

STATISTICAL SECTION

This part of the County of Ventura's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the County's overall financial health.

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Sources:

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

COUNTY OF VENTURA
 NET ASSETS BY COMPONENT
 LAST NINE FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (In Thousands)
 (UNAUDITED)

| | Fiscal Year | | | | |
|---|-------------------|---------------------|---------------------|---------------------|---------------------|
| | <u>2001-02</u> | <u>2002-03</u> | <u>2003-04</u> | <u>2004-05</u> | <u>2005-06</u> |
| Governmental activities: | | | | | |
| Invested in capital assets, net of related debt | \$ 534,767 | \$ 673,941 | \$ 809,520 | \$ 830,898 | \$ 869,229 |
| Restricted | 36,106 | 51,980 | 52,022 | 57,983 | 67,910 |
| Unrestricted | <u>144,909</u> | <u>259,048</u> | <u>223,553</u> | <u>254,499</u> | <u>291,682</u> |
| Total governmental activities net assets | <u>\$ 715,782</u> | <u>\$ 984,969</u> | <u>\$ 1,085,095</u> | <u>\$ 1,143,380</u> | <u>\$ 1,228,821</u> |
| Business-type activities: | | | | | |
| Invested in capital assets, net of related debt | \$ 125,176 | \$ 126,819 | \$ 131,559 | \$ 142,138 | \$ 158,851 |
| Restricted | 21,650 | 14,443 | 8,632 | 6,377 | 6,229 |
| Unrestricted | <u>33,907</u> | <u>45,769</u> | <u>49,462</u> | <u>53,566</u> | <u>39,855</u> |
| Total business-type activities net assets | <u>\$ 180,733</u> | <u>\$ 187,031</u> | <u>\$ 189,653</u> | <u>\$ 202,081</u> | <u>\$ 204,935</u> |
| Primary government: | | | | | |
| Invested in capital assets, net of related debt | \$ 659,943 | \$ 800,760 | \$ 941,079 | \$ 973,036 | \$ 1,028,080 |
| Restricted | 57,756 | 66,423 | 60,654 | 64,360 | 74,139 |
| Unrestricted | <u>178,816</u> | <u>304,817</u> | <u>273,015</u> | <u>308,065</u> | <u>331,537</u> |
| Total primary government activities net assets | <u>\$ 896,515</u> | <u>\$ 1,172,000</u> | <u>\$ 1,274,748</u> | <u>\$ 1,345,461</u> | <u>\$ 1,433,756</u> |

Note:

Accrual basis financial information for the county government as a whole is available from 2001-02 forward, the year GASB Statement 34 was implemented.

COUNTY OF VENTURA
 NET ASSETS BY COMPONENT
 LAST NINE FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (In Thousands)
 (UNAUDITED)

| Fiscal Year | | | | |
|---------------------|---------------------|---------------------|---------------------|---|
| <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> | |
| \$ 927,065 | \$ 966,657 | \$ 980,710 | \$ 999,078 | Governmental activities: |
| 80,827 | 77,065 | 101,311 | 115,570 | Invested in capital assets, net of related debt |
| 334,512 | 360,974 | 390,046 | 402,082 | Restricted |
| <u>\$ 1,342,404</u> | <u>\$ 1,404,696</u> | <u>\$ 1,472,067</u> | <u>\$ 1,516,730</u> | Unrestricted |
| | | | | Total governmental activities net assets |
| \$ 164,909 | \$ 171,421 | \$ 176,463 | \$ 192,079 | Business-type activities: |
| 6,118 | 5,410 | 5,182 | 19,668 | Invested in capital assets, net of related debt |
| 35,253 | 55,591 | 59,834 | 46,604 | Restricted |
| <u>\$ 206,280</u> | <u>\$ 232,422</u> | <u>\$ 241,479</u> | <u>\$ 258,351</u> | Unrestricted |
| | | | | Total business-type activities net assets |
| \$ 1,091,974 | \$ 1,138,078 | \$ 1,157,173 | \$ 1,191,157 | Primary government: |
| 86,945 | 82,475 | 106,493 | 135,238 | Invested in capital assets, net of related debt |
| 369,765 | 416,565 | 449,880 | 448,686 | Restricted |
| <u>\$ 1,548,684</u> | <u>\$ 1,637,118</u> | <u>\$ 1,713,546</u> | <u>\$ 1,775,081</u> | Unrestricted |
| | | | | Total primary government activities net assets |

COUNTY OF VENTURA
CHANGES IN NET ASSETS
LAST NINE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(In Thousands)
(UNAUDITED)

| | Fiscal Year | | | | |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|
| | <u>2001-02</u> | <u>2002-03</u> | <u>2003-04</u> | <u>2004-05</u> | <u>2005-06</u> |
| Expenses | | | | | |
| Governmental activities: | | | | | |
| General government | \$ 70,010 | \$ 65,660 | \$ 85,260 | \$ 78,217 (a) | \$ 70,314 |
| Public protection | 378,410 | 393,841 | 425,976 | 472,094 | 501,188 |
| Public ways and facilities | 16,826 | 24,207 | 17,225 | 25,657 | 19,595 |
| Health and sanitation services | 90,213 | 102,814 | 94,522 | 101,478 | 109,759 |
| Public assistance | 156,419 | 158,893 | 175,989 | 167,978 | 180,310 |
| Education | 8,223 | 8,047 | 8,122 | 9,551 | 9,812 |
| Interest on long-term debt | 13,342 | 12,195 | 10,734 | 12,026 | 12,336 |
| Total governmental activities expenses | <u>733,443</u> | <u>765,657</u> | <u>817,828</u> | <u>867,001</u> | <u>903,314</u> |
| Business-type activities: | | | | | |
| Medical Center | 122,539 | 131,460 | 145,798 | 160,443 | 183,293 |
| Department of Airports | 3,996 | 4,146 | 5,411 | 5,801 | 6,027 |
| Waterworks - Water | 15,375 | 12,957 | 14,585 | 13,193 | 13,430 |
| Waterworks - Sewer | - | 3,587 | 3,424 | 3,889 | 3,788 |
| Parks Department | 2,253 | 2,622 | 2,610 | 4,662 | 5,484 |
| Channel Islands Harbor Expansion | 1,028 | 1,077 | 1,299 | 1,327 | 2,855 |
| Channel Islands Harbor | 4,665 | 5,518 | 6,833 | 11,629 | 9,265 |
| Health Care Plan | 13,609 | 15,078 | 16,890 | 17,680 | 21,178 |
| Oak View School Preservation | - | 81 | 67 | 81 | 112 |
| Total business-type activities expenses | <u>163,465</u> | <u>176,526</u> | <u>196,917</u> | <u>218,705</u> | <u>245,432</u> |
| Total primary government expenses | <u>\$ 896,908</u> | <u>\$ 942,183</u> | <u>\$ 1,014,745</u> | <u>\$ 1,085,706</u> | <u>\$ 1,148,746</u> |
| Program Revenues | | | | | |
| Governmental activities: | | | | | |
| Charges for services: | | | | | |
| General government | \$ 23,885 | \$ 8,824 | \$ 18,789 | \$ 40,236 (a) | \$ 36,528 |
| Public protection | 103,056 | 108,505 | 119,318 | 125,971 | 118,506 |
| Public ways and facilities | 457 | 797 | 594 | 832 | 622 |
| Health and sanitation services | 33,231 | 37,003 | 32,425 | 34,184 | 36,780 |
| Public assistance | 1,304 | 2,365 | 1,941 | 2,718 | 1,187 |
| Education | 1,117 | 1,006 | 998 | 414 | 306 |
| Operating grants and contributions | 323,601 | 303,513 | 358,170 | 370,186 | 400,775 |
| Capital grants and contributions | 7,181 | 20,171 | 21,181 | 15,197 | 22,308 |
| Total governmental activities program revenues | <u>493,832</u> | <u>482,184</u> | <u>553,416</u> | <u>589,738</u> | <u>617,012</u> |
| Business-type activities: | | | | | |
| Charges for services: | | | | | |
| Medical Center | 112,198 | 122,878 | 140,130 | 152,668 | 148,039 |
| Department of Airports | 3,680 | 3,547 | 4,716 | 4,712 | 5,175 |
| Waterworks - Water | 15,851 | 13,974 | 14,423 | 15,348 | 15,086 |
| Waterworks - Sewer | - | 2,265 | 3,865 | 5,130 | 4,424 |
| Parks Department | 1,821 | 2,122 | 2,151 | 3,030 | 3,730 |
| Channel Islands Harbor Expansion | 1,471 | 1,617 | 1,663 | 1,744 | 2,030 |
| Channel Islands Harbor | 4,245 | 4,283 | 6,695 | 6,617 | 8,948 |
| Health Care Plan | 13,044 | 15,274 | 16,822 | 17,569 | 21,369 |
| Oak View School Preservation | - | 138 | 150 | 155 | 174 |
| Operating grants and contributions | 14 | 277 | - | 207 | - |
| Capital grants and contributions | 2,212 | 3,804 | 2,614 | 7,064 | 5,892 |
| Total business-type activities program revenues | <u>154,536</u> | <u>170,179</u> | <u>193,229</u> | <u>214,244</u> | <u>214,867</u> |
| Total primary government program revenues | <u>\$ 648,368</u> | <u>\$ 652,363</u> | <u>\$ 746,645</u> | <u>\$ 803,982</u> | <u>\$ 831,879</u> |
| Net Expense | | | | | |
| Governmental activities | \$ (239,611) | \$ (283,473) | \$ (264,412) | \$ (277,263) | \$ (286,302) |
| Business-type activities | (8,929) | (6,347) | (3,688) | (4,461) | (30,565) |
| Total primary government net expense | <u>\$ (248,540)</u> | <u>\$ (289,820)</u> | <u>\$ (268,100)</u> | <u>\$ (281,724)</u> | <u>\$ (316,867)</u> |

(a) Adjusted for comparability, no net impact.

