

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2014
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
<u>ASSETS</u>					
Cash and investments	\$ 38,333	\$ 25,396	\$ 4,322	\$ 7,480	\$ 1,135
Receivables, net	15,239	14,740	461	38	-
Due from other funds	16,735	16,538	196	-	1
Due from other governmental agencies	5	5	-	-	-
Inventories and other assets	46	46	-	-	-
Loans receivable	18	18	-	-	-
Long-term receivables	11,616	1,676	9,579	361	-
Total assets	<u>\$ 81,992</u>	<u>\$ 58,419</u>	<u>\$ 14,558</u>	<u>\$ 7,879</u>	<u>\$ 1,136</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 7,598	\$ 7,598	\$ -	\$ -	\$ -
Accrued liabilities	1,328	1,328	-	-	-
Due to other funds	10,609	4,556	-	6,053	-
Due to other governmental agencies	3	3	-	-	-
Unearned revenue	124	124	-	-	-
Deposits and other liabilities	5	5	-	-	-
Advances from other funds	1,985	1,985	-	-	-
Total liabilities	<u>21,652</u>	<u>15,599</u>	<u>-</u>	<u>6,053</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	<u>12,103</u>	<u>1,676</u>	<u>10,040</u>	<u>387</u>	<u>-</u>
Total deferred inflows of resources	<u>12,103</u>	<u>1,676</u>	<u>10,040</u>	<u>387</u>	<u>-</u>
<u>FUND BALANCES</u>					
Nonspendable	1,170	37	-	-	1,133
Restricted	39,720	33,766	4,518	1,433	3
Committed	2,914	2,908	-	6	-
Assigned	4,433	4,433	-	-	-
Total fund balances	<u>48,237</u>	<u>41,144</u>	<u>4,518</u>	<u>1,439</u>	<u>1,136</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 81,992</u>	<u>\$ 58,419</u>	<u>\$ 14,558</u>	<u>\$ 7,879</u>	<u>\$ 1,136</u>

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR GOVERNMENTAL FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 5,993	\$ 5,993	\$ -	\$ -	\$ -
Licenses, permits, and franchises	120	120	-	-	-
Fines, forfeitures, and penalties	48	48	-	-	-
Revenues from use of money and property	584	428	9	143	4
Aid from other governmental units	72,244	72,244	-	-	-
Charges for services	15,290	14,789	481	20	-
Other	2,643	2,643	-	-	-
Total revenues	96,922	96,265	490	163	4
Expenditures:					
Current:					
General government	717	-	-	717	-
Public protection	25,340	25,340	-	-	-
Public ways and facilities	21	-	-	21	-
Health and sanitation services	46,595	46,595	-	-	-
Public assistance	20,740	20,740	-	-	-
Education	7,095	7,095	-	-	-
Capital outlay	27,597	213	-	27,384	-
Debt service:					
Principal retirement	9,360	-	9,360	-	-
Interest and fiscal charges	2,195	-	2,195	-	-
Payment to refunding escrow agent	11,880	-	3,123	8,757	-
Total expenditures	151,540	99,983	14,678	36,879	-
Excess (deficiency) of revenues over (under) expenditures	<u>(54,618)</u>	<u>(3,718)</u>	<u>(14,188)</u>	<u>(36,716)</u>	<u>4</u>
Other financing sources (uses):					
Gain from insurance recovery	4	4	-	-	-
Issuance of long-term debt	34,104	-	-	34,104	-
Premium on long-term debt	3,810	-	2,174	1,636	-
Transfers in	11,204	3,670	7,534	-	-
Transfers out	(26)	(23)	-	-	(3)
Total other financing sources (uses)	49,096	3,651	9,708	35,740	(3)
Net change in fund balances	(5,522)	(67)	(4,480)	(976)	1
Fund balances - beginning	<u>53,759</u>	<u>41,211</u>	<u>8,998</u>	<u>2,415</u>	<u>1,135</u>
Fund balances - ending	<u>\$ 48,237</u>	<u>\$ 41,144</u>	<u>\$ 4,518</u>	<u>\$ 1,439</u>	<u>\$ 1,136</u>

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NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for revenues that are restricted by law or administrative action to expenditures for specified purposes. Non-major special revenue funds used by the County are listed below:

COUNTY LIBRARY

This fund accounts for the provision of library services in twelve branches throughout the County, except in the cities of Camarillo, Oxnard, Moorpark, Simi Valley, and Thousand Oaks, and the Santa Paula School District, which provide their own library facilities. Support is derived principally from property taxes and includes donations from citizens, groups, and cities.

H.U.D. GRANTS

This fund is primarily used to account for federal grants from the Department of Housing and Urban Development (H.U.D.) for development of low and moderate income housing, rehabilitation and improvements of public facilities, and meeting conditions which pose a serious and immediate threat to health and welfare in the County.

FISH AND GAME

This fund was established to receive the County's share of fines levied for violations of fish and game laws within its boundaries. Expenditures are made from time to time for purposes of improving the habitat for wildlife propagation and for incidental administrative matters.

