1,971,241	575,278		68,775,160
<b>Total Expenditures for GF Activities*</b>		64,236,813	62,278,572	17,053,561	1,420,346	5,734,272	150,723,564

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	644,977	9,596,233	188,543	10,071		10,439,824
Course and Curriculum Development	6020	7,754	46,275	63,188			117,217
Academic / Faculty Senate	6030	248,381	762,485	25,107			1,035,973
Other Instructional Administration & Governance	6090	72,940	156,200	33,600			262,740
<b>Total Instructional Admin. &amp; Governance</b>		974,052	10,561,193	310,438	10,071	0	11,855,754
Instructional Support Services	6100						
Learning Center	6110	952	294,006	6,401			301,359
Library	6120	320	1,852,370	392,782	89,599		2,335,071
Media	6130		7,046	9,534			16,580
Museums and Galleries	6140		6,801				6,801
Academic Information Systems and Technology	6150		191,202				191,202
Other Instructional Support Services	6190	856	366,099	24,264			391,219
<b>Total Instructional Support Services</b>		2,128	2,717,524	432,981	89,599	0	3,242,232
Admissions and Records	6200		1,892,504	25,277	1,294		1,919,075
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	53,779	5,379,009	43,196	2,508		5,478,492
Matriculation and Student Assessment	6320		534,735	47,795			582,530
Transfer Programs	6330		287,903	3,219			291,122
Career Guidance	6340		4,309	12,560			16,869
Other Student Counseling and Guidance	6390		20,738				20,738
<b>Total Student Counseling and Guidance</b>		53,779	6,226,694	106,770	2,508	0	6,389,751

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420	69,789	1,687,801	31,175	5,945		1,794,710
Extended Opportunity Programs and Services (EOPS)	6430		1,632,253	30,299	3,710	86	1,666,348
Health Services	6440		1,182,850	301,902	36,289		1,521,041
Student Personnel Administration	6450		194,832	10,710			205,542
Financial Aid Administration	6460		2,260,615	169,093	72,644		2,502,352
Job Placement Services	6470		314,598	11,191	1,999		327,788
Veterans Services	6480		61,388	5,716	626		67,730
Miscellaneous Student Services	6490	638	2,291,628	656,623	184,579		3,133,468
<b>Total Other Student Services</b>		70,427	9,625,965	1,216,709	305,792	86	11,218,979
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,808,567	879,676	48,914		2,737,157
Custodial Services	6530		3,224,212	303,695	39,969		3,567,876
Grounds Maintenance and Repairs	6550		1,687,835	197,843	51,154		1,936,832
Utilities	6570			3,597,627			3,597,627
Other Operations and Maintenance of Plant	6590		1,091,066	1,744	194		1,093,004
<b>Total Operation and Maintenance of Plant</b>	6500	0	7,811,680	4,980,585	140,231	0	12,932,496
<b>Planning, Policymaking and Coordinations</b>	6600		2,155,793	406,351			2,562,144

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		157,025	16,570			173,595
Fiscal Operations	6720		6,177,707	562,278	366		6,740,351
Human Resources Management	6730		2,012,465	156,754			2,169,219
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	392	79,992	73,254			153,638
Staff Diversity	6760		53,022				53,022
Logistical Services	6770		2,757,956	3,057,550	198,836		6,014,342
Management Information Systems	6780		3,379,829	1,613,488	6,131		4,999,448
Other General Institutional Support Services	6790	3,883	925,410	592,888	62,546		1,584,727
<b>Total General Institutional Support Services</b>	6700	4,275	15,543,406	6,072,782	267,879	0	21,888,342
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	10,064	265,846	203,428	6,030		485,368
Community Use of Facilities	6830		260,102	46,115	12,529		318,746
Economic Development	6840		532,735	184,715	2,249		719,699
Other Community Services & Economic Development	6880			37,613			37,613
<b>Total Community Services</b>	6800	10,064	1,058,683	471,871	20,808	0	1,561,426

