

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2023-2024)
(Budget Report for Fiscal Year 2024-2025)

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@vccd.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: 2023-2024

Budget Year: 2024-2025

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	34,307,539	37,845,370	1,500	37,846,870
Other	1300	33,948,407	34,432,884		34,432,884
Total Instructional Salaries		68,255,946	72,278,254	1,500	72,279,754
Non-Instructional Salaries					
Contract or Regular	1200		12,038,130	101,632	12,139,762
Other	1400		1,381,977	4,731	1,386,708
Total Non-Instructional Salaries		0	13,420,107	106,363	13,526,470
Total Academic Salaries		68,255,946	85,698,361	107,863	85,806,224
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		35,060,432	1,143,169	36,203,601
Other	2300		2,957,117	98,747	3,055,864
Total Non-Instructional Salaries		0	38,017,549	1,241,916	39,259,465
Instructional Aides					
Regular Status	2200	2,518,542	2,615,189		2,615,189
Other	2400	811,830	885,546		885,546
Total Instructional Aides		3,330,372	3,500,735	0	3,500,735
Total Classified Salaries		3,330,372	41,518,284	1,241,916	42,760,200
Employee Benefits	3000	26,514,797	53,458,804	596,483	54,055,287
Supplies and Materials	4000		2,706,898	335,758	3,042,656
Other Operating Expenses	5000		18,618,250	805,718	19,423,968
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		98,101,115	202,000,597	3,087,738	205,088,335

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		375,997	87,573	463,570
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		5,580,994		5,580,994
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	5,580,994	0	5,580,994
Other Operating Expenses and Services	5000				0

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	5,956,991	87,573	6,044,564
Total for ECS 84362, 50% Law		98,101,115	196,043,606	3,000,165	199,043,771
Percent of CEE (Instructional Salary Cost / Total CEE)		50.04%	100.00%		
50% of Current Expense of Education			98,021,803		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		98,101,115	196,043,606	3,000,165	199,043,771
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		98,101,115	202,000,597	3,087,738	205,088,335
Capital Expenditures	6000	276,635	2,214,110	366,088	2,580,198
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		98,377,750	204,214,707	3,453,826	207,668,533

For Year Ended June 30, 2024

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	90,064,756	68,643,372	158,708,128
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	39,800		39,800
Investments (at cost)	9120	278,084	211,943	490,027
Accounts Receivable	9130	28,193,716	3,401,102	31,594,818
Due from Other Funds	9140	750,188		750,188
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	175,573	358,750	534,323
TOTAL ASSETS		119,502,117	72,615,167	192,117,284
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,509,977	5,177,336	11,687,313
Accrued Salaries and Wages Payable	9520	4,359,901	295,170	4,655,071
Compensated Absences Payable Current	9530	1,223,386		1,223,386
Due to Other Funds	9540		598,606	598,606
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	12,308,255	55,252,314	67,560,569
TOTAL LIABILITIES		24,401,519	61,323,426	85,724,945

For Year Ended June 30, 2024

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	215,373	358,750	574,123
Restricted Fund Balance	9752		10,932,991	10,932,991
Committed Fund Balance	9753	38,538,660		38,538,660
Assigned Fund Balance	9754	7,251,842		7,251,842
Total Designated Fund Balance		46,005,875	11,291,741	57,297,616
Uncommitted Fund Balance	9790	49,094,723		49,094,723
TOTAL FUND EQUITY		95,100,598	11,291,741	106,392,339
TOTAL LIABILITIES AND FUND EQUITY		119,502,117	72,615,167	192,117,284

- 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, 2024

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	30,874,245		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120	95,327		
Accounts Receivable	9130	207,514		
Due from Other Funds	9140			
TOTAL ASSETS		31,177,086	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, 2024

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	31,177,086		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		31,177,086	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		31,177,086	0	0
TOTAL LIABILITIES AND FUND EQUITY		31,177,086	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, 2024

District ID: 680

Name: VENTURA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112		629,354	1,279,489			267,927
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120		1,943	3,951			827
Accounts Receivable	9130			37,172			
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	631,297	1,320,612	0	0	268,754
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510		839				10,096
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			4,600			
TOTAL LIABILITIES		0	839	4,600	0	0	10,096