DOMESTIC VIOLENCE PROGRAM

This program was established to provide services to victims of domestic violence and their children in accordance with state statute and to explore and determine ways of reducing incidences of domestic violence. The program is funded by a special surcharge levied on the issuance of all marriage licenses.

COUNTY SERVICE AREAS

County Service Areas account for lighting, street and road maintenance, ambulance service, recreation, and wastewater treatment facilities in specific geographic areas. Support is derived principally from property taxes and service charges in each service area.

WORKFORCE DEVELOPMENT

This fund accounts for the provision of services to the public and private sectors, including the planning, operation, administration, and management of job training programs pursuant to the Workforce Investment Act, regulations of the U.S. Department of Labor, Family Economic Security Act, and the directions of the Governor of the State of California. Support consists principally of federal funds.

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (Continued)

SPAY/NEUTER PROGRAM

This fund is used to account for the spay/neuter subvention program. The program provides Ventura County animal owners with financial assistance, using a voucher system, for altering dogs. The program is funded by forfeited spay/neuter deposit monies and animal license fees.

INMATE WELFARE

This fund was established pursuant to Section 4025 of the California Penal Code for the benefit, education, and welfare of inmates confined to County jail. It is funded by proceeds from the jail canteen, jail commissary, vocational programs, and telephone commissions.

IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

The Ventura County In-Home Supportive Services Public Authority (IHS) was established on July 23, 2002, to provide an employer of record for in-home supportive service providers, as required by Welfare and Institutions Code Section 12302.25. Federal, state, County, and realignment funds support the activities of IHS.

DEPARTMENT OF CHILD SUPPORT SERVICES

This fund was established in July 2002, pursuant to Family Code Section 17304 which required the transfer of local child support programs from the District Attorney's Office to a newly created County department under the oversight of the State. Services, which include location, establishment and enforcement of orders for child and medical support, and paternity determination, are funded by federal and state reimbursements.

MENTAL HEALTH SERVICES ACT (MHSA)

In November 2004, voters passed Proposition 63 (MHSA) to provide funding to support County mental health programs for children, transition age youth, adults, older adults and families. This fund was created in July 2007 to support and provide a broad continuum of prevention, early intervention and service needs and the necessary infrastructure, technology and training elements.

COUNTY SUCCESSOR HOUSING AGENCY

The County Successor Housing Agency fund was created on February 1, 2012, pursuant to the provisions of the Redevelopment Restructuring Act. Under this act the County elected to retain the housing assets, functions and powers previously performed by the County of Ventura Redevelopment Agency.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2014
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Fish and Game Fund
<u>ASSETS</u>				
Cash and investments	\$ 25,396	\$ 6,322	\$ 16	\$ 1
Receivables, net	14,740	230	281	-
Due from other funds	16,538	42	-	-
Due from other governmental agencies	5	-	-	1
Inventories and other assets	46	5	-	-
Loans receivable	18	-	18	-
Long-term receivables	1,676	-	958	-
Total assets	<u>\$ 58,419</u>	<u>\$ 6,599</u>	<u>\$ 1,273</u>	<u>\$ 2</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 7,598	\$ 115	\$ 297	\$ 1
Accrued liabilities	1,328	107	-	-
Due to other funds	4,556	36	-	-
Due to other governmental agencies	3	-	-	-
Unearned revenue	124	68	-	-
Deposits	5	-	-	-
Advances from other funds	1,985	-	-	-
Total liabilities	<u>15,599</u>	<u>326</u>	<u>297</u>	<u>1</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	1,676	-	958	-
Total deferred inflows of resources	<u>1,676</u>	<u>-</u>	<u>958</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	37	-	-	-
Restricted	33,766	1,936	18	1
Committed	2,908	-	-	-
Assigned	4,433	4,337	-	-
Total fund balances	<u>41,144</u>	<u>6,273</u>	<u>18</u>	<u>1</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 58,419</u>	<u>\$ 6,599</u>	<u>\$ 1,273</u>	<u>\$ 2</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2014
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 103	\$ 6,793	\$ 26	<u>ASSETS</u>
-	4	590	Cash and investments
-	10	8	Receivables, net
4	-	-	Due from other funds
-	-	-	Due from other governmental agencies
-	-	-	Inventories and other assets
-	-	-	Loans receivable
-	-	-	Long-term receivables
\$ 107	\$ 6,807	\$ 624	Total assets
\$ 10	\$ 526	\$ 512	<u>LIABILITIES</u>
-	211	66	Accounts payable
1	222	11	Accrued liabilities
-	3	-	Due to other funds
-	56	-	Due to other governmental agencies
-	5	-	Unearned revenue
-	-	35	Deposits
-	-	-	Advances from other funds
11	1,023	624	Total liabilities
-	-	-	<u>DEFERRED INFLOWS OF RESOURCES</u>
-	-	-	Unavailable revenue
-	-	-	Total deferred inflows of resources
-	-	-	<u>FUND BALANCES</u>
96	2,780	-	Nonspendable
-	2,908	-	Restricted
-	96	-	Committed
-	-	-	Assigned
96	5,784	-	Total fund balances
\$ 107	\$ 6,807	\$ 624	Total liabilities, deferred inflows, and fund balances