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		417,839				417,839
Farm Operations	6930						0
Food Services	6940		14,998				14,998
Parking	6950						0
Student and Co-Curricular Activities	6960		1,016,473	301,576	6,889		1,324,938
Student Housing	6970						0
Other Ancillary Services	6990			(3)	(3)		(6)
<b>Total Ancillary Services</b>	6900	0	1,449,310	301,573	6,886	0	1,757,769
Auxiliary Operations	7000						
Contract Education	7010	28,557	12,514	746,227			787,298
Other Auxiliary Operations	7090		88,196	10,756			98,952
<b>Total Auxiliary Operations</b>	7000	28,557	100,710	756,983	0	0	886,250

For Actual Year: 2011-2012

Budget Year: 2012-2013

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						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					566,499	566,499
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	566,499	566,499
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					4,911,610	4,911,610
Student Aid	7320					256,077	256,077
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	5,167,687	5,167,687
<b>Sub-Total Non-Instructional Activites</b>		1,143,282	59,143,462	15,082,320	845,068	5,734,272	81,948,404
<b>Total Expenditures General Fund: activities *</b>		64,236,813	62,278,572	17,053,561	1,420,346	5,734,272	150,723,564

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$161,635,174
B.	2012-2013 Price Factor:			1.0377
C.	Population factor:			
	1.	2010-2011 Second Period Actual FTES	27,725.51	
	2.	2011-2012 Second Period Actual FTES	25,831.38	
	3.	2011-2012 Population change factor (C2/C1)	0.9317	
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$156,272,942
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)			\$156,272,942
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$156,272,942
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			62,004,160
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			498,441
C.	Local Property taxes			49,117,144
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			519,960
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			45,521
H.	2012-2013 Appropriations Subject to Limit			\$112,094,184



For Actual Year: 2011-2012

Budget Year: 2012-2013

**General Fund**

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	7,944		4,607,673	6,248,022	4,615,617	6,248,022
State Revenues	8600	63,301,079	125,203,561	7,874,806	9,694,842	71,175,885	134,898,403
Local Revenues	8800	66,475,292	5,801,391	4,001,135	3,800,862	70,476,427	9,602,253
<b>Total Revenues</b>		129,784,315	131,004,952	16,483,614	19,743,726	146,267,929	150,748,678
<b>EXPENDITURES:</b>							
Academic Salaries	1000	56,992,514	53,897,047	2,902,341	2,654,399	59,894,855	56,551,446
Classified Salaries	2000	24,076,199	23,261,475	6,739,614	6,642,508	30,815,813	29,903,983
Employee Benefits	3000	32,585,922	33,810,921	3,218,795	3,191,141	35,804,717	37,002,062
Supplies and Materials	4000	2,051,126	2,653,409	857,901	2,379,474	2,909,027	5,032,883
Other Operating Expenses and Services	5000	12,290,797	14,751,162	1,853,737	2,267,811	14,144,534	17,018,973
Capital Outlay	6000	586,261	799,505	834,085	1,361,958	1,420,346	2,161,463
<b>Total Expenditures</b>		128,582,819	129,173,519	16,406,473	18,497,291	144,989,292	147,670,810
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,201,496	1,831,433	77,141	1,246,435	1,278,637	3,077,868
<b>Other Financing Sources</b>	8900	47,113	533,107	829,011	821,938	876,124	1,355,045
<b>Other Outgo</b>	7000	4,981,558	3,976,400	752,714	6,248,022	5,734,272	10,224,422
<b>Net Increase/(Decrease) in Fund Balance</b>		(3,732,949)	(1,611,860)	153,438	(4,179,649)	(3,579,511)	(5,791,509)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	30,502,902	26,769,953	5,343,762	5,497,200	35,846,664	32,267,153
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	30,502,902		5,343,762		35,846,664	
<b>Ending Fund Balance, June 30</b>		26,769,953	25,158,093	5,497,200	1,317,551	32,267,153	26,475,644

