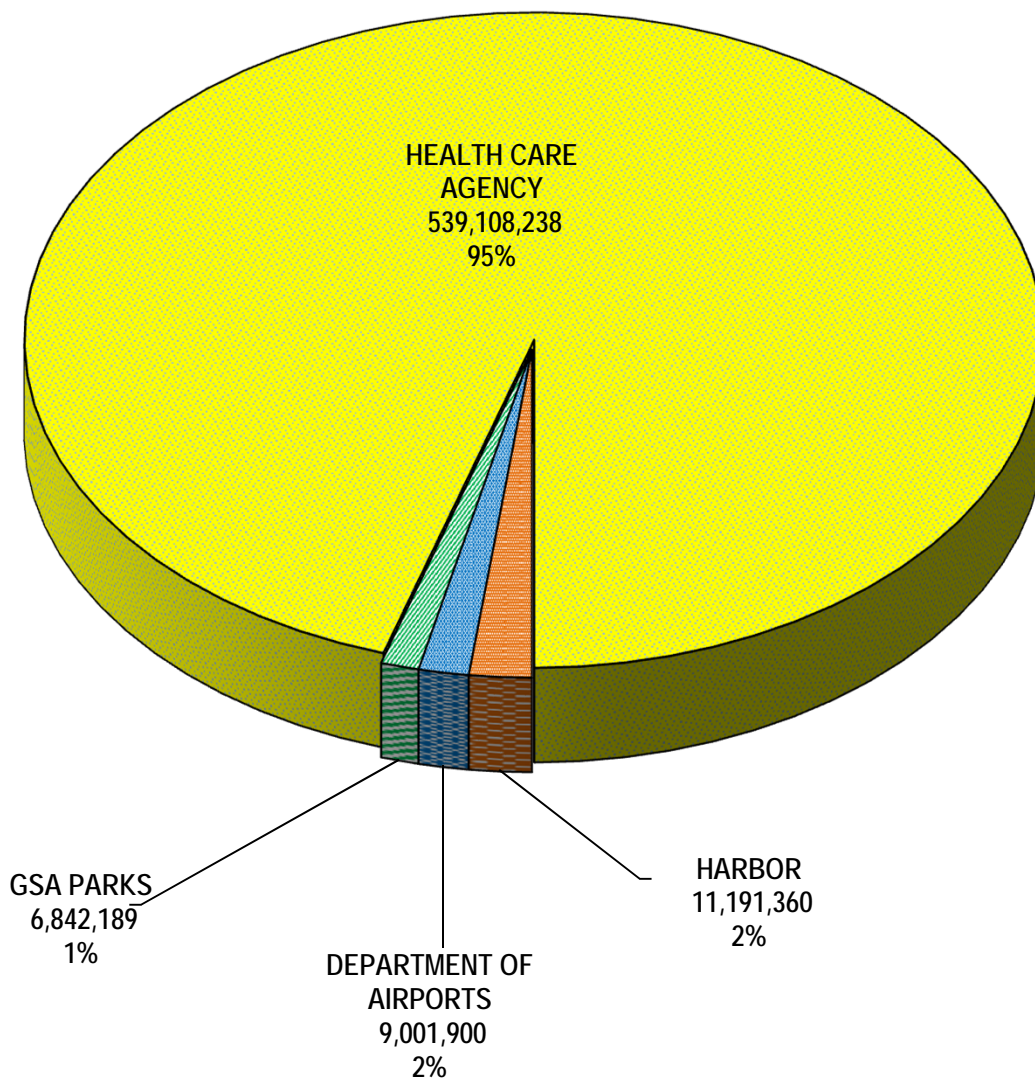


COUNTY OF VENTURA
SUMMARY OF FINANCING REQUIREMENTS (USES)
ENTERPRISE FUNDS
FISCAL YEAR 2015-16

\$566,143,687



FUND E200 HARBOR ENTERPRISE
SERVICE ACTIVITY: RECREATION FACILITIES

HARBOR ADMINISTRATION - 5100

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2014-15 | ACTUAL PRIOR YEAR FY 2014-15 | REQUESTED BUDGET FY 2015-16 | RECOMMENDED BUDGET FY 2015-16 | ADOPTED BUDGET FY 2015-16 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 9,514,816 | 7,977,101 | 9,073,960 | 9,073,960 | 9,073,960 |
| TOTAL REVENUES | 8,191,108 | 8,872,402.94 | 8,270,500 | 8,270,500 | 8,270,500 |
| NET COUNTY COST | 1,323,708 | (895,302) | 803,460 | 803,460 | 803,460 |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

This budget unit includes all Harbor Enterprise Fund operations. The Harbor Department operates Channel Islands Harbor, the "Gateway to the Channel Islands," as a recreational and business facility. The Harbor consists of approximately 310 acres of land and water. Services are provided to water areas to the north (Mandalay Bay, Westport and Seabridge) on a reimbursement basis by agreement with the City of Oxnard. Immediately adjacent to the Harbor are two miles of County-owned public beaches and the State-owned La Janelle Shipwreck and Beach, which are also managed (lifeguarding and maintenance) by this Department on behalf of the County General Fund. The Department oversees 31 master leases with private sector businesses, as well as a County fuel dock, small boat and commercial fishing marinas, a public launch ramp, and several public parks and docks. Primary emphasis for FY 2015-16 will be making substantial progress, to the point of submitting projects to the California Coastal Commission, for Fisherman's Wharf and Casa Sirena replacements, completion of permitting for the cell phone tower and eastside restroom replacement, and management of ongoing operations.

| | | FUND E200 | HARBOR ENTERPRISE | | |
|--|-------|-------------------|----------------------------------|------------------------|--|
| | | SERVICE ACTIVITY: | RECREATION FACILITIES | | |
| | | UNIT 5100 | HARBOR ADMINISTRATION | | |
| OPERATING DETAIL | | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
| 1 | | 2 | 3 | 4 | 5 |
| OPERATING INCOME | | | | | |
| SALES AND USE TAXES | 8601 | 137,130 | 129,242 | 132,000 | 132,000 |
| TOTAL TAXES | | 137,130 | 129,242 | 132,000 | 132,000 |
| COMMERCIAL ACTIVITY PERMIT | 8771 | 15,630 | 15,308 | 14,000 | 14,000 |
| OTHER LICENSES AND PERMITS | 8799 | 13,495 | 21,862 | 10,000 | 10,000 |
| TOTAL LICENSES PERMITS AND FRANCHISES | | 29,125 | 37,169 | 24,000 | 24,000 |
| VEHICLE CODE FINES | 8811 | 9,775 | 17,435 | 20,000 | 20,000 |
| FORFEITURES AND PENALTIES | 8831 | 20,337 | 439,581 | 12,800 | 12,800 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 30,112 | 457,016 | 32,800 | 32,800 |
| RENTS AND CONCESSIONS | 8931 | 3,340,206 | 3,213,081 | 4,326,150 | 4,326,150 |
| LEASE RENT PERCENTAGE | 8932H | 529,407 | 718,647 | 0 | 0 |
| MO RENT-TIEDOWNS/SLIPS | 8934H | 455,793 | 427,449 | 0 | 0 |
| DLY FEES-TIES/SLP/RV/CAMP | 8937H | 46,177 | 47,409 | 0 | 0 |
| AUTO PARKING/STORAGE FEES | 8939H | 12,746 | 86,661 | 0 | 0 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 4,384,330 | 4,493,247 | 4,326,150 | 4,326,150 |
| STATE OTHER | 9252 | 711 | 12,898 | 25,000 | 25,000 |
| TOTAL INTERGOVERNMENTAL REVENUE | | 711 | 12,898 | 25,000 | 25,000 |
| CONTRACT REVENUE | 9703 | 953,424 | 993,158 | 1,013,700 | 1,013,700 |
| OTHER INTERFUND REVENUE | 9729 | 3,000 | 3,000 | 10,850 | 10,850 |
| COST ALLOCATION PLAN REVENUE | 9731 | 1,143 | 7,104 | 0 | 0 |
| TOTAL CHARGES FOR SERVICES | | 957,567 | 1,003,262 | 1,024,550 | 1,024,550 |
| OTHER SALES | 9751 | 0 | 0 | 1,950,000 | 1,950,000 |
| SALE-DIESEL AND WASTE OIL | 9762H | 2,044,168 | 1,988,917 | 0 | 0 |
| CONTRIBUTIONS AND DONATIONS | 9770 | 0 | 10,488 | 0 | 0 |
| MISCELLANEOUS REVENUE | 9790 | 188,812 | 149,479 | 136,000 | 136,000 |
| TOTAL MISCELLANEOUS REVENUES | | 2,232,980 | 2,148,884 | 2,086,000 | 2,086,000 |
| TOTAL OPERATING INCOME | | 7,771,955 | 8,281,719 | 7,650,500 | 7,650,500 |
| OPERATING EXPENSE | | | | | |
| REGULAR SALARIES | 1101 | 1,929,950 | 1,814,058 | 2,181,650 | 2,181,650 |
| EXTRA HELP | 1102 | 207,746 | 239,185 | 215,550 | 215,550 |
| OVERTIME | 1105 | 57,818 | 108,574 | 52,350 | 52,350 |
| SUPPLEMENTAL PAYMENTS | 1106 | 65,521 | 68,074 | 72,550 | 72,550 |
| TERMINATIONS | 1107 | 59,425 | 90,592 | 71,800 | 71,800 |
| RETIREMENT CONTRIBUTION | 1121 | 910,308 | 784,313 | 895,050 | 895,050 |
| OASDI CONTRIBUTION | 1122 | 52,326 | 54,239 | 67,900 | 67,900 |
| FICA MEDICARE | 1123 | 33,302 | 33,774 | 36,750 | 36,750 |
| SAFE HARBOR | 1124 | 18,411 | 20,355 | 20,450 | 20,450 |
| RETIREE HEALTH PAYMENT 1099 | 1128 | 0 | 7,830 | 18,850 | 18,850 |

FUND E200 HARBOR ENTERPRISE
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 5100 HARBOR ADMINISTRATION

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 | 2015-16 RECOMMENDED | 2015-16 |
|------------------|-------------------|-----------------------|------------------------|---|
| | | ACTUAL * ESTIMATED | | ADOPTED BY THE BOARD OF SUPERVISORS |
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|---|-------|------------------|------------------|------------------|------------------|
| GROUP INSURANCE | 1141 | 213,400 | 206,043 | 251,100 | 251,100 |
| LIFE INSURANCE FOR DEPARTMENT HEADS AND MANAGEMEN | 1142 | 277 | 276 | 350 | 350 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 2,648 | 2,674 | 3,050 | 3,050 |
| MANAGEMENT DISABILITY INSURANCE | 1144 | 1,465 | 3,421 | 5,700 | 5,700 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 106,646 | 139,205 | 149,450 | 149,450 |
| 401K PLAN | 1171 | 40,318 | 39,070 | 61,050 | 61,050 |
| CAPITALIZED LABOR DECREASE | 1994 | (45,593) | (22,259) | 0 | 0 |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 3,653,968 | 3,589,424 | 4,103,600 | 4,103,600 |
| CLOTHING AND PERSONAL SUPPLIES | 2021 | 4,253 | 4,965 | 5,500 | 5,500 |
| UNIFORM ALLOWANCE | 2022 | 8,494 | 9,300 | 13,800 | 13,800 |
| SAFETY CLOTH & SUPPLIES | 2023H | 957 | 608 | 0 | 0 |
| COMMUNICATIONS | 2031 | 0 | 0 | 6,000 | 6,000 |
| VOICE DATA ISF | 2032 | 30,318 | 27,537 | 29,100 | 29,100 |
| TELEPHONE CHGS - NON ISF | 2032H | 6,502 | 6,120 | 0 | 0 |
| RADIO COMMUNICATIONS ISF | 2033 | 30,896 | 12,698 | 11,950 | 11,950 |
| JANITORIAL SUPPLIES | 2054 | 26,267 | 18,624 | 20,000 | 20,000 |
| REFUSE DISPOSAL | 2056H | 20,687 | 20,561 | 0 | 0 |
| HOUSEKEEPING GROUNDS ISF CHARGS | 2058 | 0 | 0 | 32,400 | 32,400 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 48,842 | 23,254 | 46,600 | 46,600 |
| EQUIPMENT MAINTENANCE CONTRACTS | 2102 | 0 | 0 | 51,000 | 51,000 |
| OFFICE EQUIP. MAINTENANCE | 2102H | 0 | 86 | 0 | 0 |
| MAINTENANCE SUPPLIES AND PARTS | 2104 | 42,921 | 37,056 | 89,000 | 89,000 |
| ROAD SUPPLIES | 2105 | 2,712 | 1,848 | 4,000 | 4,000 |
| OTHER EQUIP. MAINTENANCE | 2105H | 68,841 | 48,952 | 0 | 0 |
| BUILDING SUPPLIES AND PARTS | 2111 | 65,707 | 53,061 | 40,000 | 40,000 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 7,749 | 11,745 | 27,000 | 27,000 |
| MEDICAL AND LABORATORY SUPPLIES | 2121 | 0 | 2,668 | 2,500 | 2,500 |
| BUILDING EQUIP. MAINTENAN | 2122H | 527 | 109 | 0 | 0 |
| IMPROVEMENTS-MAINTENANCE | 2123H | 0 | 0 | 0 | 0 |
| GROUNDS-MAINTENANCE | 2124H | 2,676 | 43,935 | 0 | 0 |
| MEMBERSHIPS AND DUES | 2131 | 6,212 | 5,210 | 8,000 | 8,000 |
| GROUNDS-MAINTENANCE SUPPLIES | 2138H | 0 | 0 | 0 | 0 |
| COST ALLOCATION PLAN CHARGES | 2158 | 172,500 | 187,685 | 197,550 | 197,550 |
| MISCELLANEOUS EXPENSE | 2159 | 32,449 | 36,856 | 182,200 | 182,200 |
| OFFICE SUPPLIES | 2161 | 6,397 | 6,138 | 16,000 | 16,000 |
| PRINTING AND BINDING NON ISF | 2162 | 23,958 | 459 | 18,000 | 18,000 |
| MAIL CENTER ISF | 2164 | 4,549 | 4,308 | 5,100 | 5,100 |
| PURCHASING CHARGES ISF | 2165 | 12,509 | 12,321 | 13,500 | 13,500 |
| GRAPHICS CHARGES ISF | 2166 | 500 | 760 | 300 | 300 |
| COPY MACHINE CHGS ISF | 2167 | 2,307 | 2,064 | 2,300 | 2,300 |
| STORES ISF | 2168 | 185 | 66 | 2,000 | 2,000 |
| MISCELLANEOUS OFFICE EXPENSE | 2179 | 45,949 | 44,276 | 6,300 | 6,300 |