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2014
 (In Thousands)
 (Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority
<u>ASSETS</u>			
Cash and investments	\$ 6	\$ 1,627	\$ 600
Receivables, net	-	-	2,603
Due from other funds	-	173	1,302
Due from other governmental agencies	-	-	-
Inventories and other assets	-	37	-
Loans receivable	-	-	-
Long-term receivables	-	-	-
Total assets	<u>\$ 6</u>	<u>\$ 1,837</u>	<u>\$ 4,505</u>
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ 62	\$ 2,542
Accrued liabilities	-	22	12
Due to other funds	-	25	1
Due to other governmental agencies	-	-	-
Unearned revenue	-	-	-
Advances from other funds	-	-	1,950
Total liabilities	<u>-</u>	<u>109</u>	<u>4,505</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	-	-	-
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>			
Nonspendable	-	37	-
Restricted	6	1,691	-
Committed	-	-	-
Assigned	-	-	-
Total fund balances	<u>6</u>	<u>1,728</u>	<u>-</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 6</u>	<u>\$ 1,837</u>	<u>\$ 4,505</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2014
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	
\$ 146 631 8 - 4 - - <hr style="border: 0.5px solid black;"/> \$ 789	\$ 9,742 10,401 14,995 - - - - <hr style="border: 0.5px solid black;"/> \$ 35,138	\$ 14 - - - - - 718 <hr style="border: 0.5px solid black;"/> \$ 732	<u>ASSETS</u> Cash and investments Receivables, net Due from other funds Due from other governmental agencies Inventories and other assets Loans receivable Long-term receivables Total assets
\$ 6 455 324 - - - <hr style="border: 0.5px solid black;"/> 785	\$ 3,527 455 3,936 - - - <hr style="border: 0.5px solid black;"/> 7,918	\$ - - - - - - <hr style="border: 0.5px solid black;"/> -	<u>LIABILITIES</u> Accounts payable Accrued liabilities Due to other funds Due to other governmental agencies Unearned revenue Advances from other funds Total liabilities
- - - <hr style="border: 0.5px solid black;"/> -	- - - <hr style="border: 0.5px solid black;"/> -	718 718 <hr style="border: 0.5px solid black;"/> 718	<u>DEFERRED INFLOWS OF RESOURCES</u> Unavailable revenue Total deferred inflows of resources
- 4 - - <hr style="border: 0.5px solid black;"/> 4	- 27,220 - - <hr style="border: 0.5px solid black;"/> 27,220	- 14 - - <hr style="border: 0.5px solid black;"/> 14	<u>FUND BALANCES</u> Nonspendable Restricted Committed Assigned Total fund balances
\$ 789	\$ 35,138	\$ 732	Total liabilities, deferred inflows, and fund balances

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

	<u>Total</u>	<u>County Library Fund</u>	<u>H.U.D. Grants Fund</u>	<u>Fish and Game Fund</u>
Revenues:				
Taxes	\$ 5,993	\$ 5,045	\$ -	\$ -
Licenses, permits, and franchises	120	-	-	-
Fines, forfeitures, and penalties	48	3	-	-
Revenues from use of money and property	428	113	-	2
Aid from other governmental units	72,244	469	1,943	-
Charges for services	14,789	192	-	23
Other	<u>2,643</u>	<u>264</u>	<u>-</u>	<u>-</u>
Total revenues	<u>96,265</u>	<u>6,086</u>	<u>1,943</u>	<u>25</u>
Expenditures:				
Current:				
Public protection	25,340	-	-	3
Health and sanitation services	46,595	-	-	-
Public assistance	20,740	-	1,943	-
Education	7,095	7,095	-	-
Capital outlay	<u>213</u>	<u>213</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>99,983</u>	<u>7,308</u>	<u>1,943</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,718)</u>	<u>(1,222)</u>	<u>-</u>	<u>22</u>
Other financing sources (uses):				
Gain from insurance recovery	4	-	-	-
Transfers in	3,670	603	-	-
Transfers out	<u>(23)</u>	<u>-</u>	<u>-</u>	<u>(23)</u>
Total other financing sources (uses)	<u>3,651</u>	<u>603</u>	<u>-</u>	<u>(23)</u>
Net change in fund balances	(67)	(619)	-	(1)
Fund balances - beginning	<u>41,211</u>	<u>6,892</u>	<u>18</u>	<u>2</u>
Fund balances - ending	<u>\$ 41,144</u>	<u>\$ 6,273</u>	<u>\$ 18</u>	<u>\$ 1</u>

