

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2012-2013)
(Budget Report for Fiscal Year 2013-2014)

District: VENTURA

District Code: 680

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.

District Chief Business Officer

Date

District Superintendent

Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | 24,395,657 | 26,323,574 | 156 | 26,323,730 |
| Other | 1300 | 18,580,960 | 18,880,072 | 29,072 | 18,909,144 |
| Total Instructional Salaries | | 42,976,617 | 45,203,646 | 29,228 | 45,232,874 |
| Non-Instructional Salaries | | | | | |
| Contract or Regular | 1200 | | 7,917,371 | 90,305 | 8,007,676 |
| Other | 1400 | | 573,787 | 29,250 | 603,037 |
| Total Non-Instructional Salaries | | 0 | 8,491,158 | 119,555 | 8,610,713 |
| Total Academic Salaries | | 42,976,617 | 53,694,804 | 148,783 | 53,843,587 |
| Classified Salaries | | | | | |
| Non-Instructional Salaries | | | | | |
| Regular Status | 2100 | | 18,511,275 | 860,356 | 19,371,631 |
| Other | 2300 | | 1,425,420 | 167,548 | 1,592,968 |
| Total Non-Instructional Salaries | | 0 | 19,936,695 | 1,027,904 | 20,964,599 |
| Instructional Aides | | | | | |
| Regular Status | 2200 | 1,581,392 | 1,583,428 | 10,929 | 1,594,357 |
| Other | 2400 | | | | 0 |
| Total Instructional Aides | | 1,581,392 | 1,583,428 | 10,929 | 1,594,357 |
| Total Classified Salaries | | 1,581,392 | 21,520,123 | 1,038,833 | 22,558,956 |
| Employee Benefits | 3000 | 14,073,424 | 26,932,200 | 516,242 | 27,448,442 |
| Supplies and Materials | 4000 | | 1,703,573 | 218,166 | 1,921,739 |
| Other Operating Expenses | 5000 | 730,615 | 11,455,829 | 1,067,287 | 12,523,116 |
| Equipment Replacement | 6420 | | | | 0 |
| Total Expenditures Prior to Exclusions | | 59,362,048 | 115,306,529 | 2,989,311 | 118,295,840 |

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | | | | 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 | | 519,293 | 10,958 | 530,251 |
| Lottery Expenditures | | | | | |
| Academic Salaries | 1000 | | | | 0 |
| Classified Salaries | 2000 | | | | 0 |
| Employee Benefits | 3000 | | | | 0 |
| Supplies and Materials | 4000 | | | | |
| Software | 4100 | | | | 0 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 |
| Instructional Supplies & Materials | 4300 | | | | 0 |
| Noninstructional, Supplies & Materials | 4400 | | | | 0 |
| Total Supplies and Materials | | 0 | 0 | 0 | 0 |
| Other Operating Expenses and Services | 5000 | | 3,183,579 | | 3,183,579 |

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | | 84,119 | | 84,119 |
| Equipment | 6400 | | | | |
| Equipment - Additional | 6410 | | | | 0 |
| Equipment - Replacement | 6420 | | | | 0 |
| Total Equipment | | 0 | 0 | 0 | 0 |
| Total Capital Outlay | | 0 | 84,119 | 0 | 84,119 |
| Other Outgo | 7000 | | | | 0 |
| Total Exclusions | | 0 | 3,786,991 | 10,958 | 3,797,949 |
| Total for ECS 84362, 50% Law | | 59,362,048 | 111,519,538 | 2,978,353 | 114,497,891 |
| Percent of CEE (Instructional Salary Cost / Total CEE) | | 53.23% | 100.00% | | |
| 50% of Current Expense of Education | | | 55,759,769 | | |
| Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year | | | | | |
| Amount Required to be Expended for Salaries of Classroom Instructors | | 59,362,048 | 111,519,538 | 2,978,353 | 114,497,891 |
| Reconciliation to Unrestricted General Fund Expenditures | | | | | |
| Total Expenditures Prior to Exclusions | | 59,362,048 | 115,306,529 | 2,989,311 | 118,295,840 |
| Capital Expenditures | 6000 | 101,097 | 807,220 | 93,563 | 900,783 |
| Equipment Replacement (Back out) | 6420 | | 0 | 0 | 0 |
| Total Unrestricted General Fund Expenditures | | 59,463,145 | 116,113,749 | 3,082,874 | 119,196,623 |

| 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 | 21,117,732 | 7,775,786 | 28,893,518 |
| Cash With Fiscal Agents | 9113 | | | 0 |
| Revolving Cash Accounts | 9114 | 50,800 | | 50,800 |
| Investments (at cost) | 9120 | | | 0 |
| Accounts Receivable | 9130 | 17,372,976 | 1,980,315 | 19,353,291 |
| Due from Other Funds | 9140 | 256,183 | | 256,183 |
| Inventories, Stores, and Prepaid Items | 9200 | | | |
| Inventories and Stores | 9210 | | | 0 |
| Prepaid Items | 9220 | 217,940 | | 217,940 |
| TOTAL ASSETS | | 39,015,631 | 9,756,101 | 48,771,732 |
| LIABILITIES | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | |
| Accounts Payable | 9510 | 3,666,648 | 300,476 | 3,967,124 |
| Accrued Salaries and Wages Payable | 9520 | 2,070,908 | 64,287 | 2,135,195 |
| Compensated Absences Payable Current | 9530 | 649,468 | | 649,468 |
| Due to Other Funds | 9540 | | 204,579 | 204,579 |
| Temporary Loans | 9550 | | | 0 |
| Current Portion of Long-Term Debt | 9560 | | | 0 |
| Deferred Revenues | 9570 | 4,033,360 | 2,946,726 | 6,980,086 |
| TOTAL LIABILITIES | | 10,420,384 | 3,516,068 | 13,936,452 |

For Year Ended June 30, 2013

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 | 217,940 | | 217,940 |
| Amounts Restricted by Law for Specific Purposes | 9712 | | 6,240,033 | 6,240,033 |
| 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 | | 217,940 | 6,240,033 | 6,457,973 |
| Fund Balance (GASB 54) | 9750 | | | |
| Nonspendable Fund Balance | 9751 | | | 0 |
| Restricted Fund Balance | 9752 | | | 0 |
| Committed Fund Balance | 9753 | | | 0 |
| Assigned Fund Balance | 9754 | 21,051,506 | | 21,051,506 |
| Total Designated Fund Balance | | 21,051,506 | 0 | 21,051,506 |
| Uncommitted Fund Balance | 9790 | 7,325,801 | | 7,325,801 |
| TOTAL FUND EQUITY | | 28,595,247 | 6,240,033 | 34,835,280 |
| TOTAL LIABILITIES AND FUND EQUITY | | 39,015,631 | 9,756,101 | 48,771,732 |