FUND E200 HARBOR ENTERPRISE
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 5100 HARBOR ADMINISTRATION

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| OPERATING EXPENSE | | | | |
| ATTORNEY SERVICES | 2185 | 0 | 100,000 | 100,000 |
| CREDIT CARD FEES | 2190 | 0 | 61,800 | 61,800 |
| COLLECTION AND BILLING SERVICES | 2191 | 2,361 | 4,000 | 4,000 |
| TEMPORARY HELP | 2192 | 1,237 | 5,000 | 5,000 |
| MARKETING AND ADVERTISING | 2193 | 68,770 | 135,000 | 135,000 |
| COMPUTER SERVICES NON ISF | 2195H | 1,850 | 0 | 0 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 353,731 | 699,000 | 699,000 |
| EMPLOYEE HEALTH SERVICES HCA | 2201 | 4,293 | 8,000 | 8,000 |
| INFORMATION TECHNOLOGY ISF | 2202 | 18,954 | 16,150 | 16,150 |
| COUNTY GEOGRAPHICAL INFORMATION SYSTEMS EXPENSE IS | 2203 | 500 | 500 | 500 |
| SPECIAL SERVICES ISF | 2206 | 132 | 0 | 0 |
| BACKGROUND INVESTIGATION SERVS | 2213H | 0 | 0 | 0 |
| PUBLICATIONS AND LEGAL NOTICES | 2221 | 200 | 1,000 | 1,000 |
| RENT AND LEASES EQUIPMENT NONCOUNTY OWNED | 2231 | 20,158 | 36,760 | 36,760 |
| COMPUTER EQUIPMENT <5000 | 2261 | 16,475 | 10,000 | 10,000 |
| INSTALLATIONS ELECTRICAL EQUIPMENT ISF | 2263 | 0 | 300 | 300 |
| MINOR EQUIPMENT | 2264 | 5,366 | 3,000 | 3,000 |
| TRAINING ISF | 2272 | 20 | 700 | 700 |
| EDUCATION TRAINING CONFERENCE AND SEMINARS | 2273 | 994 | 5,000 | 5,000 |
| PRIVATE VEHICLE MILEAGE | 2291 | 6,007 | 8,500 | 8,500 |
| TRAVEL EXPENSE | 2292 | 2,734 | 13,000 | 13,000 |
| TRANSPORTATION EXPENSE | 2299 | 5,367 | 9,000 | 9,000 |
| GAS AND DIESEL FUEL ISF | 2301 | 1,742,266 | 1,711,600 | 1,711,600 |
| TRANSPORTATION CHARGES ISF | 2302 | 65,928 | 51,800 | 51,800 |
| SPECIAL DEPT. EXP. - 02 | 2302H | 0 | 0 | 0 |
| MOTORPOOL ISF | 2303 | 345 | 400 | 400 |
| SPECIAL DEPT. EXP. - 04 | 2304H | 12,935 | 0 | 0 |
| SPECIAL DEPT. EXP. - 05 | 2305H | 61,686 | 0 | 0 |
| SPECIAL DEPT. EXP. - 06 | 2306H | 1,375 | 0 | 0 |
| SPECIAL DEPT. EXP. - 07 | 2307H | 137,105 | 0 | 0 |
| UTILITIES | 2311 | 108,990 | 128,900 | 128,900 |
| WATER PURCHASE | 2546H | 1,300 | 0 | 0 |
| CAPITALIZED SERVICES AND SUPPLIES DECREASE | 2994 | (97,839) | 0 | 0 |
| TOTAL SERVICES AND SUPPLIES | | 3,219,107 | 3,839,510 | 3,839,510 |
| DEPRECIATION EXPENSE | 3611 | 689,993 | 610,250 | 610,250 |
| TOTAL OTHER CHARGES | | 689,993 | 610,250 | 610,250 |
| TOTAL OPERATING EXPENSE | | 7,563,068 | 8,553,360 | 8,553,360 |
| OPERATING INCOME (LOSS) | | 208,887 | (902,860) | (902,860) |
| NON-OPERATING REVENUE | | | | |

FUND E200 HARBOR ENTERPRISE
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 5100 HARBOR ADMINISTRATION

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| NON-OPERATING REVENUE | | | | |
| INVESTMENT INCOME 8911 | 23,903 | 24,476 | 20,000 | 20,000 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | 23,903 | 24,476 | 20,000 | 20,000 |
| GAIN/LOSS REVENUE CAPITAL ASSETS 9822 | 16,512 | (33,792) | 0 | 0 |
| FA SYSTEM SALE PROCEEDS 9823 | (8,256) | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | 8,256 | (33,792) | 0 | 0 |
| TOTAL NON-OPERATING REVENUE | 32,159 | (9,316) | 20,000 | 20,000 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 241,046 | 369,252 | (882,860) | (882,860) |
| NON-OPERATING EXPENSE | | | | |
| INTEREST LONG TERM TECP 3412 | 0 | 0 | 0 | 0 |
| INTEREST ON LEASE PURCHASE PAYMENTS 3451 | 147,347 | 137,275 | 125,600 | 125,600 |
| INTEREST ON OTHER LONG TERM DEBT 3452 | (63,325) | (63,325) | 0 | 0 |
| TOTAL OTHER CHARGES | 84,022 | 73,950 | 125,600 | 125,600 |
| TOTAL NON-OPERATING EXPENSE | 84,022 | 73,950 | 125,600 | 125,600 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | 157,025 | 295,302 | (1,008,460) | (1,008,460) |
| OPERATING TRANSFERS | | | | |
| INTRAFUND COST ALLOCATION INCR 5121 | (2,173,615) | (2,120,291) | (2,727,150) | (2,727,150) |
| INTRAFUND COST ALLOCATION DECR 5122 | 2,173,615 | 2,120,291 | 2,727,150 | 2,727,150 |
| TOTAL OTHER FINANCING USES | 0 | 0 | 0 | 0 |
| TRANSFERS IN FROM OTHER FUNDS 9831 | 895,450 | 600,000 | 600,000 | 600,000 |
| TOTAL OTHER FINANCING SOURCES | 895,450 | 600,000 | 600,000 | 600,000 |
| TOTAL OPERATING TRANSFERS | 895,450 | 600,000 | 600,000 | 600,000 |
| CHANGE IN NET ASSETS | 1,052,475 | 895,302 | (408,460) | (408,460) |
| NET ASSETS - BEGINNING BALANCE | | | | |
| NET ASSETS - ENDING BALANCE | | | | |
| RETIREMENT OF LONG TERM DEBT | | | | |
| LEASE PURCHASE PYMT PRINCIPAL 3311 | 396,874 | 385,000 | 395,000 | 395,000 |
| DEBT CONTRA 3992 | (396,874) | (385,000) | 0 | 0 |
| TOTAL OTHER CHARGES | (0) | 0 | 395,000 | 395,000 |
| TOTAL RETIREMENT OF LONG TERM DEBT | (0) | 0 | 395,000 | 395,000 |

FUND E200 HARBOR ENTERPRISE
SERVICE ACTIVITY: RECREATION FACILITIES

HARBOR CAPITAL PROJECTS DIVISION - 5150

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2014-15 | ACTUAL PRIOR YEAR FY 2014-15 | REQUESTED BUDGET FY 2015-16 | RECOMMENDED BUDGET FY 2015-16 | ADOPTED BUDGET FY 2015-16 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 2,943,917 | 1,891 | 2,117,400 | 2,117,400 | 2,117,400 |
| TOTAL REVENUES | 350,000 | 14,494.09 | 0 | 0 | 0 |
| NET COUNTY COST | 2,593,917 | (12,603) | 2,117,400 | 2,117,400 | 2,117,400 |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

The Harbor Department maintains its own Capital Projects Division. This Division coordinates the planning, design and construction of capital improvements.

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2015-16

FUND E200 HARBOR ENTERPRISE
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 5150 HARBOR CAPITAL PROJECTS DIVISION

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|---|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| OPERATING INCOME | | | | |
| STATE OTHER 9252 | 3,591,249 | 14,494 | 0 | 0 |
| TOTAL INTERGOVERNMENTAL REVENUE | 3,591,249 | 14,494 | 0 | 0 |
| MISCELLANEOUS REVENUE 9790 | 50,000 | 0 | 0 | 0 |
| TOTAL MISCELLANEOUS REVENUES | 50,000 | 0 | 0 | 0 |
| TOTAL OPERATING INCOME | 3,641,249 | 14,494 | 0 | 0 |
| OPERATING EXPENSE | | | | |
| COST ALLOCATION PLAN CHARGES 2158 | 675 | 1,286 | 2,100 | 2,100 |
| PURCHASING CHARGES ISF 2165 | 62 | 606 | 300 | 300 |
| TOTAL SERVICES AND SUPPLIES | 737 | 1,892 | 2,400 | 2,400 |
| TOTAL OPERATING EXPENSE | 737 | 1,892 | 2,400 | 2,400 |
| OPERATING INCOME (LOSS) | 3,640,512 | 12,602 | (2,400) | (2,400) |
| OPERATING TRANSFERS | | | | |
| LONGTERM DEBT PROCEEDS 9841 | 0 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | 0 | 0 | 0 | 0 |
| TOTAL OPERATING TRANSFERS | 0 | 0 | 0 | 0 |
| CHANGE IN NET ASSETS | 3,640,512 | 12,602 | (2,400) | (2,400) |
| NET ASSETS - BEGINNING BALANCE | | | | |
| NET ASSETS - ENDING BALANCE | | | | |
| FIXED ASSETS | | | | |
| LAND IMPROVEMENTS 4012 | 0 | 0 | 100,000 | 100,000 |
| BUILDINGS AND IMPROVEMENTS 4111 | 4,828,305 | 782,120 | 1,145,000 | 1,145,000 |
| OTHER PROFESSIONAL AND SPECIAL SERVICES 1099 4118 | 68,948 | 59,621 | 750,000 | 750,000 |
| EQUIPMENT 4601 | 0 | 0 | 120,000 | 120,000 |
| OTHER EQUIPMENT 4889H | 65,149 | 21,781 | 0 | 0 |
| STRUCTURES AND IMPROVEMENTS CONTRA 4992 | (71,638) | (772,775) | 0 | 0 |
| EQUIPMENT CONTRA ACCOUNT 4993 | (4,894,566) | (90,749) | 0 | 0 |
| TOTAL FIXED ASSETS | (3,802) | (1) | 2,115,000 | 2,115,000 |
| TOTAL FIXED ASSETS | (3,802) | (1) | 2,115,000 | 2,115,000 |

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED

OXNARD AIRPORT - 5000

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2014-15 | ACTUAL PRIOR YEAR FY 2014-15 | REQUESTED BUDGET FY 2015-16 | RECOMMENDED BUDGET FY 2015-16 | ADOPTED BUDGET FY 2015-16 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 2,751,833 | 2,435,477 | 2,725,900 | 2,725,900 | 2,725,900 |
| TOTAL REVENUES | 1,302,300 | 1,339,026.33 | 1,350,300 | 1,350,300 | 1,350,300 |
| NET COUNTY COST | 1,449,533 | 1,096,451 | 1,375,600 | 1,375,600 | 1,375,600 |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

This budget provides for the ongoing administration, operation and maintenance of the Oxnard Airport. The Airport provides limited commuter airline service, but currently only provides general aviation services to Ventura County and contributes to the local economy. Based on a 2008 Economic Benefit Study, the Airport is responsible, directly and/or indirectly, for approximately 635 local jobs and \$80.2 million in revenue for the local service area. Visitor spending in 2008 was \$5.5M. General Aviation visitors contributed an additional \$1.5M in spending. In addition, there are 130 privately-owned aircraft, which serve local businesses and personal uses. The Airport has approximately 60,000 flight operations annually. The Oxnard Airport and its 17 business units employ approximately 150 personnel. Total payroll at the Airport complex exceeds \$7 million annually.

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5000 OXNARD AIRPORT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|--|-------|------------------|------------------|------------------|------------------|
| COMMERCIAL ACTIVITY PERMIT | 8771 | 8,008 | 9,280 | 7,800 | 7,800 |
| SPECIAL USE PERMIT | 8772 | 0 | 106,412 | 500 | 500 |
| TOTAL LICENSES PERMITS AND FRANCHISES | | 8,008 | 115,692 | 8,300 | 8,300 |
| VEHICLE CODE FINES | 8811 | 1,350 | 1,844 | 1,500 | 1,500 |
| FORFEITURES AND PENALTIES | 8831 | 3,862 | 4,700 | 2,800 | 2,800 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 5,212 | 6,544 | 4,300 | 4,300 |
| RENTS AND CONCESSIONS | 8931 | 114,756 | 112,186 | 112,300 | 746,600 |
| LEASE RENT PERCENTAGE | 8932H | 155,235 | 134,040 | 183,600 | 0 |
| MO RENT-TIEDOWNS/SLIPS | 8934H | 0 | 250 | 0 | 0 |
| MO RENT-PORTABLE HANGARS | 8935H | 256,463 | 271,566 | 305,400 | 0 |
| MO RENT-HANGAR GRND SPACE | 8936H | 90,612 | 91,822 | 99,600 | 0 |
| DLY FEES-TIES/SLP/RV/CAMP | 8937H | 300 | 1,936 | 300 | 0 |
| PRK ENTR-AIRCRAFT LANDING | 8938H | 22,606 | 13,009 | 23,700 | 0 |
| AUTO PARKING/STORAGE FEES | 8939H | 18,667 | 18,193 | 21,700 | 0 |
| ROYALTIES | 8951 | 0 | 0 | 0 | 589,300 |
| GAS AND OIL (FUEL FLOW) % | 8951H | 44,084 | 33,259 | 42,900 | 0 |
| % RENT-ALL OTHR GROSS REC | 8956H | 464,207 | 473,446 | 546,400 | 0 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 1,166,930 | 1,149,706 | 1,335,900 | 1,335,900 |
| STATE SB90 | 9253 | 0 | 2,570 | 0 | 0 |
| TOTAL INTERGOVERNMENTAL REVENUE | | 0 | 2,570 | 0 | 0 |
| COST ALLOCATION PLAN REVENUE | 9731 | 31,338 | 49,418 | 0 | 0 |
| TOTAL CHARGES FOR SERVICES | | 31,338 | 49,418 | 0 | 0 |
| MISCELLANEOUS REVENUE | 9790 | 2,565 | 7,717 | 1,800 | 1,800 |
| PRIOR YR REVENUE | 9799H | (3,172) | 2,805 | 0 | 0 |
| TOTAL MISCELLANEOUS REVENUES | | (607) | 10,522 | 1,800 | 1,800 |
| TOTAL OPERATING INCOME | | 1,210,881 | 1,334,452 | 1,350,300 | 1,350,300 |

OPERATING EXPENSE

| | | | | | |
|---------------------------------|------|---------|---------|---------|---------|
| REGULAR SALARIES | 1101 | 253,439 | 335,117 | 376,000 | 376,000 |
| OVERTIME | 1105 | 23,709 | 36,138 | 20,000 | 20,000 |
| SUPPLEMENTAL PAYMENTS | 1106 | 11,519 | 7,790 | 13,500 | 13,500 |
| TERMINATIONS | 1107 | 1,879 | 4,416 | 2,000 | 2,000 |
| RETIREMENT CONTRIBUTION | 1121 | 119,715 | 126,418 | 155,500 | 155,500 |
| OASDI CONTRIBUTION | 1122 | 5,648 | 11,379 | 12,600 | 12,600 |
| FICA MEDICARE | 1123 | 4,125 | 5,247 | 5,700 | 5,700 |
| GROUP INSURANCE | 1141 | 42,006 | 53,154 | 61,900 | 61,900 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 338 | 428 | 500 | 500 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 8,102 | 11,629 | 19,700 | 19,700 |
| 401K PLAN | 1171 | 3,927 | 4,781 | 4,800 | 4,800 |

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5000 OXNARD AIRPORT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| | | | | |
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|---|-------|----------------|----------------|----------------|----------------|
| SALARY AND EMPLOYEE BENEFITS CURRENT YEAR ADJ INCRE | 1991 | 168,307 | 210,279 | 229,900 | 229,900 |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 642,713 | 806,777 | 902,100 | 902,100 |
| AGRICULTURAL | 2011 | 0 | 0 | 0 | 10,900 |
| WEED CONTROL SUPPLIES | 2012H | 4,574 | 8,002 | 10,900 | 0 |
| PEST ABATEMENT SUPPLIES | 2016H | 0 | 0 | 0 | 0 |
| CLOTHING AND PERSONAL SUPPLIES | 2021 | 403 | 966 | 3,100 | 26,500 |
| UNIFORM ALLOWANCE | 2022 | 1,500 | 2,400 | 3,200 | 3,200 |
| SAFETY CLOTH & SUPPLIES | 2023H | 17,248 | 14,920 | 23,400 | 0 |
| RADIO EXPENSE - NON ISF | 2031H | 0 | 0 | 0 | 0 |
| VOICE DATA ISF | 2032 | 2,889 | 3,615 | 2,700 | 2,700 |
| RADIO COMMUNICATIONS ISF | 2033 | 1,220 | 1,401 | 1,200 | 1,200 |
| JANITORIAL SUPPLIES | 2054 | 1,182 | 0 | 13,300 | 13,300 |
| OTHER HOUSEHOLD EXPENSE | 2056 | 0 | 0 | 0 | 9,300 |
| REFUSE DISPOSAL | 2056H | 8,385 | 8,798 | 9,300 | 0 |
| HAZARDOUS MATERIAL DISPOSAL | 2057 | 0 | 0 | 1,000 | 1,000 |
| HOUSEKEEPING GROUNDS ISF CHARGS | 2058 | 0 | 0 | 0 | 0 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 45,204 | 13,850 | 23,800 | 23,800 |
| EQUIPMENT MAINTENANCE | 2101 | 115 | 80 | 2,500 | 31,200 |
| OFFICE EQUIP. MAINTENANCE | 2102H | 0 | 0 | 200 | 0 |
| MAINTENANCE SUPPLIES AND PARTS | 2104 | 6,361 | 4,053 | 7,000 | 7,000 |
| OTHER EQUIP. MAINTENANCE | 2105H | 1,596 | 6,923 | 28,500 | 0 |
| BUILDING SUPPLIES AND PARTS | 2111 | 21,576 | 18,648 | 26,500 | 26,500 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 11,848 | 23,690 | 43,000 | 107,500 |
| LEAKY UNDERGROUND FUEL TANK PROJECTS | 2113 | 26,181 | 0 | 0 | 0 |
| FACILITIES AND MATERIALS SQ FT ALLOCATION ISF | 2114 | 0 | 0 | 600 | 600 |
| OTHER MAINTENANCE ISF | 2116 | 0 | 2,802 | 0 | 0 |
| MEDICAL AND LABORATORY SUPPLIES | 2121 | 398 | 509 | 1,100 | 1,100 |
| BUILDING EQUIP. MAINTENAN | 2122H | 6,877 | 7,947 | 31,500 | 0 |
| GROUNDS-MAINTENANCE | 2124H | 18,514 | 8,568 | 27,300 | 0 |
| MEMBERSHIPS AND DUES | 2131 | 1,815 | 2,390 | 4,000 | 4,000 |
| GROUNDS-MAINTENANCE SUPPLIES | 2138H | 1,244 | 2,408 | 5,700 | 0 |
| EDUCATIONAL MATERIALS | 2152H | 0 | 19 | 200 | 0 |
| COST ALLOCATION PLAN CHARGES | 2158 | 333 | 24,516 | 26,000 | 26,000 |
| MISCELLANEOUS EXPENSE | 2159 | 16,279 | 27,305 | 19,700 | 19,700 |
| OFFICE SUPPLIES | 2161 | 0 | 771 | 2,400 | 2,400 |
| PRINTING AND BINDING NON ISF | 2162 | 647 | 644 | 2,100 | 2,100 |
| BOOKS AND PUBLICATIONS | 2163 | 0 | 0 | 1,000 | 1,000 |
| PURCHASING CHARGES ISF | 2165 | 2,580 | 3,144 | 1,900 | 1,900 |
| STORES ISF | 2168 | 18 | 32 | 0 | 0 |
| ATTORNEY SERVICES | 2185 | 184 | 0 | 0 | 0 |
| MARKETING AND ADVERTISING | 2193 | 12,010 | 19,405 | 70,000 | 70,000 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 13,072 | 40,663 | 51,500 | 51,500 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2015-16

