

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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: Emily Day Director of Fiscal Services
(805) 652-5547 Ext: eday@vcccd.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 680

Name: VENTURA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	30,169,319	33,237,900		33,237,900
Other	1300	25,886,183	26,540,484	1,240	26,541,724
Total Instructional Salaries		56,055,502	59,778,384	1,240	59,779,624
Non-Instructional Salaries					
Contract or Regular	1200		10,313,427	75,698	10,389,125
Other	1400		763,067	21,495	784,562
Total Non-Instructional Salaries		0	11,076,494	97,193	11,173,687
Total Academic Salaries		56,055,502	70,854,878	98,433	70,953,311
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		28,301,876	1,011,236	29,313,112
Other	2300		2,205,843	129,851	2,335,694
Total Non-Instructional Salaries		0	30,507,719	1,141,087	31,648,806
Instructional Aides					
Regular Status	2200	2,340,883	2,430,388	63,511	2,493,899
Other	2400				0
Total Instructional Aides		2,340,883	2,430,388	63,511	2,493,899
Total Classified Salaries		2,340,883	32,938,107	1,204,598	34,142,705
Employee Benefits	3000	25,194,820	49,885,241	667,573	50,552,814
Supplies and Materials	4000		2,664,693	340,082	3,004,775
Other Operating Expenses	5000		14,942,017	599,816	15,541,833
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		83,591,205	171,284,936	2,910,502	174,195,438

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	1,973,424	4,070,048		4,070,048
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		168,009		168,009
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		4,086,284		4,086,284

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		1,973,424	8,324,341	0	8,324,341
Total for ECS 84362, 50% Law		81,617,781	162,960,595	2,910,502	165,871,097
Percent of CEE (Instructional Salary Cost / Total CEE)		50.08%	100.00%		
50% of Current Expense of Education			81,480,298		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		81,617,781	162,960,595	2,910,502	165,871,097
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		83,591,205	171,284,936	2,910,502	174,195,438
Capital Expenditures	6000	73,905	1,139,316	692	1,140,008
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		83,665,110	172,424,252	2,911,194	175,335,446

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	92,051,226	30,864,133	122,915,359
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	45,700		45,700
Investments (at cost)	9120	(1,435,828)	(481,420)	(1,917,248)
Accounts Receivable	9130	4,197,182	10,838,865	15,036,047
Due from Other Funds	9140	8,105,281		8,105,281
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	311,536	842,896	1,154,432
TOTAL ASSETS		103,275,097	42,064,474	145,339,571
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	13,849,862	1,264,120	15,113,982
Accrued Salaries and Wages Payable	9520	4,260,245	234,694	4,494,939
Compensated Absences Payable Current	9530	778,382		778,382
Due to Other Funds	9540		6,393,673	6,393,673
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,701,944	22,940,106	32,642,050
TOTAL LIABILITIES		28,590,433	30,832,593	59,423,026

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	357,236	842,896	1,200,132
Restricted Fund Balance	9752		10,388,985	10,388,985
Committed Fund Balance	9753	20,619,367		20,619,367
Assigned Fund Balance	9754	39,822,979		39,822,979
Total Designated Fund Balance		60,799,582	11,231,881	72,031,463
Uncommitted Fund Balance	9790	13,885,082		13,885,082
TOTAL FUND EQUITY		74,684,664	11,231,881	85,916,545
TOTAL LIABILITIES AND FUND EQUITY		103,275,097	42,064,474	145,339,571

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

Governmental Funds Group

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

District ID: 680

Name: VENTURA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	26,511,550		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	(413,528)		
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		26,098,022	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753	26,098,022		
Assigned Fund Balance	9754			
Total Designated Fund Balance		26,098,022	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		26,098,022	0	0
TOTAL LIABILITIES AND FUND EQUITY		26,098,022	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, 2022