- 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, 2013

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 | 16,629,688 | | |
| Cash With Fiscal Agents | 9113 | | | |
| Investments (at cost) | 9120 | | | |
| Accounts Receivable | 9130 | 13,542 | | |
| Due from Other Funds | 9140 | | | |
| TOTAL ASSETS | | 16,643,230 | 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, 2013

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 | 16,643,230 | | |
| Assigned/Committed | 9754 | | | |
| Unassigned | 9790 | | | |
| Total Fund Balance | | 16,643,230 | 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 |
| Uncommitted Fund Balance | 9790 | | | |
| TOTAL FUND EQUITY | | 16,643,230 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 16,643,230 | 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, 2013

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 | | 45,202 | 394,111 | | | |
| Cash With Fiscal Agents | 9113 | | | | | | |
| Revolving Cash Accounts | 9114 | | | | | | |
| Investments (at cost) | 9120 | | | | | | |
| Accounts Receivable | 9130 | | | 24,610 | | | |
| Due from Other Funds | 9140 | | | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | | | |
| Inventories and Stores | 9210 | | | | | | |
| Prepaid Items | 9220 | | | | | | |
| TOTAL ASSETS | | 0 | 45,202 | 418,721 | 0 | 0 | 0 |
| LIABILITIES | | | | | | | |
| Current Liabilities and Deferred Revenue | 9500 | | | | | | |
| Accounts Payable | 9510 | | 1,896 | 96 | | | |
| 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 | | | 6,100 | | | |
| TOTAL LIABILITIES | | 0 | 1,896 | 6,196 | 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, 2013

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 |
|---|----------------|----------------------|----------------------|------------------------------------|------------------------------|------------------------------------|-------------------------------------|
| 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 | 43,306 | 412,525 | 0 | 0 | 0 |
| Total Designated Fund Balance | | 0 | 43,306 | 412,525 | 0 | 0 | 0 |
| Uncommitted Fund Balance | 9790 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL FUND EQUITY | | 0 | 43,306 | 412,525 | 0 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 0 | 45,202 | 418,721 | 0 | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 680

Name: VENTURA

| Description | CA (Object) | 41 | 42 |
|--|----------------|---------------------------------|-----------------------------------|
| | | Capital Outlay Projects Fund | Revenue Bond Construction Fund |
| ASSETS | | | |
| Cash, Investments, and Receivables | 9100 | | |
| Cash: | | | |
| Awaiting Deposit and in Banks | 9111 | | |
| In County Treasury | 9112 | 73,298,663 | |
| Cash With Fiscal Agents | 9113 | | |
| Revolving Cash Accounts | 9114 | | |
| Investments (at cost) | 9120 | | |
| Accounts Receivable | 9130 | 112,831 | |
| Due from Other Funds | 9140 | | |
| Inventories, Stores, and Prepaid Items | 9200 | | |
| Inventories and Stores | 9210 | | |
| Prepaid Items | 9220 | 17,000 | |
| TOTAL ASSETS | | 73,428,494 | 0 |
| LIABILITIES | | | |
| Current Liabilities and Deferred Revenue | 9500 | | |
| Accounts Payable | 9510 | 3,510,048 | |
| 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 | 500,869 | |
| TOTAL LIABILITIES | | 4,010,917 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 680

Name: VENTURA

| Description | CA (Object) | 41 | 42 |
|---|----------------|---------------------------------|-----------------------------------|
| | | Capital Outlay Projects Fund | Revenue Bond Construction Fund |
| FUND BALANCE (NON-GASB 54) | | | |
| Fund Balance Reserved | 9710 | | |
| NonCash Assets | 9711 | 17,000 | |
| Amounts Restricted by Law for Specific Purposes | 9712 | 50,809,028 | |
| Reserve for Encumbrances Credit | 9713 | | |
| Reserve for Encumbrances Debit | 9714 | | |
| Reserve for Debt Services | 9715 | | |
| Assigned/Committed | 9754 | | |
| Unassigned | 9790 | | |
| Total Fund Balance | | 50,826,028 | 0 |
| Fund Balance (GASB 54) | 9750 | | |
| Nonspendable Fund Balance | 9751 | | |
| Restricted Fund Balance | 9752 | | |
| Committed Fund Balance | 9753 | | |
| Assigned Fund Balance | 9754 | 18,591,549 | |
| Total Designated Fund Balance | | 18,591,549 | 0 |
| Uncommitted Fund Balance | 9790 | | |
| TOTAL FUND EQUITY | | 69,417,577 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 73,428,494 | 0 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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 | 3,465,422 | 531,659 | | |
| Cash With Fiscal Agents | 9113 | | | | |
| Revolving Cash Accounts | 9114 | 38,024 | 5,000 | | |
| Investments (at cost) | 9120 | | | | |
| Accounts Receivable | 9130 | 810,938 | 5,296 | | |
| Due from Other Funds | 9140 | | | | |
| Inventories, Stores, and Prepaid Items | 9200 | | | | |
| Inventories and Stores | 9210 | 1,392,666 | | | |
| Prepaid Items | 9220 | | | | |
| Fixed Assets | 9300 | | | | |
| Sites | 9310 | | | | |
| Site Improvements | 9320 | 166,589 | 115,830 | | |
| Accumulated Depreciation Site Improvements | 9321 | 149,836 | 111,205 | | |
| Buildings | 9330 | | | | |
| Accumulated Depreciation Buildings | 9331 | | | | |
| Library Books | 9340 | | | | |
| Equipment | 9350 | 1,242,434 | 424,303 | | |
| Accumulated Depreciation Equipment | 9351 | 1,223,788 | 424,303 | | |
| Work in Progress | 9360 | | | | |
| Total Fixed Assets | | 35,399 | 4,625 | 0 | 0 |
| TOTAL ASSETS | | 5,742,449 | 546,580 | 0 | 0 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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 | 38,146 | | | |
| Accrued Salaries and Wages Payable | 9520 | | | | |
| Compensated Absences Payable Current | 9530 | 52,620 | | | |
| Due to Other Funds | 9540 | | | | |
| Temporary Loans | 9550 | | | | |
| Current Portion of Long-Term Debt | 9560 | | | | |
| Deferred Revenues | 9570 | | | | |
| Total Current Liabilities and Deferred Revenue | | 90,766 | 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 | 90,766 | 0 | 0 | 0 |