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5000 OXNARD AIRPORT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|--|-------|------------------|--------------------|--------------------|--------------------|
| EMPLOYEE HEALTH SERVICES HCA | 2201 | 1,153 | 90 | 6,400 | 6,400 |
| INFORMATION TECHNOLOGY ISF | 2202 | 550 | 309 | 1,500 | 1,500 |
| PUBLIC WORKS ISF CHARGES | 2205 | 452 | 0 | 6,000 | 6,000 |
| SPECIAL SERVICES ISF | 2206 | 0 | 96 | 0 | 0 |
| PUBLICATIONS AND LEGAL NOTICES | 2221 | 0 | 0 | 1,400 | 1,400 |
| RENT AND LEASES EQUIPMENT NONCOUNTY OWNED | 2231 | 7,220 | 7,967 | 16,900 | 16,900 |
| COMPUTER EQUIPMENT <5000 | 2261 | 0 | 579 | 0 | 0 |
| FURNITURE AND FIXTURES <5000 | 2262 | 808 | (126) | 1,100 | 1,100 |
| INSTALLATIONS ELECTRICAL EQUIPMENT ISF | 2263 | 0 | 0 | 4,400 | 4,400 |
| MINOR EQUIPMENT | 2264 | 0 | 5,518 | 4,100 | 7,700 |
| LIBRARY BOOKS AND PUBLICATIONS | 2271 | 0 | 0 | 0 | 200 |
| TRAINING ISF | 2272 | 0 | 100 | 2,600 | 2,600 |
| EDUCATION TRAINING CONFERENCE AND SEMINARS | 2273 | 700 | 595 | 2,800 | 2,800 |
| PRIVATE VEHICLE MILEAGE | 2291 | 528 | 2,359 | 2,300 | 2,300 |
| SMALL TOOLS & INSTRUMENTS | 2291H | 36 | 801 | 3,600 | 0 |
| TRAVEL EXPENSE | 2292 | 10,294 | 30,131 | 45,800 | 45,800 |
| GAS AND DIESEL FUEL ISF | 2301 | 14,725 | 11,491 | 16,400 | 16,400 |
| TRANSPORTATION CHARGES ISF | 2302 | 21,727 | 58,072 | 49,300 | 49,300 |
| UTILITIES | 2311 | 76,643 | 78,977 | 78,300 | 78,300 |
| TOTAL SERVICES AND SUPPLIES | | 359,091 | 445,429 | 687,500 | 687,500 |
| DEPRECIATION EXPENSE | 3611 | 1,181,928 | 1,183,271 | 1,121,300 | 1,121,300 |
| BAD DEBTS | 3711 | 2,903 | 0 | 15,000 | 15,000 |
| TOTAL OTHER CHARGES | | 1,184,831 | 1,183,271 | 1,136,300 | 1,136,300 |
| TOTAL OPERATING EXPENSE | | 2,186,635 | 2,435,477 | 2,725,900 | 2,725,900 |
| OPERATING INCOME (LOSS) | | (975,754) | (1,101,025) | (1,375,600) | (1,375,600) |

NON-OPERATING REVENUE

| | | | | | |
|--|------|--------------------|--------------------|--------------------|--------------------|
| GAIN/LOSS REVENUE CAPITAL ASSETS | 9822 | (36,657) | 4,575 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | (36,657) | 4,575 | 0 | 0 |
| TOTAL NON-OPERATING REVENUE | | (36,657) | 4,575 | 0 | 0 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | (1,012,411) | (1,096,451) | (1,375,600) | (1,375,600) |

NON-OPERATING EXPENSE

| | | | | | |
|--|------|--------------------|--------------------|--------------------|--------------------|
| INTEREST ON OTHER LONG TERM DEBT | 3452 | 777 | 0 | 0 | 0 |
| TOTAL OTHER CHARGES | | 777 | 0 | 0 | 0 |
| TOTAL NON-OPERATING EXPENSE | | 777 | 0 | 0 | 0 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | (1,013,188) | (1,096,451) | (1,375,600) | (1,375,600) |

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5000 OXNARD AIRPORT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING TRANSFERS

| | | | | | |
|--------------------------------------|------|--------------|----------|----------|----------|
| TRANSFERS IN FROM OTHER FUNDS | 9831 | 1,500 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 1,500 | 0 | 0 | 0 |

| | | | | | |
|----------------------------------|--|--------------|----------|----------|----------|
| TOTAL OPERATING TRANSFERS | | 1,500 | 0 | 0 | 0 |
|----------------------------------|--|--------------|----------|----------|----------|

| | | | | | |
|-----------------------------|--|--------------------|--------------------|--------------------|--------------------|
| CHANGE IN NET ASSETS | | (1,011,688) | (1,096,451) | (1,375,600) | (1,375,600) |
|-----------------------------|--|--------------------|--------------------|--------------------|--------------------|

NET ASSETS - BEGINNING BALANCE
NET ASSETS - ENDING BALANCE

RETIREMENT OF LONG TERM DEBT

| | | | | | |
|-------------------------------|------|----------|----------|----------|----------|
| OTHER LOAN PAYMENTS PRINCIPAL | 3312 | 16,756 | 0 | 0 | 0 |
| DEBT CONTRA | 3992 | (16,756) | 0 | 0 | 0 |
| TOTAL OTHER CHARGES | | 0 | 0 | 0 | 0 |

| | | | | | |
|---|--|----------|----------|----------|----------|
| TOTAL RETIREMENT OF LONG TERM DEBT | | 0 | 0 | 0 | 0 |
|---|--|----------|----------|----------|----------|

FIXED ASSETS

| | | | | | |
|---------------------------|-------|----------|----------|----------|----------|
| SHOP & MAINT. EQUIPMENT | 4830H | 0 | 0 | 0 | 0 |
| TOTAL FIXED ASSETS | | 0 | 0 | 0 | 0 |

| | | | | | |
|---------------------------|--|----------|----------|----------|----------|
| TOTAL FIXED ASSETS | | 0 | 0 | 0 | 0 |
|---------------------------|--|----------|----------|----------|----------|

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED

CAMARILLO AIRPORT - 5020

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2014-15 | ACTUAL PRIOR YEAR FY 2014-15 | REQUESTED BUDGET FY 2015-16 | RECOMMENDED BUDGET FY 2015-16 | ADOPTED BUDGET FY 2015-16 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 4,663,102 | 3,893,556 | 4,818,900 | 4,818,900 | 4,818,900 |
| TOTAL REVENUES | 4,122,900 | 4,967,006.01 | 4,291,200 | 4,291,200 | 4,291,200 |
| NET COUNTY COST | 540,202 | (1,073,450) | 527,700 | 527,700 | 527,700 |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

This budget provides for the ongoing administration, operation and maintenance of the Camarillo Airport. The airport provides general aviation services to Ventura County and contributes to the local economy. Based on the most current information available (2008), the airport is responsible, directly and/or indirectly, for about 830 local jobs and \$163.4 million in economic benefit. Daily economic benefits include \$448,000 in daily revenue created, 830 local jobs supported, \$9,148 in daily visitor spending, and 65 air visitors per day. Of the 47,400 hours flown by based aircraft every year, 30% are flown for business. 61% of based aircraft owners said that the airport is "very important" or "important" to the success of their businesses.

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2015-16

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5020 CAMARILLO AIRPORT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|--|-------|------------------|------------------|------------------|------------------|
| COMMERCIAL ACTIVITY PERMIT | 8771 | 53,592 | 48,011 | 37,100 | 37,100 |
| SPECIAL USE PERMIT | 8772 | 13,989 | 564,602 | 16,100 | 16,100 |
| TOTAL LICENSES PERMITS AND FRANCHISES | | 67,581 | 612,613 | 53,200 | 53,200 |
| VEHICLE CODE FINES | 8811 | (30) | 0 | 0 | 0 |
| FORFEITURES AND PENALTIES | 8831 | 10,074 | 5,119 | 10,500 | 10,500 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 10,044 | 5,119 | 10,500 | 10,500 |
| RENTS AND CONCESSIONS | 8931 | 1,531,488 | 1,536,702 | 1,468,500 | 2,633,300 |
| LEASE RENT PERCENTAGE | 8932H | 75,356 | 63,478 | 92,500 | 0 |
| MO RENT-TIEDOWNS/SLIPS | 8934H | 79,331 | 68,330 | 86,500 | 0 |
| MO RENT-PORTABLE HANGARS | 8935H | 501,786 | 520,343 | 571,900 | 0 |
| MO RENT-HANGAR GRND SPACE | 8936H | 344,136 | 350,848 | 379,500 | 0 |
| DLY FEES-TIES/SLP/RV/CAMP | 8937H | 3,446 | 4,013 | 3,400 | 0 |
| PRK ENTR-AIRCRAFT LANDING | 8938H | 24,206 | 24,731 | 31,000 | 0 |
| AUTO PARKING/STORAGE FEES | 8939H | 8 | 131 | 0 | 0 |
| ROYALTIES | 8951 | 0 | 0 | 0 | 1,564,500 |
| GAS AND OIL (FUEL FLOW) % | 8951H | 169,869 | 161,158 | 171,700 | 0 |
| % RENT-ALL OTHR GROSS REC | 8956H | 1,199,368 | 1,240,702 | 1,392,800 | 0 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 3,928,992 | 3,970,435 | 4,197,800 | 4,197,800 |
| STATE DISASTER RELIEF | 9191 | 4,169 | 0 | 0 | 0 |
| TOTAL INTERGOVERNMENTAL REVENUE | | 4,169 | 0 | 0 | 0 |
| COST ALLOCATION PLAN REVENUE | 9731 | 16,762 | 66,850 | 5,900 | 5,900 |
| TOTAL CHARGES FOR SERVICES | | 16,762 | 66,850 | 5,900 | 5,900 |
| BAD DEBT RECOVERY | 9773H | 0 | 16 | 0 | 0 |
| CASH OVERAGE | 9789 | 1 | 0 | 0 | 0 |
| MISCELLANEOUS REVENUE | 9790 | 13,731 | 246,222 | 2,600 | 2,600 |
| PRIOR YR REVENUE | 9799H | (3,869) | 38,588 | 0 | 0 |
| TOTAL MISCELLANEOUS REVENUES | | 9,864 | 284,826 | 2,600 | 2,600 |
| TOTAL OPERATING INCOME | | 4,037,412 | 4,939,843 | 4,270,000 | 4,270,000 |

OPERATING EXPENSE

| | | | | | |
|-------------------------|------|-----------|-----------|-----------|-----------|
| REGULAR SALARIES | 1101 | 1,191,053 | 1,101,761 | 1,266,300 | 1,266,300 |
| EXTRA HELP | 1102 | 17,741 | 16,356 | 17,300 | 17,300 |
| OVERTIME | 1105 | 41,519 | 45,317 | 29,000 | 29,000 |
| SUPPLEMENTAL PAYMENTS | 1106 | 40,679 | 41,410 | 53,900 | 53,900 |
| TERMINATIONS | 1107 | 115,034 | 62,128 | 46,300 | 46,300 |
| CALL BACK STAFFING | 1108 | 0 | 124 | 0 | 0 |
| RETIREMENT CONTRIBUTION | 1121 | 395,830 | 328,667 | 362,600 | 362,600 |
| OASDI CONTRIBUTION | 1122 | 67,621 | 60,118 | 64,300 | 64,300 |
| FICA MEDICARE | 1123 | 20,752 | 18,500 | 19,200 | 19,200 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2015-16

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5020 CAMARILLO AIRPORT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 | 2015-16 RECOMMENDED | 2015-16 |
|------------------|-------------------|-----------------------|------------------------|---|
| | | ACTUAL * ESTIMATED | | ADOPTED BY THE BOARD OF SUPERVISORS |
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|--|-------|------------------|------------------|------------------|------------------|
| RETIREE HEALTH PAYMENT 1099 | 1128 | 2,790 | 8,527 | 8,700 | 8,700 |
| GROUP INSURANCE | 1141 | 159,914 | 148,938 | 170,100 | 170,100 |
| LIFE INSURANCE FOR DEPARTMENT HEADS AND MANAGEMEN | 1142 | 256 | 219 | 300 | 300 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 1,563 | 1,447 | 1,800 | 1,800 |
| MANAGEMENT DISABILITY INSURANCE | 1144 | 1,206 | 2,481 | 4,100 | 4,100 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 37,492 | 31,328 | 51,400 | 51,400 |
| 401K PLAN | 1171 | 23,339 | 21,019 | 23,500 | 23,500 |
| SALARY AND EMPLOYEE BENEFITS CURRENT YEAR ADJ DECR | 1992 | (192,447) | (220,591) | (229,900) | (229,900) |
| CAPITALIZED LABOR DECREASE | 1994 | (7,292) | (6,761) | 0 | 0 |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 1,917,050 | 1,660,989 | 1,888,900 | 1,888,900 |
| AGRICULTURAL | 2011 | 0 | 0 | 0 | 16,300 |
| WEED CONTROL SUPPLIES | 2012H | 9,147 | 11,848 | 16,300 | 0 |
| PEST ABATEMENT SUPPLIES | 2016H | 0 | 0 | 0 | 0 |
| CLOTHING AND PERSONAL SUPPLIES | 2021 | 2,851 | 3,986 | 5,500 | 11,100 |
| UNIFORM ALLOWANCE | 2022 | 2,000 | 3,200 | 3,200 | 3,200 |
| SAFETY CLOTH & SUPPLIES | 2023H | 2,139 | 4,819 | 5,600 | 0 |
| COMMUNICATIONS | 2031 | 0 | 0 | 0 | 17,300 |
| VOICE DATA ISF | 2032 | 32,219 | 40,134 | 41,900 | 41,900 |
| TELEPHONE CHGS - NON ISF | 2032H | 7,443 | 16,082 | 17,300 | 0 |
| RADIO COMMUNICATIONS ISF | 2033 | 1,156 | 1,434 | 1,200 | 1,200 |
| JANITORIAL SUPPLIES | 2054 | 4,305 | 0 | 9,700 | 9,700 |
| OTHER HOUSEHOLD EXPENSE | 2056 | 0 | 0 | 0 | 17,500 |
| REFUSE DISPOSAL | 2056H | 12,716 | 14,587 | 17,500 | 0 |
| HAZARDOUS MATERIAL DISPOSAL | 2057 | 0 | 0 | 0 | 0 |
| HOUSEKEEPING GROUNDS ISF CHARGS | 2058 | 0 | 65 | 0 | 0 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 30,138 | 16,560 | 29,100 | 29,100 |
| EQUIPMENT MAINTENANCE | 2101 | 230 | 0 | 7,000 | 37,800 |
| OFFICE EQUIP. MAINTENANCE | 2102H | 0 | 746 | 800 | 0 |
| MAINTENANCE SUPPLIES AND PARTS | 2104 | 10,495 | 8,254 | 12,000 | 12,000 |
| OTHER EQUIP. MAINTENANCE | 2105H | 6,352 | 9,354 | 30,000 | 0 |
| BUILDING SUPPLIES AND PARTS | 2111 | 21,610 | 24,249 | 38,000 | 38,000 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 32,403 | 26,178 | 82,000 | 166,000 |
| FACILITIES AND MATERIALS SQ FT ALLOCATION ISF | 2114 | 471 | 512 | 0 | 0 |
| OTHER MAINTENANCE ISF | 2116 | 0 | 14,012 | 0 | 0 |
| MEDICAL AND LABORATORY SUPPLIES | 2121 | 2,591 | 2,950 | 2,600 | 2,600 |
| BUILDING EQUIP. MAINTENAN | 2122H | 5,014 | 11,932 | 30,000 | 0 |
| IMPROVEMENTS-MAINTENANCE | 2123H | 0 | 0 | 0 | 0 |
| GROUNDS-MAINTENANCE | 2124H | 4,372 | 14,442 | 29,000 | 0 |
| MEMBERSHIPS AND DUES | 2131 | 8,100 | 7,005 | 9,700 | 9,700 |
| GROUNDS-MAINTENANCE SUPPLIES | 2138H | 13,875 | 7,507 | 25,000 | 0 |
| EDUCATIONAL MATERIALS | 2152H | 0 | 19 | 3,600 | 0 |
| COST ALLOCATION PLAN CHARGES | 2158 | 0 | 41,275 | 59,200 | 59,200 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2015-16