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	41					
State Revenues	8600	139,135					
Local Revenues	8800	14,998,212					
<b>Total Revenues</b>		15,137,388	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	1,915,000					
Debt Interest and Other Service Charges	7120	14,610,263					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	16,525,263	0	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(16,525,263)	0	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(1,387,875)	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	14,154,950	12,767,075		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	14,154,950		0		0	
<b>Ending Fund Balance, June 30</b>		12,767,075	12,767,075	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	91,473
Local Revenues	8800			107,758	158,000	909,012	869,500
<b>Total Income</b>		0	0	107,758	158,000	1,000,485	960,973
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000			15,383	16,482	720,690	730,538
Employee Benefits	3000			2,132	4,163	346,743	369,076
Supplies and Materials	4000			65,283	1,800	21,320	16,500
Other Operating Expenses and Services	5000			9,666	12,800	5,445	7,260
Capital Outlay	6000					3,494	1,000
<b>Total Expenditures</b>		0	0	92,464	35,245	1,097,692	1,124,374
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	15,294	122,755	(97,207)	(163,401)
<b>Other Financing Sources</b>	8900					166,875	85,000
<b>Other Outgo</b>	7000				96,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	15,294	26,755	69,668	(78,401)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		15,294	474,216	543,884
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		474,216	
<b>Ending Fund Balance, June 30</b>		0	0	15,294	42,049	543,884	465,483

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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: 2011-2012

Budget Year: 2012-2013

**Capital Projects Funds**

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	64,410	231,190		
Local Revenues	8800	1,118,820	992,940		
<b>Total Income</b>		1,183,230	1,224,130	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	2,034			
Employee Benefits	3000	188			
Supplies and Materials	4000	252,647	103,806		
Other Operating Expenses and Services	5000	1,271,856	861,289		
Capital Outlay	6000	27,290,661	78,226,052		
<b>Total Expenditures</b>		28,817,386	79,191,147	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(27,634,156)	(77,967,017)	0	0
<b>Other Financing Sources</b>	8900	4,057,938	1,000,488		
<b>Other Outgo</b>	7000	732,531	4,752,443		
<b>Net Increase/(Decrease) in Fund Balance</b>		(24,308,749)	(81,718,972)	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	108,986,483	84,677,734		0
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	108,986,483		0	
<b>Ending Fund Balance, June 30</b>		84,677,734	2,958,762	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	7,934,304	7,375,009	1,308,131	209,001		
Other Financing Sources	8900	45,142	36,698	33,727			
<b>Total Income</b>		7,979,446	7,411,707	1,341,858	209,001	0	0
<b>Cost of Sales</b>	5890	5,831,307	5,398,808	603,744			
<b>Gross Profit or Loss</b>		2,148,139	2,012,899	738,114	209,001	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	917,743	852,676	310,046	35,225		
Employee Benefits	3000	495,884	454,823	152,884	634		
Supplies and Materials	4000	88,622	97,311	16,780	3,500		
Other Operating Expenses and Services	5000	298,243	284,375	271,055	8,625		
Capital Outlay	6000	1,230	7,750	1,026	1,000		
<b>Total Expenditures</b>		1,801,722	1,696,935	751,791	48,984	0	0
<b>Net Profit or Loss</b>		346,417	315,964	(13,677)	160,017	0	0
<b>Other Outgo</b>	7000	171,210	171,000		40,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		175,207	144,964	(13,677)	120,017	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	5,239,000	5,414,207	419,952	406,275		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	5,239,000		419,952		0	
<b>Ending Fund Balance, June 30</b>		5,414,207	5,559,171	406,275	526,292	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	296,466					
Other Financing Sources	8900	75,000	75,000	10,196,226	11,279,109		
<b>Total Income</b>		371,466	75,000	10,196,226	11,279,109		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			8,637,614	9,972,893		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	41,750	75,000	12,400			
Capital Outlay	6000						
<b>Total Expenditures</b>		41,750	75,000	8,650,014	9,972,893		
<b>Net Profit or Loss</b>		329,716	0	1,546,212	1,306,216		
<b>Other Outgo</b>	7000	65,533		1,550,000	1,300,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		264,183	0	(3,788)	6,216		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,840,808	2,104,991	20,813	17,025		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,840,808		20,813			
<b>Ending Fund Balance, June 30</b>		2,104,991	2,104,991	17,025	23,241		