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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 | 1,392,666 | | | |
| 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 | | 1,392,666 | 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 | 4,259,015 | 546,580 | | |
| Investment in General Fixed Assets | 9890 | | | | |
| TOTAL FUND EQUITY | | 5,651,681 | 546,580 | 0 | 0 |
| TOTAL LIABILITIES AND FUND EQUITY | | 5,742,447 | 546,580 | 0 | 0 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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 | 2,478,475 | 792,214 |
| Cash With Fiscal Agents | 9113 | | |
| Revolving Cash Accounts | 9114 | | |
| Investments (at cost) | 9120 | | |
| Accounts Receivable | 9130 | | (972) |
| Due from Other Funds | 9140 | | |
| 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 | | |
| 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 | | 2,478,475 | 791,242 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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 | | |
| Compensated Absences Payable Current | 9530 | | 792,214 |
| Due to Other Funds | 9540 | | 14,092 |
| Temporary Loans | 9550 | | |
| Current Portion of Long-Term Debt | 9560 | | |
| Deferred Revenues | 9570 | | |
| Total Current Liabilities and Deferred Revenue | | 0 | 806,306 |
| 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 | 806,306 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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 | 2,478,475 | |
| Committed Fund Balance | 9753 | | |
| Assigned Fund Balance | 9754 | | (15,064) |
| Total Designated Fund Balance | | 2,478,475 | (15,064) |
| Uncommitted(Unrestricted) Fund Balance | 9790 | | |
| Other Equity | 9800 | | |
| Contributed Capital | 9810 | | |
| Retained Earnings | 9850 | | |
| Investment in General Fixed Assets | 9890 | | |
| TOTAL FUND EQUITY | | 2,478,475 | (15,064) |
| TOTAL LIABILITIES AND FUND EQUITY | | 2,478,475 | 791,242 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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 | 212,903 | 159,983 | 4,065,375 | 13,562 | | | | 2,178,170 |
| Cash With Fiscal Agents | 9113 | | | | | | | | |
| Revolving Cash Accounts | 9114 | | | | | | | | |
| Investments (at cost) | 9120 | | | | | | | | |
| Accounts Receivable | 9130 | 13,428 | 12,790 | 80,806 | 34,163 | | | | 29,562 |
| Due from Other Funds | 9140 | | | | (1,579) | | | | |
| 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 | | | | | | | | |
| 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 | 0 | 0 | 0 | 0 |
| TOTAL ASSETS | | 226,331 | 172,773 | 4,146,181 | 46,146 | 0 | 0 | 0 | 2,207,732 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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 | 7,077 | 1,454 | | 9,037 | | | | 59,281 |
| Accrued Salaries and Wages Payable | 9520 | | | | | | | | |
| Compensated Absences Payable Current | 9530 | | | | | | | | |
| Due to Other Funds | 9540 | | | | 35,933 | | | | |
| Temporary Loans | 9550 | | | | | | | | |
| Current Portion of Long-Term Debt | 9560 | | | | | | | | |
| Deferred Revenues | 9570 | | 12,941 | 55,475 | | | | | |
| Total Current Liabilities and Deferred Revenue | | 7,077 | 14,395 | 55,475 | 44,970 | 0 | 0 | 0 | 59,281 |
| 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 | 7,077 | 14,395 | 55,475 | 44,970 | 0 | 0 | 0 | 59,281 |

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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 | | | | 1,176 | | | | |
| 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 | 1,176 | 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 | 0 | 0 | 0 | 0 |
| Uncommitted(Unrestricted) Fund Balance | 9790 | 219,254 | 158,378 | 4,090,706 | | | | | 2,148,451 |
| Other Equity | 9800 | | | | | | | | |
| Contributed Capital | 9810 | | | | | | | | |
| Retained Earnings | 9850 | | | | | | | | |
| Investment in General Fixed Assets | 9890 | | | | | | | | |
| TOTAL FUND EQUITY | | 219,254 | 158,378 | 4,090,706 | 1,176 | 0 | 0 | 0 | 2,148,451 |
| TOTAL LIABILITIES AND FUND EQUITY | | 226,331 | 172,773 | 4,146,181 | 46,146 | 0 | 0 | 0 | 2,207,732 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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 | | 2,753,027 | 2,753,027 |
| Workforce Investment Act | 8130 | | | 0 |
| Temporary Assistance for Needy Families (TANF) | 8140 | | 149,711 | 149,711 |
| Student Financial Aid | 8150 | | | 0 |
| Veterans Education | 8160 | | 17,154 | 17,154 |
| Vocational and Technical Education Act (VATEA) | 8170 | | 829,148 | 829,148 |
| Other Federal Revenues | 8190 | 2,940 | 628,948 | 631,888 |
| Total Federal Revenues | 8100 | 2,940 | 4,377,988 | 4,380,928 |
| State Revenues | 8600 | | | |
| General Apportionments | 8610 | | | 0 |
| Apprenticeship Apportionment | 8611 | | | 0 |
| State General Apportionment | 8612 | 33,535,082 | | 33,535,082 |
| Other General Apportionment | 8613 | 1,419,192 | | 1,419,192 |
| General Categorical Programs | 8620 | | | |
| Child Development | 8621 | | | 0 |
| Extended Opportunity Programs and Services(EOPS) | 8622 | | 1,395,459 | 1,395,459 |
| Disabled Students Programs and Services(DSPS) | 8623 | | 1,536,049 | 1,536,049 |
| Temporary Assistance for Needy Families (TANF) | 8624 | | | 0 |
| California Work Opportunity and Responsibility to Kids (CalWORKs) | 8625 | | 486,083 | 486,083 |
| Telecommunications and Technology Infrastructure Program (TTIP) | 8626 | | | 0 |
| Other General Categorical Programs | 8627 | | 3,901,812 | 3,901,812 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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 | 18,919,348 | | 18,919,348 |
| Reimbursable Categorical Programs | 8650 | | | |
| Instructional Improvement Grant | 8651 | | | 0 |
| Other Reimbursable Categorical Programs | 8652 | | 219,153 | 219,153 |
| State Tax Subventions | 8670 | | | |
| Homeowners' Property Tax Relief | 8671 | 492,080 | | 492,080 |
| Timber Yield Tax | 8672 | | | 0 |
| Other State Tax Subventions | 8673 | 3,281 | | 3,281 |
| State Non-Tax Revenues | 8680 | | | |
| State Lottery Proceeds | 8681 | 3,183,579 | 473,684 | 3,657,263 |
| State Mandated Costs | 8685 | 517,591 | | 517,591 |
| Other State Non-Tax Revenues | 8686 | | | 0 |
| Other State Revenues | 8690 | 3,323 | | 3,323 |
| Total State Revenues | 8600 | 58,073,476 | 8,012,240 | 66,085,716 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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 | 46,218,643 | | 46,218,643 |
| Tax Allocation, Supplemental Roll | 8812 | 392,548 | | 392,548 |
| Tax Allocation, Unsecured Roll | 8813 | 1,370,330 | | 1,370,330 |
| Prior Years Taxes | 8816 | 160,341 | | 160,341 |
| Education Revenues Augmentation Fund (ERAF) | 8817 | (92,258) | | (92,258) |
| Redevelopment Agency Funds - Pass Through | 8818 | 664,568 | | 664,568 |
| Redevelopment Agency Funds - Residual | 8819 | 1,093,673 | | 1,093,673 |
| Redevelopment Agency Funds - Asset Liquidation | 8819.1 | 3,280,132 | | 3,280,132 |
| Contributions, Gifts, Grants, and Endowments | 8820 | 201,756 | | 201,756 |
| Contract Services | 8830 | | | |
| Contract Instructional Services | 8831 | 75,079 | | 75,079 |
| Other Contract Services | 8832 | 358,800 | 65,700 | 424,500 |
| Sales and Commissions | 8840 | 107,863 | | 107,863 |
| Rentals and Leases | 8850 | 1,002,515 | | 1,002,515 |
| Interest and Investment Income | 8860 | 291,514 | | 291,514 |
| Student Fees and Charges | 8870 | | | |
| Community Services Classes | 8872 | 49,789 | | 49,789 |
| Dormitory | 8873 | | | 0 |
| Enrollment | 8874 | 12,967,476 | | 12,967,476 |
| Contra Revenue Account | 8874.1 | | | 0 |
| Field Trips and Use of Nondistrict Facilities | 8875 | | | 0 |
| Health Services | 8876 | | 1,403,672 | 1,403,672 |
| Instructional Materials Fees and Sales of Materials | 8877 | | | 0 |
| Insurance | 8878 | | | 0 |
| Student Records | 8879 | 134,188 | | 134,188 |
| Nonresident Tuition | 8880 | 2,001,023 | | 2,001,023 |
| Parking Services and Public Transportation | 8881 | | 2,427,638 | 2,427,638 |
| Other Student Fees and Charges | 8885 | 205,156 | 75,143 | 280,299 |
| Other Local Revenues | 8890 | 1,764,354 | 23,863 | 1,788,217 |
| Total Local Revenues | 8800 | 72,247,490 | 3,996,016 | 76,243,506 |
| Total Revenues | | 130,323,906 | 16,386,244 | 146,710,150 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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 -- (8981/8982/8983) | 898# | 923,957 | 853,366 | 1,777,323 |
| Total Other Financing Sources | 8900 | 923,957 | 853,366 | 1,777,323 |
| Total Revenues and Other Financing Sources | | 131,247,863 | 17,239,610 | 148,487,473 |