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5020 CAMARILLO AIRPORT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| OPERATING EXPENSE | | | | |
| MISCELLANEOUS EXPENSE | 2159 | 16,080 | 18,973 | 25,000 |
| OFFICE SUPPLIES | 2161 | 6,004 | 8,199 | 8,400 |
| PRINTING AND BINDING NON ISF | 2162 | 2,135 | 4,809 | 11,600 |
| BOOKS AND PUBLICATIONS | 2163 | 1,030 | 870 | 1,800 |
| MAIL CENTER ISF | 2164 | 6,283 | 6,569 | 7,100 |
| PURCHASING CHARGES ISF | 2165 | 5,349 | 6,067 | 6,200 |
| GRAPHICS CHARGES ISF | 2166 | 3,631 | 26 | 1,000 |
| COPY MACHINE CHGS ISF | 2167 | 7,166 | 9,571 | 7,200 |
| STORES ISF | 2168 | 370 | 197 | 1,500 |
| MISCELLANEOUS OFFICE EXPENSE | 2179 | 807 | 1,634 | 2,900 |
| ATTORNEY SERVICES | 2185 | 10,442 | 30,130 | 32,000 |
| MARKETING AND ADVERTISING | 2193 | 0 | 87 | 500 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 112,766 | 107,217 | 141,300 |
| EMPLOYEE HEALTH SERVICES HCA | 2201 | 2,112 | 90 | 8,000 |
| INFORMATION TECHNOLOGY ISF | 2202 | 21,414 | 28,262 | 26,500 |
| COUNTY GEOGRAPHICAL INFORMATION SYSTEMS EXPENSE IS | 2203 | 500 | 500 | 500 |
| PUBLIC WORKS ISF CHARGES | 2205 | 606 | 12,717 | 7,000 |
| SPECIAL SERVICES ISF | 2206 | 206 | 172 | 100 |
| PUBLICATIONS AND LEGAL NOTICES | 2221 | 0 | 0 | 1,700 |
| RENT AND LEASES EQUIPMENT NONCOUNTY OWNED | 2231 | 26,681 | 24,231 | 31,900 |
| COMPUTER EQUIPMENT <5000 | 2261 | 6,858 | 7,369 | 9,400 |
| FURNITURE AND FIXTURES <5000 | 2262 | 3,739 | 2,252 | 3,000 |
| INSTALLATIONS ELECTRICAL EQUIPMENT ISF | 2263 | 0 | 0 | 2,400 |
| MINOR EQUIPMENT | 2264 | 791 | 16,160 | 5,600 |
| LIBRARY BOOKS AND PUBLICATIONS | 2271 | 0 | 0 | 0 |
| TRAINING ISF | 2272 | 100 | 280 | 1,800 |
| EDUCATION TRAINING CONFERENCE AND SEMINARS | 2273 | 0 | 2,224 | 14,600 |
| PRIVATE VEHICLE MILEAGE | 2291 | 12,481 | 18,744 | 11,300 |
| SMALL TOOLS & INSTRUMENTS | 2291H | 1,191 | (592) | 3,000 |
| TRAVEL EXPENSE | 2292 | 42,720 | 35,659 | 58,500 |
| GAS AND DIESEL FUEL ISF | 2301 | 23,882 | 18,108 | 41,000 |
| TRANSPORTATION CHARGES ISF | 2302 | 42,122 | 46,139 | 42,000 |
| MOTORPOOL ISF | 2303 | 0 | 0 | 0 |
| UTILITIES | 2311 | 136,224 | 143,964 | 157,200 |
| CAPITALIZED SERVICES AND SUPPLIES DECREASE | 2994 | (53,210) | (28,390) | 0 |
| TOTAL SERVICES AND SUPPLIES | | 650,108 | 803,388 | 1,148,200 |
| TAXES AND ASSESSMENTS | 3571 | 37,120 | 76,306 | 50,000 |
| DEPRECIATION EXPENSE | 3611 | 1,421,797 | 1,351,285 | 1,694,700 |
| BAD DEBTS | 3711 | 28,870 | 0 | 20,000 |
| TOTAL OTHER CHARGES | | 1,487,787 | 1,427,591 | 1,764,700 |
| TOTAL OPERATING EXPENSE | | 4,054,945 | 3,891,969 | 4,801,800 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2015-16

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5020 CAMARILLO AIRPORT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | |
|--------------------------------|-----------------|------------------|------------------|------------------|
| OPERATING INCOME (LOSS) | (17,533) | 1,047,874 | (531,800) | (531,800) |
|--------------------------------|-----------------|------------------|------------------|------------------|

NON-OPERATING REVENUE

| | | | | | |
|--|------|---------------|---------------|---------------|---------------|
| INVESTMENT INCOME | 8911 | 24,347 | 27,163 | 21,200 | 21,200 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 24,347 | 27,163 | 21,200 | 21,200 |

| | | | | | |
|--------------------------------------|------|------------------|----------|----------|----------|
| GAIN/LOSS REVENUE CAPITAL ASSETS | 9822 | (631,740) | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | (631,740) | 0 | 0 | 0 |

| | | | | | |
|------------------------------------|--|------------------|---------------|---------------|---------------|
| TOTAL NON-OPERATING REVENUE | | (607,393) | 27,163 | 21,200 | 21,200 |
|------------------------------------|--|------------------|---------------|---------------|---------------|

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | (624,926) | 1,075,037 | (510,600) | (510,600) |
|--|--|------------------|------------------|------------------|------------------|

NON-OPERATING EXPENSE

| | | | | | |
|----------------------------------|------|--------------|--------------|------------|------------|
| INTEREST ON OTHER LONG TERM DEBT | 3452 | 2,560 | 1,587 | 600 | 600 |
| TOTAL OTHER CHARGES | | 2,560 | 1,587 | 600 | 600 |

| | | | | | |
|------------------------------------|--|--------------|--------------|------------|------------|
| TOTAL NON-OPERATING EXPENSE | | 2,560 | 1,587 | 600 | 600 |
|------------------------------------|--|--------------|--------------|------------|------------|

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | (627,486) | 1,073,450 | (511,200) | (511,200) |
|--|--|------------------|------------------|------------------|------------------|

OPERATING TRANSFERS

| | | | | | |
|-----------------------------------|------|----------|----------|----------------|----------------|
| CONTRIBUTIONS TO OUTSIDE AGENCIES | 3811 | 0 | 0 | (5,000) | (5,000) |
| TOTAL OTHER CHARGES | | 0 | 0 | (5,000) | (5,000) |

| | | | | | |
|--------------------------------------|------|---------------|----------|----------|----------|
| TRANSFERS IN FROM OTHER FUNDS | 9831 | 13,350 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 13,350 | 0 | 0 | 0 |

| | | | | | |
|----------------------------------|--|---------------|----------|----------------|----------------|
| TOTAL OPERATING TRANSFERS | | 13,350 | 0 | (5,000) | (5,000) |
|----------------------------------|--|---------------|----------|----------------|----------------|

| | | | | | |
|-----------------------------|--|------------------|------------------|------------------|------------------|
| CHANGE IN NET ASSETS | | (614,136) | 1,073,450 | (516,200) | (516,200) |
|-----------------------------|--|------------------|------------------|------------------|------------------|

NET ASSETS - BEGINNING BALANCE
NET ASSETS - ENDING BALANCE

RETIREMENT OF LONG TERM DEBT

| | | | | | |
|-------------------------------|------|----------|----------|--------|--------|
| OTHER LOAN PAYMENTS PRINCIPAL | 3312 | 19,516 | 20,346 | 11,500 | 11,500 |
| DEBT CONTRA | 3992 | (19,516) | (20,346) | 0 | 0 |

| | | | | | |
|----------------------------|--|----------|----------|---------------|---------------|
| TOTAL OTHER CHARGES | | 0 | 0 | 11,500 | 11,500 |
|----------------------------|--|----------|----------|---------------|---------------|

| | | | | | |
|---|--|----------|----------|---------------|---------------|
| TOTAL RETIREMENT OF LONG TERM DEBT | | 0 | 0 | 11,500 | 11,500 |
|---|--|----------|----------|---------------|---------------|

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED

AIRPORTS CAPITAL PROJECTS - 5040

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2014-15 | ACTUAL PRIOR YEAR FY 2014-15 | REQUESTED BUDGET FY 2015-16 | RECOMMENDED BUDGET FY 2015-16 | ADOPTED BUDGET FY 2015-16 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 2,201,086 | 319,866 | 1,036,300 | 1,036,300 | 1,036,300 |
| TOTAL REVENUES | 844,425 | 1,165,255 | 326,000 | 326,000 | 326,000 |
| NET COUNTY COST | 1,356,661 | (845,389) | 710,300 | 710,300 | 710,300 |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

This budget provides for the accounting of the Airports' capital projects. Camarillo Airport receives both federal and state grant funds. Oxnard Airport only receives federal grant funds. Federal Aviation Administration (FAA) regulations, under which the County accepts airport improvement grants, require that: airports receiving grant assistance must dedicate all revenues generated by the airport for the capital and operating costs of that airport or the local airport system; and that financial self-sufficiency is maximized. Rate-setting may be by either cost recovery or fair market value for aviation uses and must be by fair market value for non-aviation uses.

FUND E300 AIRPORTS-ENTERPRISE
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5040 AIRPORTS CAPITAL PROJECTS

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|---|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| OPERATING INCOME | | | | |
| STATE OTHER 9252 | (1,226) | 13,536 | 15,500 | 15,500 |
| FEDERAL OTHER 9351 | 0 | 0 | 0 | 310,500 |
| FEDERAL AID - AIRPORT 9353H | 2,255,829 | 1,151,719 | 310,500 | 0 |
| TOTAL INTERGOVERNMENTAL REVENUE | 2,254,603 | 1,165,255 | 326,000 | 326,000 |
| TOTAL OPERATING INCOME | 2,254,603 | 1,165,255 | 326,000 | 326,000 |
| OPERATING EXPENSE | | | | |
| OTHER MAINTENANCE ISF 2116 | 0 | 0 | 0 | 0 |
| PURCHASING CHARGES ISF 2165 | 0 | 0 | 300 | 300 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF 2199 | 0 | (6,342) | 395,000 | 395,000 |
| TOTAL SERVICES AND SUPPLIES | 0 | (6,342) | 395,300 | 395,300 |
| DEPRECIATION EXPENSE 3611 | 0 | 98,673 | 0 | 0 |
| TOTAL OTHER CHARGES | 0 | 98,673 | 0 | 0 |
| TOTAL OPERATING EXPENSE | 0 | 92,331 | 395,300 | 395,300 |
| OPERATING INCOME (LOSS) | 2,254,603 | 1,072,924 | (69,300) | (69,300) |
| FIXED ASSETS | | | | |
| BUILDINGS AND IMPROVEMENTS 4111 | 2,709,691 | 1,227,084 | 641,000 | 641,000 |
| STRUCTURES AND IMPROVEMENTS CONTRA 4992 | (2,709,425) | (999,549) | 0 | 0 |
| TOTAL FIXED ASSETS | 266 | 227,535 | 641,000 | 641,000 |
| TOTAL FIXED ASSETS | 266 | 227,535 | 641,000 | 641,000 |

FUND E310 CAM AIR-ROAD & LIGHTING
SERVICE ACTIVITY: UNCLASSIFIED

CAM AIRPORT ROADS AND LIGHTING - 5060

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2014-15 | ACTUAL PRIOR YEAR FY 2014-15 | REQUESTED BUDGET FY 2015-16 | RECOMMENDED BUDGET FY 2015-16 | ADOPTED BUDGET FY 2015-16 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 365,800 | 127,346 | 420,800 | 420,800 | 420,800 |
| TOTAL REVENUES | 122,700 | 122,899.28 | 78,300 | 78,300 | 78,300 |
| NET COUNTY COST | 243,100 | 4,447 | 342,500 | 342,500 | 342,500 |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

The Camarillo Utility Enterprise, Roads and Lighting Division, under the auspices of the Department of Airports, provides administrative support and maintenance for the operation of the streets, street lighting, and storm drains at Camarillo Airport; provides administrative support to member agencies of the Camarillo Utility Enterprise, service vendors and County agencies, including the Department of Airports; prepares budgets, monitors activities and conditions of the systems; plans and manages maintenance and capital improvement projects; coordinates and facilitates meetings of the Camarillo Utility Enterprise Advisory Committee.