COUNTY OF VENTURA
CHANGES IN NET ASSETS
LAST NINE FISCAL YEARS
(ACCRUAL BASIS OF ACCOUNTING)
(In Thousands)
(UNAUDITED)

| Fiscal Year | | | |
|---------------------|---------------------|---------------------|---------------------|
| <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> |
| \$ 71,360 | \$ 78,787 | \$ 77,753 | \$ 77,932 |
| 544,387 | 577,090 | 577,497 | 566,385 |
| 25,228 | 32,048 | 32,370 | 41,310 |
| 116,971 | 131,159 | 142,191 | 145,726 |
| 188,660 | 202,340 | 203,658 | 216,528 |
| 11,018 | 11,848 | 11,504 | 10,754 |
| 11,619 | 10,920 | 8,048 | 6,080 |
| <u>969,243</u> | <u>1,044,192</u> | <u>1,053,021</u> | <u>1,064,715</u> |
| 212,891 | 233,199 | 247,713 | 259,494 |
| 5,888 | 6,839 | 7,386 | 7,393 |
| 18,277 | 19,782 | 19,129 | 11,036 |
| 4,082 | 4,503 | 4,362 | 12,583 |
| 6,771 | 3,948 | 4,524 | 4,177 |
| 2,302 | - | - | - |
| 9,585 | 9,836 | 8,916 | 7,025 |
| 26,369 | 29,720 | 32,144 | 35,854 |
| 167 | 180 | 203 | 235 |
| <u>286,332</u> | <u>308,007</u> | <u>324,377</u> | <u>337,797</u> |
| <u>\$ 1,255,575</u> | <u>\$ 1,352,199</u> | <u>\$ 1,377,398</u> | <u>\$ 1,402,512</u> |
| \$ 37,762 | \$ 44,290 | \$ 41,479 | \$ 51,493 |
| 135,181 | 142,515 | 138,086 | 128,226 |
| 652 | 1,440 | 674 | 50 |
| 39,052 | 44,063 | 48,376 | 55,442 |
| 969 | 1,115 | 805 | 846 |
| 299 | 331 | 864 | 194 |
| 417,725 | 436,192 | 438,987 | 441,314 |
| 30,088 | 14,893 | 18,180 | 29,404 |
| <u>661,728</u> | <u>684,839</u> | <u>687,451</u> | <u>706,969</u> |
| 164,698 | 194,063 | 208,234 | 224,877 |
| 5,174 | 5,544 | 5,660 | 4,941 |
| 16,582 | 17,153 | 19,319 | 18,930 |
| 4,985 | 4,736 | 5,052 | 4,882 |
| 4,952 | 2,871 | 3,036 | 3,000 |
| 2,081 | - | - | - |
| 8,912 | 8,948 | 8,321 | 7,406 |
| 26,983 | 30,514 | 33,893 | 36,881 |
| 202 | 225 | 230 | 276 |
| - | - | 11 | 370 |
| 4,557 | 4,763 | 5,581 | 11,082 |
| <u>239,126</u> | <u>268,817</u> | <u>289,337</u> | <u>312,645</u> |
| <u>\$ 900,854</u> | <u>\$ 953,656</u> | <u>\$ 976,788</u> | <u>\$ 1,019,614</u> |
| \$ (307,515) | \$ (359,353) | \$ (365,570) | \$ (357,746) |
| <u>(47,206)</u> | <u>(39,190)</u> | <u>(35,040)</u> | <u>(25,152)</u> |
| <u>\$ (354,721)</u> | <u>\$ (398,543)</u> | <u>\$ (400,610)</u> | <u>\$ (382,898)</u> |

Expenses

Governmental activities:

General government
 Public protection
 Public ways and facilities
 Health and sanitation services
 Public assistance
 Education
 Interest on long-term debt

Total governmental activities expenses

Business-type activities:

Medical Center
 Department of Airports
 Waterworks - Water
 Waterworks - Sewer
 Parks Department
 Channel Islands Harbor Expansion
 Channel Islands Harbor
 Health Care Plan
 Oak View School Preservation

Total business-type activities expenses

Total primary government expenses

Program Revenues

Governmental activities:

Charges for services:

General government
 Public protection
 Public ways and facilities
 Health and sanitation services
 Public assistance
 Education

Operating grants and contributions

Capital grants and contributions

Total governmental activities program revenues

Business-type activities:

Charges for services:

Medical Center
 Department of Airports
 Waterworks - Water
 Waterworks - Sewer
 Parks Department
 Channel Islands Harbor Expansion
 Channel Islands Harbor
 Health Care Plan
 Oak View School Preservation

Operating grants and contributions

Capital grants and contributions

Total business-type activities program revenues

Total primary government program revenues

Net Expense

Governmental activities

Business-type activities

Total primary government net expense

Note: Accrual basis financial information for the county government as a whole is available from 2001-02 forward, the year GASB Statement 34 was implemented

COUNTY OF VENTURA
 CHANGES IN NET ASSETS
 LAST NINE FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (In Thousands)
 (UNAUDITED)

| | Fiscal Year | | | | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| | <u>2001-02</u> | <u>2002-03</u> | <u>2003-04</u> | <u>2004-05</u> | <u>2005-06</u> |
| General Revenues and Other Changes in Net Assets | | | | | |
| Governmental activities: | | | | | |
| Taxes: | | | | | |
| Property taxes | \$ 183,572 | \$ 198,771 | \$ 247,197 | \$ 286,957 | \$ 326,673 |
| Property transfer taxes | 4,679 | 5,410 | 6,838 | 7,239 | 7,692 |
| Sales and use tax | 7,881 | 14,916 | 10,168 | 10,122 | 11,532 |
| Unrestricted aid from other governmental units | 43,301 | 34,392 | 4,992 | 13,851 | 19,411 |
| Other | 36,915 | 40,826 | 33,556 | 19,628 | 18,319 |
| Unrestricted motor vehicle in-lieu of taxes | 54,388 | 58,918 | 63,313 | 112 | - |
| Unrestricted interest and investment earnings | 11,323 | 6,668 | 4,197 | 12,067 | 17,116 |
| Special item - sale of real property | - | 9,970 | - | - | 1,498 |
| Transfers | <u>(9,149)</u> | <u>(12,739)</u> | <u>(5,723)</u> | <u>(14,428)</u> | <u>(30,498)</u> |
| Total governmental activities | <u>332,910</u> | <u>357,132</u> | <u>364,538</u> | <u>335,548</u> | <u>371,743</u> |
| Business-type activities: | | | | | |
| Other | (639) | (1,249) | 152 | 984 | 200 |
| Unrestricted interest and investment earnings | 1,965 | 1,155 | 435 | 1,477 | 2,014 |
| Gain on sale of capital assets | - | - | - | - | 707 |
| Special item - litigation settlement | - | - | - | - | - |
| Transfers | <u>9,149</u> | <u>12,739</u> | <u>5,723</u> | <u>14,428</u> | <u>30,498</u> |
| Total business-type activities | <u>10,475</u> | <u>12,645</u> | <u>6,310</u> | <u>16,889</u> | <u>33,419</u> |
| Total primary government | <u>\$ 343,385</u> | <u>\$ 369,777</u> | <u>\$ 370,848</u> | <u>\$ 352,437</u> | <u>\$ 405,162</u> |
| Change in Net Assets | | | | | |
| Governmental activities | \$ 93,299 | \$ 73,659 | \$ 100,126 | \$ 58,285 | \$ 85,441 |
| Business-type activities | 1,546 | 6,298 | 2,622 | 12,428 | 2,854 |
| Total primary government | <u>\$ 94,845</u> | <u>\$ 79,957</u> | <u>\$ 102,748</u> | <u>\$ 70,713</u> | <u>\$ 88,295</u> |

Note:

Accrual basis financial information for the county government as a whole is available from 2001-02 forward, the year GASB Statement 34 was implemented.