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | 646,931 | 124,085 | 172,155 | 3,224 | | 946,395 |
| Architecture and Environmental Design | 0200 | | | | | | 0 |
| Environmental Sciences and Technologies | 0300 | 263,008 | 29 | 4,070 | 16,096 | | 283,203 |
| Biological Sciences | 0400 | 4,285,391 | 217,773 | 174,777 | 13,927 | | 4,691,868 |
| Business and Management | 0500 | 1,933,962 | 875 | 10,003 | 4,262 | | 1,949,102 |
| Communications | 0600 | 919,054 | 99,170 | 33,377 | 603 | | 1,052,204 |
| Computer and Information Science | 0700 | 1,125,033 | 14,967 | 1,464 | 3,112 | | 1,144,576 |
| Education | 0800 | 4,040,944 | 1,195,326 | 499,693 | 78,144 | | 5,814,107 |
| Engineering and Related Industrial Technology | 0900 | 2,109,928 | 141,573 | 148,063 | 201,390 | | 2,600,954 |
| Fine and Applied Arts | 1000 | 5,235,069 | 292,389 | 159,782 | 50,675 | | 5,737,915 |
| Foreign language | 1100 | 1,722,059 | 129 | | | | 1,722,188 |
| Health | 1200 | 4,744,896 | 552,583 | 175,424 | 88,754 | | 5,561,657 |
| Consumer Education And Home Economics | 1300 | 1,554,853 | 67,635 | 151,362 | 31,817 | | 1,805,667 |
| Law | 1400 | 110,469 | 13 | | | | 110,482 |
| Humanities(Letters) | 1500 | 9,148,605 | 30,024 | 34,267 | 1,445 | | 9,214,341 |
| Library Science | 1600 | | | | | | 0 |
| Mathematics | 1700 | 7,649,771 | 11,730 | 2,662 | 723 | | 7,664,886 |
| Military Studies | 1800 | | | | | | 0 |
| Physical Sciences | 1900 | 3,782,542 | 249,452 | 139,096 | 42,933 | | 4,214,023 |
| Psychology | 2000 | 1,667,674 | 112 | 10,406 | | | 1,678,192 |
| Public Affairs and Services | 2100 | 1,284,075 | 35,748 | 60,540 | 13,841 | | 1,394,204 |
| Social Sciences | 2200 | 6,798,548 | 897 | 9,625 | | | 6,809,070 |
| Commercial Services | 3000 | | | | | | 0 |
| Interdisciplinary Studies | 4900 | 1,482,890 | 92,793 | 101,899 | 54,473 | | 1,732,055 |
| Instruc Staff-Retirees' Bnfts & Retire Incents | 5900 | | | | | | 0 |
| Sub-Total Instructional Activites | | 60,505,702 | 3,127,303 | 1,888,665 | 605,419 | | 66,127,089 |
| Total Expenditures for GF Activities* | | 61,745,573 | 60,100,979 | 17,208,908 | 1,768,739 | 5,095,147 | 145,919,346 |

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | 676,082 | 8,896,800 | 142,381 | 14,327 | | 9,729,590 |
| Course and Curriculum Development | 6020 | 4,293 | 45,452 | 74,463 | 2,488 | | 126,696 |
| Academic / Faculty Senate | 6030 | 297,581 | 761,636 | 33,900 | 1,865 | | 1,094,982 |
| Other Instructional Administration & Governance | 6090 | 90,787 | 213,653 | 3,308 | | | 307,748 |
| Total Instructional Admin. & Governance | | 1,068,743 | 9,917,541 | 254,052 | 18,680 | 0 | 11,259,016 |
| Instructional Support Services | 6100 | | | | | | |
| Learning Center | 6110 | | 313,798 | 1,629 | | | 315,427 |
| Library | 6120 | 29 | 1,836,684 | 343,644 | 84,119 | | 2,264,476 |
| Media | 6130 | | | 3,859 | | | 3,859 |
| Museums and Galleries | 6140 | | 8,687 | | | | 8,687 |
| Academic Information Systems and Technology | 6150 | | 184,058 | 3,900 | | | 187,958 |
| Other Instructional Support Services | 6190 | 914 | 450,084 | 239 | | | 451,237 |
| Total Instructional Support Services | | 943 | 2,793,311 | 353,271 | 84,119 | 0 | 3,231,644 |
| Admissions and Records | 6200 | | 1,711,844 | 29,940 | 4,750 | | 1,746,534 |
| Student Counseling and Guidance | 6300 | | | | | | |
| Counseling and Guidance | 6310 | 51,939 | 4,934,943 | 39,634 | 358 | | 5,026,874 |
| Matriculation and Student Assessment | 6320 | | 582,468 | 44,356 | | | 626,824 |
| Transfer Programs | 6330 | | 89,174 | 2,009 | | | 91,183 |
| Career Guidance | 6340 | | 3,468 | 11,600 | | | 15,068 |
| Other Student Counseling and Guidance | 6390 | | 23,678 | | | | 23,678 |
| Total Student Counseling and Guidance | | 51,939 | 5,633,731 | 97,599 | 358 | 0 | 5,783,627 |