- 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, 2024

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	630,458	1,316,012	0	0	258,658
Total Designated Fund Balance		0	630,458	1,316,012	0	0	258,658
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	630,458	1,316,012	0	0	258,658
TOTAL LIABILITIES AND FUND EQUITY		0	631,297	1,320,612	0	0	268,754

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	177,364,107		
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120	547,629		
Accounts Receivable	9130	215,616		
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	22,001		
TOTAL ASSETS		178,149,353	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,703,583		
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	78,582,865		
TOTAL LIABILITIES		81,286,448	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	22,001		
Restricted Fund Balance	9752	13,573,918		
Committed Fund Balance	9753			
Assigned Fund Balance	9754	83,266,986		
Total Designated Fund Balance		96,862,905	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		96,862,905	0	0
TOTAL LIABILITIES AND FUND EQUITY		178,149,353	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

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		1,293,388		
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114		6,000		
Investments (at cost)	9120		3,993		
Accounts Receivable	9130		223		
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	1,303,604	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 680

Name: VENTURA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 680

Name: VENTURA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	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		1,303,604		
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	1,303,604	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	1,303,604	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	4,847,488	3,756,421
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120	14,967	11,598
Accounts Receivable	9130		33,338
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		188,240
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		4,862,455	3,989,597

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	3,418	
Accrued Salaries and Wages Payable	9520		961,750
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		3,418	961,750
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	3,418	961,750

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 680

Name: VENTURA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850	4,859,037	3,027,847
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		4,859,037	3,027,847
TOTAL LIABILITIES AND FUND EQUITY		4,862,455	3,989,597

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	2,220,407	224,023	7,600,429	194,189				3,770,034
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								5,000
Investments (at cost)	9120	6,856	691	23,467	599				11,640
Accounts Receivable	9130	275,384	77,556	246,570	38,539				53,347
Due from Other Funds	9140				13,804				
Student Loans Receivable	9150				727				
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								164,000
Accumulated Depreciation Site Improvements	9321								17,083
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350	5,738		15,629					
Accumulated Depreciation Equipment	9351	5,738		15,629					
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	146,917
TOTAL ASSETS		2,502,647	302,270	7,870,466	247,858	0	0	0	3,986,938

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	15,575			12,246				26,088
Accrued Salaries and Wages Payable	9520								318
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				165,385				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	260,530	42,452	229,444	69,627				2,167
Total Current Liabilities and Deferred Revenue		276,105	42,452	229,444	247,258	0	0	0	28,573
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	276,105	42,452	229,444	247,258	0	0	0	28,573

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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								5,000
Restricted Fund Balance	9752	2,226,542	259,818	7,641,022	600				3,806,448
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		2,226,542	259,818	7,641,022	600	0	0	0	3,811,448
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								146,917
TOTAL FUND EQUITY		2,226,542	259,818	7,641,022	600	0	0	0	3,958,365
TOTAL LIABILITIES AND FUND EQUITY		2,502,647	302,270	7,870,466	247,858	0	0	0	3,986,938

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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		5,531,699	5,531,699
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		146,839	146,839
Student Financial Aid	8150			0
Veterans Education	8160		10,256	10,256
Vocational and Technical Education Act (VATEA)	8170		1,042,790	1,042,790
Other Federal Revenues	8190		3,356,604	3,356,604
Total Federal Revenues	8100	0	10,088,188	10,088,188
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	100,636,023		100,636,023
Other General Apportionment	8613	3,802,126		3,802,126
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		3,754,655	3,754,655
Disabled Students Programs and Services(DSPS)	8623		4,168,936	4,168,936
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		850,332	850,332
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		47,746,725	47,746,725

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	21,793,799		21,793,799
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	464,783		464,783
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	5,580,994	2,717,776	8,298,770
State Mandated Costs	8685	895,947		895,947
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	9,404,711	1,165,262	10,569,973
Total State Revenues	8600	142,578,383	60,403,686	202,982,069