COUNTY OF VENTURA
 CHANGES IN NET ASSETS
 LAST NINE FISCAL YEARS
 (ACCRUAL BASIS OF ACCOUNTING)
 (In Thousands)
 (UNAUDITED)

| Fiscal Year | | | | |
|-------------------|-------------------|-------------------|-------------------|---|
| <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> | |
| | | | | General Revenues and Other Changes in Net Assets |
| | | | | Governmental activities: |
| | | | | Taxes: |
| | | | | Property taxes |
| | | | | Property transfer taxes |
| | | | | Sales and use tax |
| | | | | Unrestricted aid from other governmental units |
| | | | | Other |
| | | | | Unrestricted motor vehicle in-lieu of taxes |
| | | | | Unrestricted interest and investment earnings |
| | | | | Special item - sale of real property |
| | | | | Transfers |
| | | | | Total governmental activities |
| | | | | Business-type activities: |
| | | | | Other |
| | | | | Unrestricted interest and investment earnings |
| | | | | Gain on sale of capital assets |
| | | | | Special item - litigation settlement |
| | | | | Transfers |
| | | | | Total business-type activities |
| | | | | Total primary government |
| | | | | Change in Net Assets |
| | | | | Governmental activities |
| | | | | Business-type activities |
| | | | | Total primary government |
| \$ 374,976 | \$ 394,527 | \$ 396,718 | \$ 389,675 | |
| 6,033 | 4,408 | 3,072 | 3,142 | |
| 12,187 | 11,085 | 9,214 | 7,537 | |
| 17,776 | 23,480 | 28,206 | 22,457 | |
| 23,883 | 15,614 | 18,469 | 19,258 | |
| - | - | - | - | |
| 30,436 | 29,594 | 18,931 | 1,654 | |
| - | - | - | - | |
| <u>(44,193)</u> | <u>(57,063)</u> | <u>(41,669)</u> | <u>(41,314)</u> | |
| <u>421,098</u> | <u>421,645</u> | <u>432,941</u> | <u>402,409</u> | |
| 1,063 | - | - | - | |
| 3,295 | 3,424 | 2,428 | 710 | |
| - | - | - | - | |
| - | 4,845 | - | - | |
| <u>44,193</u> | <u>57,063</u> | <u>41,669</u> | <u>41,314</u> | |
| <u>48,551</u> | <u>65,332</u> | <u>44,097</u> | <u>42,024</u> | |
| <u>\$ 469,649</u> | <u>\$ 486,977</u> | <u>\$ 477,038</u> | <u>\$ 444,433</u> | |
| \$ 113,583 | \$ 62,292 | \$ 67,371 | \$ 44,663 | |
| 1,345 | 26,142 | 9,057 | 16,872 | |
| <u>\$ 114,928</u> | <u>\$ 88,434</u> | <u>\$ 76,428</u> | <u>\$ 61,535</u> | |

COUNTY OF VENTURA
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (In Thousands)
 (UNAUDITED)

| | Fiscal Year | | | | |
|------------------------------------|--------------------|------------------|------------------|-------------------|------------------|
| | <u>2000-01</u> | <u>2001-02</u> | <u>2002-03</u> | <u>2003-04</u> | <u>2004-05</u> |
| General Fund | | | | | |
| Reserved | \$ 13,202 | \$ 71,199 | \$ 35,835 | \$ 34,531 | \$ 39,008 |
| Unreserved | <u>35,129</u> | <u>37,881</u> | <u>83,715</u> | <u>78,793</u> | <u>114,005</u> |
| Total General Fund | <u>\$ 48,331</u> | <u>\$109,080</u> | <u>\$119,550</u> | <u>\$ 113,324</u> | <u>\$153,013</u> |
| All Other Governmental Funds | | | | | |
| Reserved | \$ 16,726 | \$ 85,748 | \$ 33,037 | \$ 34,856 | \$ 49,101 |
| Unreserved | | | | | |
| Special revenue funds | 95,903 | 90,169 | 151,475 | 185,081 | 149,524 |
| Debt service funds | - | - | - | - | - |
| Capital projects funds | 3,307 | 5,263 | 6,449 | (1,554) | (686) |
| Permanent fund | <u>-</u> | <u>-</u> | <u>10</u> | <u>1</u> | <u>4</u> |
| Total All Other Governmental Funds | <u>\$115,936</u> | <u>\$181,180</u> | <u>\$190,971</u> | <u>\$ 218,384</u> | <u>\$197,943</u> |

COUNTY OF VENTURA
 FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (In Thousands)
 (UNAUDITED)

| Fiscal Year | | | | | |
|--------------------|------------------|------------------|------------------|------------------|------------------------------------|
| <u>2005-06</u> | <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> | |
| \$ 71,182 | \$ 84,728 | \$ 71,261 | \$ 75,674 | \$ 96,139 | General Fund |
| | | | | | Reserved |
| <u>105,316</u> | <u>114,853</u> | <u>118,468</u> | <u>129,421</u> | <u>117,623</u> | Unreserved |
| <u>\$176,498</u> | <u>\$199,581</u> | <u>\$189,729</u> | <u>\$205,095</u> | <u>\$213,762</u> | Total General Fund |
| | | | | | All Other Governmental Funds |
| \$ 52,138 | \$ 36,270 | \$ 30,179 | \$ 55,363 | \$ 45,452 | Reserved |
| | | | | | Unreserved |
| 120,748 | 147,916 | 183,979 | 199,927 | 224,468 | Special revenue funds |
| (1,720) | - | - | - | - | Debt service funds |
| 6,693 | 6,675 | 6,364 | 6,354 | 2,194 | Capital projects funds |
| <u>18</u> | <u>8</u> | <u>15</u> | <u>20</u> | <u>23</u> | Permanent fund |
| <u>\$177,877</u> | <u>\$190,869</u> | <u>\$220,537</u> | <u>\$261,664</u> | <u>\$272,137</u> | Total All Other Governmental Funds |

COUNTY OF VENTURA
 CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (In Thousands)
 (UNAUDITED)

| | Fiscal Year | | | | |
|---|------------------|------------------|------------------|------------------|------------------|
| | <u>2000-01</u> | <u>2001-02</u> | <u>2002-03</u> | <u>2003-04</u> | <u>2004-05</u> |
| Revenues | | | | | |
| Taxes | \$ 181,573 | \$ 196,035 | \$ 219,097 | \$ 264,204 | \$ 304,306 |
| Licenses, permits, and franchises | 10,206 | 11,730 | 15,001 | 16,324 | 17,843 |
| Fines, forfeitures, and penalties | 17,519 | 16,870 | 15,465 | 16,414 | 17,531 |
| Revenues from use of money and property | 17,486 | 9,781 | 5,736 | 1,851 | 10,733 |
| Aid from other governmental units | 379,750 | 430,019 | 426,021 | 429,463 | 408,364 |
| Charges for services | 94,371 | 105,827 | 117,352 | 124,109 | 136,752 |
| Other | 53,074 | 56,160 | 59,341 | 56,152 | 61,849 |
| Total revenues | <u>753,979</u> | <u>826,422</u> | <u>858,013</u> | <u>908,517</u> | <u>957,378</u> |
| Expenditures | | | | | |
| General government | 71,024 | 69,009 | 62,749 | 73,790 | 72,000 |
| Public protection | 355,287 | 372,040 | 390,907 | 427,410 | 470,576 |
| Public ways and facilities | 18,881 | 15,766 | 22,460 | 15,851 | 24,409 |
| Health and sanitation services | 77,435 | 89,943 | 98,817 | 99,538 | 102,004 |
| Public assistance | 144,175 | 156,043 | 165,311 | 173,237 | 169,201 |
| Education | 8,070 | 8,350 | 8,230 | 8,418 | 9,783 |
| Capital outlay | 27,561 | 59,948 | 66,337 | 70,644 | 37,519 |
| Debt Service: | | | | | |
| Principal retirement | 21,787 | 33,275 | 21,915 | 39,642 | 28,605 |
| Interest and fiscal charges | 14,546 | 11,840 | 12,017 | 9,783 | 12,052 |
| Cost of issuance | - | - | - | - | - |
| Total expenditures | <u>738,766</u> | <u>816,214</u> | <u>848,743</u> | <u>918,313</u> | <u>926,149</u> |
| Excess (deficiency) of revenues over (under) expenditures | <u>15,213</u> | <u>10,208</u> | <u>9,270</u> | <u>(9,796)</u> | <u>31,229</u> |
| Other Financing Sources (Uses) | | | | | |
| Proceeds from sale of capital assets | - | - | 1,211 | 8,974 | 199 |
| Gain from insurance recovery | - | - | - | - | - |
| Issuance of long-term debt | 26,828 | 51,842 | 26,047 | 29,727 | 4,423 |
| Premium on long-term debt | - | - | - | - | - |
| Discount on long-term debt | - | - | - | - | - |
| Payment to refunding escrow agent | - | (11,766) | - | - | - |
| Transfers in | 51,060 | 66,640 | 36,643 | 64,790 | 40,205 |
| Transfers out | (60,484) | (78,470) | (52,884) | (72,223) | (57,038) |
| Total other financing sources (uses) | <u>17,404</u> | <u>28,246</u> | <u>11,017</u> | <u>31,268</u> | <u>(12,211)</u> |
| Net change in fund balances | <u>\$ 32,617</u> | <u>\$ 38,454</u> | <u>\$ 20,287</u> | <u>\$ 21,472</u> | <u>\$ 19,018</u> |
| Debt service as a percentage of noncapital expenditures | 5.11 % | 5.97 % | 4.34 % | 5.83 % | 4.58 % |