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ -	\$ 948	\$ -	Revenues:
120	-	-	Taxes
37	8	-	Licenses, permits, and franchises
-	26	-	Fines, forfeitures, and penalties
-	12	7,014	Revenues from use of money and property
-	1,692	2	Aid from other governmental units
-	13	-	Charges for services
157	2,699	7,016	Other
			Total revenues
-	2,313	-	Expenditures:
-	-	-	Current:
127	-	7,016	Public protection
-	-	-	Health and sanitation services
-	-	-	Public assistance
-	-	-	Education
127	2,313	7,016	Capital outlay
			Total expenditures
30	386	-	Excess (deficiency) of revenues over (under) expenditures
-	-	-	Other financing sources (uses):
-	-	-	Gain from insurance recovery
-	-	-	Transfers in
-	-	-	Transfers out
-	-	-	Total other financing sources (uses)
30	386	-	Net change in fund balances
66	5,398	-	Fund balances - beginning
\$ 96	\$ 5,784	\$ -	Fund balances - ending

(Continued)

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR SPECIAL REVENUE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)
 (Continued)

	Spay/Neuter Program	Inmate Welfare Fund	In-Home Supportive Services Public Authority
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-
Fines, forfeitures, and penalties	-	-	-
Revenues from use of money and property	1	5	3
Aid from other governmental units	-	-	8,760
Charges for services	-	-	-
Other	6	2,325	-
	<u>7</u>	<u>2,330</u>	<u>8,763</u>
Total revenues			
Expenditures:			
Current:			
Public protection	13	2,331	-
Health and sanitation services	-	-	-
Public assistance	-	-	11,654
Education	-	-	-
Capital outlay	-	-	-
	<u>13</u>	<u>2,331</u>	<u>11,654</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>(6)</u>	<u>(1)</u>	<u>(2,891)</u>
Other financing sources (uses):			
Gain from insurance recovery	-	-	-
Issuance of long-term debt	-	-	-
Transfers in	-	-	2,891
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>2,891</u>
Total other financing sources (uses)			
Net change in fund balances	(6)	(1)	-
Fund balances - beginning	<u>12</u>	<u>1,729</u>	<u>-</u>
Fund balances - ending	<u>\$ 6</u>	<u>\$ 1,728</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY LIBRARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 4,731	\$ 4,731	\$ 5,045	\$ 314
Fines, forfeitures, and penalties	-	-	3	3
Revenues from use of money and property	151	151	151	-
Aid from other governmental units	575	736	469	(267)
Charges for services	201	201	192	(9)
Other	<u>241</u>	<u>241</u>	<u>480</u>	<u>239</u>
Amounts available for appropriation	<u>5,899</u>	<u>6,060</u>	<u>6,340</u>	<u>280</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	4,353	4,750	4,537	213
Services and supplies	<u>2,203</u>	<u>3,918</u>	<u>2,558</u>	<u>1,360</u>
Total education	<u>6,556</u>	<u>8,668</u>	<u>7,095</u>	<u>1,573</u>
Capital outlay	-	244	213	31
Total charges to appropriations	<u>6,556</u>	<u>8,912</u>	<u>7,308</u>	<u>1,604</u>
Deficiency of revenues under expenditures	<u>(657)</u>	<u>(2,852)</u>	<u>(968)</u>	<u>1,884</u>
Other financing sources:				
Transfers in	<u>606</u>	<u>606</u>	<u>603</u>	<u>(3)</u>
Total other financing sources	<u>606</u>	<u>606</u>	<u>603</u>	<u>(3)</u>
Deficiency of revenues and other sources under expenditures	(51)	(2,246)	(365)	1,881
Fund balances - beginning	<u>6,892</u>	<u>6,892</u>	<u>6,892</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,841</u>	<u>\$ 4,646</u>	<u>\$ 6,527</u>	<u>\$ 1,881</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

HOUSING AND URBAN DEVELOPMENT GRANTS				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Aid from other governmental units	\$ 2,035	\$ 5,370	\$ 1,943	\$ (3,427)
Amounts available for appropriation	2,035	5,370	1,943	(3,427)
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	2,035	5,370	1,943	3,427
Total public assistance	2,035	5,370	1,943	3,427
Total charges to appropriations	2,035	5,370	1,943	3,427
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balances - beginning	18	18	18	-
Fund balances - ending	\$ 18	\$ 18	\$ 18	\$ -

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 FISH AND GAME FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

FISH AND GAME FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 3	\$ 3	\$ -	\$ (3)
Charges for services	<u>45</u>	<u>45</u>	<u>23</u>	<u>(22)</u>
Amounts available for appropriation	<u>48</u>	<u>48</u>	<u>23</u>	<u>(25)</u>
Charges to appropriations (outflows):				
Public protection:				
Other charges	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total public protection	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Total charges to appropriations	<u>3</u>	<u>3</u>	<u>3</u>	<u>-</u>
Excess of revenues over expenditures	<u>45</u>	<u>45</u>	<u>20</u>	<u>(25)</u>
Other financing uses:				
Transfers out	<u>(45)</u>	<u>(45)</u>	<u>(23)</u>	<u>22</u>
Total other financing uses	<u>(45)</u>	<u>(45)</u>	<u>(23)</u>	<u>22</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	(3)	(3)
Fund balances - beginning	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Fund balances - ending	<u>\$ 2</u>	<u>\$ 2</u>	<u>\$ (1)</u>	<u>\$ (3)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