District ID: 680

Name: VENTURA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		498,347	870,636			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120		(7,773)	(13,570)			
Accounts Receivable	9130			33,656			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	490,574	890,722	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		126	254			
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			2,500			
TOTAL LIABILITIES		0	126	2,754	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, 2022

District ID: 680

Name: VENTURA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	490,448	887,968	0	0	0
Total Designated Fund Balance		0	490,448	887,968	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	490,448	887,968	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	490,574	890,722	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	64,547,388		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	(1,006,812)		
Accounts Receivable	9130	343,854		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	20,662		
TOTAL ASSETS		63,905,092	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,277,488		
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	11,447,827		
TOTAL LIABILITIES		12,725,315	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751	20,662		
Restricted Fund Balance	9752	8,665,395		
Committed Fund Balance	9753			
Assigned Fund Balance	9754	42,493,720		
Total Designated Fund Balance		51,179,777	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		51,179,777	0	0
TOTAL LIABILITIES AND FUND EQUITY		63,905,092	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112		1,186,531		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114		8,500		
Investments (at cost)	9120		(18,507)		
Accounts Receivable	9130		471		
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	1,176,995	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850		1,176,995		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	1,176,995	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,176,995	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	4,828,064	8,350,395
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	(75,308)	(130,250)
Accounts Receivable	9130		26,597
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		253,472
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		4,752,756	8,500,214

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	10,473	
Accrued Salaries and Wages Payable	9520		877,185
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		10,473	877,185
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	10,473	877,185

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	4,742,283	7,623,029
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		4,742,283	7,623,029
TOTAL LIABILITIES AND FUND EQUITY		4,752,756	8,500,214

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	2,115,709	274,603	6,684,807	153,143				3,911,590
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								5,000
Investments (at cost)	9120	(33,001)	(4,283)	(104,270)	(2,388)				(61,013)
Accounts Receivable	9130	155,092	40,581	156,568	1,694,288				30,183
Due from Other Funds	9140				13,830				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								164,000
Accumulated Depreciation Site Improvements	9321								683
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350	5,738		15,629					
Accumulated Depreciation Equipment	9351	5,069		13,880					
Work in Progress	9360								
Total Fixed Assets		669	0	1,749	0	0	0	0	163,317
TOTAL ASSETS		2,238,469	310,901	6,738,854	1,858,873	0	0	0	4,049,077

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	3,328	400		115,183				29,792
Accrued Salaries and Wages Payable	9520								1,894
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				1,725,438				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	215,415	35,188	193,094	20,500				2,043
Total Current Liabilities and Deferred Revenue		218,743	35,588	193,094	1,861,121	0	0	0	33,729
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	218,743	35,588	193,094	1,861,121	0	0	0	33,729

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 680

Name: VENTURA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
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	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				(2,248)				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	(2,248)	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790	2,019,057	275,313	6,544,011					3,852,031
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890	669		1,749					163,317
TOTAL FUND EQUITY		2,019,726	275,313	6,545,760	(2,248)	0	0	0	4,015,348
TOTAL LIABILITIES AND FUND EQUITY		2,238,469	310,901	6,738,854	1,858,873	0	0	0	4,049,077

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		4,509,533	4,509,533
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		112,483	112,483
Student Financial Aid	8150			0
Veterans Education	8160		8,880	8,880
Vocational and Technical Education Act (VATEA)	8170		923,713	923,713
Other Federal Revenues	8190		30,748,056	30,748,056
Total Federal Revenues	8100	0	36,302,665	36,302,665
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	28,211,568		28,211,568
Other General Apportionment	8613	3,119,681		3,119,681
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,848,946	2,848,946
Disabled Students Programs and Services(DSPS)	8623		3,088,846	3,088,846
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		666,921	666,921
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		27,898,278	27,898,278

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	51,096,948		51,096,948
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	462,036		462,036
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	4,689		4,689
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,086,284	1,891,327	5,977,611
State Mandated Costs	8685	785,069		785,069
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	7,934,958	1,655,724	9,590,682
Total State Revenues	8600	95,701,233	38,050,042	133,751,275

