

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

District: VENTURA

District Code: 680

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer:

Electronic Certification Date:

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

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	32,540,926	35,644,833	1,107	35,645,940
Other	1300	30,346,417	30,820,062		30,820,062
Total Instructional Salaries		62,887,343	66,464,895	1,107	66,466,002
Non-Instructional Salaries					
Contract or Regular	1200		11,541,600	96,746	11,638,346
Other	1400		1,123,831	15,521	1,139,352
Total Non-Instructional Salaries		0	12,665,431	112,267	12,777,698
Total Academic Salaries		62,887,343	79,130,326	113,374	79,243,700
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		32,580,275	1,190,807	33,771,082
Other	2300		2,441,165	154,046	2,595,211
Total Non-Instructional Salaries		0	35,021,440	1,344,853	36,366,293
Instructional Aides					
Regular Status	2200	2,381,946	2,473,301		2,473,301
Other	2400	445,226	446,987		446,987
Total Instructional Aides		2,827,172	2,920,288	0	2,920,288
Total Classified Salaries		2,827,172	37,941,728	1,344,853	39,286,581
Employee Benefits	3000	24,685,863	48,959,729	591,719	49,551,448
Supplies and Materials	4000		3,252,838	181,017	3,433,855
Other Operating Expenses	5000		17,696,049	847,134	18,543,183
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		90,400,378	186,980,670	3,078,097	190,058,767

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		341,607	69,204	410,811
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		6,199,728		6,199,728

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 680

Name: VENTURA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	6,541,335	69,204	6,610,539
Total for ECS 84362, 50% Law		90,400,378	180,439,335	3,008,893	183,448,228
Percent of CEE (Instructional Salary Cost / Total CEE)		50.10%	100.00%		
50% of Current Expense of Education			90,219,668		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		90,400,378	180,439,335	3,008,893	183,448,228
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		90,400,378	186,980,670	3,078,097	190,058,767
Capital Expenditures	6000	190,472	915,572	29,482	945,054
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		90,590,850	187,896,242	3,107,579	191,003,821

For Year Ended June 30, 2023

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	86,340,887	64,185,163	150,526,050
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	45,800		45,800
Investments (at cost)	9120	(762,714)	(567,053)	(1,329,767)
Accounts Receivable	9130	10,551,707	7,735,280	18,286,987
Due from Other Funds	9140	2,665,840		2,665,840
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	366,679	1,092,861	1,459,540
TOTAL ASSETS		99,208,199	72,446,251	171,654,450
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,254,815	1,826,029	8,080,844
Accrued Salaries and Wages Payable	9520	4,517,438	160,436	4,677,874
Compensated Absences Payable Current	9530	928,608		928,608
Due to Other Funds	9540		1,994,121	1,994,121
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	11,604,444	57,826,580	69,431,024
TOTAL LIABILITIES		23,305,305	61,807,166	85,112,471

For Year Ended June 30, 2023

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	412,479	1,092,861	1,505,340
Restricted Fund Balance	9752		9,546,224	9,546,224
Committed Fund Balance	9753	14,751,763		14,751,763
Assigned Fund Balance	9754	5,867,604		5,867,604
Total Designated Fund Balance		21,031,846	10,639,085	31,670,931
Uncommitted Fund Balance	9790	54,871,048		54,871,048
TOTAL FUND EQUITY		75,902,894	10,639,085	86,541,979
TOTAL LIABILITIES AND FUND EQUITY		99,208,199	72,446,251	171,654,450

- 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, 2023

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	28,534,382		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	(252,065)		
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		28,282,317	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

- 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, 2023

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	28,282,317		
Assigned Fund Balance	9754			
Total Designated Fund Balance		28,282,317	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		28,282,317	0	0
TOTAL LIABILITIES AND FUND EQUITY		28,282,317	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, 2023

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
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		542,615	1,328,449			210,173
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120		(4,793)	(11,735)			(1,856)
Accounts Receivable	9130			37,553			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						1,751
TOTAL ASSETS		0	537,822	1,354,267	0	0	210,068
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		3	1,428			2,374
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			7,987			154
TOTAL LIABILITIES		0	3	9,415	0	0	2,528