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	81,674,766		81,674,766
Tax Allocation, Supplemental Roll	8812	1,384,118		1,384,118
Tax Allocation, Unsecured Roll	8813	2,145,777		2,145,777
Prior Years Taxes	8816	256,347		256,347
Education Revenues Augmentation Fund (ERAF)	8817	517,553		517,553
Redevelopment Agency Funds - Pass Through	8818	1,546,311		1,546,311
Redevelopment Agency Funds - Residual	8819	4,618,937		4,618,937
Redevelopment Agency Funds - Asset Liquidation	8819.1	1,135		1,135
Contributions, Gifts, Grants, and Endowments	8820		100,000	100,000
Contract Services	8830			
Contract Instructional Services	8831	26,220		26,220
Other Contract Services	8832	44,812	25,000	69,812
Sales and Commissions	8840	596		596
Rentals and Leases	8850	987,470		987,470
Interest and Investment Income	8860	15,194,929	778,996	15,973,925
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	11,896,254		11,896,254
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		1,764,281	1,764,281
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	5,792		5,792
Nonresident Tuition	8880	2,917,337		2,917,337
Parking Services and Public Transportation	8881		711,957	711,957
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	14,406	77,082	91,488
Other Local Revenues	8890	725,350	301,192	1,026,542
Total Local Revenues	8800	123,958,110	3,758,508	127,716,618
Total Revenues		266,536,493	74,250,382	340,786,875

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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#	657,551	3,232,939	3,890,490
Total Other Financing Sources	8900	657,551	3,232,939	3,890,490
Total Revenues and Other Financing Sources		267,194,044	77,483,321	344,677,365

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	1,634,567	21,167	237,491	121,484		2,014,709
Architecture and Related Technologies	0200	1,049	13,607	4,601			19,257
Environmental Sciences and Technologies	0300	334,732		968			335,700
Biological Sciences	0400	6,977,513	56,634	342,777	541,856		7,918,780
Business and Management	0500	3,718,989	4,162	13,933			3,737,084
Media and Communications	0600	1,913,946	78,269	267,513	188,286		2,448,014
Information Technology	0700	1,999,195	5,250	214,588	21,640		2,240,673
Education	0800	6,676,653	1,273,218	903,090	19,069		8,872,030
Engineering and Industrial Technologies	0900	4,199,002	28,085	423,351	822,312		5,472,750
Fine and Applied Arts	1000	8,887,219	318,595	555,052	11,877		9,772,743
Foreign language	1100	2,195,062	430				2,195,492
Health	1200	8,185,300	872,647	451,996	143,141		9,653,084
Family and Consumer Sciences	1300	2,325,143	36,280	139,513	32,118		2,533,054
Law	1400	207,150		18,742			225,892
Humanities(Letters)	1500	14,514,795	67,135	120,860			14,702,790
Library Science	1600						0
Mathematics	1700	10,226,187	13,120	44,223			10,283,530
Military Studies	1800						0
Physical Sciences	1900	7,331,879	61,431	198,584	171,363		7,763,257
Psychology	2000	2,715,739	300	701			2,716,740
Public and Protective Services	2100	2,321,155	202,554	278,919	215,982		3,018,610
Social Sciences	2200	10,420,311	22,036	79,786	108,416		10,630,549
Commercial Services	3000						0
Interdisciplinary Studies	4900	3,150,440	699,622	840,491	547,869		5,238,422
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		99,936,026	3,774,542	5,137,179	2,945,413		111,793,160
Total Expenditures for GF Activities*		100,020,237	122,342,781	33,634,976	9,239,919	59,589,093	324,827,006

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		19,629,739	520,495	5,281		20,155,515
Course and Curriculum Development	6020		221,349	24,823			246,172
Academic / Faculty Senate	6030		1,141,413	48,743			1,190,156
Other Instructional Administration & Governance	6090		1,263,279	2			1,263,281
Total Instructional Admin. & Governance		0	22,255,780	594,063	5,281	0	22,855,124
Instructional Support Services	6100						
Learning Center	6110	17,645	453,084	3,323			474,052
Library	6120		2,921,584	141,086	554,424		3,617,094
Media	6130		8,634	6,155			14,789
Museums and Galleries	6140		9,526				9,526
Academic Information Systems and Technology	6150		742,029	85,966			827,995
Other Instructional Support Services	6190		1,829,636	595,428	255,971		2,681,035
Total Instructional Support Services		17,645	5,964,493	831,958	810,395	0	7,624,491
Admissions and Records	6200		3,181,318	53,987			3,235,305
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		9,955,156	109,156			10,064,312
Matriculation and Student Assessment	6320		1,649,061	314,919	10,455		1,974,435
Transfer Programs	6330		367,721	2,369			370,090
Career Guidance	6340		378,911	45,533			424,444
Other Student Counseling and Guidance	6390		1,533,493	159,972	2,305		1,695,770
Total Student Counseling and Guidance		0	13,884,342	631,949	12,760	0	14,529,051