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | 201 | 562,021 | 25,777 | 3,917 | | 591,916 |
| Disabled Student Programs and Services (DSPS) | 6420 | 63,398 | 1,604,434 | 29,468 | 6,139 | | 1,703,439 |
| Extended Opportunity Programs and Services (EOPS) | 6430 | | 1,691,370 | 30,875 | | | 1,722,245 |
| Health Services | 6440 | | 1,113,143 | 333,672 | 56,226 | | 1,503,041 |
| Student Personnel Administration | 6450 | | 186,034 | 11,779 | | | 197,813 |
| Financial Aid Administration | 6460 | | 2,445,359 | 171,721 | 18,120 | | 2,635,200 |
| Job Placement Services | 6470 | | 25,510 | 174 | | | 25,684 |
| Veterans Services | 6480 | | 63,296 | 8,441 | | | 71,737 |
| Miscellaneous Student Services | 6490 | | 2,278,606 | 658,587 | 124,689 | | 3,061,882 |
| Total Other Student Services | | 63,599 | 9,969,773 | 1,270,494 | 209,091 | 0 | 11,512,957 |
| Operation and maintenance of Plant | 6500 | | | | | | |
| Building Maintenance and Repairs | 6510 | | 1,979,911 | 834,170 | 35,953 | | 2,850,034 |
| Custodial Services | 6530 | | 3,183,624 | 285,802 | 21,043 | | 3,490,469 |
| Grounds Maintenance and Repairs | 6550 | | 1,460,986 | 191,778 | 7,989 | | 1,660,753 |
| Utilities | 6570 | | | 3,646,383 | | | 3,646,383 |
| Other Operations and Maintenance of Plant | 6590 | | 978,149 | 107,191 | 7,871 | | 1,093,211 |
| Total Operation and Maintenance of Plant | 6500 | 0 | 7,602,670 | 5,065,324 | 72,856 | 0 | 12,740,850 |
| Planning, Policymaking and Coordinations | 6600 | | 2,118,522 | 539,550 | | | 2,658,072 |

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | | 246,115 | 4,484 | | | 250,599 |
| Fiscal Operations | 6720 | | 5,990,682 | 1,000,796 | 8,899 | | 7,000,377 |
| Human Resources Management | 6730 | | 1,873,597 | 174,001 | | | 2,047,598 |
| Noninstruct Staff Retirees' Benefits & Retirement * | 6740 | | | | | | 0 |
| Staff Development | 6750 | 61 | 80,253 | 72,278 | | | 152,592 |
| Staff Diversity | 6760 | | 28,038 | | | | 28,038 |
| Logistical Services | 6770 | | 2,757,546 | 2,809,500 | 428,416 | | 5,995,462 |
| Management Information Systems | 6780 | | 3,356,629 | 1,721,500 | 53,129 | | 5,131,258 |
| Other General Institutional Support Services | 6790 | 11,975 | 919,213 | 584,695 | 184,324 | | 1,700,207 |
| Total General Institutional Support Services | 6700 | 12,036 | 15,252,073 | 6,367,254 | 674,768 | 0 | 22,306,131 |
| Community Services & Economic Development | 6800 | | | | | | |
| Community Recreation | 6810 | | | | | | 0 |
| Community Service Classes | 6820 | 10,362 | 81,419 | 31,812 | 1,920 | | 125,513 |
| Community Use of Facilities | 6830 | | 340,412 | 32,620 | 4,294 | | 377,326 |
| Economic Development | 6840 | | 453,899 | 94,195 | 5,624 | | 553,718 |
| Other Community Services & Economic Development | 6890 | | | | | | 0 |
| Total Community Services | 6800 | 10,362 | 875,730 | 158,627 | 11,838 | 0 | 1,056,557 |

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | | 2,343 | | | | 2,343 |
| Child Development Centers | 6920 | | 202,785 | | | | 202,785 |
| Farm Operations | 6930 | | | | | | 0 |
| Food Services | 6940 | | 24,764 | | | | 24,764 |
| Parking | 6950 | | | | | | 0 |
| Student and Co-Curricular Activities | 6960 | | 795,002 | 305,851 | 12,764 | | 1,113,617 |
| Student Housing | 6970 | | | | | | 0 |
| Other Ancillary Services | 6990 | | 165 | 2,576 | 1,179 | | 3,920 |
| Total Ancillary Services | 6900 | 0 | 1,025,059 | 308,427 | 13,943 | 0 | 1,347,429 |
| Auxiliary Operations | 7000 | | | | | | |
| Contract Education | 7010 | 32,249 | | 844,365 | | | 876,614 |
| Other Auxiliary Operations | 7090 | | 73,422 | 20,897 | | | 94,319 |
| Total Auxiliary Operations | 7000 | 32,249 | 73,422 | 865,262 | 0 | 0 | 970,933 |

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | | | 10,443 | 72,917 | | 83,360 |
| Long-Term Debt and Other Financing | 7200 | | | | | | |
| Long_Term Debt | 7210 | | | | | 141,625 | 141,625 |
| Tax revenue Anticipation Notes | 7220 | | | | | | 0 |
| Other Financing | 7290 | | | | | | 0 |
| Total Long-Term Debt and Other Financing | 7200 | 0 | 0 | 0 | 0 | 141,625 | 141,625 |
| Transfers, Student Aid and Other Outgo | 7300 | | | | | | |
| Transfers | 7310 | | | | | 4,735,098 | 4,735,098 |
| Student Aid | 7320 | | | | | 218,435 | 218,435 |
| Other Outgo | 7390 | | | | | (11) | (11) |
| Total Transfers, Student Aid and Other Outgo | 7300 | 0 | 0 | 0 | 0 | 4,953,522 | 4,953,522 |
| Sub-Total Non-Instructional Activites | | 1,239,871 | 56,973,676 | 15,320,243 | 1,163,320 | 5,095,147 | 79,792,257 |
| Total Expenditures General Fund: activities * | | 61,745,573 | 60,100,979 | 17,208,908 | 1,768,739 | 5,095,147 | 145,919,346 |

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

| | | | | |
|-----|---|-----------|-----|---------------|
| I. | 2013-2014 Appropriations Limit: | | | |
| A. | 2012-2013 Appropriations Limit: | | | \$156,272,942 |
| B. | 2013-2014 Price Factor: | 1.0512 | | |
| C. | Population factor: | | | |
| | 1. 2011-2012 Second Period Actual FTES | 25,831.38 | | |
| | 2. 2012-2013 Second Period Actual FTES | 25,001.71 | | |
| | 3. 2012-2013 Population change factor (C2/C1) | 0.9679 | | |
| D. | 2012-2013 Limit adjusted by inflation and population factors (A * B * C.3) | | | \$159,000,917 |
| 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) | | | \$159,000,917 |
| 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. | 2013-2014 Appropriations Limit (D + E.3 - F.3) | | | \$159,000,917 |
| II. | 2013-2014 Appropriations Subject to Limit: | | | |
| A. | State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence) | | | 59,924,498 |
| B. | State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.) | | | 495,362 |
| C. | Local Property taxes | | | 53,091,257 |
| D. | Estimated excess Debt Service taxes | | | 0 |
| E. | Estimated Parcel taxes, Square Foot taxes, etc. | | | 0 |
| F. | Interest on proceeds of taxes | | | 210,065 |
| G. | Local appropriations from taxes for unreimbursed State, court, and federal mandates | | | 58,083 |
| H. | 2013-2014 Appropriations Subject to Limit | | | \$113,663,099 |