- 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, 2023

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	1,751
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	537,819	1,344,852	0	0	205,789
Total Designated Fund Balance		0	537,819	1,344,852	0	0	207,540
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	537,819	1,344,852	0	0	207,540
TOTAL LIABILITIES AND FUND EQUITY		0	537,822	1,354,267	0	0	210,068

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	167,854,961		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	(1,482,785)		
Accounts Receivable	9130	183,750		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	21,170		
TOTAL ASSETS		166,577,096	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,777,429		
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	88,709,632		
TOTAL LIABILITIES		91,487,061	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	21,170		
Restricted Fund Balance	9752	11,335,603		
Committed Fund Balance	9753			
Assigned Fund Balance	9754	63,733,262		
Total Designated Fund Balance		75,090,035	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		75,090,035	0	0
TOTAL LIABILITIES AND FUND EQUITY		166,577,096	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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		1,235,152		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114		8,500		
Investments (at cost)	9120		(10,911)		
Accounts Receivable	9130		5,209		
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	1,237,950	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

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

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		1,237,950		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	1,237,950	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,237,950	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	4,831,827	6,400,246
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	(42,683)	(56,538)
Accounts Receivable	9130		26,260
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		191,615
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		4,789,144	6,561,583

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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		
Accrued Salaries and Wages Payable	9520		959,923
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	959,923
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	959,923

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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		191,615
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	191,615
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	4,789,144	5,410,045
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		4,789,144	5,601,660
TOTAL LIABILITIES AND FUND EQUITY		4,789,144	6,561,583

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	2,167,251	266,964	7,024,534	3,812,998				3,820,360
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								5,000
Investments (at cost)	9120	(19,145)	(2,358)	(62,053)	(33,683)				(33,748)
Accounts Receivable	9130	198,377	52,733	183,479	646,474				45,174
Due from Other Funds	9140				11,934				
Student Loans Receivable	9150				727				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	2,162							
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								164,000
Accumulated Depreciation Site Improvements	9321								8,883
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350	5,738		15,629					
Accumulated Depreciation Equipment	9351	5,738		15,494					
Work in Progress	9360								
Total Fixed Assets		0	0	135	0	0	0	0	155,117
TOTAL ASSETS		2,348,645	317,339	7,146,095	4,438,450	0	0	0	3,991,903

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	11,154	11,500		10,417				38,512
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				683,653				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	244,145	39,857	218,615	3,778,063				2,104
Total Current Liabilities and Deferred Revenue		255,299	51,357	218,615	4,472,133	0	0	0	40,616
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	255,299	51,357	218,615	4,472,133	0	0	0	40,616

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	2,162							5,000
Restricted Fund Balance	9752				(33,683)				
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		2,162	0	0	(33,683)	0	0	0	5,000
Uncommitted(Unrestricted) Fund Balance	9790	2,091,184	265,982	6,927,345					3,791,170
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890			135					155,117
TOTAL FUND EQUITY		2,093,346	265,982	6,927,480	(33,683)	0	0	0	3,951,287
TOTAL LIABILITIES AND FUND EQUITY		2,348,645	317,339	7,146,095	4,438,450	0	0	0	3,991,903

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		5,409,413	5,409,413
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		150,519	150,519
Student Financial Aid	8150			0
Veterans Education	8160		8,624	8,624
Vocational and Technical Education Act (VATEA)	8170		1,123,317	1,123,317
Other Federal Revenues	8190		13,711,156	13,711,156
Total Federal Revenues	8100	0	20,403,029	20,403,029
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	90,464,936		90,464,936
Other General Apportionment	8613	1,982,803		1,982,803
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,282,093	3,282,093
Disabled Students Programs and Services(DSPS)	8623		3,473,618	3,473,618
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		769,518	769,518
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		37,420,239	37,420,239