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	8,759	1,074,433	69,005			1,152,197
Disabled Student Programs and Services (DSPS)	6420		4,240,257	443,279	20,020		4,703,556
Extended Opportunity Programs and Services (EOPS)	6430		3,239,977	268,092	180,778	42,527	3,731,374
Health Services	6440		2,326,303	319,436	15,003		2,660,742
Student Personnel Administration	6450		481,824	15,860			497,684
Financial Aid Administration	6460		3,886,522	484,499	26,181		4,397,202
Job Placement Services	6470		418,878	70,378			489,256
Veterans Services	6480		301,083	45,824	126,935		473,842
Miscellaneous Student Services	6490		5,740,885	1,517,645	101,224		7,359,754
Total Other Student Services		8,759	21,710,162	3,234,018	470,141	42,527	25,465,607
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,291,322	1,070,922	63,749		4,425,993
Custodial Services	6530		5,547,630	373,714	26,482		5,947,826
Grounds Maintenance and Repairs	6550		2,301,172	607,026	297,050		3,205,248
Utilities	6570			5,799,510			5,799,510
Other Operations and Maintenance of Plant	6590		1,584,539	254,518	119,931		1,958,988
Total Operation and Maintenance of Plant	6500	0	12,724,663	8,105,690	507,212	0	21,337,565
Planning, Policymaking and Coordinations	6600		3,432,562	1,991,385			5,423,947

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		846,974	468,166			1,315,140
Fiscal Operations	6720		9,218,982	1,686,020			10,905,002
Human Resources Management	6730		3,537,863	376,338			3,914,201
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		313,004	185,605			498,609
Staff Diversity	6760		365,130	99,870			465,000
Logistical Services	6770		3,920,942	3,600,719	677,701		8,199,362
Management Information Systems	6780		7,138,872	2,290,310	152,363		9,581,545
Other General Institutional Support Services	6790		7,488,092	3,076,508	2,961,075		13,525,675
Total General Institutional Support Services	6700	0	32,829,859	11,783,536	3,791,139	0	48,404,534
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820		14,415	9,570			23,985
Community Use of Facilities	6830		267,924	97,538			365,462
Economic Development	6840		790,328	83,290	326,969		1,200,587
Other Community Services & Economic Development	6890	162	2,112	8,600			10,874
Total Community Services	6800	162	1,074,779	198,998	326,969	0	1,600,908

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		368,827	46,810			415,637
Farm Operations	6930						0
Food Services	6940						0
Parking	6950						0
Student and Co-Curricular Activities	6960		1,050,831	727,955	6,289		1,785,075
Student Housing	6970			1,211			1,211
Other Ancillary Services	6990			5,022			5,022
Total Ancillary Services	6900	0	1,419,658	780,998	6,289	0	2,206,945
Auxiliary Operations	7000						
Contract Education	7010			21,758			21,758
Other Auxiliary Operations	7090	57,645	90,623	4,404			152,672
Total Auxiliary Operations	7000	57,645	90,623	26,162	0	0	174,430

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			265,053	364,320		629,373
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,534,725	1,534,725
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,534,725	1,534,725
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					54,725,188	54,725,188
Student Aid	7320					3,286,653	3,286,653
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	58,011,841	58,011,841
Sub-Total Non-Instructional Activities		84,211	118,568,239	28,497,797	6,294,506	59,589,093	213,033,846
Total Expenditures General Fund: activities *		100,020,237	122,342,781	33,634,976	9,239,919	59,589,093	324,827,006