FUND E310 CAM AIR-ROAD & LIGHTING
SERVICE ACTIVITY: UNCLASSIFIED
UNIT 5060 CAM AIRPORT ROADS AND LIGHTING

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|------------------------------------|------|---------------|----------------|---------------|---------------|
| ASSESSMENT AND TAX COLLECTION FEES | 9411 | 59,364 | 122,032 | 77,700 | 77,700 |
| TOTAL CHARGES FOR SERVICES | | 59,364 | 122,032 | 77,700 | 77,700 |
| TOTAL OPERATING INCOME | | 59,364 | 122,032 | 77,700 | 77,700 |

OPERATING EXPENSE

| | | | | | |
|--|-------|-----------------|----------------|-----------------|-----------------|
| EQUIPMENT MAINTENANCE CONTRACTS | 2102 | 2,650 | 2,700 | 2,800 | 2,800 |
| ROAD SUPPLIES | 2105 | 300 | 300 | 300 | 300 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 0 | 0 | 10,000 | 10,000 |
| IMPROVEMENTS-MAINTENANCE | 2123H | 522 | 0 | 0 | 0 |
| COST ALLOCATION PLAN CHARGES | 2158 | 369 | 783 | 800 | 800 |
| TRAVEL EXPENSE | 2292 | 0 | 0 | 0 | 2,800 |
| SPECIAL DEPT. EXP. - 04 | 2304H | 2,350 | 12,500 | 2,800 | 0 |
| UTILITIES | 2311 | 5,833 | 6,605 | 6,600 | 6,600 |
| TOTAL SERVICES AND SUPPLIES | | 12,024 | 22,888 | 23,300 | 23,300 |
| DEPRECIATION EXPENSE | 3611 | 91,282 | 94,443 | 92,500 | 92,500 |
| TOTAL OTHER CHARGES | | 91,282 | 94,443 | 92,500 | 92,500 |
| TOTAL OPERATING EXPENSE | | 103,305 | 117,331 | 115,800 | 115,800 |
| OPERATING INCOME (LOSS) | | (43,941) | 4,701 | (38,100) | (38,100) |

NON-OPERATING REVENUE

| | | | | | |
|--|------|-----------------|--------------|-----------------|-----------------|
| INVESTMENT INCOME | 8911 | 815 | 867 | 600 | 600 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 815 | 867 | 600 | 600 |
| TOTAL NON-OPERATING REVENUE | | 815 | 867 | 600 | 600 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | (43,127) | 5,568 | (37,500) | (37,500) |

FIXED ASSETS

| | | | | | |
|------------------------------------|------|------------|---------------|----------------|----------------|
| BUILDINGS AND IMPROVEMENTS | 4111 | 165,993 | 11,543 | 305,000 | 305,000 |
| STRUCTURES AND IMPROVEMENTS CONTRA | 4992 | (165,993) | (1,528) | 0 | 0 |
| TOTAL FIXED ASSETS | | (0) | 10,015 | 305,000 | 305,000 |
| TOTAL FIXED ASSETS | | (0) | 10,015 | 305,000 | 305,000 |

FUND E400 PARKS DEPARTMENT
SERVICE ACTIVITY: RECREATION FACILITIES

GSA PARKS DEPARTMENT - 4760

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2014-15 | ACTUAL PRIOR YEAR FY 2014-15 | REQUESTED BUDGET FY 2015-16 | RECOMMENDED BUDGET FY 2015-16 | ADOPTED BUDGET FY 2015-16 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 6,600,104 | 5,467,648 | 6,478,389 | 6,478,389 | 6,478,389 |
| TOTAL REVENUES | 4,006,797 | 4,371,953.49 | 4,375,439 | 4,375,439 | 4,375,439 |
| NET COUNTY COST | 2,593,307 | 1,095,694 | 2,102,950 | 2,102,950 | 2,102,950 |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

The Parks Department administers 13 County regional parks (Happy Camp in Moorpark; Foster, Faria, Hobson, and the Rincon Parkway in Ventura; Santa Rosa in Santa Rosa Valley; Camp Comfort, Soule, and Dennison in Ojai; Steckel and Toland in Santa Paula; Tapo Canyon and Oak Park in Simi Valley), and four regional/local trails (Ojai Valley, Sulphur Mountain, Piru, and Valley View Trails). Kenney Grove in Fillmore and part of Steckel Park Campgrounds in Santa Paula are managed by private parties under lease agreements. Regional parks provide a wide variety of day use, camping, picnicking equestrian, and hiking facilities. Three golf courses, Saticoy Regional in Ventura, Rustic Canyon in Moorpark, and Soule Park in Ojai, are also leased to, or managed by, private operators. Six local parks and community centers are provided to communities located in the unincorporated areas of the County (Casitas Springs, El Rio, Oak View, Piru, Piru Skate Park, and Saticoy). Management of a historical property (Mission Aqueduct in Ventura) and State beach property in Oxnard (Mandalay Beach) is also provided. Beginning in Fiscal Year 2007-08 this budget unit has been used for grant and reimbursement revenues and capital, deferred maintenance and other major improvement expenses previously budgeted in 7130.

FUND E400 PARKS DEPARTMENT
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4760 GSA PARKS DEPARTMENT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|---|-------|------------------|------------------|------------------|------------------|
| COMMERCIAL ACTIVITY PERMIT | 8771 | 3,685 | 3,780 | 0 | 0 |
| SPECIAL USE PERMIT | 8772 | 2,210 | 2,102 | 0 | 0 |
| OTHER LICENSES AND PERMITS | 8799 | 80,000 | 65,000 | 100,000 | 100,000 |
| TOTAL LICENSES PERMITS AND FRANCHISES | | 85,895 | 70,882 | 100,000 | 100,000 |
| VEHICLE CODE FINES | 8811 | 45,801 | 52,789 | 55,980 | 55,980 |
| FORFEITURES AND PENALTIES | 8831 | 655 | 24,095 | 0 | 0 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 46,456 | 76,884 | 55,980 | 55,980 |
| RENTS AND CONCESSIONS | 8931 | 516,836 | 511,267 | 893,729 | 893,729 |
| SERVICE CONCESSION ARRANGEMENT | 8932 | 176,500 | 163,671 | 0 | 0 |
| LEASE RENT PERCENTAGE | 8932H | 174,695 | 157,768 | 0 | 0 |
| DLY FEES-TIES/SLP/RV/CAMP | 8937H | 2,142,415 | 2,254,175 | 0 | 0 |
| PRK ENTR-AIRCRAFT LANDING | 8938H | 120,360 | 115,563 | 0 | 0 |
| SERVICE CONCESS ARR RENT AMORT | 8946H | 22,980 | 35,809 | 0 | 0 |
| DISCOUNTS | 8949H | (39,641) | (51,353) | 0 | 0 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 3,114,145 | 3,186,900 | 893,729 | 893,729 |
| STATE CONSTRUCTION CAPITAL | 9162 | 244,200 | 0 | 0 | 0 |
| STATE DISASTER RELIEF | 9191 | 1,644 | 0 | 0 | 0 |
| STATE SB90 | 9253 | 0 | 1,749 | 0 | 0 |
| FEDERAL AID - HUD GRANT | 9354H | 138,435 | 0 | 0 | 0 |
| TOTAL INTERGOVERNMENTAL REVENUE | | 384,279 | 1,749 | 0 | 0 |
| INSTITUTIONAL CARE AND SERVICES OTHER DISCOUNTS CON | 9631 | 0 | 0 | (53,854) | (53,854) |
| PARK AND RECREATION SERVICES | 9691 | 154,010 | 166,797 | 2,416,457 | 2,416,457 |
| OTHER CHARGES FOR SERVICES | 9708 | 38,785 | 37,266 | 0 | 0 |
| OTHER INTERFUND REVENUE | 9729 | 35,850 | 37,110 | 0 | 0 |
| TOTAL CHARGES FOR SERVICES | | 228,646 | 241,173 | 2,362,603 | 2,362,603 |
| BAD DEBT RECOVERY | 9773H | 4,184 | 3,835 | 0 | 0 |
| DEVELOPER CONTRIBUTIONS | 9774 | 10,209 | 0 | 0 | 0 |
| SERVICE CONCESSION ARRANGEMENT REVENUE | 9775 | 168,166 | 168,165 | 218,965 | 218,965 |
| MISCELLANEOUS REVENUE | 9790 | 37,191 | 28,663 | 82,164 | 82,164 |
| CONTRIBUTIONS/DONATIONS-INKIND | 9796H | 757,297 | 0 | 0 | 0 |
| TOTAL MISCELLANEOUS REVENUES | | 977,046 | 200,664 | 301,129 | 301,129 |
| TOTAL OPERATING INCOME | | 4,836,466 | 3,778,252 | 3,713,441 | 3,713,441 |

OPERATING EXPENSE

| | | | | | |
|-------------------------|------|---------|---------|-----------|-----------|
| REGULAR SALARIES | 1101 | 855,923 | 983,891 | 1,074,256 | 1,074,256 |
| EXTRA HELP | 1102 | 77,331 | 66,697 | 51,419 | 51,419 |
| OVERTIME | 1105 | 16,993 | 21,552 | 19,215 | 19,215 |
| SUPPLEMENTAL PAYMENTS | 1106 | 15,746 | 19,683 | 27,721 | 27,721 |
| TERMINATIONS | 1107 | 22,295 | 24,259 | 37,763 | 37,763 |
| RETIREMENT CONTRIBUTION | 1121 | 200,897 | 207,782 | 225,242 | 225,242 |

FUND E400 PARKS DEPARTMENT
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4760 GSA PARKS DEPARTMENT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|-----------------------|------------------------|--|
| | | ACTUAL * ESTIMATED | | |
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|---|-------|------------------|------------------|------------------|------------------|
| OASDI CONTRIBUTION | 1122 | 49,128 | 58,795 | 73,663 | 73,663 |
| FICA MEDICARE | 1123 | 13,829 | 15,542 | 17,527 | 17,527 |
| SAFE HARBOR | 1124 | 9,968 | 8,789 | 8,171 | 8,171 |
| GROUP INSURANCE | 1141 | 121,676 | 139,681 | 154,560 | 154,560 |
| LIFE INSURANCE FOR DEPARTMENT HEADS AND MANAGEMEN | 1142 | 90 | 90 | 96 | 96 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 1,116 | 1,258 | 1,439 | 1,439 |
| MANAGEMENT DISABILITY INSURANCE | 1144 | 507 | 1,309 | 1,876 | 1,876 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 32,362 | 40,460 | 51,648 | 51,648 |
| 401K PLAN | 1171 | 14,354 | 15,397 | 17,518 | 17,518 |
| SALARY AND EMPLOYEE BENEFITS CURRENT YEAR ADJ INCRE | 1991 | 0 | 0 | 7,000 | 7,000 |
| SALARY AND EMPLOYEE BENEFITS CURRENT YEAR ADJ DECR | 1992 | 0 | 0 | (7,000) | (7,000) |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 1,432,216 | 1,605,184 | 1,762,114 | 1,762,114 |
| CLOTHING AND PERSONAL SUPPLIES | 2021 | 4,795 | 2,973 | 5,550 | 5,550 |
| UNIFORM ALLOWANCE | 2022 | 2,000 | 4,000 | 4,620 | 4,620 |
| SAFETY CLOTH & SUPPLIES | 2023H | 2,086 | 1,628 | 0 | 0 |
| COMMUNICATIONS | 2031 | 0 | 0 | 7,200 | 7,200 |
| VOICE DATA ISF | 2032 | 7,156 | 17,991 | 8,088 | 8,088 |
| TELEPHONE CHGS - NON ISF | 2032H | 6,747 | 6,313 | 0 | 0 |
| RADIO COMMUNICATIONS ISF | 2033 | 5,914 | 4,879 | 5,106 | 5,106 |
| JANITORIAL SUPPLIES | 2054 | 37,270 | 42,423 | 36,780 | 36,780 |
| OTHER HOUSEHOLD EXPENSE | 2056 | 0 | 0 | 78,564 | 78,564 |
| REFUSE DISPOSAL | 2056H | 74,097 | 74,767 | 0 | 0 |
| HAZARDOUS MATERIAL DISPOSAL | 2057 | 0 | 0 | 0 | 0 |
| HOUSEKEEPING GROUNDS ISF CHARGS | 2058 | 404 | 646 | 0 | 0 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 32,784 | 15,394 | 30,761 | 30,761 |
| EQUIPMENT MAINTENANCE | 2101 | 0 | 0 | 2,000 | 2,000 |
| MAINTENANCE SUPPLIES AND PARTS | 2104 | 76,829 | 74,865 | 123,700 | 123,700 |
| OTHER EQUIP. MAINTENANCE | 2105H | 2,376 | 3,394 | 0 | 0 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 6,865 | 44,775 | 881,806 | 881,806 |
| FACILITIES AND MATERIALS SQ FT ALLOCATION ISF | 2114 | 19,920 | 18,312 | 19,562 | 19,562 |
| OTHER MAINTENANCE ISF | 2116 | 0 | 754 | 1,000 | 1,000 |
| MEDICAL AND LABORATORY SUPPLIES | 2121 | 84 | 97 | 100 | 100 |
| MEDICAL CLAIMS ISF | 2122 | 59 | 59 | 60 | 60 |
| IMPROVEMENTS-MAINTENANCE | 2123H | 449,694 | 451,645 | 0 | 0 |
| GROUNDS-MAINTENANCE | 2124H | 92,180 | 95,998 | 0 | 0 |
| MEMBERSHIPS AND DUES | 2131 | 200 | 0 | 300 | 300 |
| IMPROVEMENTS-MAINT SUPPLIES | 2137H | 6,963 | 2,502 | 0 | 0 |
| GROUNDS-MAINTENANCE SUPPLIES | 2138H | 0 | 2,651 | 0 | 0 |
| CASH SHORTAGE | 2156 | 7,550 | 7,705 | 9,400 | 9,400 |
| COST ALLOCATION PLAN CHARGES | 2158 | 87,538 | 54,171 | 120,341 | 120,341 |
| MISCELLANEOUS EXPENSE | 2159 | 51,022 | 32,502 | 39,300 | 39,300 |
| OFFICE SUPPLIES | 2161 | 1,355 | 2,706 | 1,650 | 1,650 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2015-16

FUND E400 PARKS DEPARTMENT
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4760 GSA PARKS DEPARTMENT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| OPERATING EXPENSE | | | | |
| PRINTING AND BINDING NON ISF | 2162 | 33,067 | 34,777 | 34,000 |
| BOOKS AND PUBLICATIONS | 2163 | 144 | 155 | 175 |
| MAIL CENTER ISF | 2164 | 378 | 369 | 432 |
| PURCHASING CHARGES ISF | 2165 | 11,467 | 14,317 | 14,748 |
| GRAPHICS CHARGES ISF | 2166 | 5,775 | 3,007 | 5,000 |
| COPY MACHINE CHGS ISF | 2167 | 1,315 | 745 | 1,578 |
| STORES ISF | 2168 | 18 | 5 | 40 |
| MISCELLANEOUS OFFICE EXPENSE | 2179 | 1,672 | 1,494 | 900 |
| ATTORNEY SERVICES | 2185 | 8,142 | 17,912 | 5,500 |
| TEMPORARY HELP | 2192 | 6,097 | 1,558 | 5,000 |
| MARKETING AND ADVERTISING | 2193 | 7,230 | 1,309 | 1,000 |
| COMPUTER SERVICES NON ISF | 2195H | 10,845 | 10,944 | 0 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 26,584 | 64,666 | 101,245 |
| EMPLOYEE HEALTH SERVICES HCA | 2201 | 4,276 | 0 | 5,000 |
| INFORMATION TECHNOLOGY ISF | 2202 | 4,604 | 6,857 | 6,881 |
| COUNTY GEOGRAPHICAL INFORMATION SYSTEMS EXPENSE IS | 2203 | 0 | 0 | 500 |
| SPECIAL SERVICES ISF | 2206 | 1,087 | 855 | 1,110 |
| RENT AND LEASES EQUIPMENT NONCOUNTY OWNED | 2231 | 11,821 | 15,157 | 13,050 |
| STORAGE CHARGES ISF | 2244 | 10 | 12 | 13 |
| COMPUTER EQUIPMENT <5000 | 2261 | 5,867 | 54 | 3,000 |
| FURNITURE AND FIXTURES <5000 | 2262 | 0 | 62,367 | 15,000 |
| INSTALLATIONS ELECTRICAL EQUIPMENT ISF | 2263 | 0 | 0 | 1,000 |
| MINOR EQUIPMENT | 2264 | 15,601 | 7,293 | 5,000 |
| TRAINING ISF | 2272 | 120 | 20 | 0 |
| EDUCATION TRAINING CONFERENCE AND SEMINARS | 2273 | 0 | 0 | 500 |
| PRIVATE VEHICLE MILEAGE | 2291 | 0 | 0 | 300 |
| TRAVEL EXPENSE | 2292 | 285 | 520 | 1,500 |
| GAS AND DIESEL FUEL ISF | 2301 | 73,637 | 64,636 | 74,385 |
| SPECIAL DEPT. EXP. - 01 | 2301H | 6,996 | 6,649 | 0 |
| TRANSPORTATION CHARGES ISF | 2302 | 190,133 | 187,466 | 212,274 |
| MOTORPOOL ISF | 2303 | 56 | 0 | 100 |
| SPECIAL DEPT. EXP. - 05 | 2305H | 47,678 | 57,765 | 0 |
| UTILITIES | 2311 | 315,882 | 284,987 | 349,900 |
| SEWAGE TREATMENT COSTS | 2314 | 0 | 0 | 39,761 |
| SEWAGE TREATMENT COSTS | 2545H | 36,236 | 37,867 | 0 |
| TOTAL SERVICES AND SUPPLIES | | 1,802,910 | 1,846,913 | 2,274,780 |
| DEPRECIATION EXPENSE | 3611 | 1,459,425 | 1,603,325 | 1,653,515 |
| BAD DEBTS | 3711 | 8,045 | 7,269 | 8,007 |
| INTERFUND EXPENSE ADMINISTRATIVE | 3912 | 372,068 | 404,956 | 439,973 |
| TOTAL OTHER CHARGES | | 1,839,538 | 2,015,550 | 2,101,495 |
| TOTAL OPERATING EXPENSE | | 5,074,664 | 5,467,648 | 6,138,389 |

FUND E400 PARKS DEPARTMENT
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4760 GSA PARKS DEPARTMENT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | |
|--------------------------------|------------------|--------------------|--------------------|--------------------|
| OPERATING INCOME (LOSS) | (238,198) | (1,689,396) | (2,424,948) | (2,424,948) |
|--------------------------------|------------------|--------------------|--------------------|--------------------|