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	12,842,214		12,842,214
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	486,253		486,253
Timber Yield Tax	8672			0
Other State Tax Subventions	8673	3,800		3,800
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	6,199,728	2,585,922	8,785,650
State Mandated Costs	8685	838,984		838,984
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,030,471	1,012,153	10,042,624
Total State Revenues	8600	121,849,189	48,543,543	170,392,732

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	77,382,554		77,382,554
Tax Allocation, Supplemental Roll	8812	1,058,092		1,058,092
Tax Allocation, Unsecured Roll	8813	1,932,089		1,932,089
Prior Years Taxes	8816	161,990		161,990
Education Revenues Augmentation Fund (ERAF)	8817	350,315		350,315
Redevelopment Agency Funds - Pass Through	8818	1,391,826		1,391,826
Redevelopment Agency Funds - Residual	8819	4,186,521		4,186,521
Redevelopment Agency Funds - Asset Liquidation	8819.1	34,685		34,685
Contributions, Gifts, Grants, and Endowments	8820	20,000		20,000
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832	12,984	25,000	37,984
Sales and Commissions	8840	7,140		7,140
Rentals and Leases	8850	988,503		988,503
Interest and Investment Income	8860	8,106,804	(85,633)	8,021,171
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	11,240,728		11,240,728
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		1,351,913	1,351,913
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	7,272		7,272
Nonresident Tuition	8880	2,663,819		2,663,819
Parking Services and Public Transportation	8881		246,656	246,656
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	16,135	83,594	99,729
Other Local Revenues	8890	955,258	213,880	1,169,138
Total Local Revenues	8800	110,516,715	1,835,410	112,352,125
Total Revenues		232,365,904	70,781,982	303,147,886

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 680

Name: VENTURA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	922,392	2,513,706	3,436,098
Total Other Financing Sources	8900	922,392	2,513,706	3,436,098
Total Revenues and Other Financing Sources		233,288,296	73,295,688	306,583,984

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	1,392,672	19,734	250,699	35,998		1,699,103
Architecture and Related Technologies	0200		8,255	4,203	63,199		75,657
Environmental Sciences and Technologies	0300	300,267		130			300,397
Biological Sciences	0400	6,611,586	42,534	291,814	51,419		6,997,353
Business and Management	0500	3,122,197	4,568	8,643			3,135,408
Media and Communications	0600	1,898,432	7,231	115,479	20,884		2,042,026
Information Technology	0700	1,849,210	7,689	53,927			1,910,826
Education	0800	6,320,414	1,146,174	731,888			8,198,476
Engineering and Industrial Technologies	0900	3,569,248	34,851	347,212	286,525		4,237,836
Fine and Applied Arts	1000	8,153,868	295,478	529,922	40,111		9,019,379
Foreign language	1100	2,173,508					2,173,508
Health	1200	7,097,641	951,373	584,264	219,361		8,852,639
Family and Consumer Sciences	1300	2,092,268	33,408	123,942	12,545		2,262,163
Law	1400	208,920		5,834			214,754
Humanities(Letters)	1500	13,708,273	1,111	64,208			13,773,592
Library Science	1600						0
Mathematics	1700	9,791,539	1,994	10,771			9,804,304
Military Studies	1800						0
Physical Sciences	1900	6,515,686	74,860	182,597	106,307		6,879,450
Psychology	2000	2,519,370		1,691			2,521,061
Public and Protective Services	2100	2,057,928	180,862	247,259	173,296		2,659,345
Social Sciences	2200	9,911,074	14,760	25,816			9,951,650
Commercial Services	3000						0
Interdisciplinary Studies	4900	2,815,477	293,485	842,805	831,861		4,783,628
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		92,109,578	3,118,367	4,423,104	1,841,506		101,492,555
Total Expenditures for GF Activities*		92,245,189	114,197,739	33,738,721	7,075,501	58,712,649	305,969,799