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | 2,940 | 59,688 | 4,377,988 | 6,527,435 | 4,380,928 | 6,587,123 |
| State Revenues | 8600 | 58,073,476 | 129,176,090 | 8,012,240 | 10,621,382 | 66,085,716 | 139,797,472 |
| Local Revenues | 8800 | 72,247,490 | 5,896,292 | 3,996,016 | 4,214,750 | 76,243,506 | 10,111,042 |
| Total Revenues | | 130,323,906 | 135,132,070 | 16,386,244 | 21,363,567 | 146,710,150 | 156,495,637 |
| EXPENDITURES: | | | | | | | |
| Academic Salaries | 1000 | 53,843,587 | 56,903,403 | 2,568,275 | 3,137,431 | 56,411,862 | 60,040,834 |
| Classified Salaries | 2000 | 22,558,950 | 24,216,334 | 6,475,476 | 7,151,535 | 29,034,426 | 31,367,869 |
| Employee Benefits | 3000 | 33,206,167 | 35,154,181 | 3,194,097 | 3,565,554 | 36,400,264 | 38,719,735 |
| Supplies and Materials | 4000 | 1,921,741 | 2,609,869 | 1,009,272 | 2,792,116 | 2,931,013 | 5,401,985 |
| Other Operating Expenses and Services | 5000 | 12,523,958 | 14,616,527 | 1,753,937 | 3,135,537 | 14,277,895 | 17,752,064 |
| Capital Outlay | 6000 | 900,783 | 1,707,850 | 867,956 | 1,685,707 | 1,768,739 | 3,393,557 |
| Total Expenditures | | 124,955,186 | 135,208,164 | 15,869,013 | 21,467,880 | 140,824,199 | 156,676,044 |
| Excess /(Deficiency) of Revenues over Expenditures | | 5,368,720 | (76,094) | 517,231 | (104,313) | 5,885,951 | (180,407) |
| Other Financing Sources | 8900 | 923,957 | 528,054 | 853,366 | 795,416 | 1,777,323 | 1,323,470 |
| Other Outgo | 7000 | 4,467,383 | 3,927,004 | 627,764 | 577,056 | 5,095,147 | 4,504,060 |
| Net Increase/(Decrease) in Fund Balance | | 1,825,294 | (3,475,044) | 742,833 | 114,047 | 2,568,127 | (3,360,997) |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 26,769,953 | 28,595,247 | 5,497,200 | 6,240,033 | 32,267,153 | 34,835,280 |
| Prior Years Adjustments | 9020 | | | | | 0 | |
| Adjusted Beginning Balance | 9030 | 26,769,953 | | 5,497,200 | | 32,267,153 | |
| Ending Fund Balance, June 30 | | 28,595,247 | 25,120,203 | 6,240,033 | 6,354,080 | 34,835,280 | 31,474,283 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | 184,748 | | | | | |
| Local Revenues | 8800 | 20,199,545 | | | | | |
| Total Revenues | | 20,384,293 | 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 | | | | | | |
| Debt Interest and Other Service Charges | 7120 | 16,508,138 | | | | | |
| Transfers Outgoing | 7300 & 7400 | | | | | | |
| Reserve for Contingencies | 7900 | | | | | | |
| Total Other Outgo | 7000 | 16,508,138 | 0 | 0 | 0 | 0 | 0 |
| Net Other Financing Sources / (Other Outgo) | 8900 & 7000 | (16,508,138) | 0 | 0 | 0 | 0 | 0 |
| Net Increase/Decrease in Fund Balance | | 3,876,155 | 0 | 0 | 0 | 0 | 0 |
| BEGINNING FUND BALANCE: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 12,767,075 | 16,643,230 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 12,767,075 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 16,643,230 | 16,643,230 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | | | | | 91,473 | 91,473 |
| Local Revenues | 8800 | | | 154,386 | 145,000 | 701,254 | 864,500 |
| Total Income | | 0 | 0 | 154,386 | 145,000 | 792,727 | 955,973 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | 9,796 | 14,095 | 681,769 | 702,409 |
| Employee Benefits | 3000 | | | 4,546 | 6,945 | 340,206 | 401,692 |
| Supplies and Materials | 4000 | | | 1,563 | 1,800 | 15,378 | 17,500 |
| Other Operating Expenses and Services | 5000 | | | 14,469 | 12,800 | 6,538 | 8,060 |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 0 | 0 | 30,374 | 35,640 | 1,043,891 | 1,129,661 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | 124,012 | 109,360 | (251,164) | (173,688) |
| Other Financing Sources | 8900 | | | | | 119,805 | 120,840 |
| Other Outgo | 7000 | | | 96,000 | 96,000 | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 28,012 | 13,360 | (131,359) | (52,848) |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | 15,294 | 43,306 | 543,884 | 412,525 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 15,294 | | 543,884 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 43,306 | 56,666 | 412,525 | 359,677 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | | | | | | |
| Total Income | | 0 | 0 | 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 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | | | | | | |
| Other Outgo | 7000 | | | | | | |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 0 | 0 | 0 | 0 |

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

| Description | Object Code | FUND: 41 | | FUND 42 | |
|---|-------------|------------------------------|--------------|--------------------------------|--------|
| | | CAPITAL QUTLAY PROJECTS FUND | | REVENUE BOND CONSTRUCTION FUND | |
| | | Actual | Budget | Actual | Budget |
| REVENUES: | | | | | |
| Federal Revenues | 8100 | | | | |
| State Revenues | 8600 | 95,002 | 442,422 | | |
| Local Revenues | 8800 | 1,496,433 | 1,184,854 | | |
| Total Income | | 1,591,435 | 1,627,276 | 0 | 0 |
| Expenditures | | | | | |
| Academic Salaries | 1000 | | | | |
| Classified Salaries | 2000 | 3,702 | | | |
| Employee Benefits | 3000 | 320 | | | |
| Supplies and Materials | 4000 | 314,925 | 74,885 | | |
| Other Operating Expenses and Services | 5000 | 781,503 | 823,643 | | |
| Capital Outlay | 6000 | 18,451,268 | 63,731,340 | | |
| Total Expenditures | | 19,551,718 | 64,629,868 | 0 | 0 |
| Excess /(Deficiency) of Revenues over Expenditures | | (17,960,283) | (63,002,592) | 0 | 0 |
| Other Financing Sources | 8900 | 3,294,693 | 943,362 | | |
| Other Outgo | 7000 | 594,566 | 4,991,439 | | |
| Net Increase/(Decrease) in Fund Balance | | (15,260,156) | (67,050,669) | 0 | 0 |
| Beginning Fund Balance: | | | | | |
| Net Beginning Balance, July 1 | 9010 | 84,677,734 | 69,417,578 | | 0 |
| Prior Years Adustments | 9020 | | | | |
| Adjusted Beginning Balance | 9030 | 84,677,734 | | 0 | |
| Ending Fund Balance, June 30 | | 69,417,578 | 2,366,909 | 0 | 0 |