COUNTY OF VENTURA
 CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
 LAST TEN FISCAL YEARS
 (MODIFIED ACCRUAL BASIS OF ACCOUNTING)
 (In Thousands)
 (UNAUDITED)

| Fiscal Year | | | | | |
|--------------------|------------------|------------------|------------------|------------------|---|
| <u>2005-06</u> | <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> | |
| | | | | | Revenues |
| \$ 345,897 | \$ 393,195 | \$ 410,020 | \$ 409,004 | \$ 400,354 | Taxes |
| 19,244 | 20,202 | 19,550 | 19,562 | 18,977 | Licenses, permits, and franchises |
| 15,163 | 15,556 | 17,293 | 20,401 | 27,329 | Fines, forfeitures, and penalties |
| 13,176 | 22,617 | 22,318 | 13,575 | 1,814 | Revenues from use of money and property |
| 434,373 | 469,593 | 469,532 | 490,312 | 481,739 | Aid from other governmental units |
| 140,570 | 155,009 | 163,031 | 182,292 | 179,579 | Charges for services |
| 61,615 | 67,204 | 57,538 | 33,341 | 35,936 | Other |
| <u>1,030,038</u> | <u>1,143,376</u> | <u>1,159,282</u> | <u>1,168,487</u> | <u>1,145,728</u> | Total revenues |
| | | | | | Expenditures |
| 68,615 | 63,126 | 65,176 | 65,683 | 63,252 | General government |
| 510,943 | 546,954 | 558,640 | 564,840 | 549,707 | Public protection |
| 20,111 | 23,776 | 28,352 | 31,126 | 39,074 | Public ways and facilities |
| 111,347 | 117,541 | 130,241 | 142,607 | 145,720 | Health and sanitation services |
| 182,780 | 189,718 | 201,093 | 203,442 | 216,238 | Public assistance |
| 10,535 | 11,407 | 12,056 | 11,808 | 11,104 | Education |
| 53,126 | 77,128 | 50,715 | 32,122 | 30,760 | Capital outlay |
| | | | | | Debt Service: |
| 29,097 | 32,167 | 22,205 | 9,094 | 12,277 | Principal retirement |
| 12,380 | 11,625 | 11,052 | 8,217 | 5,722 | Interest and fiscal charges |
| - | - | - | - | 131 | Cost of issuance |
| <u>998,934</u> | <u>1,073,442</u> | <u>1,079,530</u> | <u>1,068,939</u> | <u>1,073,985</u> | Total expenditures |
| | | | | | Excess (deficiency) of revenues over (under) |
| <u>31,104</u> | <u>69,934</u> | <u>79,752</u> | <u>99,548</u> | <u>71,743</u> | expenditures |
| | | | | | Other Financing Sources (Uses) |
| 3,044 | 3,704 | 25 | 232 | 93 | Proceeds from sale of capital assets |
| - | - | 21 | - | 11 | Gain from insurance recovery |
| 377 | 9,775 | 11 | 4,499 | 23,396 | Issuance of long-term debt |
| - | - | - | - | 1,002 | Premium on long-term debt |
| - | - | - | - | (658) | Discount on long-term debt |
| - | - | - | - | (33,209) | Payment to refunding escrow agent |
| 29,965 | 19,573 | 25,506 | 22,588 | 21,840 | Transfers in |
| (61,071) | (66,911) | (85,499) | (70,374) | (65,078) | Transfers out |
| <u>(27,685)</u> | <u>(33,859)</u> | <u>(59,936)</u> | <u>(43,055)</u> | <u>(52,603)</u> | Total other financing sources (uses) |
| <u>\$ 3,419</u> | <u>\$ 36,075</u> | <u>\$ 19,816</u> | <u>\$ 56,493</u> | <u>\$ 19,140</u> | Net change in fund balances |
| 4.39 % | 4.40 % | 3.23 % | 1.67 % | 1.73 % | Debt service as a percentage of noncapital expenditures |

COUNTY OF VENTURA
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 LAST FIVE FISCAL YEARS
 (UNAUDITED)

| Fiscal Year Ended June 30: | Secured | Unsecured | Supplemental | Total Taxable Assessed Value | Total Direct Tax Rate |
|---|-------------------|------------------|---------------------|---|--|
| 2006 | \$ 82,562,685,889 | \$ 3,525,957,609 | \$ 7,419,274,730 | \$ 93,507,918,228 | 1% |
| 2007 | 92,458,645,454 | 3,772,862,470 | 5,907,291,980 | 102,138,799,904 | 1% |
| 2008 | 99,946,442,332 | 3,995,781,789 | 5,517,145,399 | 109,459,369,520 | 1% |
| 2009 | 103,040,758,144 | 4,233,035,266 | 2,485,328,639 | 109,759,122,049 | 1% |
| 2010 | 100,207,840,144 | 4,449,291,261 | 1,505,750,448 | 106,162,881,853 | 1% |

Notes:

(1) Proposition 13, passed in 1978 by California voters, limited property taxes to a maximum rate of 1 percent of assessed value. Assessed value is based upon the purchase price of the property. The assessed value may be increased by an inflation factor of up to 2 percent per year. The assessed valuation data shown above is the value used for taxation purposes. Actual market value is not used in the property tax calculation and is not available. The assessed values presented are the county-wide assessed values based on the equalized roll. Unitary and Home Owners Property Tax Relief are included in all values, and values are net of all exemptions.

(2) Data from fiscal years ended 2001 to 2005 is not presented as required by GASB Statement 44 because comparable data is not available.

Source:
 Auditor-Controller, County of Ventura

COUNTY OF VENTURA
 DIRECT AND OVERLAPPING PROPERTY TAX RATES
 LAST FIVE FISCAL YEARS
 (UNAUDITED)

| Fiscal Year | County Direct Rates | | Overlapping Rates |
|------------------------|----------------------------|-------------------------|-------------------------------------|
| | Basic Rate | Total Direct | Ventura County Bond Rate |
| 2006 | 1.0000% | 1.0000% | 0.0226% |
| 2007 | 1.0000% | 1.0000% | 0.0211% |
| 2008 | 1.0000% | 1.0000% | 0.0186% |
| 2009 (a) | 1.0000% | 1.0000% | 0.0225% |
| 2010 | 1.0000% | 1.0000% | 0.0216% |

(a) Corrected in 2009-10.

Notes:

(1) Proposition 13, passed in 1978 by California voters, limited property taxes to a maximum rate of 1 percent of assessed value. This 1 percent is distributed to all taxing agencies that provide services to the subject property. In addition to the 1 percent maximum rate, property owners may be charged an additional percentage for voter approved bonds based on their tax rate area. The bond rate shown is the weighted average of all Ventura County bonds. The weighted average is based on assessed valuation of the tax rate areas where the bonds are levied.

(2) Data from fiscal years ended 2001 to 2005 is not presented as required by GASB Statement 44 because comparable data is not available.

Source:

Auditor-Controller, County of Ventura

COUNTY OF VENTURA
 PRINCIPAL PROPERTY TAX PAYERS
 CURRENT FISCAL YEAR
 (UNAUDITED)

| Taxpayer | Fiscal Year 2009-10 | | Percentage of Total County Taxable Secured Assessed Value |
|---|---------------------------------------|-------------|--|
| | Secured Assessed Value | Rank | Value |
| Amgen, Inc | \$ 1,204,206,923 | 1 | 1.20 % |
| Southern California Edison Company | 592,532,025 | 2 | 0.59 % |
| Aera Energy LLC | 411,959,657 | 3 | 0.41 % |
| Occidental Petroleum Corporation | 399,462,796 | 4 | 0.40 % |
| Macerich Oaks LLC | 261,100,392 | 5 | 0.26 % |
| Procter-Gamble Paper Products | 252,436,486 | 6 | 0.25 % |
| Chelsea GCA Realty Partnership LP | 178,666,443 | 7 | 0.18 % |
| Duesenberg Investment Company | 168,875,371 | 8 | 0.17 % |
| Verizon California, Inc | 168,189,786 | 9 | 0.17 % |
| Southern California Gas Company | 138,324,847 | 10 | 0.14 % |
| Total attributable to ten largest taxpayers | \$ 3,775,754,726 | | 3.77 % |
| Total Secured Assessed Value | \$ 100,207,840,144 | | 100.00 % |

Notes:

(1) Amounts exclude special assessments and voter-approved bonds. The assessed value is based on the equalized roll plus all escaped assessments and assessor's roll corrections processed in the 2009-10 fiscal year.