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: VENTURA

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$209,049,979
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	21,483.25		
	2. 2023-2024 Second Period Actual FTES	23,674.19		
	3. 2023-2024 Population change factor (C2/C1)	1.1020		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$238,712,582
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)			\$238,712,582
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$238,712,582
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			107,531,921
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			595,907
C.	Local Property taxes			95,028,479
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			8,853,409
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			156,864
H.	2024-2025 Appropriations Subject to Limit			\$211,852,852

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	10,088,188	15,833,731	10,088,188	15,833,731
State Revenues	8600	142,578,383	232,312,035	60,403,686	101,325,214	202,982,069	333,637,249
Local Revenues	8800	123,958,110	10,841,794	3,758,508	3,326,080	127,716,618	14,167,874
Total Revenues		266,536,493	243,153,829	74,250,382	120,485,025	340,786,875	363,638,854
EXPENDITURES:							
Academic Salaries	1000	85,806,222	81,464,263	9,659,715	15,291,752	95,465,937	96,756,015
Classified Salaries	2000	42,760,200	54,495,854	18,736,328	32,992,289	61,496,528	87,488,143
Employee Benefits	3000	54,055,285	55,070,303	11,345,268	17,670,002	65,400,553	72,740,305
Supplies and Materials	4000	3,042,658	5,381,597	5,361,380	12,468,577	8,404,038	17,850,174
Other Operating Expenses and Services	5000	19,423,967	24,243,864	5,806,971	19,548,055	25,230,938	43,791,919
Capital Outlay	6000	2,580,198	3,906,194	6,659,721	6,311,904	9,239,919	10,218,098
Total Expenditures		207,668,530	224,562,075	57,569,383	104,282,579	265,237,913	328,844,654
Excess /(Deficiency) of Revenues over Expenditures		58,867,963	18,591,754	16,680,999	16,202,446	75,548,962	34,794,200
Other Financing Sources	8900	657,551	661,790	3,232,939	3,294,545	3,890,490	3,956,335
Other Outgo	7000	40,327,807	26,809,025	19,261,286	22,023,770	59,589,093	48,832,795
Net Increase/(Decrease) in Fund Balance		19,197,707	(7,555,481)	652,652	(2,526,779)	19,850,359	(10,082,260)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	75,891,651	95,100,598	10,639,080	11,291,732	86,530,731	106,392,330
Prior Years Adjustments	9020	11,240				11,240	
Adjusted Beginning Balance	9030	75,902,891		10,639,080		86,541,971	
Ending Fund Balance, June 30		95,100,598	87,545,117	11,291,732	8,764,953	106,392,330	96,310,070

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	131,125					
Local Revenues	8800	28,408,823					
Total Revenues		28,539,948	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	13,826,234					
Debt Interest and Other Service Charges	7120	11,818,944					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	25,645,178	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(25,645,178)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		2,894,770	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	28,282,318	31,177,088		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	28,282,318		0		0	
Ending Fund Balance, June 30		31,177,088	31,177,088	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					127,471	116,500
Local Revenues	8800			104,374	98,000	945,101	1,077,500
Total Income		0	0	104,374	98,000	1,072,572	1,194,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000				10,000	1,132,197	1,316,674
Employee Benefits	3000				350	563,811	730,573
Supplies and Materials	4000			4,544	81,800	24,228	32,900
Other Operating Expenses and Services	5000			7,190	19,183	13,993	20,561
Capital Outlay	6000						
Total Expenditures		0	0	11,734	111,333	1,734,229	2,100,708
Excess /(Deficiency) of Revenues over Expenditures		0	0	92,640	(13,333)	(661,657)	(906,708)
Other Financing Sources	8900					715,186	687,099
Other Outgo	7000					82,368	80,714
Net Increase/(Decrease) in Fund Balance		0	0	92,640	(13,333)	(28,839)	(300,323)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	537,818	630,458	1,344,851	1,316,012
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		537,818		1,344,851	
Ending Fund Balance, June 30		0	0	630,458	617,125	1,316,012	1,015,689