DOMESTIC VIOLENCE PROGRAM FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Licenses, permits, and franchises	\$ 102	\$ 102	\$ 120	\$ 18
Fines, forfeitures, and penalties	51	51	37	(14)
Amounts available for appropriation	153	153	157	4
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	165	165	127	38
Total public assistance	165	165	127	38
Total charges to appropriations	165	165	127	38
Excess (deficiency) of revenues over (under) expenditures	(12)	(12)	30	42
Fund balances - beginning	66	66	66	-
Fund balances - ending	\$ 54	\$ 54	\$ 96	\$ 42

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SERVICE AREAS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

	COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 933	\$ 933	\$ 948	\$ 15
Fines, forfeitures, and penalties	-	-	8	8
Revenues from use of money and property	30	30	31	1
Aid from other governmental units	11	11	12	1
Charges for services	1,724	1,724	1,692	(32)
Other	<u>1</u>	<u>1</u>	<u>13</u>	<u>12</u>
Amounts available for appropriation	<u>2,699</u>	<u>2,699</u>	<u>2,704</u>	<u>5</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>3,048</u>	<u>3,048</u>	<u>2,313</u>	<u>735</u>
Total public protection	3,048	3,048	2,313	735
Capital outlay	<u>3,500</u>	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Total charges to appropriations	<u>6,548</u>	<u>6,548</u>	<u>2,313</u>	<u>4,235</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,849)</u>	<u>(3,849)</u>	<u>391</u>	<u>4,240</u>
Other financing sources:				
Issuance of long-term debt	<u>3,400</u>	<u>3,400</u>	<u>-</u>	<u>(3,400)</u>
Total other financing sources	<u>3,400</u>	<u>3,400</u>	<u>-</u>	<u>(3,400)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(449)	(449)	391	840
Fund balances - beginning	<u>5,398</u>	<u>5,398</u>	<u>5,398</u>	<u>-</u>
Fund balances - ending	<u>\$ 4,949</u>	<u>\$ 4,949</u>	<u>\$ 5,789</u>	<u>\$ 840</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

WORKFORCE DEVELOPMENT FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 1	\$ 1
Aid from other governmental units	7,445	7,893	7,014	(879)
Charges for services	-	-	2	2
Amounts available for appropriation	<u>7,445</u>	<u>7,893</u>	<u>7,017</u>	<u>(876)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	3,374	3,374	3,072	302
Services and supplies	4,071	4,322	3,945	377
Contingencies	-	196	-	196
Total public assistance	<u>7,445</u>	<u>7,892</u>	<u>7,017</u>	<u>875</u>
Total charges to appropriations	<u>7,445</u>	<u>7,892</u>	<u>7,017</u>	<u>875</u>
Excess (deficiency) of revenues over (under) expenditures	-	1	-	(1)
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ (1)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

	SPAY/NEUTER PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Aid from other governmental units	\$ 12	\$ 12	\$ -	\$ (12)
Other	<u>25</u>	<u>25</u>	<u>6</u>	<u>(19)</u>
Amounts available for appropriation	<u>37</u>	<u>37</u>	<u>6</u>	<u>(31)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>37</u>	<u>37</u>	<u>13</u>	<u>24</u>
Total public protection	<u>37</u>	<u>37</u>	<u>13</u>	<u>24</u>
Total charges to appropriations	<u>37</u>	<u>37</u>	<u>13</u>	<u>24</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	(7)	(7)
Fund balances - beginning	<u>12</u>	<u>12</u>	<u>12</u>	<u>-</u>
Fund balances - ending	<u>\$ 12</u>	<u>\$ 12</u>	<u>\$ 5</u>	<u>\$ (7)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 INMATE WELFARE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

INMATE WELFARE FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 20	\$ 20	\$ 6	\$ (14)
Other	<u>2,040</u>	<u>2,040</u>	<u>2,325</u>	<u>285</u>
Amounts available for appropriation	<u>2,060</u>	<u>2,060</u>	<u>2,331</u>	<u>271</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,259	1,259	1,109	150
Services and supplies	1,435	1,435	1,222	213
Contingencies	<u>68</u>	<u>68</u>	<u>-</u>	<u>68</u>
Total public protection	<u>2,762</u>	<u>2,762</u>	<u>2,331</u>	<u>431</u>
Total charges to appropriations	<u>2,762</u>	<u>2,762</u>	<u>2,331</u>	<u>431</u>
Excess (deficiency) of revenues over (under) expenditures	(702)	(702)	-	702
Fund balances - beginning	<u>1,729</u>	<u>1,729</u>	<u>1,729</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,027</u>	<u>\$ 1,027</u>	<u>\$ 1,729</u>	<u>\$ 702</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 2	\$ 2	\$ 3	\$ 1
Aid from other governmental units	8,749	8,849	8,760	(89)
Amounts available for appropriation	8,751	8,851	8,763	(88)
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	553	543	510	33
Services and supplies	75	110	99	11
Other charges	11,020	11,095	11,045	50
Total public assistance	11,648	11,748	11,654	94
Total charges to appropriations	11,648	11,748	11,654	94
Deficiency of revenues under expenditures	(2,897)	(2,897)	(2,891)	6
Other financing sources:				
Transfers in	2,897	2,897	2,891	(6)
Total other financing sources	2,897	2,897	2,891	(6)
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DEPARTMENT OF CHILD SUPPORT SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