NON-OPERATING REVENUE

| | | | | | |
|--|------|--------------|--------------|--------------|--------------|
| INVESTMENT INCOME | 8911 | 5,625 | 6,368 | 6,080 | 6,080 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 5,625 | 6,368 | 6,080 | 6,080 |

| | | | | | |
|--------------------------------------|------|-----------------|----------|----------|----------|
| GAIN/LOSS REVENUE CAPITAL ASSETS | 9822 | (56,483) | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | (56,483) | 0 | 0 | 0 |

| | | | | | |
|------------------------------------|--|-----------------|--------------|--------------|--------------|
| TOTAL NON-OPERATING REVENUE | | (50,858) | 6,368 | 6,080 | 6,080 |
|------------------------------------|--|-----------------|--------------|--------------|--------------|

| | | | | | |
|--|--|------------------|--------------------|--------------------|--------------------|
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | (289,055) | (1,683,028) | (2,418,868) | (2,418,868) |
|--|--|------------------|--------------------|--------------------|--------------------|

OPERATING TRANSFERS

| | | | | | |
|-----------------------------------|------|----------|----------|------------------|------------------|
| TRANSFERS OUT TO OTHER FUNDS | 5111 | 0 | 0 | (100,000) | (100,000) |
| TOTAL OTHER FINANCING USES | | 0 | 0 | (100,000) | (100,000) |

| | | | | | |
|--|-------|--------------|----------|----------|----------|
| CONTRIB.-ISF | 5512H | 1,074 | 0 | 0 | 0 |
| TOTAL RESIDUAL EQUITY TRANSFERS | | 1,074 | 0 | 0 | 0 |

| | | | | | |
|--------------------------------------|------|----------------|----------------|----------------|----------------|
| TRANSFERS IN FROM OTHER FUNDS | 9831 | 830,118 | 587,334 | 655,918 | 655,918 |
| TOTAL OTHER FINANCING SOURCES | | 830,118 | 587,334 | 655,918 | 655,918 |

| | | | | | |
|----------------------------------|--|----------------|----------------|----------------|----------------|
| TOTAL OPERATING TRANSFERS | | 831,192 | 587,334 | 555,918 | 555,918 |
|----------------------------------|--|----------------|----------------|----------------|----------------|

| | | | | | |
|-----------------------------|--|----------------|--------------------|--------------------|--------------------|
| CHANGE IN NET ASSETS | | 542,136 | (1,095,694) | (1,862,950) | (1,862,950) |
|-----------------------------|--|----------------|--------------------|--------------------|--------------------|

NET ASSETS - BEGINNING BALANCE

NET ASSETS - ENDING BALANCE

RETIREMENT OF LONG TERM DEBT

| | | | | | |
|-------------------------------|------|----------|----------|----------|----------|
| OTHER LOAN PAYMENTS PRINCIPAL | 3312 | 0 | 0 | 0 | 0 |
| TOTAL OTHER CHARGES | | 0 | 0 | 0 | 0 |

| | | | | | |
|---|--|----------|----------|----------|----------|
| TOTAL RETIREMENT OF LONG TERM DEBT | | 0 | 0 | 0 | 0 |
|---|--|----------|----------|----------|----------|

FIXED ASSETS

| | | | | | |
|----------------------------|-------|---------|--------|---------|---------|
| BUILDINGS AND IMPROVEMENTS | 4111 | (200) | 58,215 | 100,000 | 100,000 |
| PIRU SKATE PARK AND BOWL | 4213 | 431,822 | 0 | 0 | 0 |
| EQUIPMENT | 4601 | 0 | 0 | 140,000 | 140,000 |
| COMPUTER SOFTWARE | 4701 | 0 | 9,999 | 0 | 0 |
| SHOP & MAINT. EQUIPMENT | 4830H | 119,880 | 21,305 | 0 | 0 |
| OTHER EQUIPMENT | 4889H | 0 | 85,991 | 0 | 0 |

FUND E400 PARKS DEPARTMENT
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4760 GSA PARKS DEPARTMENT

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|-----------------------|------------------------|--|
| | | ACTUAL * ESTIMATED | | |
| 1 | 2 | 3 | 4 | 5 |

FIXED ASSETS

| | | | | | |
|------------------------------------|------|------------|------------|----------------|----------------|
| STRUCTURES AND IMPROVEMENTS CONTRA | 4992 | (431,622) | 0 | 0 | 0 |
| EQUIPMENT CONTRA ACCOUNT | 4993 | (119,880) | (175,511) | 0 | 0 |
| TOTAL FIXED ASSETS | | (1) | (0) | 240,000 | 240,000 |
| TOTAL FIXED ASSETS | | (1) | 0 | 240,000 | 240,000 |

FUND E410 OAK VIEW SCHOOL PRESERVATION AND MAINTENANCE
SERVICE ACTIVITY: RECREATION FACILITIES

OAK VIEW SCHOOL PRESERVATION AND MAINTENANCE DISTRICT - 4770

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2014-15 | ACTUAL PRIOR YEAR FY 2014-15 | REQUESTED BUDGET FY 2015-16 | RECOMMENDED BUDGET FY 2015-16 | ADOPTED BUDGET FY 2015-16 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 498,375 | 212,830 | 363,800 | 363,800 | 363,800 |
| TOTAL REVENUES | 276,524 | 262,417.2 | 267,017 | 267,017 | 267,017 |
| NET COUNTY COST | 221,851 | (49,587) | 96,783 | 96,783 | 96,783 |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

The Oak View Preservation and Maintenance District was established for the purpose of creating and maintaining a community park and family resource center. The Center provides services such as educational and recreational programs for youths and adults, library services, community fundraisers and meeting facilities for support groups and local businesses. Exclusive benefit assessment revenues and lease revenue from non-County sources support the District.

FUND E410 OAK VIEW SCHOOL PRESERVATION AND MAI
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4770 OAK VIEW SCHOOL PRESERVATION AND MAI

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|--|-------|----------------|----------------|----------------|----------------|
| PENALTIES AND COSTS ON DELINQUENT TAXES | 8841 | 1,131 | 1,315 | 0 | 0 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 1,131 | 1,315 | 0 | 0 |
| RENTS AND CONCESSIONS | 8931 | 59,117 | 56,051 | 60,467 | 60,467 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 59,117 | 56,051 | 60,467 | 60,467 |
| SPECIAL ASSESSMENTS | 9421 | 187,483 | 187,554 | 189,850 | 189,850 |
| TOTAL CHARGES FOR SERVICES | | 187,483 | 187,554 | 189,850 | 189,850 |
| CONTRIBUTIONS AND DONATIONS | 9770 | 300 | 100 | 0 | 0 |
| CONTRIBUTIONS/DONATIONS-INKIND | 9796H | 2,197 | 0 | 0 | 0 |
| TOTAL MISCELLANEOUS REVENUES | | 2,497 | 100 | 0 | 0 |
| TOTAL OPERATING INCOME | | 250,228 | 245,020 | 250,317 | 250,317 |

OPERATING EXPENSE

| | | | | | |
|--|-------|----------------|----------------|----------------|----------------|
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 0 | 0 | 20,000 | 20,000 |
| IMPROVEMENTS-MAINTENANCE | 2123H | 40,269 | 12,839 | 0 | 0 |
| COST ALLOCATION PLAN CHARGES | 2158 | 1,766 | 1,686 | 2,370 | 2,370 |
| MISCELLANEOUS EXPENSE | 2159 | 1,255 | 1,126 | 2,000 | 2,000 |
| PURCHASING CHARGES ISF | 2165 | 1,148 | 1,204 | 1,215 | 1,215 |
| GRAPHICS CHARGES ISF | 2166 | 0 | 727 | 0 | 0 |
| ATTORNEY SERVICES | 2185 | 1,610 | 1,624 | 2,000 | 2,000 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 137,544 | 146,683 | 157,172 | 157,172 |
| TOTAL SERVICES AND SUPPLIES | | 183,592 | 165,888 | 184,757 | 184,757 |
| DEPRECIATION EXPENSE | 3611 | 28,011 | 28,098 | 35,581 | 35,581 |
| INTERFUND EXPENSE ADMINISTRATIVE | 3912 | 17,263 | 18,284 | 22,544 | 22,544 |
| TOTAL OTHER CHARGES | | 45,274 | 46,381 | 58,125 | 58,125 |
| TOTAL OPERATING EXPENSE | | 228,866 | 212,269 | 242,882 | 242,882 |
| OPERATING INCOME (LOSS) | | 21,362 | 32,751 | 7,435 | 7,435 |

NON-OPERATING REVENUE

| | | | | | |
|--|------|--------------|--------------|------------|------------|
| INVESTMENT INCOME | 8911 | 1,213 | 1,197 | 500 | 500 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 1,213 | 1,197 | 500 | 500 |
| TOTAL NON-OPERATING REVENUE | | 1,213 | 1,197 | 500 | 500 |

| | | | | | |
|--|--|---------------|---------------|--------------|--------------|
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 22,575 | 33,948 | 7,935 | 7,935 |
|--|--|---------------|---------------|--------------|--------------|

NON-OPERATING EXPENSE

| | | | | | |
|-------------------------|------|-----|-----|--------|--------|
| INTEREST LONG TERM TECP | 3412 | 805 | 561 | 10,268 | 10,268 |
|-------------------------|------|-----|-----|--------|--------|

FUND E410 OAK VIEW SCHOOL PRESERVATION AND MAI
SERVICE ACTIVITY: RECREATION FACILITIES
UNIT 4770 OAK VIEW SCHOOL PRESERVATION AND MAI

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

NON-OPERATING EXPENSE

TOTAL OTHER CHARGES 805 561 10,268 10,268

TOTAL NON-OPERATING EXPENSE 805 561 10,268 10,268

INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS 21,770 33,387 (2,333) (2,333)

OPERATING TRANSFERS

TRANSFERS IN FROM OTHER FUNDS 9831 13,500 16,200 16,200 16,200

TOTAL OTHER FINANCING SOURCES 13,500 16,200 16,200 16,200

TOTAL OPERATING TRANSFERS 13,500 16,200 16,200 16,200

CHANGE IN NET ASSETS 35,270 49,587 13,867 13,867

NET ASSETS - BEGINNING BALANCE

NET ASSETS - ENDING BALANCE

RETIREMENT OF LONG TERM DEBT

OTHER LOAN PAYMENTS PRINCIPAL 3312 39,580 39,717 35,650 35,650

DEBT CONTRA 3992 (39,580) (39,717) 0 0

TOTAL OTHER CHARGES 0 0 35,650 35,650

TOTAL RETIREMENT OF LONG TERM DEBT 0 0 35,650 35,650

FIXED ASSETS

BUILDINGS AND IMPROVEMENTS 4111 0 10,954 75,000 75,000

OTHER EQUIPMENT 4889H 0 7,087 0 0

STRUCTURES AND IMPROVEMENTS CONTRA 4992 0 0 0 0

EQUIPMENT CONTRA ACCOUNT 4993 0 (18,041) 0 0

TOTAL FIXED ASSETS 0 (0) 75,000 75,000

TOTAL FIXED ASSETS 0 (0) 75,000 75,000

FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE

VENTURA COUNTY MEDICAL CENTER - 3300

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2014-15 | ACTUAL PRIOR YEAR FY 2014-15 | REQUESTED BUDGET FY 2015-16 | RECOMMENDED BUDGET FY 2015-16 | ADOPTED BUDGET FY 2015-16 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 465,063,872 | 387,513,633 | 473,454,599 | 473,454,599 | 473,454,599 |
| TOTAL REVENUES | 401,214,352 | 402,540,013.33 | 428,561,333 | 428,561,333 | 428,561,333 |
| NET COUNTY COST | 63,849,520 | (15,026,380) | 44,893,266 | 44,893,266 | 44,893,266 |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

Ventura County Medical Center (VCMC), a department of the Ventura County Health Care Agency (HCA), is a hospital system with two hospital campuses as well as outpatient ambulatory care clinics. VCMC, the main campus in Ventura, is a general acute care hospital as well as an acute psychiatric hospital both licensed by the State of California and accredited by The Joint Commission. VCMC is licensed for 180 general inpatient beds and 43 inpatient psychiatric unit beds. The second hospital, Santa Paula Hospital (SPH), is located in the city of Santa Paula. SPH is licensed and accredited as a part of VCMC and is licensed for 49 general acute inpatient beds. Outpatient care is provided by a fully integrated system of primary care and specialty care clinics. There are currently 19 primary care clinics, 11 of which also provide specialty care services, seven Urgent Care centers, 12 specialty care clinics, a mobile medical clinic, mobile mammography clinic and the Employee Health Services clinic. This clinic network is spread throughout nine communities in Ventura County, bringing health care to the residents of the County. VCMC has an approved graduate medical education program affiliated with the UCLA School of Medicine for the training of Family Medicine physicians. VCMC's Hospital Replacement Wing project is on target and expected to be completed by February 2017.

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2015-16

FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE
UNIT 3300 VENTURA COUNTY MEDICAL CENTER

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|---|-------|--------------------|--------------------|--------------------|--------------------|
| MADDY EMERGENCY MEDICAL SERVICES FUND REVENUE | 8822 | 382,404 | 355,493 | 350,000 | 350,000 |
| TOTAL FINES FORFEITURES AND PENALTIES | | 382,404 | 355,493 | 350,000 | 350,000 |
| OTHER STATE HEALTH | 9131 | 150,544 | 197,640 | 266,460 | 266,460 |
| OTHER HEALTH 17603 | 9135H | 1,903,944 | 507,942 | 0 | 0 |
| STATE OTHER | 9252 | 3,237,933 | 3,489,541 | 3,487,783 | 3,487,783 |
| FEDERAL OTHER | 9351 | 0 | 0 | 2,262,485 | 2,262,485 |
| OTHER GOVERNMENTAL AGENCIES | 9371 | 7,750,920 | 33,307,560 | 3,800,000 | 3,800,000 |
| TOTAL INTERGOVERNMENTAL REVENUE | | 13,043,341 | 37,502,682 | 9,816,728 | 9,816,728 |
| PERSONNEL SERVICES | 9471 | 179,700 | 54,551 | 73,000 | 73,000 |
| HEALTH FEES | 9581 | 0 | 0 | 1,598,979 | 1,598,979 |
| HEALTH FEES | 9582H | 0 | 0 | 0 | 0 |
| INSTITUTIONAL CARE AND SERVICES OTHER DISCOUNTS CON | 9631 | (960,000,000) | (1,017,702,261) | (1,122,996,602) | (1,122,996,602) |
| DSH SUPPLEMENTAL | 9632 | 111,000,000 | 94,555,392 | 80,399,210 | 80,399,210 |
| INSTITUTIONAL CARE AND SERVICES | 9633 | 1,160,000,000 | 1,248,511,531 | 1,420,061,745 | 1,420,061,745 |
| COST ALLOCATION PLAN REVENUE | 9731 | 21,927 | 0 | 0 | 0 |
| TOTAL CHARGES FOR SERVICES | | 311,201,627 | 325,419,213 | 379,136,332 | 379,136,332 |
| OTHER SALES | 9751 | 602,297 | 608,503 | 640,000 | 640,000 |
| CONTRIBUTIONS AND DONATIONS | 9770 | 16,781 | 0 | 0 | 0 |
| BAD DEBT RECOVERY | 9773H | 3,333,308 | 2,161,276 | 0 | 0 |
| MISCELLANEOUS REVENUE | 9790 | 3,112,508 | 3,593,654 | 3,827,000 | 3,827,000 |
| TOTAL MISCELLANEOUS REVENUES | | 7,064,894 | 6,363,433 | 4,467,000 | 4,467,000 |
| TOTAL OPERATING INCOME | | 331,692,266 | 369,640,821 | 393,770,060 | 393,770,060 |