(2) Data from period nine years prior is not presented as required by GASB Statement 44 because comparable data is not available.

Source:

Auditor-Controller, County of Ventura

COUNTY OF VENTURA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST FIVE FISCAL YEARS
(UNAUDITED)

| Fiscal Year Ended June 30: | Taxes Levied for the Fiscal Year | Collected within the Fiscal Year of the Levy | | Collections in Subsequent Years | Total Collections to Date | |
|-------------------------------------|--|---|-----------------------|---------------------------------------|---------------------------|-----------------------|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 2006 | \$ 308,109,313 | \$ 283,047,976 | 91.87 % | \$ 4,837,096 | \$ 287,885,072 | 93.44 % |
| 2007 | 331,632,614 | 304,711,183 | 91.88 % | 7,561,619 | 312,272,802 | 94.16 % |
| 2008 | 360,496,068 | 321,043,575 | 89.06 % | 3,245,416 | 324,288,991 | 89.96 % |
| 2009 | 364,244,787 | 329,240,661 | 90.39 % | 2,704,823 | 331,945,484 | 91.13 % |
| 2010 | 362,663,563 | 326,080,314 | 89.91 % | - | 326,080,314 | 89.91 % |

Notes:

(1) The collections presented are based on payments made on the taxes levied. The taxes levied are based on the equalized roll plus all escaped assessments and assessor's roll corrections processed in the fiscal year. The levied and collected amounts shown represent taxes distributed to County of Ventura agencies that are governed by the Board of Supervisors.

(2) Data from fiscal years ended 2001 to 2005 is not presented as required by GASB Statement 44 because comparable data is not available.

Source:

Auditor-Controller, County of Ventura

COUNTY OF VENTURA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(In Thousands, Except Per Capita)
(UNAUDITED)

| Governmental Activities | | | | | | | |
|-------------------------|--------------------------|---------------------|-------------------------------|-----------------------------|-------------------|--------------------------|----------------|
| Fiscal Year | General Obligation Bonds | Lease Revenue Bonds | Certificates of Participation | Tax-Exempt Commercial Paper | Loans Payable (b) | Pension Obligation Bonds | Capital Leases |
| 2000-01 (b) | \$ 1,060 | \$ 400 | \$ 15,959 | \$ 28,330 | \$ 361 | \$ 115,295 | \$ 6,443 |
| 2001-02 (b) | 575 | 200 | 55,249 | 21,713 | 338 | 103,180 | - |
| 2002-03 | 295 | - | 52,823 | 40,314 | 1,666 | 89,300 | - |
| 2003-04 | - | - | 77,354 | 21,659 | 999 | 73,470 | - |
| 2004-05 | - | - | 72,463 | 19,431 | 869 | 55,500 | - |
| 2005-06 | - | - | 66,418 | 16,182 | 800 | 35,185 | - |
| 2006-07 | - | - | 60,148 | 22,018 | 698 | 12,310 | - |
| 2007-08 | - | - | 53,634 | 18,627 | 623 | - | - |
| 2008-09 | - | - | 46,870 | 24,005 | 3,182 | - | - |
| 2009-10 (c) | - | - | 42,043 | 16,971 | 5,252 | - | - |

| Business-type Activities | | | | | |
|--------------------------|--------------------------|-------------------------------|-----------------------------|-------------|----------------|
| Fiscal Year | General Obligation Bonds | Certificates of Participation | Tax-Exempt Commercial Paper | State Loans | Capital Leases |
| 2000-01 | \$ 195 | \$ 16,926 | \$ 7,819 | \$ 3,726 | \$ 141 |
| 2001-02 | 90 | 32,045 | 2,087 | 3,342 | 129 |
| 2002-03 | 45 | 30,587 | 3,485 | 4,055 | 117 |
| 2003-04 | - | 29,051 | 3,341 | 4,124 | 105 |
| 2004-05 | - | 26,512 | 3,269 | 3,674 | 93 |
| 2005-06 | - | 23,867 | 4,218 | 3,031 | 81 |
| 2006-07 | - | 21,117 | 8,982 | 1,564 | 69 |
| 2007-08 | - | 18,251 | 12,273 | 1,458 | 57 |
| 2008-09 | - | 15,255 | 24,095 | 1,348 | 1,789 |
| 2009-10 (c) | - | 68,963 | 6,730 | 4,768 | 1,346 |

| Fiscal Year | Total Primary Government | Percentage of Personal Income (a) | Per Capita (a) |
|-------------|--------------------------|-----------------------------------|----------------|
| 2000-01 | \$ 196,655 | 0.76% | \$ 254 |
| 2001-02 | 218,948 | 0.82% | 278 |
| 2002-03 | 222,687 | 0.80% | 278 |
| 2003-04 | 210,103 | 0.70% | 259 |
| 2004-05 | 181,811 | 0.57% | 224 |
| 2005-06 | 149,782 | 0.47% | 183 |
| 2006-07 | 126,906 | 0.34% | 154 |
| 2007-08 | 104,923 | 0.29% | 126 |
| 2008-09 | 116,544 | 0.34% | 139 |
| 2009-10 (c) | 146,073 | 0.41% | 173 |

(a) See the "Demographic and Economic Statistics" table for population and personal income figures. Note that this ratio is calculated using population and personal income for the latest calendar year for each corresponding fiscal year, except the most recent available year is used when information for a year is not available.

(b) Corrected in 2009-10.

(c) Beginning 2009-10, net of premiums, discounts, and other similar items.

Source: Auditor-Controller, County of Ventura

COUNTY OF VENTURA
 LEGAL DEBT MARGIN INFORMATION
 LAST TEN FISCAL YEARS
 (In Thousands)
 (UNAUDITED)

| <u>Fiscal Year</u> | <u>Assessed Value of Property</u> | <u>Legal Debt Limit (a)</u> | <u>Amount of debt applicable to limit</u> | <u>Legal Debt Margin (b)</u> | <u>Total net debt applicable to the limit as a percentage of debt limit</u> |
|--------------------|---------------------------------------|---------------------------------|---|----------------------------------|---|
| 2000-01 | \$ 57,141,206 | \$ 714,265 | \$ 1,255 | \$ 517,610 | 0.18% |
| 2001-02 | 61,969,963 | 774,625 | 665 | 555,677 | 0.09% |
| 2002-03 | 66,879,252 | 835,991 | 340 | 613,304 | 0.04% |
| 2003-04 | 72,348,487 | 904,356 | - | 694,253 | 0.00% |
| 2004-05 | 78,858,202 | 985,728 | - | 803,917 | 0.00% |
| 2005-06 | 93,507,918 | 1,168,849 | - | 1,019,067 | 0.00% |
| 2006-07 | 102,138,800 | 1,276,735 | - | 1,149,829 | 0.00% |
| 2007-08 | 109,459,370 | 1,368,242 | - | 1,263,319 | 0.00% |
| 2008-09 | 109,759,122 | 1,371,989 | - | 1,255,445 | 0.00% |
| 2009-10 | 106,162,882 | 1,327,036 | - | 1,180,963 | 0.00% |

(a) The legal debt limit is set by statute at 1.25 percent of total assessed valuation.

(b) The legal debt margin is the legal debt limit reduced by all long-term bonds, certificates of participation, loans, and capital leases and represents the County's legal borrowing authority for all years reported. Corrected in 2009-10, to reflect updated assessed values for fiscal years 2005-06 and forward.

Source:

Auditor-Controller, County of Ventura

COUNTY OF VENTURA
DEBT/REVENUE COVERAGE
LAST NINE FISCAL YEARS
(In Thousands)
(UNAUDITED)

COP

| Fiscal Year | Gross Revenue | Less: Operating Expenses | Net Available Revenue | Debt Service | | Coverage |
|-------------|------------------|--------------------------------|-----------------------------|--------------|----------|----------|
| | | | | Principal | Interest | |
| 2001-02 | \$ 25,280 | \$ - | \$ 25,280 | \$ 21,565 | \$ 2,794 | 1.04 |
| 2002-03 | 7,790 | - | 7,790 | 3,885 | 3,905 | 1.00 |
| 2003-04 | 8,163 | - | 8,163 | 4,115 | 4,048 | 1.00 |
| 2004-05 | 11,984 | - | 11,984 | 7,430 | 4,554 | 1.00 |
| 2005-06 | 12,928 | - | 12,928 | 8,690 | 4,238 | 1.00 |
| 2006-07 | 12,910 | - | 12,910 | 9,020 | 3,890 | 1.00 |
| 2007-08 | 12,901 | - | 12,901 | 9,380 | 3,521 | 1.00 |
| 2008-09 | 12,890 | - | 12,890 | 9,760 | 3,130 | 1.00 |
| 2009-10 | 47,717 | - | 47,717 | 43,235 | 4,482 | 1.00 |

* Revenue source is lease rental payments.