DEPARTMENT OF CHILD SUPPORT SERVICES				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 2	\$ 2	\$ 3	\$ 1
Aid from other governmental units	<u>20,666</u>	<u>20,906</u>	<u>20,676</u>	<u>(230)</u>
Amounts available for appropriation	<u>20,668</u>	<u>20,908</u>	<u>20,679</u>	<u>(229)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	18,302	18,412	18,218	194
Services and supplies	<u>2,362</u>	<u>2,507</u>	<u>2,462</u>	<u>45</u>
Total public protection	<u>20,664</u>	<u>20,919</u>	<u>20,680</u>	<u>239</u>
Capital outlay	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charges to appropriations	<u>20,679</u>	<u>20,919</u>	<u>20,680</u>	<u>239</u>
deficiency of revenues under expenditures	<u>(11)</u>	<u>(11)</u>	<u>(1)</u>	<u>10</u>
Other financing sources:				
Transfers in	<u>11</u>	<u>11</u>	<u>1</u>	<u>(10)</u>
Total other financing sources	<u>11</u>	<u>11</u>	<u>1</u>	<u>(10)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	-	-
Fund balances - beginning	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Fund balances - ending	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 MENTAL HEALTH SERVICES ACT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

MENTAL HEALTH SERVICES ACT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 518	\$ 518	\$ 270	\$ (248)
Aid from other governmental units	28,400	34,705	33,370	(1,335)
Charges for services	12,673	12,032	12,880	848
Other	-	-	35	35
Amounts available for appropriation	<u>41,591</u>	<u>47,255</u>	<u>46,555</u>	<u>(700)</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	19,403	19,938	17,477	2,461
Services and supplies	30,813	31,066	23,750	7,316
Other charges	2,360	5,535	5,368	167
Total health and sanitation services	<u>52,576</u>	<u>56,539</u>	<u>46,595</u>	<u>9,944</u>
Debt service:				
Principal retirement	54	54	-	54
Interest and fiscal charges	15	15	-	15
Total charges to appropriations	<u>52,645</u>	<u>56,608</u>	<u>46,595</u>	<u>10,013</u>
Deficiency of revenues under expenditures	<u>(11,054)</u>	<u>(9,353)</u>	<u>(40)</u>	<u>9,313</u>
Other financing sources (uses):				
Gain from insurance recovery	-	-	4	4
Transfers in	-	175	175	-
Total other financing sources (uses)	<u>-</u>	<u>175</u>	<u>179</u>	<u>4</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(11,054)	(9,178)	139	9,317
Fund balances - beginning	<u>27,076</u>	<u>27,076</u>	<u>27,076</u>	<u>-</u>
Fund balances - ending	<u>\$ 16,022</u>	<u>\$ 17,898</u>	<u>\$ 27,215</u>	<u>\$ 9,317</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SUCCESSOR HOUSING AGENCY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

COUNTY SUCCESSOR HOUSING AGENCY				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Other	\$ 100	\$ 100	\$ -	\$ (100)
Amounts available for appropriation	100	100	-	(100)
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	100	100	-	100
Total public assistance	100	100	-	100
Total charges to appropriations	100	100	-	100
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balances - beginning	14	14	14	-
Fund balances - ending	\$ 14	\$ 14	\$ 14	\$ -

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 STORMWATER-UNINCORPORATED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

STORMWATER-UNINCORPORATED				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Revenues from use of money and property	\$ 9	\$ 9	\$ 8	\$ (1)
Aid from other governmental units	1,474	1,474	531	(943)
Charges for services	<u>59</u>	<u>59</u>	<u>56</u>	<u>(3)</u>
Amounts available for appropriation	<u>1,542</u>	<u>1,542</u>	<u>595</u>	<u>(947)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>4,059</u>	<u>3,386</u>	<u>1,269</u>	<u>2,117</u>
Total public protection	<u>4,059</u>	<u>3,386</u>	<u>1,269</u>	<u>2,117</u>
Capital outlay	<u>-</u>	<u>673</u>	<u>673</u>	<u>-</u>
Total charges to appropriations	<u>4,059</u>	<u>4,059</u>	<u>1,942</u>	<u>2,117</u>
Deficiency of revenues under expenditures	<u>(2,517)</u>	<u>(2,517)</u>	<u>(1,347)</u>	<u>1,170</u>
Other financing sources:				
Transfers in	<u>1,625</u>	<u>1,625</u>	<u>1,625</u>	<u>-</u>
Total other financing sources	<u>1,625</u>	<u>1,625</u>	<u>1,625</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(892)	(892)	278	1,170
Fund balances - beginning	<u>2,046</u>	<u>2,046</u>	<u>2,046</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,154</u>	<u>\$ 1,154</u>	<u>\$ 2,324</u>	<u>\$ 1,170</u>

NON-MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt. A more detailed description of each fund is listed below:

PUBLIC FINANCING AUTHORITY

This fund is used to finance a portion of various capital projects and pay costs incurred in connection with the issuance, sale and delivery of the Tax Exempt Commercial Paper Notes (TECP), the 2003 Certificates of Participation (PFA II), the 2009 Certificates of Participation (PFA III) and the Lease Revenue Bonds, Series 2013A and 2013B. The 2003 Certificates of Participation (PFA II) purchased the Gonzales Road Building and it financed the construction of the Juvenile Justice Complex Court Facility. The 2009 Certificates of Participation (PFA III) refunded PFC V and PFA I along with repayment of advances made by TECP for purchase of the Fillmore Human Services Agency Building, and construction of the Ventura County Medical Center Clinic. The Lease Revenue Bonds, Series 2013A financed a new replacement wing of the Ventura County Medical Center and retired \$20,656,000 of TECP. The Lease Revenue Bonds, Series 2013B financed the acquisition of an office building located at 1911 Williams Drive in Oxnard and refunded PFA II. The Certificates of Participation issued to the United States Department of Agriculture, Rural Development were used to fund the Waterworks District No. 19 Water Infrastructure Project. This fund receives lease revenue payments primarily from the General Fund in compliance with lease-purchase agreements. These payments are accumulated for making payment of principal and interest on these issues.

COUNTY SERVICE AREA #34

This fund is used to account for the required debt service reserve and accumulate resources for the payment of principal and interest on the Revolving Fund Loan issued by the State of California, State Water Resources Control Board-Clean Water Act. Revenues are received through special assessment taxes on property.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR DEBT SERVICE FUNDS
 JUNE 30, 2014
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>County Service Area #34</u>
<u>ASSETS</u>			
Cash and investments	\$ 4,322	\$ 3,966	\$ 356
Receivables, net	461	-	461
Due from other funds	196	-	196
Long-term receivables	<u>9,579</u>	<u>-</u>	<u>9,579</u>
Total assets	<u>\$ 14,558</u>	<u>\$ 3,966</u>	<u>\$ 10,592</u>
<u>LIABILITIES</u>			
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	\$ 10,040	\$ -	\$ 10,040
Total deferred inflows of resources	<u>10,040</u>	<u>-</u>	<u>10,040</u>
<u>FUND BALANCES</u>			
Restricted	<u>4,518</u>	<u>3,966</u>	<u>552</u>
Total fund balances	<u>4,518</u>	<u>3,966</u>	<u>552</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 14,558</u>	<u>\$ 3,966</u>	<u>\$ 10,592</u>

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR DEBT SERVICE FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
Revenues:			
Taxes	\$ -	\$ -	\$ -
Revenues from use of money and property	9	8	1
Charges for services	481	-	481
Total revenues	<u>490</u>	<u>8</u>	<u>482</u>
Expenditures:			
Current:			
Debt service:			
Principal retirement	9,360	9,097	263
Interest and fiscal charges	2,195	2,001	194
Payment to refunding escrow agent	3,123	3,123	-
Total expenditures	<u>14,678</u>	<u>14,221</u>	<u>457</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(14,188)</u>	<u>(14,213)</u>	<u>25</u>
Other financing sources (uses):			
Premium on long-term debt	2,174	2,174	-
Transfers in	7,534	7,534	-
Total other financing sources (uses)	<u>9,708</u>	<u>9,708</u>	<u>-</u>
Net change in fund balances	(4,480)	(4,505)	25
Fund balances - beginning	<u>8,998</u>	<u>8,471</u>	<u>527</u>
Fund balances - ending	<u>\$ 4,518</u>	<u>\$ 3,966</u>	<u>\$ 552</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 COUNTY SERVICE AREA #34
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

COUNTY SERVICE AREA #34				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 3	\$ 3	\$ 2	\$ (1)
Charges for services	<u>502</u>	<u>502</u>	<u>481</u>	<u>(21)</u>
Amounts available for appropriation	<u>505</u>	<u>505</u>	<u>483</u>	<u>(22)</u>
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	263	263	263	-
Interest and fiscal charges	<u>194</u>	<u>194</u>	<u>194</u>	<u>-</u>
Total charges to appropriations	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Excess of revenues over expenditures	<u>48</u>	<u>48</u>	<u>26</u>	<u>(22)</u>
Fund balances - beginning	<u>527</u>	<u>527</u>	<u>527</u>	<u>-</u>
Fund balances - ending	<u>\$ 575</u>	<u>\$ 575</u>	<u>\$ 553</u>	<u>\$ (22)</u>

NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

Capital projects funds are used to account for financial resources provided by borrowings or contributions and for major capital acquisition and construction activities funded by those resources (other than those financed by proprietary funds and trust funds). Major capital activities are reported in the following funds:

PUBLIC FINANCING AUTHORITY

This fund is used to account for the costs of constructing and acquiring various buildings, facilities, and equipment for the County. The cost of various projects is financed by the periodic issuance of Tax Exempt Commercial Paper Notes (TECP) which were first used in 1998 through the Public Financing Authority (PFA). Certificates of Participation (COPs) were issued in 2003 to purchase the Gonzales Road Building and finance the construction of the Juvenile Justice Facility Courthouse. Also, COPs were issued in 2009 to currently refund PFC COPs issued in 1998 and PFA COPs issued in 2001. Additionally, the issue provided for financing of the Medical Center Clinic and the Fillmore Human Services Agency building. The Lease Revenue Bonds, Series 2013A were issued in 2013 to finance a new replacement wing of the Ventura County Medical Center and to retire \$20,656,000 of TECP. The Lease Revenue Bonds, Series 2013B financed the acquisition of an office building located at 1911 Williams Drive in Oxnard and refunded PFA II. The Certificates of Participation issued to the United States Department of Agriculture, Rural Development were used to fund the Waterworks District No. 19 Water Infrastructure Project.