OPERATING EXPENSE

| | | | | | |
|---|------|------------|------------|------------|------------|
| REGULAR SALARIES | 1101 | 70,666,295 | 76,254,139 | 85,516,349 | 85,516,349 |
| EXTRA HELP | 1102 | 5,984,177 | 5,535,538 | 5,445,575 | 5,445,575 |
| OVERTIME | 1105 | 4,290,350 | 4,444,711 | 4,037,058 | 4,037,058 |
| SUPPLEMENTAL PAYMENTS | 1106 | 11,494,990 | 12,148,684 | 7,487,266 | 7,487,266 |
| TERMINATIONS | 1107 | 1,026,932 | 1,091,925 | 1,014,466 | 1,014,466 |
| CALL BACK STAFFING | 1108 | 1,745,492 | 1,813,600 | 569,770 | 569,770 |
| RETIREMENT CONTRIBUTION | 1121 | 15,357,675 | 16,312,699 | 19,032,151 | 19,032,151 |
| OASDI CONTRIBUTION | 1122 | 5,155,668 | 5,515,893 | 6,308,742 | 6,308,742 |
| FICA MEDICARE | 1123 | 1,342,291 | 1,428,374 | 1,502,099 | 1,502,099 |
| SAFE HARBOR | 1124 | 613,611 | 548,560 | 460,165 | 460,165 |
| RETIREE HEALTH PAYMENT 1099 | 1128 | 49,442 | 48,914 | 55,540 | 55,540 |
| GROUP INSURANCE | 1141 | 8,965,436 | 9,645,388 | 10,075,559 | 10,075,559 |
| LIFE INSURANCE FOR DEPARTMENT HEADS AND MANAGEMEN | 1142 | 4,224 | 4,285 | 6,195 | 6,195 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 109,907 | 117,527 | 119,393 | 119,393 |
| MANAGEMENT DISABILITY INSURANCE | 1144 | 39,923 | 104,272 | 240,314 | 240,314 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 2,435,246 | 2,619,663 | 3,052,505 | 3,052,505 |

FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE
UNIT 3300 VENTURA COUNTY MEDICAL CENTER

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|---|-------|--------------------|--------------------|--------------------|--------------------|
| 401K PLAN | 1171 | 724,067 | 807,155 | 973,019 | 973,019 |
| SALARY AND EMPLOYEE BENEFITS CURRENT YEAR ADJ INCRE | 1991 | 16,935 | (197,077) | 80,000 | 80,000 |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 130,022,660 | 138,244,250 | 145,976,166 | 145,976,166 |
| CLOTHING AND PERSONAL SUPPLIES | 2021 | 11,116 | 8,904 | 21,566 | 21,566 |
| SAFETY CLOTH & SUPPLIES | 2023H | 4,658 | 4,006 | 0 | 0 |
| COMMUNICATIONS | 2031 | 0 | 0 | 122,500 | 122,500 |
| VOICE DATA ISF | 2032 | 2,067,424 | 2,115,541 | 1,770,967 | 1,770,967 |
| TELEPHONE CHGS - NON ISF | 2032H | 92,225 | 128,497 | 0 | 0 |
| RADIO COMMUNICATIONS ISF | 2033 | 150,429 | 151,083 | 144,905 | 144,905 |
| FOOD | 2041 | 1,354,602 | 1,304,953 | 1,568,635 | 1,568,635 |
| KITCHEN SUPPLIES | 2051 | 278,830 | 271,783 | 322,211 | 322,211 |
| BEDDING AND LINENS SUPPLIES | 2052 | 116,494 | 120,509 | 246,295 | 246,295 |
| LAUNDRY SUPPLIES | 2053 | 58,777 | 40,016 | 71,755 | 71,755 |
| JANITORIAL SUPPLIES | 2054 | 376,765 | 329,811 | 406,603 | 406,603 |
| JANITORIAL SERVICES NON ISF | 2055 | 1,230 | 382 | 139,661 | 139,661 |
| REFUSE DISPOSAL | 2056H | 134,877 | 136,013 | 0 | 0 |
| HAZARDOUS MATERIAL DISPOSAL | 2057 | 145,057 | 130,441 | 146,996 | 146,996 |
| HOUSEKEEPING GROUNDS ISF CHARGS | 2058 | 1,155 | 4,316 | 2,652 | 2,652 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 895,618 | 504,027 | 879,093 | 879,093 |
| INSURANCE | 2072 | 0 | 0 | 1,758,372 | 1,758,372 |
| MALPRACTICE | 2076H | 1,993,837 | 1,951,936 | 0 | 0 |
| EQUIPMENT MAINTENANCE | 2101 | 0 | 0 | 3,240,636 | 3,240,636 |
| OFFICE EQUIP. MAINTENANCE | 2102H | 21,704 | 30,365 | 0 | 0 |
| COMM. EQUIP. MAINTENANCE | 2103H | 25 | 26 | 0 | 0 |
| MAINTENANCE SUPPLIES AND PARTS | 2104 | 865,832 | 661,616 | 1,342,083 | 1,342,083 |
| OTHER EQUIP. MAINTENANCE | 2105H | 1,931,369 | 1,744,204 | 0 | 0 |
| BUILDINGS AND IMPROVEMENTS MAINTENANCE | 2112 | 1,398,701 | 856,466 | 1,803,509 | 1,803,509 |
| FACILITIES AND MATERIALS SQ FT ALLOCATION ISF | 2114 | 967,242 | 1,025,336 | 1,146,605 | 1,146,605 |
| OTHER MAINTENANCE ISF | 2116 | 4,098 | 12,894 | 53,000 | 53,000 |
| MEDICAL AND LABORATORY SUPPLIES | 2121 | 11,589,501 | 12,554,474 | 48,602,274 | 48,602,274 |
| BUILDING EQUIP. MAINTENAN | 2122H | 311,154 | 332,886 | 0 | 0 |
| IMPROVEMENTS-MAINTENANCE | 2123H | 15,605 | 2,589 | 0 | 0 |
| GROUNDS-MAINTENANCE | 2124H | 180,786 | 155,785 | 0 | 0 |
| MEMBERSHIPS AND DUES | 2131 | 513,269 | 532,592 | 712,964 | 712,964 |
| DRUG SUPPLIES | 2131H | 17,814,192 | 17,529,338 | 0 | 0 |
| X-RAY SUPPLIES & EXPENSE | 2133H | 834,521 | 509,683 | 0 | 0 |
| LAB SUPPLIES & EXPENSE | 2134H | 5,013,892 | 5,418,934 | 0 | 0 |
| SURGICAL SUPPLIES EXPENSE | 2135H | 6,959,777 | 7,393,944 | 0 | 0 |
| EDUCATIONAL MATERIALS | 2152H | 0 | 978 | 0 | 0 |
| CASH SHORTAGE | 2156 | (47,544) | (199) | 0 | 0 |
| COST ALLOCATION PLAN CHARGES | 2158 | 2,869,294 | 3,129,770 | 3,191,053 | 3,191,053 |
| MISCELLANEOUS EXPENSE | 2159 | 191,193 | 287,383 | 581,921 | 581,921 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2015-16

FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE
UNIT 3300 VENTURA COUNTY MEDICAL CENTER

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| OPERATING EXPENSE | | | | |
| OFFICE SUPPLIES | 2161 | 445,704 | 467,240 | 474,085 |
| PRINTING AND BINDING NON ISF | 2162 | 49,122 | 46,791 | 59,358 |
| BOOKS AND PUBLICATIONS | 2163 | 260,851 | 282,132 | 225,668 |
| MAIL CENTER ISF | 2164 | 203,100 | 111,089 | 111,405 |
| PURCHASING CHARGES ISF | 2165 | 404,388 | 417,184 | 435,277 |
| GRAPHICS CHARGES ISF | 2166 | 257,631 | 182,417 | 141,436 |
| COPY MACHINE CHGS ISF | 2167 | 384,000 | 415,518 | 355,295 |
| STORES ISF | 2168 | 39,742 | 36,866 | 48,410 |
| MISCELLANEOUS OFFICE EXPENSE | 2179 | 5,415 | 6,435 | 24,877 |
| ATTORNEY SERVICES | 2185 | 337,177 | 260,689 | 279,303 |
| COLLECTION AND BILLING SERVICES | 2191 | 534,604 | 513,873 | 566,504 |
| TEMPORARY HELP | 2192 | 177,977 | 71,644 | 0 |
| MARKETING AND ADVERTISING | 2193 | 29,765 | 41,784 | 154,360 |
| COMPUTER SERVICES NON ISF | 2195H | 657,568 | 484,441 | 0 |
| PROFESSIONAL MEDICAL SERVICES | 2197 | 45,002,103 | 46,528,712 | 49,585,098 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 23,516,242 | 25,652,411 | 26,071,784 |
| INFORMATION TECHNOLOGY ISF | 2202 | 803,100 | 1,153,497 | 1,327,408 |
| COUNTY GEOGRAPHICAL INFORMATION SYSTEMS EXPENSE IS | 2203 | 6,634 | 6,628 | 6,826 |
| PUBLIC WORKS ISF CHARGES | 2205 | 3,431 | 44,036 | 49,545 |
| SPECIAL SERVICES ISF | 2206 | 575 | 215 | 12,500 |
| PUBLICATIONS AND LEGAL NOTICES | 2221 | 88,980 | 69,446 | 119,328 |
| RENT AND LEASES EQUIPMENT NONCOUNTY OWNED | 2231 | 1,394,318 | 1,131,141 | 1,793,893 |
| BUILDING LEASES AND RENTALS NONCOUNTY OWNED | 2241 | 4,702,652 | 5,051,768 | 5,193,663 |
| STORAGE CHARGES ISF | 2244 | 283,083 | 177,735 | 97,065 |
| BUILDING LEASE NON A87 | 2246 | 158,722 | 317,592 | 325,852 |
| COMPUTER EQUIPMENT <5000 | 2261 | 1,348,778 | 1,556,853 | 0 |
| LEGAL DOCUMENTS/CERT | 2262H | 20 | 50 | 0 |
| INSTALLATIONS ELECTRICAL EQUIPMENT ISF | 2263 | 0 | 0 | 1,030 |
| MINOR EQUIPMENT | 2264 | 4,008,852 | 844,208 | 2,022,849 |
| TRAINING ISF | 2272 | 1,260 | 1,280 | 0 |
| EDUCATION TRAINING CONFERENCE AND SEMINARS | 2273 | 116,813 | 127,311 | 89,280 |
| PRIVATE VEHICLE MILEAGE | 2291 | 30,637 | 31,290 | 23,699 |
| SMALL TOOLS & INSTRUMENTS | 2291H | 337,078 | 333,987 | 0 |
| TRAVEL EXPENSE | 2292 | 61,671 | 49,092 | 45,333 |
| TRANSPORTATION EXPENSE | 2299 | 98,673 | 100,259 | 142,004 |
| GAS AND DIESEL FUEL ISF | 2301 | 86,004 | 59,305 | 96,911 |
| TRANSPORTATION CHARGES ISF | 2302 | 142,110 | 177,509 | 179,495 |
| MOTORPOOL ISF | 2303 | 2,944 | 11,003 | 0 |
| UTILITIES | 2311 | 3,015,519 | 3,304,899 | 3,813,990 |
| SERVICES AND SUPPLIES CURRENT YEAR ADJ INCREASE | 2991 | 0 | 0 | 174,950 |
| SERVICES AND SUPPLIES CURRENT YEAR ADJ DECREASE | 2992 | 0 | 0 | 0 |
| TOTAL SERVICES AND SUPPLIES | | 148,114,946 | 149,449,614 | 162,324,737 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2015-16

FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE
UNIT 3300 VENTURA COUNTY MEDICAL CENTER

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|--|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |
| OPERATING EXPENSE | | | | |
| TAXES AND ASSESSMENTS | 3571 | 7,399 | 0 | 0 |
| DEPRECIATION EXPENSE | 3611 | 12,054,605 | 12,954,081 | 13,986,749 |
| INTERFUND EXPENSE ADMINISTRATIVE | 3912 | 12,567,867 | 13,419,210 | 18,158,882 |
| TOTAL OTHER CHARGES | | 24,629,871 | 26,373,291 | 32,145,631 |
| TOTAL OPERATING EXPENSE | | 302,767,477 | 314,067,154 | 340,446,534 |
| OPERATING INCOME (LOSS) | | 28,924,789 | 55,573,667 | 53,323,526 |
| NON-OPERATING REVENUE | | | | |
| INVESTMENT INCOME | 8911 | 54,299 | 90,075 | 50,000 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 54,299 | 90,075 | 50,000 |
| GAIN/LOSS REVENUE CAPITAL ASSETS | 9822 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 0 | 0 | 0 |
| TOTAL NON-OPERATING REVENUE | | 54,299 | 90,075 | 50,000 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 28,979,088 | 55,663,742 | 53,373,526 |
| NON-OPERATING EXPENSE | | | | |
| INTEREST LONG TERM TECP | 3412 | 5,989 | 4,090 | 70,817 |
| INTEREST ON LEASE PURCHASE PAYMENTS | 3451 | 3,066,439 | 3,299,668 | 15,890,828 |
| INTEREST ON OTHER LONG TERM DEBT | 3452 | (1,147,654) | (949,145) | 0 |
| INTEREST ON SHORT TERM DEBT | 3471 | 0 | 0 | 0 |
| TOTAL OTHER CHARGES | | 1,924,774 | 2,354,613 | 15,961,645 |
| TOTAL NON-OPERATING EXPENSE | | 1,924,774 | 2,354,613 | 15,961,645 |
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 27,054,313 | 53,309,129 | 37,411,881 |
| OPERATING TRANSFERS | | | | |
| CONTRIBUTIONS TO OUTSIDE AGENCIES | 3811 | (57,665,004) | (71,091,865) | (76,306,252) |
| TOTAL OTHER CHARGES | | (57,665,004) | (71,091,865) | (76,306,252) |
| TRANSFERS OUT TO OTHER FUNDS | 5111 | (461,661) | 0 | 0 |
| TOTAL OTHER FINANCING USES | | (461,661) | 0 | 0 |
| CONTRIB.-ISF | 5512H | (10,000) | 0 | 0 |
| TOTAL RESIDUAL EQUITY TRANSFERS | | (10,000) | 0 | 0 |
| TRANSFERS IN FROM OTHER FUNDS | 9831 | 16,216,100 | 15,197,900 | 15,197,900 |
| TRANSFERS IN VEHICLE LICENSE FEE REALIGNMENT | 9832 | 8,867,736 | 293,273 | 2,725,433 |
| TRANSFERS IN TOBACCO SETTLEMENT | 9833 | 4,018,700 | 4,018,700 | 4,018,700 |
| TRANSFERS IN IN PATIENT UNIT | 9834 | 11,499,244 | 13,299,244 | 12,799,240 |

FUND E500 VENTURA COUNTY MEDICAL CENTER
SERVICE ACTIVITY: HOSPITAL CARE
UNIT 3300 VENTURA COUNTY MEDICAL CENTER

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING TRANSFERS

| | | | | | |
|--------------------------------------|------|---------------------|---------------------|---------------------|---------------------|
| LONGTERM DEBT PROCEEDS | 9841 | 0 | (0) | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 40,601,780 | 32,809,117 | 34,741,273 | 34,741,273 |
| TOTAL OPERATING TRANSFERS | | (17,534,885) | (38,282,749) | (41,564,979) | (41,564,979) |

| | | | | | |
|--------------------------------|--|------------------|-------------------|--------------------|--------------------|
| CHANGE IN NET ASSETS | | 9,519,428 | 15,026,380 | (4,153,098) | (4,153,098) |
| NET ASSETS - BEGINNING BALANCE | | | | | |
| NET ASSETS - ENDING BALANCE | | | | | |

RETIREMENT OF LONG TERM DEBT

| | | | | | |
|---|------|----------------|-------------|-------------------|-------------------|
| LEASE PURCHASE PYMT PRINCIPAL | 3311 | 6,823,388 | 6,417,552 | 13,316,102 | 13,316,102 |
| OTHER LOAN PAYMENTS PRINCIPAL | 3312 | 430,452 | 554,773 | 530,256 | 530,256 |
| DEBT CONTRA | 3992 | (7,051,757) | (6,972,326) | 0 | 0 |
| TOTAL OTHER CHARGES | | 202,083 | (0) | 13,846,358 | 13,846,358 |
| TOTAL RETIREMENT OF LONG TERM DEBT | | 202,083 | (0) | 13,846,358 | 13,846,358 |