POB

| Fiscal Year | Gross Revenue | Less: Operating Expenses | Net Available Revenue | Debt Service | | Coverage |
|-------------|------------------|--------------------------------|-----------------------------|--------------|----------|----------|
| | | | | Principal | Interest | |
| 2001-02 | \$ 22,287 | \$ 1,867 | \$ 20,420 | \$ 12,115 | \$ 7,083 | 1.06 |
| 2002-03 | 19,505 | - | 19,505 | 13,880 | 6,274 | 0.97 |
| 2003-04 | 20,777 | - | 20,777 | 15,830 | 5,329 | 0.98 |
| 2004-05 | 20,995 | - | 20,995 | 17,970 | 4,234 | 0.95 |
| 2005-06 | 21,118 | - | 21,118 | 20,315 | 2,986 | 0.91 |
| 2006-07 | 26,410 | - | 26,410 | 22,875 | 1,569 | 1.08 |
| 2007-08 | 12,492 | - | 12,492 | 12,310 | 408 | 0.98 |
| 2008-09 | - | - | - | - | - | 0.00 |
| 2009-10 | - | - | - | - | - | 0.00 |

* Revenue source is assessments on covered payroll.

TECP

| Fiscal Year | Gross Revenue | Less: Operating Expenses | Net Available Revenue | Debt Service | | Coverage |
|-------------|------------------|--------------------------------|-----------------------------|--------------|----------|----------|
| | | | | Principal | Interest | |
| 2001-02 | \$ 16,388 | \$ - | \$ 16,388 | \$ 15,800 | \$ 588 | 1.00 |
| 2002-03 | 7,379 | - | 7,379 | 6,995 | 384 | 1.00 |
| 2003-04 | 22,118 | - | 22,118 | 21,800 | 318 | 1.00 |
| 2004-05 | 7,741 | - | 7,741 | 7,300 | 441 | 1.00 |
| 2005-06 | 5,015 | - | 5,015 | 4,300 | 715 | 1.00 |
| 2006-07 | 5,485 | - | 5,485 | 4,700 | 785 | 1.00 |
| 2007-08 | 5,005 | - | 5,005 | 4,100 | 905 | 1.00 |
| 2008-09 | 4,200 | - | 4,200 | 3,800 | 400 | 1.00 |
| 2009-10 | 28,571 | - | 28,571 | 28,499 | 71 | 1.00 |

* Revenue source is lease rental payments and PFA II proceeds.

Note:

Data from fiscal year 2000-01 is not presented as required by GASB Statement 44 because comparable data is not available.

COUNTY OF VENTURA
DEBT/REVENUE COVERAGE
LAST NINE FISCAL YEARS
(In Thousands)
(UNAUDITED)

L/T LOANS Rollup

| Fiscal Year | Gross Revenue | Less: Operating Expenses | Net Available Revenue | Debt Service | | Coverage |
|-------------|------------------|--------------------------------|-----------------------------|--------------|----------|----------|
| | | | | Principal | Interest | |
| 2001-02 | \$ 4,232 | \$ 2,637 | \$ 1,595 | \$ 607 | \$ 200 | 1.98 |
| 2002-03 | 4,296 | 2,540 | 1,756 | 579 | 170 | 2.34 |
| 2003-04 | 5,554 | 3,459 | 2,095 | 1,150 | 209 | 1.54 |
| 2004-05 | 4,918 | 3,479 | 1,439 | 580 | 200 | 1.84 |
| 2005-06 | 5,386 | 3,765 | 1,621 | 712 | 177 | 1.82 |
| 2006-07 (a) | 3,702 | 3,996 | (294) | 1,569 | 111 | (0.18) |
| 2007-08 | 3,817 | 3,516 | 301 | 181 | 77 | 1.17 |
| 2008-09 (a) | 3,917 | 3,530 | 387 | 190 | 71 | 1.48 |
| 2009-10 | 3,565 | 3,531 | 34 | 172 | 89 | 0.13 |

* Revenue source is ad valorem taxes on property, CDBG, lease rents, and charges for services.
(a) Corrected in 2009-10.

GO Bonds - Rollup

| Fiscal Year | Gross Revenue | Less: Operating Expenses | Net Available Revenue | Debt Service | | Coverage |
|-------------|------------------|--------------------------------|-----------------------------|--------------|----------|----------|
| | | | | Principal | Interest | |
| 2001-02 | \$ 687 | \$ - | \$ 687 | \$ 590 | \$ 57 | 1.06 |
| 2002-03 | 315 | - | 315 | 325 | 28 | 0.89 |
| 2003-04 | 174 | - | 174 | 340 | 11 | 0.50 |
| 2004-05 | - | - | - | - | - | 0.00 |
| 2005-06 | - | - | - | - | - | 0.00 |
| 2006-07 | - | - | - | - | - | 0.00 |
| 2007-08 | - | - | - | - | - | 0.00 |
| 2008-09 | - | - | - | - | - | 0.00 |
| 2009-10 | - | - | - | - | - | 0.00 |

* Revenue source is ad valorem taxes on property and charges for services.

**Capital
Lease**

| Fiscal Year | Gross Revenue | Less: Operating Expenses | Net Available Revenue | Debt Service | | Coverage |
|-------------|------------------|--------------------------------|-----------------------------|--------------|----------|----------|
| | | | | Principal | Interest | |
| 2001-02 | \$ 18 | \$ - | \$ 18 | \$ 12 | \$ 6 | 1.00 |
| 2002-03 | 18 | - | 18 | 12 | 6 | 1.00 |
| 2003-04 | 17 | - | 17 | 12 | 5 | 1.00 |
| 2004-05 | 17 | - | 17 | 12 | 5 | 1.00 |
| 2005-06 | 16 | - | 16 | 12 | 4 | 1.00 |
| 2006-07 | 16 | - | 16 | 12 | 4 | 1.00 |
| 2007-08 | 15 | - | 15 | 12 | 3 | 1.00 |
| 2008-09 | 462 | - | 462 | 424 | 38 | 1.00 |
| 2009-10 | 483 | - | 483 | 443 | 40 | 1.00 |

* Revenue source is lease rental from Soule Park.

Source: Auditor-Controller, County of Ventura

COUNTY OF VENTURA
 DEMOGRAPHIC AND ECONOMIC STATISTICS
 LAST TEN FISCAL YEARS
 (UNAUDITED)

| <u>Year</u> | <u>Population</u> (a) | <u>Personal Income (in millions)</u> (c) | <u>Per Capita Personal Income</u> (f) | <u>Unemployment Rate</u> (h) |
|-------------|-----------------------|--|---|----------------------------------|
| 2001 | 765,532 | \$ 26,624.0 | \$ 34,789 | 4.8% |
| 2002 | 779,674 | 27,345.0 | 35,213 | 5.8% |
| 2003 | 792,729 | 29,068.0 | 37,084 | 5.8% |
| 2004 | 802,482 | 31,334.0 | 39,776 | 5.4% |
| 2005 | 809,286 | 33,151.0 | 42,173 | 4.8% |
| 2006 | 814,914 | 35,706.0 | 45,308 | 4.3% |
| 2007 | 820,550 | 37,192.0 | 47,098 | 4.9% |
| 2008 | 827,267 | 37,185.0 | 46,787 | 6.2% |
| 2009 | 836,080 | 33,800.0 (d) | 40,427 (g) | 10.0% |
| 2010 | 844,713 (b) | 36,000.0 (e) | 42,618 (g) | 11.0% |

Sources:

(a) State of California, Department of Finance, E-4 Population Estimates for Cities, Counties, and the State, January 1, 2001-2009, with 2000 benchmark as of May 2009.

(b) State of California, Department of Finance, E-1 Population Estimates for Cities, Counties, and the State, January 1, 2010, as of May 2010.

(c) U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Accounts, CA1-3-Personal Income, as of April 2010. All dollar estimates are in current dollars (not adjusted for inflation).

(d) University of California, Santa Barbara (UCSB), Economic Forecast 2009 for 2009.

(e) California Lutheran University, Center for Economic Research and Forecasting.

(f) U.S. Department of Commerce, Bureau of Economic Analysis, Regional Economic Accounts, CA1-3-Per Capita Personal Income 2, as of April 2010. Per capita personal income was computed using Census Bureau midyear population estimates available as of April 2008. All dollar estimates are in current dollars (not adjusted for inflation).