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | 7,221,442 | 6,893,626 | 197,765 | 204,001 | | |
| Other Financing Sources | 8900 | | | | | | |
| Total Income | | 7,221,442 | 6,893,626 | 197,765 | 204,001 | 0 | 0 |
| Cost of Sales | 5890 | 5,261,576 | 5,021,275 | | | | |
| Gross Profit or Loss | | 1,959,866 | 1,872,351 | 197,765 | 204,001 | 0 | 0 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 791,649 | 833,345 | 5,720 | 18,840 | | |
| Employee Benefits | 3000 | 431,405 | 472,334 | 149 | 339 | | |
| Supplies and Materials | 4000 | 85,489 | 93,322 | 5,530 | 6,500 | | |
| Other Operating Expenses and Services | 5000 | 242,167 | 267,531 | 11 | 8,225 | | |
| Capital Outlay | 6000 | 682 | | 16,051 | 8,000 | | |
| Total Expenditures | | 1,551,392 | 1,666,532 | 27,461 | 41,904 | 0 | 0 |
| Net Profit or Loss | | 408,474 | 205,819 | 170,304 | 162,097 | 0 | 0 |
| Other Outgo | 7000 | 171,000 | 148,000 | 30,000 | 110,000 | | |
| Net Increase/(Decrease) in Fund Balance | | 237,474 | 57,819 | 140,304 | 52,097 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 5,414,207 | 5,651,681 | 406,275 | 546,579 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 5,414,207 | | 406,275 | | 0 | |
| Ending Fund Balance, June 30 | | 5,651,681 | 5,709,500 | 546,579 | 598,676 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

| Description | Object Code | FUND: 59 | | | | | |
|--|-------------|-----------------------|--------|--|--|--|--|
| | | 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: 2012-2013

Budget Year: 2013-2014

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 | 310,576 | | | | | |
| Other Financing Sources | 8900 | 75,000 | 75,000 | 10,922,780 | 12,343,032 | | |
| Total Income | | 385,576 | 75,000 | 10,922,780 | 12,343,032 | | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | | | | | | |
| Employee Benefits | 3000 | | | 10,104,869 | 10,924,875 | | |
| Supplies and Materials | 4000 | | | | | | |
| Other Operating Expenses and Services | 5000 | 12,093 | 150,000 | | | | |
| Capital Outlay | 6000 | | | | | | |
| Total Expenditures | | 12,093 | 150,000 | 10,104,869 | 10,924,875 | | |
| Net Profit or Loss | | 373,483 | (75,000) | 817,911 | 1,418,157 | | |
| Other Outgo | 7000 | | | 850,000 | 1,400,000 | | |
| Net Increase/(Decrease) in Fund Balance | | 373,483 | (75,000) | (32,089) | 18,157 | | |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 2,104,991 | 2,478,474 | 17,025 | (15,064) | | |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 2,104,991 | | 17,025 | | | |
| Ending Fund Balance, June 30 | | 2,478,474 | 2,403,474 | (15,064) | 3,093 | | |

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | 87,629 | 67,300 | 81,490 | 55,047 | 394,161 | 266,000 |
| Total Income | | 87,629 | 67,300 | 81,490 | 55,047 | 394,161 | 266,000 |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | | | |
| Classified Salaries | 2000 | 18,746 | 20,851 | 65 | | | 45,000 |
| Employee Benefits | 3000 | 873 | 375 | 7 | | | 810 |
| Supplies and Materials | 4000 | 37,085 | 51,275 | 547 | | 64 | |
| Other Operating Expenses and Services | 5000 | 15,575 | 14,497 | 70,194 | 73,100 | 1,088 | 6,000 |
| Capital Outlay | 6000 | 3,408 | | | | 17,635 | |
| Total Expenditures | | 75,687 | 86,998 | 70,813 | 73,100 | 18,787 | 51,810 |
| Excess /(Deficiency) of Revenues over Expenditures | | 11,942 | (19,698) | 10,677 | (18,053) | 375,374 | 214,190 |
| Other Financing Sources | 8900 | 800 | 15,848 | | 30,000 | 29,703 | 333,158 |
| Other Outgo | 7000 | 44,182 | 1,000 | 800 | | | |
| Net Increase/(Decrease) in Fund Balance | | (31,440) | (4,850) | 9,877 | 11,947 | 405,077 | 547,348 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 250,695 | 219,255 | 148,500 | 158,377 | 3,685,630 | 4,090,707 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 250,695 | | 148,500 | | 3,685,630 | |
| Ending Fund Balance, June 30 | | 219,255 | 214,405 | 158,377 | 170,324 | 4,090,707 | 4,638,055 |

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | 42,412,119 | 42,879,000 | | | | |
| State Revenues | 8600 | 1,931,844 | 2,000,000 | | | | |
| Local Revenues | 8800 | 172 | 4,532,100 | | | | |
| Total Income | | 44,344,135 | 49,411,100 | 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 | | 44,344,135 | 49,411,100 | 0 | 0 | 0 | 0 |
| Other Financing Sources | 8900 | 201,686 | 210,000 | | | | |
| Other Outgo | 7000 | 44,545,650 | 49,621,100 | | | | |
| Net Increase/(Decrease) in Fund Balance | | 171 | 0 | 0 | 0 | 0 | 0 |
| Beginning Fund Balance: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | 1,004 | 1,175 | | 0 | | 0 |
| Prior Years Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | 1,004 | | 0 | | 0 | |
| Ending Fund Balance, June 30 | | 1,175 | 1,175 | 0 | 0 | 0 | 0 |

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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 | | | 1,043,089 | |
| Total Income | | 0 | 0 | 1,043,089 | 0 |
| Expenditures | | | | | |
| Academic Salaries | 1000 | | | 17,524 | |
| Classified Salaries | 2000 | | | 108,229 | |
| Employee Benefits | 3000 | | | 13,134 | |
| Supplies and Materials | 4000 | | | 390,274 | 53,633 |
| Other Operating Expenses and Services | 5000 | | | 464,556 | 96,550 |
| Capital Outlay | 6000 | | | 151,830 | 117 |
| Total Expenditures | | 0 | 0 | 1,145,547 | 150,300 |
| Excess /(Deficiency) of Revenues over Expenditures | | 0 | 0 | (102,458) | (150,300) |
| Other Financing Sources | 8900 | | | 318,476 | 123,000 |
| Other Outgo | 7000 | | | 183,284 | 243,840 |
| Net Increase/(Decrease) in Fund Balance | | 0 | 0 | 32,734 | (271,140) |
| Beginning Fund Balance: | | | | | |
| Net Beginning Balance, July 1 | 9010 | | 0 | 2,115,715 | 2,148,449 |
| Prior Years Adjustments | 9020 | | | | |
| Adjusted Beginning Balance | 9030 | 0 | | 2,115,715 | |
| Ending Fund Balance, June 30 | | 0 | 0 | 2,148,449 | 1,877,309 |