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		19,110,982	424,561	22,305		19,557,848
Course and Curriculum Development	6020		243,548	49,086			292,634
Academic / Faculty Senate	6030		826,910	48,528			875,438
Other Instructional Administration & Governance	6090		1,177,428				1,177,428
Total Instructional Admin. & Governance		0	21,358,868	522,175	22,305	0	21,903,348
Instructional Support Services	6100						
Learning Center	6110	128,308	421,305	4,110			553,723
Library	6120		2,603,618	408,079	515,927		3,527,624
Media	6130		5,588	3,888			9,476
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		634,542	129,058			763,600
Other Instructional Support Services	6190		1,244,075	1,280,587	257,324		2,781,986
Total Instructional Support Services		128,308	4,909,128	1,825,722	773,251	0	7,636,409
Admissions and Records	6200		2,835,093	31,481			2,866,574
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		9,595,754	92,648			9,688,402
Matriculation and Student Assessment	6320		1,531,241	581,564	31,154		2,143,959
Transfer Programs	6330		208,143	1,666			209,809
Career Guidance	6340		382,762	41,055			423,817
Other Student Counseling and Guidance	6390		1,726,975	227,196			1,954,171
Total Student Counseling and Guidance		0	13,444,875	944,129	31,154	0	14,420,158

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	7,303	1,006,153	58,717			1,072,173
Disabled Student Programs and Services (DSPS)	6420		3,747,705	241,583	3,549		3,992,837
Extended Opportunity Programs and Services (EOPS)	6430		3,100,803	209,944		29,190	3,339,937
Health Services	6440		2,521,797	401,291			2,923,088
Student Personnel Administration	6450		608,068	37,417	7,711		653,196
Financial Aid Administration	6460		3,964,443	250,733			4,215,176
Job Placement Services	6470		368,854	51,792			420,646
Veterans Services	6480		148,987	17,357			166,344
Miscellaneous Student Services	6490		5,410,448	1,179,570	57,544		6,647,562
Total Other Student Services		7,303	20,877,258	2,448,404	68,804	29,190	23,430,959
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,123,307	879,727	18,404		4,021,438
Custodial Services	6530		5,198,818	299,118			5,497,936
Grounds Maintenance and Repairs	6550		2,323,491	348,323			2,671,814
Utilities	6570			5,585,750			5,585,750
Other Operations and Maintenance of Plant	6590		1,213,914	148,386	15,823		1,378,123
Total Operation and Maintenance of Plant	6500	0	11,859,530	7,261,304	34,227	0	19,155,061
Planning, Policymaking and Coordinations	6600		3,603,761	1,799,690	6,638		5,410,089

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		770,388	516,703			1,287,091
Fiscal Operations	6720		8,111,010	1,245,240			9,356,250
Human Resources Management	6730		3,031,358	269,754			3,301,112
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		153,541	116,066			269,607
Staff Diversity	6760		121,878	62,082			183,960
Logistical Services	6770		3,620,670	3,401,685	394,981		7,417,336
Management Information Systems	6780		6,409,829	4,241,566	84,149		10,735,544
Other General Institutional Support Services	6790		7,424,256	3,500,221	3,653,169		14,577,646
Total General Institutional Support Services	6700	0	29,642,930	13,353,317	4,132,299	0	47,128,546
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		13,396	19,452			32,848
Community Use of Facilities	6830		335,203	96,632	891		432,726
Economic Development	6840		751,049	52,143	18,850		822,042
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	1,099,648	168,227	19,741	0	1,287,616

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		312,952	18,680			331,632
Farm Operations	6930		3,005	(30)			2,975
Food Services	6940		5,947				5,947
Parking	6950						0
Student and Co-Curricular Activities	6960		1,016,161	595,451			1,611,612
Student Housing	6970			100,135			100,135
Other Ancillary Services	6990			419			419
Total Ancillary Services	6900	0	1,338,065	714,655	0	0	2,052,720
Auxiliary Operations	7000						
Contract Education	7010			21,370	8,316		29,686
Other Auxiliary Operations	7090		110,216				110,216
Total Auxiliary Operations	7000	0	110,216	21,370	8,316	0	139,902