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	72,060,766		72,060,766
Tax Allocation, Supplemental Roll	8812	1,380,701		1,380,701
Tax Allocation, Unsecured Roll	8813	1,874,170		1,874,170
Prior Years Taxes	8816	188,586		188,586
Education Revenues Augmentation Fund (ERAF)	8817	426,713		426,713
Redevelopment Agency Funds - Pass Through	8818	1,309,919		1,309,919
Redevelopment Agency Funds - Residual	8819	3,495,619		3,495,619
Redevelopment Agency Funds - Asset Liquidation	8819.1	21,948		21,948
Contributions, Gifts, Grants, and Endowments	8820	57,905	2,000	59,905
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	1,915	54,276	56,191
Sales and Commissions	8840	200,723		200,723
Rentals and Leases	8850	913,982		913,982
Interest and Investment Income	8860	(761,455)	(481,420)	(1,242,875)
Student Fees and Charges	8870			
Community Services Classes	8872	4,405		4,405
Dormitory	8873			0
Enrollment	8874	16,774,860		16,774,860
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,374,866	1,374,866
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	5,274		5,274
Nonresident Tuition	8880	2,416,475		2,416,475
Parking Services and Public Transportation	8881		19,866	19,866
Other Student Fees and Charges	8885	15,567	70,539	86,106
Other Local Revenues	8890	4,376,259	241,865	4,618,124
Total Local Revenues	8800	104,764,332	1,281,992	106,046,324
Total Revenues		200,465,565	75,634,699	276,100,264

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	6,100		6,100
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	985,286	4,515,895	5,501,181
Total Other Financing Sources	8900	991,386	4,515,895	5,507,281
Total Revenues and Other Financing Sources		201,456,951	80,150,594	281,607,545

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	1,122,146	216,074	226,971	16,780		1,581,971
Architecture and Environmental Design	0200		4,703	14,575	12,024		31,302
Environmental Sciences and Technologies	0300	257,411		438			257,849
Biological Sciences	0400	6,643,369	346,295	190,847	41,076		7,221,587
Business and Management	0500	2,918,880	9,036	24,504			2,952,420
Communications	0600	1,683,288	86,440	167,169	5,816		1,942,713
Computer and Information Science	0700	1,677,500		116,438			1,793,938
Education	0800	5,440,000	1,546,437	678,791	62,372		7,727,600
Engineering and Related Industrial Technology	0900	2,788,983	340,123	302,976	80,614		3,512,696
Fine and Applied Arts	1000	7,304,128	448,693	591,333	22,498		8,366,652
Foreign language	1100	1,970,796					1,970,796
Health	1200	6,019,371	1,062,858	428,094	152,786		7,663,109
Consumer Education And Home Economics	1300	1,766,496	70,919	102,178			1,939,593
Law	1400	193,085		8,005			201,090
Humanities(Letters)	1500	12,981,982	24,666	111,454			13,118,102
Library Science	1600						0
Mathematics	1700	9,788,175	30,356	50,942			9,869,473
Military Studies	1800						0
Physical Sciences	1900	6,220,439	437,171	332,951	9,761		7,000,322
Psychology	2000	2,172,009	12,467	746			2,185,222
Public Affairs and Services	2100	1,764,391	272,076	126,836	188,507		2,351,810
Social Sciences	2200	8,959,681	31,153	35,299			9,026,133
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,018,131	606,362	648,108			3,272,601
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		83,690,261	5,545,829	4,158,655	592,234		93,986,979
Total Expenditures for GF Activities*		84,024,676	112,797,849	36,334,170	7,316,832	34,688,632	275,162,159