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2023-2024

Budget Year: 2024-2025

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					691,148	668,500
Total Income		0	0	0	0	691,148	668,500
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					199,372	220,079
Employee Benefits	3000					109,146	126,647
Supplies and Materials	4000					40,516	33,958
Other Operating Expenses and Services	5000					117,020	106,435
Capital Outlay	6000						
Total Expenditures		0	0	0	0	466,054	487,119
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	225,094	181,381
Other Financing Sources	8900						
Other Outgo	7000					173,976	175,813
Net Increase/(Decrease) in Fund Balance		0	0	0	0	51,118	5,568
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	207,540	258,658
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		207,540	
Ending Fund Balance, June 30		0	0	0	0	258,658	264,226

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	1,493,079	80,609,169				
Local Revenues	8800	5,998,088	141,002				
Total Income		7,491,167	80,750,171	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,803,644	3,506,691				
Other Operating Expenses and Services	5000	1,045,363	4,688,270				
Capital Outlay	6000	9,202,904	103,909,370				
Total Expenditures		13,051,911	112,104,331	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(5,560,744)	(31,354,160)	0	0	0	0
Other Financing Sources	8900	28,946,176	2,840,809				
Other Outgo	7000	1,612,561	513,809				
Net Increase/(Decrease) in Fund Balance		21,772,871	(29,027,160)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	75,090,036	96,862,907		0		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	75,090,036		0		0	
Ending Fund Balance, June 30		96,862,907	67,835,747	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			81,995	51,500		
Other Financing Sources	8900						
Total Income		0	0	81,995	51,500	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	81,995	51,500	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			8,413	9,000		
Employee Benefits	3000			368	315		
Supplies and Materials	4000				1,500		
Other Operating Expenses and Services	5000			1,250	5,000		
Capital Outlay	6000						
Total Expenditures		0	0	10,031	15,815	0	0
Net Profit or Loss		0	0	71,964	35,685	0	0
Other Outgo	7000			6,310			
Net Increase/(Decrease) in Fund Balance		0	0	65,654	35,685	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	0	1,237,950	1,303,604		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		1,237,950		0	
Ending Fund Balance, June 30		0	0	1,303,604	1,339,289	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2023-2024

Budget Year: 2024-2025

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				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	57,650		69,052			
Other Financing Sources	8900	75,000	25,000	8,000,000	8,884,751		
Total Income		132,650	25,000	8,069,052	8,884,751		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			10,403,088	10,406,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	62,757	158,500	239,777	495,000		
Capital Outlay	6000						
Total Expenditures		62,757	158,500	10,642,865	10,901,000		
Net Profit or Loss		69,893	(133,500)	(2,573,813)	(2,016,249)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		69,893	(133,500)	(2,573,813)	(2,016,249)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,789,144	4,859,037	5,601,661	3,027,848		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,789,144		5,601,661			
Ending Fund Balance, June 30		4,859,037	4,725,537	3,027,848	1,011,599		

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	704,353	494,795	82,931	52,500	782,152	234,000
Total Income		704,353	494,795	82,931	52,500	782,152	234,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	33,103	25,000			61,319	157,428
Employee Benefits	3000	1,442	875			1,768	56,088
Supplies and Materials	4000	163,980	230,989			5,390	6,500
Other Operating Expenses and Services	5000	223,718	161,575	83,231	92,750		1,025,000
Capital Outlay	6000						8,000
Total Expenditures		422,243	418,439	83,231	92,750	68,477	1,253,016
Excess /(Deficiency) of Revenues over Expenditures		282,110	76,356	(300)	(40,250)	713,675	(1,019,016)
Other Financing Sources	8900		375,487		47,235		1,301,180
Other Outgo	7000	148,915	26,000	5,864			34
Net Increase/(Decrease) in Fund Balance		133,195	425,843	(6,164)	6,985	713,675	282,130
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,093,346	2,226,541	265,982	259,818	6,927,347	7,641,022
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,093,346		265,982		6,927,347	
Ending Fund Balance, June 30		2,226,541	2,652,384	259,818	266,803	7,641,022	7,923,152