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			225,143	137,260		362,403
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					55,758,772	55,758,772
Student Aid	7320					2,924,687	2,924,687
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	58,683,459	58,683,459
Sub-Total Non-Instructional Activites		135,611	111,079,372	29,315,617	5,233,995	58,712,649	204,477,244
Total Expenditures General Fund: activities *		92,245,189	114,197,739	33,738,721	7,075,501	58,712,649	305,969,799

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$189,776,782
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	20,889.02		
	2. 2022-2023 Second Period Actual FTES	21,483.25		
	3. 2022-2023 Population change factor (C2/C1)	1.0284		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$203,831,833
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)			\$203,831,833
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$203,831,833
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			115,516,746
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			627,049
C.	Local Property taxes			88,305,922
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			4,738,978
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			138,716
H.	2023-2024 Appropriations Subject to Limit			\$209,049,979

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	20,403,029	17,494,255	20,403,029	17,494,255
State Revenues	8600	121,849,189	226,193,622	48,543,543	98,475,725	170,392,732	324,669,347
Local Revenues	8800	110,516,715	8,743,121	1,835,410	3,348,276	112,352,125	12,091,397
Total Revenues		232,365,904	234,936,743	70,781,982	119,318,256	303,147,886	354,254,999
EXPENDITURES:							
Academic Salaries	1000	79,243,700	78,109,682	9,222,368	15,468,963	88,466,068	93,578,645
Classified Salaries	2000	39,286,579	53,248,593	17,692,088	31,856,969	56,978,667	85,105,562
Employee Benefits	3000	49,551,450	54,690,491	11,446,743	17,855,886	60,998,193	72,546,377
Supplies and Materials	4000	3,433,856	5,971,764	6,530,654	13,838,957	9,964,510	19,810,721
Other Operating Expenses and Services	5000	18,543,185	23,402,049	5,231,026	18,838,640	23,774,211	42,240,689
Capital Outlay	6000	945,054	5,567,425	6,130,447	7,646,169	7,075,501	13,213,594
Total Expenditures		191,003,824	220,990,004	56,253,326	105,505,584	247,257,150	326,495,588
Excess /(Deficiency) of Revenues over Expenditures		41,362,080	13,946,739	14,528,656	13,812,672	55,890,736	27,759,411
Other Financing Sources	8900	922,392	657,651	2,513,706	2,975,053	3,436,098	3,632,704
Other Outgo	7000	41,077,486	24,941,758	17,635,163	19,906,510	58,712,649	44,848,268
Net Increase/(Decrease) in Fund Balance		1,206,986	(10,337,368)	(592,801)	(3,118,785)	614,185	(13,456,153)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	74,684,665	75,891,651	11,231,881	10,639,080	85,916,546	86,530,731
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	74,684,665		11,231,881		85,916,546	
Ending Fund Balance, June 30		75,891,651	65,554,283	10,639,080	7,520,295	86,530,731	73,074,578

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	136,997					
Local Revenues	8800	26,535,874					
Total Revenues		26,672,871	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	13,120,308					
Debt Interest and Other Service Charges	7120	11,368,267					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	24,488,575	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(24,488,575)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		2,184,296	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	26,098,022	28,282,318		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	26,098,022		0		0	
Ending Fund Balance, June 30		28,282,318	28,282,318	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					117,780	102,000
Local Revenues	8800			57,986	76,000	721,602	1,040,000
Total Income		0	0	57,986	76,000	839,382	1,142,000
Expenditures							
Academic Salaries	1000					32	
Classified Salaries	2000				10,000	1,030,984	1,391,879
Employee Benefits	3000				453	476,084	658,140
Supplies and Materials	4000			497	1,800	23,519	35,900
Other Operating Expenses and Services	5000			10,118	19,183	16,062	21,710
Capital Outlay	6000					1,748	
Total Expenditures		0	0	10,615	31,436	1,548,429	2,107,629
Excess /(Deficiency) of Revenues over Expenditures		0	0	47,371	44,564	(709,047)	(965,629)
Other Financing Sources	8900					1,245,037	707,293
Other Outgo	7000					79,107	82,368
Net Increase/(Decrease) in Fund Balance		0	0	47,371	44,564	456,883	(340,704)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	490,447	537,818	887,968	1,344,851
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		490,447		887,968	
Ending Fund Balance, June 30		0	0	537,818	582,382	1,344,851	1,004,147