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		18,117,813	310,885			18,428,698
Course and Curriculum Development	6020		507,504	45,113			552,617
Academic / Faculty Senate	6030		967,008	23,715			990,723
Other Instructional Administration & Governance	6090		1,272,096	2,774			1,274,870
Total Instructional Admin. & Governance		0	20,864,421	382,487	0	0	21,246,908
Instructional Support Services	6100						
Learning Center	6110	334,415	373,088	1,095			708,598
Library	6120		2,129,779	502,728	339,632		2,972,139
Media	6130		2,271	2,292			4,563
Museums and Galleries	6140		5,198				5,198
Academic Information Systems and Technology	6150		567,674	158,359			726,033
Other Instructional Support Services	6190		1,529,721	2,249,678	131,974		3,911,373
Total Instructional Support Services		334,415	4,607,731	2,914,152	471,606	0	8,327,904
Admissions and Records	6200		2,467,584	35,272			2,502,856
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		8,805,823	87,297			8,893,120
Matriculation and Student Assessment	6320		1,032,255	162,706			1,194,961
Transfer Programs	6330		177,180	1,448			178,628
Career Guidance	6340		235,931	77,004			312,935
Other Student Counseling and Guidance	6390		1,737,319	101,909			1,839,228
Total Student Counseling and Guidance		0	11,988,508	430,364	0	0	12,418,872

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		819,567	40,112			859,679
Disabled Student Programs and Services (DSPS)	6420		3,449,123	151,544	(3,563)		3,597,104
Extended Opportunity Programs and Services (EOPS)	6430		2,925,613	47,696			2,973,309
Health Services	6440		2,816,224	559,743			3,375,967
Student Personnel Administration	6450		545,868	7,479			553,347
Financial Aid Administration	6460		3,606,005	183,791			3,789,796
Job Placement Services	6470		292,046	37,296			329,342
Veterans Services	6480		185,272	6,935			192,207
Miscellaneous Student Services	6490		4,721,041	1,132,814	395,335		6,249,190
Total Other Student Services		0	19,360,759	2,167,410	391,772	0	21,919,941
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,994,797	861,577	46,333		3,902,707
Custodial Services	6530		5,308,685	301,553			5,610,238
Grounds Maintenance and Repairs	6550		2,286,874	369,728	132,626		2,789,228
Utilities	6570			4,446,742			4,446,742
Other Operations and Maintenance of Plant	6590		1,125,173	337,873			1,463,046
Total Operation and Maintenance of Plant	6500	0	11,715,529	6,317,473	178,959	0	18,211,961
Planning, Policymaking and Coordinations	6600		3,291,007	1,348,745			4,639,752

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		849,143	492,260			1,341,403
Fiscal Operations	6720		7,571,528	2,804,134	792		10,376,454
Human Resources Management	6730		2,532,510	381,034			2,913,544
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		176,503	87,812			264,315
Staff Diversity	6760		93,384	19,395			112,779
Logistical Services	6770		3,564,432	2,811,415	546		6,376,393
Management Information Systems	6780		5,847,518	2,945,748	253,114		9,046,380
Other General Institutional Support Services	6790		9,875,951	6,842,073	5,176,852		21,894,876
Total General Institutional Support Services	6700	0	30,510,969	16,383,871	5,431,304	0	52,326,144
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		11,794	15,958			27,752
Community Use of Facilities	6830		252,116	79,897			332,013
Economic Development	6840		487,471	34,591	120,950		643,012
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	751,381	130,446	120,950	0	1,002,777

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		237,217	32,074			269,291
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		1,044,451	677,848			1,722,299
Student Housing	6970		3,959				3,959
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,285,627	709,922	0	0	1,995,549
Auxiliary Operations	7000						
Contract Education	7010			27,287			27,287
Other Auxiliary Operations	7090		408,504	62,665			471,169
Total Auxiliary Operations	7000	0	408,504	89,952	0	0	498,456

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 680

Name: VENTURA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			1,265,421	130,007		1,395,428
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					32,954,192	32,954,192
Student Aid	7320					1,734,440	1,734,440
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	34,688,632	34,688,632
Sub-Total Non-Instructional Activites		334,415	107,252,020	32,175,515	6,724,598	34,688,632	181,175,180
Total Expenditures General Fund: activities *		84,024,676	112,797,849	36,334,170	7,316,832	34,688,632	275,162,159