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 680

Name: VENTURA

| Fund Number In | Fund Name | Fund Number Out | Fund Name | Amount Transferred |
|-------------------|------------------------------------|--------------------|--------------------------------|-----------------------|
| 12 | RESTRICTED SUBFUND | 11 | UNRESTRICTED SUBFUND | 860,515 |
| 41 | CAPITAL OUTLAY PROJECTS FUND | 11 | UNRESTRICTED SUBFUND | 2,739,564 |
| 61 | SELF-INSURANCE FUND | 11 | UNRESTRICTED SUBFUND | 75,000 |
| 79 | OTHER TRUST FUNDS | 11 | UNRESTRICTED SUBFUND | 66,032 |
| 41 | CAPITAL OUTLAY PROJECTS FUND | 12 | RESTRICTED SUBFUND | 245,629 |
| 74 | STUDENT FINANCIAL AID TRUST FUND | 12 | RESTRICTED SUBFUND | 201,686 |
| 11 | UNRESTRICTED SUBFUND | 32 | CAFETERIA FUND | 96,000 |
| 11 | UNRESTRICTED SUBFUND | 41 | CAPITAL OUTLAY PROJECTS FUND | 255,364 |
| 73 | STUDENT BODY CENTER FEE TRUST FUND | 41 | CAPITAL OUTLAY PROJECTS FUND | 29,703 |
| 79 | OTHER TRUST FUNDS | 51 | BOOKSTORE FUND | 151,000 |
| 79 | OTHER TRUST FUNDS | 52 | CAFETERIA FUND | 30,000 |
| 79 | OTHER TRUST FUNDS | 71 | ASSOCIATED STUDENTS TRUST FUND | 9,350 |
| 11 | UNRESTRICTED SUBFUND | 79 | OTHER TRUST FUNDS | 18,073 |
| 33 | CHILD DEVELOPMENT FUND | 79 | OTHER TRUST FUNDS | 119,805 |

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 680

Name: VENTURA

| Activity Classification | Activity Code | Unrestricted | | | Restricted Prop 20 | | |
|---------------------------------------|---------------|--|-----------------------------------|-----------------------------------|--------------------|---|-----------|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | | | | |
| Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | | 0 | | | 0 | |
| Actual Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | 3,183,579 | | | 473,684 | |
| | | Instructional & Institutional Unrestricted | | | | Instructional Materials Propostition 20 | Total |
| | | Instructional Activities (AC 0100-5900) | Support Activities (AC 6000-6700) | Support Activities (AC 6800-7390) | Total Unrestricted | Instructional (AC 0100-4900) | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | 0 | | 0 |
| Classified Salaries | 2000 | | | | 0 | | 0 |
| Employee Benefits | 3000 | | | | 0 | | 0 |
| Supplies & Materials | 4000 | | | | | | |
| Software | 4100 | | | | 0 | 315,556 | 315,556 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 | 128,877 | 128,877 |
| Instructional Supplies & Materials | 4300 | | | | 0 | 4,377 | 4,377 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | | 0 |
| Total Supplies and Materials | | 0 | 0 | 0 | 0 | 448,810 | 448,810 |
| Other Operating Expenses and Services | 5000 | | 3,183,579 | | 3,183,579 | 24,874 | 3,208,453 |
| 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 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 0 | 3,183,579 | 0 | 3,183,579 | 473,684 | 3,657,263 |
| Ending Balance | | | | | 0 | 0 | 0 |

| Activity Classification | Activity Code | Unrestricted | | | Restricted Prop 20 | | |
|---------------------------------------|---------------|--|-----------------------------------|-----------------------------------|--------------------|--|-----------|
| Lottery Adjustments and Proceeds: | | | | | | | |
| Net Beginning Balance, July 1 | 9010 | | | | | | |
| Adjustments | 9020 | | | | | | |
| Adjusted Beginning Balance | 9030 | | 0 | | | 0 | |
| Budget Fiscal Year Data | | | | | | | |
| State Lottery Proceeds: | 8681 | | 3,147,000 | | | 2,049,519 | |
| | | Instructional & Institutional Unrestricted | | | | Instructional Materials Proposition 20 | Total |
| | | Instructional Activities (AC 0100-5900) | Support Activities (AC 6000-6700) | Support Activities (AC 6800-7390) | Total Unrestricted | Instructional (AC 0100-4900) | |
| Expenditures | | | | | | | |
| Academic Salaries | 1000 | | | | 0 | | 0 |
| Classified Salaries | 2000 | | | | 0 | | 0 |
| Employee Benefits | 3000 | | | | 0 | | 0 |
| Supplies & Materials | 4000 | | | | | | |
| Software | 4100 | | | | 0 | 1,859,575 | 1,859,575 |
| Books, Magazines, & Periodicals | 4200 | | | | 0 | 137,450 | 137,450 |
| Instructional Supplies & Materials | 4300 | | | | 0 | 7,895 | 7,895 |
| Noninstructional Supplies & Mtrls | 4400 | | | | 0 | | 0 |
| Total Supplies and Materials | | 0 | 0 | 0 | 0 | 2,004,920 | 2,004,920 |
| Other Operating Expenses and Services | 5000 | | 3,147,000 | | 3,147,000 | 18,304 | 3,165,304 |
| Capital Outlay | 6000 | | | | | | |
| Library Books | 6300 | | | | 0 | 26,295 | 26,295 |
| Equipment | 6400 | | | | | | |
| Equipment - Additional | 6410 | | | | 0 | | 0 |
| Equipment - Replacement | 6420 | | | | 0 | | 0 |
| Total Capital Outlay | | 0 | 0 | 0 | 0 | 26,295 | 26,295 |
| Other Outgo | 7000 | | | | 0 | | 0 |
| Total Expenditures | | 0 | 3,147,000 | 0 | 3,147,000 | 2,049,519 | 5,196,519 |
| Ending Balance | | | | | 0 | 0 | |

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 680

Name: VENTURA

| | |
|--------------------|------------|
| EPA Revenue | 18,919,348 |
|--------------------|------------|

| Activity Classification | Activity Code | Salaries and Benefits | Operating Expenses | Capital Outlay | Total |
|--------------------------|---------------|-----------------------|--------------------|----------------|------------|
| | | (Obj 1000-3000) | (Obj 4000-5000) | (Obj 6000) | |
| Instructional Activities | 0100-5900 | 18,919,348 | 0 | 0 | 18,919,348 |
| TOTAL | | 18,919,348 | 0 | 0 | 18,919,348 |