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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					6,338	
Local Revenues	8800					588,414	594,000
Total Income		0	0	0	0	594,752	594,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					206,780	230,881
Employee Benefits	3000					120,218	140,647
Supplies and Materials	4000					22,918	21,861
Other Operating Expenses and Services	5000					79,139	80,000
Capital Outlay	6000						
Total Expenditures		0	0	0	0	429,055	473,389
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	165,697	120,611
Other Financing Sources	8900					200,402	
Other Outgo	7000					158,559	173,976
Net Increase/(Decrease) in Fund Balance		0	0	0	0	207,540	(53,365)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	0	207,540
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	207,540	154,175

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	1,508,639	81,644,474				
Local Revenues	8800	2,483,844	141,001				
Total Income		3,992,483	81,785,475	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	1,631,778	1,645,301				
Other Operating Expenses and Services	5000	1,306,092	5,553,358				
Capital Outlay	6000	6,051,917	98,144,154				
Total Expenditures		8,989,787	105,342,813	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(4,997,304)	(23,557,338)	0	0	0	0
Other Financing Sources	8900	31,688,075	3,176,578				
Other Outgo	7000	2,780,514	599,578				
Net Increase/(Decrease) in Fund Balance		23,910,257	(20,980,338)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	51,179,779	75,090,036		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	51,179,779		0		0	
Ending Fund Balance, June 30		75,090,036	54,109,698	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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			65,386	45,500		
Other Financing Sources	8900			15,521			
Total Income		0	0	80,907	45,500	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	80,907	45,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			6,856	7,500		
Employee Benefits	3000			183	270		
Supplies and Materials	4000			1,749	1,000		
Other Operating Expenses and Services	5000			11,164	15,000		
Capital Outlay	6000						
Total Expenditures		0	0	19,952	23,770	0	0
Net Profit or Loss		0	0	60,955	21,730	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	60,955	21,730	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	1,176,995	1,237,950		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,176,995		0	
Ending Fund Balance, June 30		0	0	1,237,950	1,259,680	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

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				

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	32,625		75,365			
Other Financing Sources	8900	75,000	75,000	8,000,000	8,000,000		
Total Income		107,625	75,000	8,075,365	8,000,000		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			10,073,154	10,576,813		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	60,764	158,500	23,581	60,000		
Capital Outlay	6000						
Total Expenditures		60,764	158,500	10,096,735	10,636,813		
Net Profit or Loss		46,861	(83,500)	(2,021,370)	(2,636,813)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		46,861	(83,500)	(2,021,370)	(2,636,813)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,742,283	4,789,144	7,623,031	5,601,661		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,742,283		7,623,031			
Ending Fund Balance, June 30		4,789,144	4,705,644	5,601,661	2,964,848		

For Actual Year: 2022-2023

Budget Year: 2023-2024

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
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	613,468	509,295	73,245	51,000	553,014	233,000
Total Income		613,468	509,295	73,245	51,000	553,014	233,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	25,713	34,000			129,407	129,428
Employee Benefits	3000	632	1,224			37,628	60,368
Supplies and Materials	4000	258,942	215,989	1,750		2,578	9,800
Other Operating Expenses and Services	5000	147,720	179,825	70,450	83,750	66	1,025,000
Capital Outlay	6000						8,000
Total Expenditures		433,007	431,038	72,200	83,750	169,679	1,232,596
Excess /(Deficiency) of Revenues over Expenditures		180,461	78,257	1,045	(32,750)	383,335	(999,596)
Other Financing Sources	8900		375,487		47,235		1,301,180
Other Outgo	7000	106,172	22,000	10,375			
Net Increase/(Decrease) in Fund Balance		74,289	431,744	(9,330)	14,485	383,335	301,584
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,019,057	2,093,346	275,312	265,982	6,544,012	6,927,347
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,019,057		275,312		6,544,012	
Ending Fund Balance, June 30		2,093,346	2,525,090	265,982	280,467	6,927,347	7,228,931