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$158,152,635
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	23,560.09		
	2. 2021-2022 Second Period Actual FTES	20,889.02		
	3. 2021-2022 Population change factor (C2/C1)	0.8866		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$150,804,595
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)			\$150,804,595
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$150,804,595
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			105,529,398
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			466,725
C.	Local Property taxes			83,463,421
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			460,664
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			143,426
H.	2022-2023 Appropriations Subject to Limit			\$189,776,782

For Actual Year: 2021-2022

Budget Year: 2022-2023

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100		0	36,302,665	29,313,391	36,302,665	29,313,391
State Revenues	8600	95,701,233	197,090,233	38,050,042	60,516,607	133,751,275	257,606,840
Local Revenues	8800	104,764,332	5,740,410	1,281,992	2,251,061	106,046,324	7,991,471
Total Revenues		200,465,565	202,830,643	75,634,699	92,081,059	276,100,264	294,911,702
EXPENDITURES:							
Academic Salaries	1000	70,953,311	67,133,335	11,753,337	11,123,643	82,706,648	78,256,978
Classified Salaries	2000	34,142,706	45,730,088	18,225,964	23,560,148	52,368,670	69,290,236
Employee Benefits	3000	50,552,814	47,590,475	11,194,393	13,185,452	61,747,207	60,775,927
Supplies and Materials	4000	3,004,774	5,711,165	8,101,221	11,815,397	11,105,995	17,526,562
Other Operating Expenses and Services	5000	15,541,833	22,347,375	9,686,342	12,164,381	25,228,175	34,511,756
Capital Outlay	6000	1,140,008	2,131,212	6,176,824	13,130,266	7,316,832	15,261,478
Total Expenditures		175,335,446	190,643,650	65,138,081	84,979,287	240,473,527	275,622,937
Excess /(Deficiency) of Revenues over Expenditures		25,130,119	12,186,993	10,496,618	7,101,772	35,626,737	19,288,765
Other Financing Sources	8900	991,386	738,548	4,515,895	2,239,682	5,507,281	2,978,230
Other Outgo	7000	21,573,067	25,933,145	13,115,565	14,387,514	34,688,632	40,320,659
Net Increase/(Decrease) in Fund Balance		4,548,438	(13,007,604)	1,896,948	(5,046,060)	6,445,386	(18,053,664)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	70,136,227	74,684,665	9,334,933	11,231,881	79,471,160	85,916,546
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	70,136,227		9,334,933		79,471,160	
Ending Fund Balance, June 30		74,684,665	61,677,061	11,231,881	6,185,821	85,916,546	67,862,882

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2021-2022

Budget Year: 2022-2023

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	135,708					
Local Revenues	8800	24,401,197					
Total Revenues		24,536,905	0	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	12,512,464					
Debt Interest and Other Service Charges	7120	10,937,285					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	23,449,749	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(23,449,749)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		1,087,156	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	25,010,866	26,098,022		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,010,866		0		0	
Ending Fund Balance, June 30		26,098,022	26,098,022	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					105,726	102,000
Local Revenues	8800			5,527	131,304	307,505	960,716
Total Income		0	0	5,527	131,304	413,231	1,062,716
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000				10,000	867,698	1,113,177
Employee Benefits	3000				192	451,776	576,864
Supplies and Materials	4000				1,800	18,363	31,650
Other Operating Expenses and Services	5000			6,940	19,183	15,013	19,465
Capital Outlay	6000						
Total Expenditures		0	0	6,940	31,175	1,352,850	1,741,156
Excess /(Deficiency) of Revenues over Expenditures		0	0	(1,413)	100,129	(939,619)	(678,440)
Other Financing Sources	8900			106,358		1,081,765	560,449
Other Outgo	7000				100,000		79,107
Net Increase/(Decrease) in Fund Balance		0	0	104,945	129	142,146	(197,098)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	385,502	490,447	745,822	887,968
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		385,502		745,822	
Ending Fund Balance, June 30		0	0	490,447	490,576	887,968	690,870