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	50,390,616	48,079,204				
State Revenues	8600	9,037,638	9,623,962				
Local Revenues	8800	36,661					
Total Income		59,464,915	57,703,166	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		59,464,915	57,703,166	0	0	0	0
Other Financing Sources	8900	15,017,324	15,519,657				
Other Outgo	7000	74,447,956	73,222,823				
Net Increase/(Decrease) in Fund Balance		34,283	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(33,683)	600		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(33,683)		0		0	
Ending Fund Balance, June 30		600	600	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

680 VENTURA

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			2,025,110	498,100
Total Income		0	0	2,025,110	498,100
Expenditures					
Academic Salaries	1000			20,763	
Classified Salaries	2000			393,997	155,812
Employee Benefits	3000			99,024	80,126
Supplies and Materials	4000			602,757	268,473
Other Operating Expenses and Services	5000			785,277	147,672
Capital Outlay	6000			69,876	12,000
Total Expenditures		0	0	1,971,694	664,083
Excess /(Deficiency) of Revenues over Expenditures		0	0	53,416	(165,983)
Other Financing Sources	8900			44,074	12,000
Other Outgo	7000			82,211	31,066
Net Increase/(Decrease) in Fund Balance		0	0	15,279	(185,049)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	3,796,171	3,811,450
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		3,796,171	
Ending Fund Balance, June 30		0	0	3,811,450	3,626,401

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 680

Name: VENTURA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	3,227,939
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	658,186
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	26,635,789
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	75,000
79	OTHER TRUST FUNDS	11	UNRESTRICTED SUBFUND	12,000
41	CAPITAL OUTLAY PROJECTS FUND	12	RESTRICTED SUBFUND	677,744
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	15,017,324
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	157,551
79	OTHER TRUST FUNDS	52	CAFETERIA FUND	1,760
12	RESTRICTED SUBFUND	71	ASSOCIATED STUDENTS TRUST FUND	5,000
79	OTHER TRUST FUNDS	71	ASSOCIATED STUDENTS TRUST FUND	18,913
33	CHILD DEVELOPMENT FUND	79	OTHER TRUST FUNDS	57,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			6,323,172		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			6,323,172		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		5,580,994			2,717,776		
		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	4000							
Software	4100				0	80,233		80,233
Books, Magazines, & Periodicals	4200				0	64,598		64,598
Instructional Supplies & Materials	4300				0	2,239,672		2,239,672
Noninstructional Supplies & Mtrls	4400				0	10182		10,182
Total Supplies and Materials		0	0	0	0	2,394,685		2,394,685
Other Operating Expenses and Services	5000		5,580,994		5,580,994			5,580,994
Capital Outlay	6000							
Library Books	6300				0	265,299		265,299
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	265,299		265,299
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	5,580,994	0	5,580,994	2,659,984		8,240,978
Ending Balance					0	6,380,964		6,380,964

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 680

Name: VENTURA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			6,380,964		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			6,380,964		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		4,368,227			2,032,536		
		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	4000							
Software	4100				0	134,580		134,580
Books, Magazines, & Periodicals	4200				0	137,000		137,000
Instructional Supplies & Materials	4300				0	3,509,180		3,509,180
Noninstructional Supplies & Mtrls	4400				0	808,750		808,750
Total Supplies and Materials		0	0	0	0	4,589,510		4,589,510
Other Operating Expenses and Services	5000		4,368,227		4,368,227			4,368,227
Capital Outlay	6000							
Library Books	6300				0	496,463		496,463
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	496,463		496,463
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,368,227	0	4,368,227	5,085,973		9,454,200
Ending Balance					0	3,327,527		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 680

Name: VENTURA

EPA Revenue	21,793,799
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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	21,793,799	0	0	21,793,799
TOTAL		21,793,799	0	0	21,793,799

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 680

Name: VENTURA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	19,230,414	14,464,159	33,694,573	N/A	N/A
2024-2025	16,239,649	16,851,397	33,091,046	-603,527	-1.79%
2025-2026	16,239,649	17,194,032	33,433,681	342,635	1.04%
2026-2027	16,239,649	17,443,221	33,682,870	249,189	0.75%
2027-2028	16,239,649	18,190,787	34,430,436	747,566	2.22%
2028-2029	16,239,649	18,190,787	34,430,436		0.00%

Does the district have a plan to fund these expenses through 2028-29?
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