(g) The 2009 and 2010 estimates are a calculated total of personal income divided by population reported for that year.

(h) State of California, Employment Development Department, Labor Market Information Division, March 2009 benchmark, as of November 2010. Historical Civilian Labor Force, data not seasonally adjusted. 2001 to 2009 rates are annual averages. The 2010 rate is a ten month average.

COUNTY OF VENTURA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO
(UNAUDITED)

| <u>Employer</u> | <u>2010 (a)</u> | | | <u>2001 (b)</u> | | |
|------------------------------------|------------------|-------------|--|----------------------|-------------|--|
| | <u>Employees</u> | <u>Rank</u> | <u>Percentage of Total County Employment</u> | <u>Employees (c)</u> | <u>Rank</u> | <u>Percentage of Total County Employment</u> |
| United States Naval Base | 15,300 | 1 | 5.26% | 17,300 | 1 | 5.86% |
| County of Ventura | 8,241 | 2 | 2.83% | 7,500 | 2 | 2.54% |
| Amgen, Inc. | 6,700 | 3 | 2.30% | 4,400 | 3 | 1.49% |
| Wellpoint, Inc. | 3,622 | 4 | 1.25% | 3,773 | 4 | 1.28% |
| Simi Unified School District | 2,600 | 5 | 0.89% | 2,290 | 10 | 0.78% |
| Conejo Unified School District | 2,129 | 6 | 0.73% | 2,761 | 7 | 0.94% |
| Community Memorial Hospital | 2,000 | 7 | 0.69% | 1,440 | 15 | 0.49% |
| Ventura Community College District | 1,935 | 8 | 0.67% | 2,000 | 11 | 0.68% |
| Ventura Unified School District | 1,909 | 9 | 0.66% | 2,342 | 9 | 0.79% |
| Los Robles Regional Medical Center | 1,469 | 10 | 0.51% | 1,285 | 19 | 0.44% |
| | <u>45,905</u> | | <u>15.79%</u> | <u>45,091</u> | | <u>15.29%</u> |

(a) 2010 Ventura County Real Estate and Economic Outlook as of February, 2010

(b) UCSB Economic Forecast Project as of January, 2001

(c) As modified by the Auditor-Controller's Office
(i.e., segments reported separately in the UCSB report were totaled by employer.)

COUNTY OF VENTURA
 FULL-TIME EMPLOYEES BY FUNCTION
 LAST FIVE FISCAL YEARS
 (UNAUDITED)

| <u>Function/Program</u> | <u>2005-06</u> | <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|
| <u>Governmental activities:</u> | | | | | |
| General government | 1,120 | 1,171 | 1,203 | 1,209 | 1,216 |
| Public protection | 2,927 | 2,993 | 3,063 | 3,066 | 2,982 |
| Public ways and facilities | - | - | - | - | - |
| Health and sanitation | 879 | 926 | 970 | 1,035 | 1,059 |
| Public assistance | 979 | 1,011 | 1,047 | 1,029 | 1,019 |
| Education | 74 | 87 | 95 | 91 | 89 |
| Total governmental activities | <u>5,979</u> | <u>6,188</u> | <u>6,378</u> | <u>6,430</u> | <u>6,365</u> |
| <u>Business-type activities:</u> | | | | | |
| Medical Center | 1,098 | 1,185 | 1,227 | 1,277 | 1,290 |
| Airports | 30 | 33 | 33 | 32 | 29 |
| Parks and Harbor | 63 | 65 | 74 | 83 | 82 |
| Total business-type activities | <u>1,191</u> | <u>1,283</u> | <u>1,334</u> | <u>1,392</u> | <u>1,401</u> |
| Total government-wide | <u>7,170</u> | <u>7,471</u> | <u>7,712</u> | <u>7,822</u> | <u>7,766</u> |

Notes:

(1) Full-time employees work a minimum of 64 hours per biweek.

(2) Data from fiscal years 2000-01 to 2004-05 is not presented as required by GASB Statement 44 because comparable data is not available.

Source:

Auditor-Controller, County of Ventura

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COUNTY OF VENTURA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST NINE FISCAL YEARS
(UNAUDITED)

| <u>Function/Program</u> | <u>Fiscal Year</u> | | | | |
|--|--------------------|----------------|----------------|----------------|----------------|
| | <u>2001-02</u> | <u>2002-03</u> | <u>2003-04</u> | <u>2004-05</u> | <u>2005-06</u> |
| <u>Public protection</u> | | | | | |
| Sheriff: | | | | | |
| Jail bookings | 25,089 | 28,851 | 31,028 | 29,000 | 29,075 |
| District Attorney: | | | | | |
| Filed felonies | (a) | 3,222 | 3,733 | 4,332 | 4,747 |
| Filed misdemeanors | (a) | 20,079 | 25,321 | 21,041 | 25,058 |
| Probation: | | | | | |
| Cases supervised - Adult | 11,431 | 12,702 | 13,740 | 13,545 | 13,553 |
| Cases supervised - Juvenile | 1,447 | 2,161 | 2,195 | 2,331 | 2,556 |
| Average daily population | 193 | 169 | 210 | 210 | 186 |
| <u>Health</u> | | | | | |
| Public Health: | | | | | |
| Clinic client visits | 35,980 | 27,883 | 32,284 | 33,065 | 31,558 |
| Vaccines distributed | 61,939 | 73,475 | 60,006 | 54,370 | 56,713 |
| Hospital: | | | | | |
| Patient days | 49,013 | 52,251 | 52,938 | 51,486 | 53,725 |
| Emergency room visits | 33,784 | 32,319 | 34,741 | 35,071 | 34,494 |
| Clinic visits (including satellite clinics) | 290,515 | 292,492 | 290,395 | 299,770 | 335,655 |
| Behavioral Health: | | | | | |
| Total contacts - Mental Health | 309,052 | 345,544 | 302,042 | 320,623 | 287,769 |
| Unduplicated client count | 9,196 | 9,411 | 8,895 | 7,597 | 7,658 |
| Total contacts - Alcohol & Drug Dept | 86,037 | 126,654 | 113,737 | 105,353 | 116,159 |
| Total contacts - Driving Under the Influence Program | 68,786 | 69,792 | 71,448 | 60,402 | 55,194 |
| <u>Public assistance</u> | | | | | |
| Average number of CalWORKS participants | 13,447 | 13,250 | 13,094 | 12,985 | 13,158 |
| Average number of CalWORKS cases | 5,275 | 5,280 | 5,289 | 5,349 | 5,378 |
| Average number of food stamp participants | 22,592 | 23,071 | 24,073 | 26,528 | 28,012 |
| Average number of food stamp cases | 8,525 | 8,853 | 9,365 | 10,479 | 11,028 |
| Average child welfare services caseload | 989 | 923 | 894 | 922 | 821 |

(a) Information not available for this fiscal year due to computer conversion.

(b) Flu only

Note:

Data from fiscal year 2000-01 is not presented as required by GASB Statement 44 because comparable data is not available.

Sources:

County of Ventura, various departments

COUNTY OF VENTURA
 OPERATING INDICATORS BY FUNCTION/PROGRAM
 LAST NINE FISCAL YEARS
 (UNAUDITED)

| <u>Fiscal Year</u> | | | | <u>Function/Program</u> |
|--------------------|----------------|----------------|----------------|--|
| <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> | |
| | | | | <u>Public protection</u> |
| | | | | Sheriff: |
| 31,006 | 29,567 | 29,938 | 27,818 | Jail bookings |
| | | | | District Attorney: |
| 5,053 | 4,500 | 3,957 | 3,898 | Filed felonies |
| 30,791 | 23,084 | 23,124 | 13,823 | Filed misdemeanors |
| | | | | Probation: |
| 16,632 | 17,447 | 17,609 | 17,450 | Cases supervised - Adult |
| 2,308 | 2,385 | 2,592 | 2,253 | Cases supervised - Juvenile |
| 198 | 188 | 181 | 174 | Average daily population |
| | | | | <u>Health</u> |
| | | | | Public Health: |
| 33,100 | 29,564 | 21,155 | 32,559 | Clinic client visits |
| 30,000 (b) | 14,780 (b) | 26,128 | 51,216 | Vaccines distributed |
| | | | | Hospital: |
| 57,485 | 60,842 | 59,175 | 56,916 | Patient days |
| 41,399 | 44,825 | 47,382 | 46,571 | Emergency room visits |
| 346,769 | 426,472 | 400,474 | 434,943 | Clinic visits (including satellite clinics) |
| | | | | Behavioral Health: |
| 308,421 | 318,965 | 393,663 | 360,292 | Total contacts - Mental Health |
| 8,372 | 9,586 | 11,629 | 12,899 | Unduplicated client count |
| 104,367 | 106,897 | 148,873 | 138,315 | Total contacts - Alcohol & Drug Dept |
| 52,722 | 50,845 | 59,502 | 118,922 | Total contacts - Driving Under the Influence Program |
| | | | | <u>Public assistance</u> |
| 13,792 | 14,049 | 16,090 | 17,284 | Average number of CalWORKS participants |
| 5,510 | 6,794 | 6,649 | 7,229 | Average number of CalWORKS cases |
| 29,998 | 33,778 | 42,400 | 53,930 | Average number of food stamp participants |
| 12,393 | 14,347 | 18,543 | 24,483 | Average number of food stamp cases |
| 874 | 896 | 826 | 784 | Average child welfare services caseload |