SANTA ROSA ROAD ASSESSMENT DISTRICT

On November 13, 2005, in accordance with Streets and Highways Code Section 22000 and Article XII D of the California Constitution, the Board of Supervisors adopted a resolution forming the Santa Rosa Road Assessment District for the purpose of funding the cost of installation, maintenance, and servicing of public improvements of four traffic signals along Santa Rosa Road. The project was funded by a combination of a private donation, a transfer and a loan from the Road Fund, and assessments imposed on assessable parcels within the District's boundaries.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2014
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>Santa Rosa Road Assessment District</u>
<u>ASSETS</u>			
Cash and investments	\$ 7,480	\$ 7,474	\$ 6
Receivables, net	38	12	26
Long-term receivables	<u>361</u>	<u>-</u>	<u>361</u>
Total assets	<u>\$ 7,879</u>	<u>\$ 7,486</u>	<u>\$ 393</u>
<u>LIABILITIES</u>			
Due to other funds	<u>\$ 6,053</u>	<u>\$ 6,053</u>	<u>\$ -</u>
Total liabilities	<u>6,053</u>	<u>6,053</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	<u>387</u>	<u>-</u>	<u>387</u>
Total deferred inflows of resources	<u>387</u>	<u>-</u>	<u>387</u>
<u>FUND BALANCES</u>			
Restricted	1,433	1,433	-
Committed	<u>6</u>	<u>-</u>	<u>6</u>
Total fund balances	<u>1,439</u>	<u>1,433</u>	<u>6</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 7,879</u>	<u>\$ 7,486</u>	<u>\$ 393</u>

COUNTY OF VENTURA
 COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 NON-MAJOR CAPITAL PROJECTS FUNDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

	Total	Public Financing Authority	Santa Rosa Road Assessment District
Revenues:			
Revenues from use of money and property	\$ 143	\$ 143	\$ -
Charges for services	20	-	20
Total revenues	<u>163</u>	<u>143</u>	<u>20</u>
Expenditures:			
Current:			
General government	717	717	-
Public ways and facilities	21	-	21
Capital outlay	27,384	27,384	-
Payment to refunding escrow agent	8,757	8,757	-
Total expenditures	<u>36,879</u>	<u>36,858</u>	<u>21</u>
Deficiency of revenues under expenditures	<u>(36,716)</u>	<u>(36,715)</u>	<u>(1)</u>
Other financing sources:			
Issuance of long-term debt	34,104	34,104	-
Premium on long-term debt	1,636	1,636	-
Total other financing sources	<u>35,740</u>	<u>35,740</u>	<u>-</u>
Net change in fund balances	(976)	(975)	(1)
Fund balances - beginning	<u>2,415</u>	<u>2,408</u>	<u>7</u>
Fund balances - ending	<u>\$ 1,439</u>	<u>\$ 1,433</u>	<u>\$ 6</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 SANTA ROSA ROAD ASSESSMENT DISTRICT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

SANTA ROSA ROAD ASSESSMENT DISTRICT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Charges for services	\$ 21	\$ 21	\$ 20	\$ (1)
Amounts available for appropriation	21	21	20	(1)
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	21	21	21	-
Total public ways and facilities	21	21	21	-
Total charges to appropriations	21	21	21	-
Excess (deficiency) of revenues over (under) expenditures	-	-	(1)	(1)
Fund balances - beginning	7	7	7	-
Fund balances - ending	\$ 7	\$ 7	\$ 6	\$ (1)

NON-MAJOR GOVERNMENTAL FUNDS

PERMANENT FUND

GEORGE D. LYON

The George D. Lyon Permanent Fund was established in December 2002, funded by a bequest with the legal restriction that only earnings, and not principal, may be used for the purchase of books for the Foster Library in Ventura, California.

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR PERMANENT FUND
 GEORGE D. LYON PERMANENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2014
 (In Thousands)

GEORGE D. LYON PERMANENT FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 6	\$ 6	\$ 4	\$ (2)
Amounts available for appropriation	6	6	4	(2)
Excess of revenues over expenditures	6	6	4	(2)
Other financing uses:				
Transfers out	(6)	(6)	(3)	3
Total other financing uses	(6)	(6)	(3)	3
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	1	1
Fund balances - beginning	1,135	1,135	1,135	-
Fund balances - ending	\$ 1,135	\$ 1,135	\$ 1,136	\$ 1