For Actual Year: 2011-2012

Budget Year: 2012-2013

**Fiduciary Funds Group**

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	65,544	67,300	90,550	55,047	425,609	266,000
<b>Total Income</b>		65,544	67,300	90,550	55,047	425,609	266,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	24,201	20,851			38,411	45,000
Employee Benefits	3000	842	375			1,184	810
Supplies and Materials	4000	29,032	51,275				
Other Operating Expenses and Services	5000	21,799	14,497	69,119	73,100	3,871	6,000
Capital Outlay	6000						
<b>Total Expenditures</b>		75,874	86,998	69,119	73,100	43,466	51,810
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(10,330)	(19,698)	21,431	(18,053)	382,143	214,190
<b>Other Financing Sources</b>	8900	15,356	23,759		30,000		333,158
<b>Other Outgo</b>	7000	43,604	1,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(38,578)	3,061	21,431	11,947	382,143	547,348
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	289,273	250,695	127,069	148,500	3,303,487	3,685,630
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	289,273		127,069		3,303,487	
<b>Ending Fund Balance, June 30</b>		250,695	253,756	148,500	160,447	3,685,630	4,232,978

For Actual Year: 2011-2012

Budget Year: 2012-2013

**Fiduciary Funds Group**

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	47,042,739	43,318,000				
State Revenues	8600	1,936,291	2,000,000				
Local Revenues	8800	398	4,532,300				
<b>Total Income</b>		48,979,428	49,850,300	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>		48,979,428	49,850,300	0	0	0	0
<b>Other Financing Sources</b>	8900	209,909	180,000				
<b>Other Outgo</b>	7000	49,189,512	50,030,800				
<b>Net Increase/(Decrease) in Fund Balance</b>		(175)	(500)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,179	1,004		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,179		0		0	
<b>Ending Fund Balance, June 30</b>		1,004	504	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			964,984	
<b>Total Income</b>		0	0	964,984	0
<b>Expenditures</b>					
Academic Salaries	1000			532	
Classified Salaries	2000			99,845	
Employee Benefits	3000			10,735	
Supplies and Materials	4000			472,021	31,883
Other Operating Expenses and Services	5000			405,608	75,500
Capital Outlay	6000			93,969	117
<b>Total Expenditures</b>		0	0	1,082,710	107,500
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(117,726)	(107,500)
<b>Other Financing Sources</b>	8900			524,781	121,379
<b>Other Outgo</b>	7000			91,443	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	315,612	13,879
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	1,800,103	2,115,715
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		1,800,103	
<b>Ending Fund Balance, June 30</b>		0	0	2,115,715	2,129,594

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	749
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	3,877
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	851,327
11	UNRESTRICTED SUBFUND	33	CHILD DEVELOPMENT FUND	100,000
79	OTHER TRUST FUNDS	33	CHILD DEVELOPMENT FUND	66,872
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	3,023,557
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	234,098
79	OTHER TRUST FUNDS	41	CAPITAL OUTLAY PROJECTS FUND	4,170
61	SELF-INSURANCE FUND	51	BOOKSTORE FUND	65,533
11	UNRESTRICTED SUBFUND	52	CAFETERIA FUND	22,167
41	CAPITAL OUTLAY PROJECTS FUND	52	CAFETERIA FUND	1,949
79	OTHER TRUST FUNDS	52	CAFETERIA FUND	9,610
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	75,000
11	UNRESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	14,976
12	RESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	209,909
11	UNRESTRICTED SUBFUND	79	OTHER TRUST FUNDS	256,478
12	RESTRICTED SUBFUND	79	OTHER TRUST FUNDS	102,747
51	BOOKSTORE FUND	79	OTHER TRUST FUNDS	151,000
71	ASSOCIATED STUDENTS TRUST FUND	79	OTHER TRUST FUNDS	7,495

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		3,288,695			420,184	
		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	215,356	215,356
Books, Magazines, & Periodicals	4200				0	885	885
Instructional Supplies & Materials	4300				0	137,786	137,786
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	354,027	354,027
Other Operating Expenses and Services	5000		3,288,695		3,288,695	39,361	3,328,056
Capital Outlay	6000						
Library Books	6300				0	26,796	26,796
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	26,796	26,796
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,288,695	0	3,288,695	420,184	3,708,879
<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		3,147,000			1,791,942	
		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	1,000	1,000
Books, Magazines, & Periodicals	4200				0	132,500	132,500
Instructional Supplies & Materials	4300				0	1,615,803	1,615,803
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,749,303	1,749,303
Other Operating Expenses and Services	5000		3,147,000		3,147,000	16,344	3,163,344
Capital Outlay	6000						
Library Books	6300				0	26,295	26,295
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	26,295	26,295
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,147,000	0	3,147,000	1,791,942	4,938,942
<b>Ending Balance</b>					0	0	