FIXED ASSETS

| | | | | | |
|------------------------------------|-------|----------------|-------------|-------------------|-------------------|
| BUILDINGS AND IMPROVEMENTS | 4111 | 584,076 | 1,304,249 | 14,061,010 | 14,061,010 |
| HOSPITAL REPLACEMENT WING | 4220 | 167,604 | 94,235 | 0 | 0 |
| EQUIPMENT | 4601 | 0 | 0 | 10,682,800 | 10,682,800 |
| HOSPITAL REPLACEMENT EQUIPMENT | 4611 | 0 | 0 | 0 | 0 |
| COMPUTER SOFTWARE | 4701 | 2,188 | 13,000 | 2,150,000 | 2,150,000 |
| ELECTRONIC HEALTH RECORD SYSTEM | 4714 | 6,131,402 | 863,622 | 0 | 0 |
| FURNITURE & FIXTURES | 4850H | 0 | 0 | 0 | 0 |
| COMPUTER EQUIPMENT | 4862H | 0 | 6,221 | 0 | 0 |
| OTHER EQUIPMENT | 4889H | 612,389 | 1,011,829 | 0 | 0 |
| STRUCTURES AND IMPROVEMENTS CONTRA | 4992 | (667,328) | (1,555,713) | 0 | 0 |
| EQUIPMENT CONTRA ACCOUNT | 4993 | (6,500,781) | (1,737,443) | 0 | 0 |
| TOTAL FIXED ASSETS | | 329,550 | (0) | 26,893,810 | 26,893,810 |
| TOTAL FIXED ASSETS | | 329,550 | (0) | 26,893,810 | 26,893,810 |

FUND E510 VENTURA COUNTY HEALTH CARE PLAN
SERVICE ACTIVITY: HEALTH

VENTURA COUNTY HEALTH CARE PLAN - 3390

BUDGET OVERVIEW:

| | FINAL BUDGET FY 2014-15 | ACTUAL PRIOR YEAR FY 2014-15 | REQUESTED BUDGET FY 2015-16 | RECOMMENDED BUDGET FY 2015-16 | ADOPTED BUDGET FY 2015-16 |
|----------------------|-------------------------------|------------------------------------|-----------------------------------|-------------------------------------|---------------------------------|
| TOTAL APPROPRIATIONS | 63,193,720 | 59,588,447 | 65,653,639 | 65,653,639 | 65,653,639 |
| TOTAL REVENUES | 62,921,614 | 57,771,181.79 | 65,682,940 | 65,682,940 | 65,682,940 |
| NET COUNTY COST | 272,106 | 1,817,266 | (29,301) | (29,301) | (29,301) |

AUTH POSITIONS
FTE POSITIONS

BUDGET UNIT DESCRIPTION:

Ventura County Health Care Plan (VCHCP) was established as a practical, cost-effective and innovative alternative to private health care services to eligible employees of the County and their covered dependents. The core medical services are provided by physicians and facilities associated with the Ventura County Medical Center (VCMC) and Santa Paula Hospital as well as other community providers. VCHCP also provides insurance coverage for employees of the VCMC affiliated large clinics, Ventura County Deputy Sheriff's Association (VCSDA), Coordination of Benefit product for Medicare eligible Retirees, Off-Exchange small group product established January 2014 and the Access for Infants and Mothers (AIM) program.

FUND E510 VENTURA COUNTY HEALTH CARE PLAN
SERVICE ACTIVITY: HEALTH
UNIT 3390 VENTURA CO HEALTH CARE PLAN

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

OPERATING INCOME

| | | | | | |
|-------------------------------------|------|-------------------|-------------------|-------------------|-------------------|
| INSURANCE PREMIUMS EXTERNAL | 9702 | 1,057,089 | 240,123 | 0 | 0 |
| INSURANCE PREMIUMS INTERNAL | 9717 | 52,869,901 | 57,389,584 | 65,541,490 | 65,541,490 |
| TOTAL CHARGES FOR SERVICES | | 53,926,990 | 57,629,707 | 65,541,490 | 65,541,490 |
| MISCELLANEOUS REVENUE | 9790 | 91,819 | 93,300 | 87,000 | 87,000 |
| TOTAL MISCELLANEOUS REVENUES | | 91,819 | 93,300 | 87,000 | 87,000 |
| TOTAL OPERATING INCOME | | 54,018,809 | 57,723,007 | 65,628,490 | 65,628,490 |

OPERATING EXPENSE

| | | | | | |
|---|-------|------------------|------------------|------------------|------------------|
| REGULAR SALARIES | 1101 | 2,307,087 | 2,919,880 | 3,494,504 | 3,494,504 |
| EXTRA HELP | 1102 | 167,133 | 55,919 | 0 | 0 |
| OVERTIME | 1105 | 58,766 | 121,605 | 0 | 0 |
| SUPPLEMENTAL PAYMENTS | 1106 | 86,453 | 130,036 | 183,775 | 183,775 |
| TERMINATIONS | 1107 | 15,437 | 51,037 | 0 | 0 |
| CALL BACK STAFFING | 1108 | 0 | 5,147 | 0 | 0 |
| RETIREMENT CONTRIBUTION | 1121 | 419,568 | 564,605 | 715,992 | 715,992 |
| OASDI CONTRIBUTION | 1122 | 132,288 | 185,480 | 227,344 | 227,344 |
| FICA MEDICARE | 1123 | 33,821 | 45,025 | 53,837 | 53,837 |
| SAFE HARBOR | 1124 | 15,637 | 6,591 | 0 | 0 |
| GROUP INSURANCE | 1141 | 243,186 | 335,994 | 383,496 | 383,496 |
| LIFE INSURANCE FOR DEPARTMENT HEADS AND MANAGEMEN | 1142 | 391 | 468 | 552 | 552 |
| STATE UNEMPLOYMENT INSURANCE | 1143 | 2,785 | 3,682 | 4,347 | 4,347 |
| MANAGEMENT DISABILITY INSURANCE | 1144 | 2,229 | 6,950 | 13,045 | 13,045 |
| WORKERS' COMPENSATION INSURANCE | 1165 | 51,543 | 73,441 | 98,766 | 98,766 |
| 401K PLAN | 1171 | 29,413 | 44,623 | 54,875 | 54,875 |
| TOTAL SALARIES AND EMPLOYEE BENEFITS | | 3,565,737 | 4,550,482 | 5,230,533 | 5,230,533 |
| VOICE DATA ISF | 2032 | 109,300 | 83,465 | 86,862 | 86,862 |
| GENERAL INSURANCE ALLOCATION ISF | 2071 | 0 | 11,572 | 23,144 | 23,144 |
| INSURANCE | 2072 | 0 | 0 | 18,000 | 18,000 |
| INSURANCE RECOVERIES FROM CLAIMS AND LITIGATION | 2079 | 1,399,527 | 1,674,407 | 1,446,814 | 1,446,814 |
| OFFICE EQUIP. MAINTENANCE | 2102H | 471 | 209 | 0 | 0 |
| FACILITIES AND MATERIALS SQ FT ALLOCATION ISF | 2114 | 125,847 | 200,163 | 208,900 | 208,900 |
| FACILTIES PROJECTS ISF | 2115 | 2,328 | 11,522 | 0 | 0 |
| OTHER MAINTENANCE ISF | 2116 | 64,638 | 3,678 | 608 | 608 |
| PHARMACEUTICALS | 2123 | 0 | 0 | 11,921,600 | 11,921,600 |
| DRUG SUPPLIES | 2131H | 8,604,508 | 11,691,461 | 0 | 0 |
| COST ALLOCATION PLAN CHARGES | 2158 | 147,988 | 232,372 | 303,165 | 303,165 |
| OFFICE SUPPLIES | 2161 | 94,834 | 46,655 | 97,143 | 97,143 |
| PRINTING AND BINDING NON ISF | 2162 | 11,972 | 8,426 | 1,501 | 1,501 |
| MAIL CENTER ISF | 2164 | 43,534 | 58,528 | 50,100 | 50,100 |
| PURCHASING CHARGES ISF | 2165 | 6,552 | 8,195 | 6,680 | 6,680 |

COUNTY OF VENTURA
STATE OF CALIFORNIA
OPERATION OF ENTERPRISE FUND
OPERATIONAL STATEMENT FOR FISCAL YEAR 2015-16

FUND E510 VENTURA COUNTY HEALTH CARE PLAN
SERVICE ACTIVITY: HEALTH
UNIT 3390 VENTURA CO HEALTH CARE PLAN

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|-----------------------|------------------------|--|
| | | ACTUAL * ESTIMATED | | |
| 1 | 2 | 3 | 4 | 5 |

OPERATING EXPENSE

| | | | | | |
|--|-------|-------------------|--------------------|-------------------|-------------------|
| GRAPHICS CHARGES ISF | 2166 | 92,777 | 69,656 | 61,978 | 61,978 |
| COPY MACHINE CHGS ISF | 2167 | 13,686 | 9,021 | 13,200 | 13,200 |
| STORES ISF | 2168 | 2,500 | 208 | 0 | 0 |
| MISCELLANEOUS OFFICE EXPENSE | 2179 | 42,621 | 32,483 | 25,000 | 25,000 |
| ATTORNEY SERVICES | 2185 | 31,004 | 33,521 | 50,000 | 50,000 |
| TEMPORARY HELP | 2192 | 167,138 | 124,396 | 50,000 | 50,000 |
| MARKETING AND ADVERTISING | 2193 | 0 | 0 | 5,000 | 5,000 |
| PROFESSIONAL MEDICAL SERVICES | 2197 | 0 | 0 | 40,035,799 | 40,035,799 |
| OTHER PROFESSIONAL AND SPECIALIZED NON ISF | 2199 | 15,208,826 | 14,114,761 | 2,476,249 | 2,476,249 |
| EMPLOYEE HEALTH SERVICES HCA | 2201 | 0 | 842 | 2,000 | 2,000 |
| INFORMATION TECHNOLOGY ISF | 2202 | 443,984 | 325,669 | 10,950 | 10,950 |
| SPECIAL SERVICES ISF | 2206 | 5,218 | 3,931 | 3,200 | 3,200 |
| STORAGE CHARGES ISF | 2244 | 663 | 652 | 900 | 900 |
| MINOR EQUIPMENT | 2264 | 0 | 0 | 75,000 | 75,000 |
| TRAINING ISF | 2272 | 180 | 120 | 0 | 0 |
| EDUCATION TRAINING CONFERENCE AND SEMINARS | 2273 | 3,340 | 2,112 | 10,000 | 10,000 |
| PRIVATE VEHICLE MILEAGE | 2291 | 2,310 | 4,826 | 0 | 0 |
| TRAVEL EXPENSE | 2292 | 33 | 103 | 0 | 0 |
| TRANSPORTATION EXPENSE | 2299 | 45 | 0 | 0 | 0 |
| GAS AND DIESEL FUEL ISF | 2301 | 89 | 0 | 600 | 600 |
| TRANSPORTATION CHARGES ISF | 2302 | 614 | 676 | 1,000 | 1,000 |
| SPECIAL DEPT. EXP. - 02 | 2302H | 16,401,674 | 19,358,701 | 0 | 0 |
| MOTORPOOL ISF | 2303 | 107 | 0 | 100 | 100 |
| SPECIAL DEPT. EXP. - 03 | 2303H | 123,113 | (0) | 0 | 0 |
| SPECIAL DEPT. EXP. - 04 | 2304H | 2,254,387 | 1,232,068 | 0 | 0 |
| SPECIAL DEPT. EXP. - 05 | 2305H | 2,322,601 | 2,435,700 | 0 | 0 |
| SPECIAL DEPT. EXP. - 06 | 2306H | 24,621 | 25,081 | 0 | 0 |
| SPECIAL DEPT. EXP. - 07 | 2307H | 6,680 | 5,697 | 0 | 0 |
| SPECIAL DEPT. EXP. - 08 | 2308H | 53,360 | 56,848 | 0 | 0 |
| SPECIAL DEPT. EXP. - 10 | 2310H | 0 | 0 | 0 | 0 |
| SPECIAL DEPT. EXP. - 11 | 2311H | 157,154 | 170,909 | 0 | 0 |
| SPECIAL DEPT. EXP. - 20 | 2320H | 0 | 0 | 0 | 0 |
| TOTAL SERVICES AND SUPPLIES | | 47,970,222 | 52,038,633 | 56,985,493 | 56,985,493 |
| TAXES AND ASSESSMENTS | 3571 | 584,643 | 769,058 | 930,595 | 930,595 |
| DEPRECIATION EXPENSE | 3611 | 1,097,850 | 1,642,388 | 1,810,538 | 1,810,538 |
| INTERFUND EXPENSE ADMINISTRATIVE | 3912 | 735,831 | 553,552 | 670,112 | 670,112 |
| TOTAL OTHER CHARGES | | 2,418,324 | 2,964,998 | 3,411,245 | 3,411,245 |
| TOTAL OPERATING EXPENSE | | 53,954,284 | 59,554,114 | 65,627,271 | 65,627,271 |
| OPERATING INCOME (LOSS) | | 64,525 | (1,831,107) | 1,219 | 1,219 |

NON-OPERATING REVENUE

FUND E510 VENTURA COUNTY HEALTH CARE PLAN
SERVICE ACTIVITY: HEALTH
UNIT 3390 VENTURA CO HEALTH CARE PLAN

| OPERATING DETAIL | 2013-14 ACTUAL | 2014-15 ACTUAL * ESTIMATED | 2015-16 RECOMMENDED | 2015-16 ADOPTED BY THE BOARD OF SUPERVISORS |
|------------------|-------------------|----------------------------------|------------------------|--|
| 1 | 2 | 3 | 4 | 5 |

NON-OPERATING REVENUE

| | | | | | |
|--|------|---------------|---------------|---------------|---------------|
| INVESTMENT INCOME | 8911 | 66,330 | 48,175 | 54,450 | 54,450 |
| TOTAL REVENUE USE OF MONEY AND PROPERTY | | 66,330 | 48,175 | 54,450 | 54,450 |

| | | | | | |
|------------------------------------|--|---------------|---------------|---------------|---------------|
| TOTAL NON-OPERATING REVENUE | | 66,330 | 48,175 | 54,450 | 54,450 |
|------------------------------------|--|---------------|---------------|---------------|---------------|

| | | | | | |
|--|--|----------------|--------------------|---------------|---------------|
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 130,855 | (1,782,932) | 55,669 | 55,669 |
|--|--|----------------|--------------------|---------------|---------------|

NON-OPERATING EXPENSE

| | | | | | |
|----------------------------|------|---------------|---------------|---------------|---------------|
| INTEREST TO PROVIDERS | 3479 | 33,257 | 34,334 | 26,368 | 26,368 |
| TOTAL OTHER CHARGES | | 33,257 | 34,334 | 26,368 | 26,368 |

| | | | | | |
|------------------------------------|--|---------------|---------------|---------------|---------------|
| TOTAL NON-OPERATING EXPENSE | | 33,257 | 34,334 | 26,368 | 26,368 |
|------------------------------------|--|---------------|---------------|---------------|---------------|

| | | | | | |
|--|--|---------------|--------------------|---------------|---------------|
| INCOME BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS | | 97,598 | (1,817,266) | 29,301 | 29,301 |
|--|--|---------------|--------------------|---------------|---------------|

OPERATING TRANSFERS

| | | | | | |
|--------------------------------------|------|---------------|----------|----------|----------|
| TRANSFERS IN FROM OTHER FUNDS | 9831 | 25,500 | 0 | 0 | 0 |
| TOTAL OTHER FINANCING SOURCES | | 25,500 | 0 | 0 | 0 |

| | | | | | |
|----------------------------------|--|---------------|----------|----------|----------|
| TOTAL OPERATING TRANSFERS | | 25,500 | 0 | 0 | 0 |
|----------------------------------|--|---------------|----------|----------|----------|

| | | | | | |
|-----------------------------|--|----------------|--------------------|---------------|---------------|
| CHANGE IN NET ASSETS | | 123,098 | (1,817,266) | 29,301 | 29,301 |
|-----------------------------|--|----------------|--------------------|---------------|---------------|

NET ASSETS - BEGINNING BALANCE
NET ASSETS - ENDING BALANCE

FIXED ASSETS

| | | | | | |
|--------------------------|-------|-------------|-------------|---|---|
| COMPUTER SOFTWARE | 4701 | 2,189,650 | 1,299,300 | 0 | 0 |
| COMPUTER EQUIPMENT | 4862H | 9,828 | 0 | 0 | 0 |
| EQUIPMENT CONTRA ACCOUNT | 4993 | (2,199,478) | (1,299,300) | 0 | 0 |

| | | | | | |
|---------------------------|--|----------|----------|----------|----------|
| TOTAL FIXED ASSETS | | 0 | 0 | 0 | 0 |
|---------------------------|--|----------|----------|----------|----------|

| | | | | | |
|---------------------------|--|----------|----------|----------|----------|
| TOTAL FIXED ASSETS | | 0 | 0 | 0 | 0 |
|---------------------------|--|----------|----------|----------|----------|