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						393,394
Total Income		0	0	0	0	0	393,394
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						192,600
Employee Benefits	3000						108,377
Supplies and Materials	4000						17,561
Other Operating Expenses and Services	5000						78,740
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	397,278
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	(3,884)
Other Financing Sources	8900						200,402
Other Outgo	7000						158,559
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	37,959
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	37,959

For Actual Year: 2021-2022

Budget Year: 2022-2023

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	513,910	13,892,304				
Local Revenues	8800	1,637,602	95,001				
Total Income		2,151,512	13,987,305	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	775,592	1,393,839				
Other Operating Expenses and Services	5000	687,782	2,779,483				
Capital Outlay	6000	8,470,275	28,711,125				
Total Expenditures		9,933,649	32,884,447	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(7,782,137)	(18,897,142)	0	0	0	0
Other Financing Sources	8900	23,092,829	3,757,843				
Other Outgo	7000	4,745,384	573,843				
Net Increase/(Decrease) in Fund Balance		10,565,308	(15,713,142)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	40,614,471	51,179,779		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	40,614,471		0		0	
Ending Fund Balance, June 30		51,179,779	35,466,637	0	0	0	0

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800			7,220	49,304		
Other Financing Sources	8900			58,592			
Total Income		0	0	65,812	49,304	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	65,812	49,304	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000				6,414		
Employee Benefits	3000				123		
Supplies and Materials	4000			2,158	11,000		
Other Operating Expenses and Services	5000			8,790	15,000		
Capital Outlay	6000						
Total Expenditures		0	0	10,948	32,537	0	0
Net Profit or Loss		0	0	54,864	16,767	0	0
Other Outgo	7000			100,402			
Net Increase/(Decrease) in Fund Balance		0	0	(45,538)	16,767	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	1,222,533	1,176,995		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,222,533		0	
Ending Fund Balance, June 30		0	0	1,176,995	1,193,762	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	(75,308)		8,925,155			
Other Financing Sources	8900	75,000	75,000		8,000,000		
Total Income		(308)	75,000	8,925,155	8,000,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			9,011,138	9,279,000		
Supplies and Materials	4000	17,777					
Other Operating Expenses and Services	5000	98,319	158,500	14,233	20,000		
Capital Outlay	6000						
Total Expenditures		116,096	158,500	9,025,371	9,299,000		
Net Profit or Loss		(116,404)	(83,500)	(100,216)	(1,299,000)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(116,404)	(83,500)	(100,216)	(1,299,000)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,858,687	4,742,283	7,723,247	7,623,031		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,858,687		7,723,247			
Ending Fund Balance, June 30		4,742,283	4,658,783	7,623,031	6,324,031		

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	527,603	513,295	69,367	53,000	262,358	233,000
Total Income		527,603	513,295	69,367	53,000	262,358	233,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	66,970	34,000			41,386	181,352
Employee Benefits	3000	35,490	653			982	90,581
Supplies and Materials	4000	142,655	215,789	1,730		114,897	9,800
Other Operating Expenses and Services	5000	139,007	161,225	35,048	83,250	26,033	1,037,646
Capital Outlay	6000					71,402	8,000
Total Expenditures		384,122	411,667	36,778	83,250	254,700	1,327,379
Excess /(Deficiency) of Revenues over Expenditures		143,481	101,628	32,589	(30,250)	7,658	(1,094,379)
Other Financing Sources	8900		375,487		47,235		1,301,180
Other Outgo	7000	59,092	22,000				
Net Increase/(Decrease) in Fund Balance		84,389	455,115	32,589	16,985	7,658	206,801
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,934,668	2,019,057	242,723	275,312	6,536,354	6,544,012
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	1,934,668		242,723		6,536,354	
Ending Fund Balance, June 30		2,019,057	2,474,172	275,312	292,297	6,544,012	6,750,813