COUNTY OF VENTURA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST NINE FISCAL YEARS
(UNAUDITED)

| | Fiscal Year | | | | |
|-----------------------------------|--|---------|---------|---------|---------|
| | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| Governmental Activities: | | | | | |
| General Government | | | | | |
| Building - Hall of Administration | Occupied by general government and support services. | | | | |
| Public Protection | | | | | |
| Jail and Detention Facilities: | | | | | |
| Probation: | | | | | |
| Adult facilities - work furlough | 1 | 1 | 1 | 1 | 1 |
| Adult beds - work furlough | 190 | 190 | 190 | 190 | 190 |
| Juvenile facilities | 3 | 3 | 1 | 1 | 1 |
| Juvenile beds | 169 | 169 | 420 | 420 | 420 |
| Sheriff: | | | | | |
| Adult facilities | 4 | 4 | 3 | 3 | 3 |
| Adult beds | 1,473 | 1,473 | 1,606 | 1,606 | 1,606 |
| Sheriff Helicopters | 5 | 6 | 5 | 3 | 3 |
| Fire Trucks | 64 | 67 | 67 | 67 | 67 |
| Fire Stations | 31 | 31 | 31 | 31 | 31 |
| Building - Hall of Justice | Occupied by public safety departments and courts. | | | | |
| Miles of flood control channels | 200.25 | 210.25 | 210.25 | 210.25 | 210.25 |
| Public Ways and Facilities | | | | | |
| Centerline miles of county roads | 542.34 | 541.80 | 541.52 | 544.81 | 544.85 |
| Traffic Signals | (a) | (a) | 30 | 30 | 30 |
| Bridges | 162 | 162 | 163 | 163 | 163 |
| Education | | | | | |
| Libraries | 7 | 7 | 7 | 8 | 8 |

(a) Information not available.

(b) Beginning fiscal year 2009-10 changed to reflect the CA Corrections Standard Authority rated capacity.

Notes:

(1) Buildings include those that are capitalized but excludes real property that is leased.

(2) Data from fiscal year 2000-01 is not presented as required by GASB Statement 44 because comparable data is not available.

Sources:

County of Ventura, various departments

COUNTY OF VENTURA
 CAPITAL ASSET STATISTICS BY FUNCTION
 LAST NINE FISCAL YEARS
 (UNAUDITED)

| | <u>Fiscal Year</u> | | | |
|---|--------------------|----------------|----------------|----------------|
| | <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> |
| Occupied by general government and support services | | | | |
| | 1 | 1 | 1 | 1 |
| | 190 | 190 | 190 | 235 (b) |
| | 1 | 1 | 1 | 1 |
| | 420 | 420 | 420 | 205 (b) |
| | 3 | 3 | 3 | 3 |
| | 1,606 | 1,606 | 1,606 | 1,606 |
| | 3 | 4 | 4 | 4 |
| | 67 | 72 | 65 | 65 |
| | 31 | 31 | 31 | 31 |
| Occupied by public safety departments and courts. | | | | |
| | 210.25 | 210.25 | 210.25 | 210.25 |
| | 545.61 | 547.50 | 544.31 | 544.15 |
| | 33 | 33 | 37 | 37 |
| | 160 | 160 | 161 | 158 |
| | 7 | 7 | 7 | 5 |

Governmental Activities:

General Government

Building - Hall of Administration

Public Protection

Jail and Detention Facilities:

Probation:

Adult facilities - work furlough

Adult beds - work furlough

Juvenile facilities

Juvenile beds

Sheriff:

Adult facilities

Adult beds

Sheriff Helicopters

Fire Trucks

Fire Stations

Building - Hall of Justice

Miles of flood control channels

Public Ways and Facilities

Centerline miles of county roads

Traffic Signals

Bridges

Education

Libraries

(Continued)

COUNTY OF VENTURA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST NINE FISCAL YEARS
(UNAUDITED)
(Continued)

| | Fiscal Year | | | | |
|--|-------------|---------|---------|---------|---------|
| | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| <u>Business-type Activities:</u> | | | | | |
| Medical Center | | | | | |
| Hospitals | 1 | 1 | 1 | 1 | 1 |
| Licensed beds | 196 | 196 | 196 | 196 | 196 |
| Department of Airports | | | | | |
| Number of airports | 2 | 2 | 2 | 2 | 2 |
| Number of acres | 866 | 866 | 866 | 866 | 866 |
| Number of runways | 2 | 2 | 2 | 2 | 2 |
| Number of hangars | 191 | 191 | 191 | 201 | 201 |
| Waterworks Districts - Water | | | | | |
| Miles of pipeline | (a) | 218 | 218 | 218 | 232 |
| Number of reservoirs | (a) | 31 | 31 | 31 | 32 |
| Waterworks Districts - Sewer | | | | | |
| Miles of pipeline | (a) | 125 | 125 | 125 | 142 |
| Treatment capacity (millions of gallons per day) | (a) | 3.4 | 3.4 | 3.4 | 3.4 |
| Number of treatment plants | (a) | 3 | 3 | 3 | 3 |
| Parks and Harbor | | | | | |
| Number of county parks | 26 | 26 | 26 | 26 | 26 |
| Park acreage | 5,032 | 5,182 | 5,182 | 5,182 | 5,032 |
| County golf courses | 3 | 3 | 3 | 3 | 3 |
| County golf course acreage | 672 | 672 | 672 | 672 | 672 |
| Miles of park trails | 21.8 | 21.8 | 21.8 | 21.8 | 21.8 |
| Number of harbors | 1 | 1 | 1 | 1 | 1 |
| Number of acres | 310 | 316 | 316 | 310 | 310 |
| Number of boat slips | 199 | 199 | 233 | 233 | 233 |
| Fuel dock | 1 | 1 | 1 | 1 | 1 |
| Sportfishing dock | - | - | 1 | 1 | 1 |

(a) Information not available.

Notes:

(1) Buildings include those that are capitalized but excludes real property that is leased.

(2) Data from fiscal year 2000-01 is not presented as required by GASB Statement 44 because comparable data is not available.

(3) Park acreage previously included both park and golf course acreage.

Sources:

County of Ventura, various departments

COUNTY OF VENTURA
 CAPITAL ASSET STATISTICS BY FUNCTION
 LAST NINE FISCAL YEARS
 (UNAUDITED)
 (Continued)

| <u>Fiscal Year</u> | | | | |
|--------------------|----------------|----------------|----------------|--|
| <u>2006-07</u> | <u>2007-08</u> | <u>2008-09</u> | <u>2009-10</u> | |
| | | | | <u>Business-type Activities:</u> |
| | | | | Medical Center |
| 2 | 2 | 2 | 2 | Hospitals |
| 272 | 272 | 272 | 272 | Licensed beds |
| | | | | Department of Airports |
| 2 | 2 | 2 | 2 | Number of airports |
| 866 | 866 | 880 | 880 | Number of acres |
| 2 | 2 | 2 | 2 | Number of runways |
| 201 | 201 | 201 | 202 | Number of hangars |
| | | | | Waterworks Districts - Water |
| 229 | 229 | 229 | 229 | Miles of pipeline |
| 29 | 30 | 30 | 30 | Number of reservoirs |
| | | | | Waterworks Districts - Sewer |
| 144 | 146 | 148 | 157 | Miles of pipeline |
| 3.4 | 3.4 | 3.4 | 5.6 | Treatment capacity (millions of gallons per day) |
| 3 | 3 | 3 | 3 | Number of treatment plants |
| | | | | Parks and Harbor |
| 26 | 26 | 25 | 25 | Number of county parks |
| 5,032 | 5,099 | 4,731 | 4,731 | Park acreage |
| 3 | 3 | 3 | 3 | County golf courses |
| 672 | 672 | 672 | 672 | County golf course acreage |
| 21.8 | 21.8 | 21.8 | 21.8 | Miles of park trails |
| 1 | 1 | 1 | 1 | Number of harbors |
| 310 | 310 | 310 | 310 | Number of acres |
| 233 | 233 | 233 | 233 | Number of boat slips |
| 1 | 1 | 1 | 1 | Fuel dock |
| 1 | 1 | 1 | 1 | Sportfishing dock |

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