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	43,806,816	45,541,857				
State Revenues	8600	6,909,988	8,950,334				
Local Revenues	8800	5,332	100				
Total Income		50,722,136	54,492,291	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		50,722,136	54,492,291	0	0	0	0
Other Financing Sources	8900	14,084,889	14,302,970				
Other Outgo	7000	64,838,459	68,795,261				
Net Increase/(Decrease) in Fund Balance		(31,434)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(2,249)	(33,683)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(2,249)		0		0	
Ending Fund Balance, June 30		(33,683)	(33,683)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600			6,375	
Local Revenues	8800			1,795,758	25,200
Total Income		0	0	1,802,133	25,200
Expenditures					
Academic Salaries	1000			180,636	
Classified Salaries	2000			304,706	114,912
Employee Benefits	3000			96,619	76,814
Supplies and Materials	4000			644,955	
Other Operating Expenses and Services	5000			612,462	
Capital Outlay	6000			52,296	
Total Expenditures		0	0	1,891,674	191,726
Excess /(Deficiency) of Revenues over Expenditures		0	0	(89,541)	(166,526)
Other Financing Sources	8900			122,069	12,000
Other Outgo	7000			88,389	7,000
Net Increase/(Decrease) in Fund Balance		0	0	(55,861)	(161,526)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,852,032	3,796,171
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,852,032	
Ending Fund Balance, June 30		0	0	3,796,171	3,634,645

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,513,706
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	1,164,365
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	200,402
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	28,889,211
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	75,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	12,000
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	284,044
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	23,673
52	CAFETERIA FUND	12	RESTRICTED SUBFUND	15,521
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	14,084,889
79	OTHER TRUST FUNDS	12	RESTRICTED SUBFUND	75,421
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	138,208
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	32,783
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	140
33	CHILD DEVELOPMENT FUND	79	OTHER TRUST FUNDS	57,000
41	CAPITAL OUTLAY PROJECTS FUND	79	OTHER TRUST FUNDS	18,350

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		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		6,199,728			2,585,922		
		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	99,366		99,366
Books, Magazines, & Periodicals	4200				0	323,089		323,089
Instructional Supplies & Materials	4300				0	982,726		982,726
Noninstructional Supplies & Mtrls	4400				0	9979		9,979
Total Supplies and Materials		0	0	0	0	1,415,160		1,415,160
Other Operating Expenses and Services	5000		6,199,728		6,199,728			6,199,728
Capital Outlay								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	6,199,728	0	6,199,728	1,415,160		7,614,888
Ending Balance					0	6,323,172		6,323,172

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 680

Name: VENTURA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			6,323,172		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			6,323,172		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,428,868			1,494,738		
		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	105,000		105,000
Books, Magazines, & Periodicals	4200				0	637,261		637,261
Instructional Supplies & Materials	4300				0	3,313,051		3,313,051
Noninstructional Supplies & Mtrls	4400				0	805,000		805,000
Total Supplies and Materials		0	0	0	0	4,860,312		4,860,312
Other Operating Expenses and Services	5000		3,428,868		3,428,868			3,428,868
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,428,868	0	3,428,868	4,860,312		8,289,180
Ending Balance					0	2,957,598		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 680

Name: VENTURA

EPA Revenue	12,842,214
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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	12,842,214	0	0	12,842,214
TOTAL		12,842,214	0	0	12,842,214

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 680

Name: VENTURA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	12,319,728	12,729,123	25,048,851	N/A	N/A
2023-2024	15,649,141	16,299,330	31,948,471	6,899,620	27.54%
2024-2025	15,649,141	16,922,468	32,571,609	623,138	1.95%
2025-2026	15,649,141	17,289,020	32,938,161	366,552	1.13%
2026-2027	15,649,141	17,533,387	33,182,528	244,367	0.74%
2027-2028	15,649,141	17,533,387	33,182,528		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.
Does the district have an irrevocable trust?
Yes