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	64,688,855	41,390,029				
State Revenues	8600	6,524,128	8,200,000				
Local Revenues	8800	7,251	200				
Total Income		71,220,234	49,590,229	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		71,220,234	49,590,229	0	0	0	0
Other Financing Sources	8900	7,659,311	10,358,584				
Other Outgo	7000	78,881,794	59,948,953				
Net Increase/(Decrease) in Fund Balance		(2,249)	(140)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	(2,249)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		(2,249)	(2,389)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			1,484,030	24,515
Total Income		0	0	1,484,030	24,515
Expenditures					
Academic Salaries	1000			38,200	
Classified Salaries	2000			174,409	32,894
Employee Benefits	3000			42,566	39,340
Supplies and Materials	4000			459,928	
Other Operating Expenses and Services	5000			353,381	
Capital Outlay	6000			56,477	
Total Expenditures		0	0	1,124,961	72,234
Excess /(Deficiency) of Revenues over Expenditures		0	0	359,069	(47,719)
Other Financing Sources	8900			297,502	37,000
Other Outgo	7000			63,081	
Net Increase/(Decrease) in Fund Balance		0	0	593,490	(10,719)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,258,542	3,852,032
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,258,542	
Ending Fund Balance, June 30		0	0	3,852,032	3,841,313

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,165,501
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	516,640
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	18,262,515
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	75,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	183,411
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	620,216
32	CAFETERIA FUND	12	RESTRICTED SUBFUND	106,358
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	508,125
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	58,592
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	7,659,311
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	86,428
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	15,070
41	CAPITAL OUTLAY PROJECTS FUND	52	CAFETERIA FUND	100,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	22,536
33	CHILD DEVELOPMENT FUND	79	OTHER TRUST FUNDS	57,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			4,483,552		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			4,483,552		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		4,086,284			1,891,327		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0	317		317
Books, Magazines, & Periodicals	4200				0	262,848		262,848
Instructional Supplies & Materials	4300				0	792,960		792,960
Noninstructional Supplies & Mtrls	4400				0	95993		95,993
Total Supplies and Materials		0	0	0	0	1,152,118		1,152,118
Other Operating Expenses and Services	5000		4,086,284		4,086,284	4,040		4,090,324
Capital Outlay								
Library Books	6300				0	66,311		66,311
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	66,311		66,311
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,086,284	0	4,086,284	1,222,469		5,308,753
Ending Balance					0	5,152,410		5,152,410

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			5,152,410		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			5,152,410		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,504,628			1,338,953		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0	337,048		337,048
Instructional Supplies & Materials	4300				0	3,428,160		3,428,160
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	3,765,208		3,765,208
Other Operating Expenses and Services	5000		3,504,628		3,504,628	806,000		4,310,628
Capital Outlay	6000							
Library Books	6300				0	296,463		296,463
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	296,463		296,463
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,504,628	0	3,504,628	4,867,671		8,372,299
Ending Balance					0	1,623,692		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 680

Name: VENTURA

EPA Revenue	51,096,948
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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	51,096,948	0	0	51,096,948
Default Activity Code	999999	0	0	0	0
TOTAL		51,096,948	0	0	51,096,948

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 680

Name: VENTURA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	10,350,168	10,232,592	20,582,760	N/A	N/A
2022-23	13,754,052	12,201,912	25,955,964	5,373,204	26.11%
2023-24	13,754,052	12,120,147	25,874,199	-81,765	-0.32%
2024-25	13,754,052	11,831,566	25,585,618	-288,581	-1.12%
2025-26	13,754,052	11,398,708	25,152,760	-432,858	-1.69%
2026-27	13,754,052	11,398,708	25,152,760		0.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
Annual STRS and PERS increases will be built into the operating budget each year.