

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2019
 (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	\$ 90,307	\$ 76,555	\$ 4,006	\$ 8,564	\$ 1,182
Receivables, net	16,463	15,769	467	217	10
Due from other funds	3,652	2,615	999	37	1
Inventories and other assets	68	68	-	-	-
Long-term receivables	34,659	26,704	7,955	-	-
	<u>\$ 145,149</u>	<u>\$ 121,711</u>	<u>\$ 13,427</u>	<u>\$ 8,818</u>	<u>\$ 1,193</u>
Total assets					
<u>LIABILITIES</u>					
Accounts payable	\$ 10,520	\$ 9,194	\$ -	\$ 1,326	\$ -
Accrued liabilities	2,502	2,502	-	-	-
Due to other funds	6,815	3,956	-	2,849	10
Unearned revenue	4,822	4,822	-	-	-
Advances from other funds	35	35	-	-	-
	<u>24,694</u>	<u>20,509</u>	<u>-</u>	<u>4,175</u>	<u>10</u>
Total liabilities					
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	<u>35,021</u>	<u>26,713</u>	<u>8,308</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>35,021</u>	<u>26,713</u>	<u>8,308</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>					
Nonspendable	1,195	62	-	-	1,133
Restricted	76,540	66,881	5,119	4,490	50
Committed	3,698	3,545	-	153	-
Assigned	4,001	4,001	-	-	-
	<u>85,434</u>	<u>74,489</u>	<u>5,119</u>	<u>4,643</u>	<u>1,183</u>
Total fund balances					
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 145,149</u>	<u>\$ 121,711</u>	<u>\$ 13,427</u>	<u>\$ 8,818</u>	<u>\$ 1,193</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, 2019
(In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 7,920	\$ 7,920	\$ -	\$ -	\$ -
Licenses, permits, and franchises	111	111	-	-	-
Fines, forfeitures, and penalties	109	109	-	-	-
Revenues from use of money and property	3,188	2,068	340	749	31
Aid from other governmental units	85,103	83,342	-	1,761	-
Charges for services	25,797	25,262	460	75	-
Other	3,479	3,479	-	-	-
Total revenues	<u>125,707</u>	<u>122,291</u>	<u>800</u>	<u>2,585</u>	<u>31</u>
Expenditures:					
Current:					
Public protection	27,324	27,324	-	-	-
Health and sanitation services	58,907	58,907	-	-	-
Public assistance	25,042	25,042	-	-	-
Education	7,999	7,999	-	-	-
Recreation	38	38	-	-	-
Capital outlay	9,915	182	-	9,733	-
Debt service:					
Principal retirement	6,455	-	6,455	-	-
Interest and fiscal charges	1,922	-	1,922	-	-
Total expenditures	<u>137,602</u>	<u>119,492</u>	<u>8,377</u>	<u>9,733</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,895)</u>	<u>2,799</u>	<u>(7,577)</u>	<u>(7,148)</u>	<u>31</u>
Other financing sources (uses):					
Gain from insurance recovery	24	24	-	-	-
Issuance of long-term debt	8,700	-	-	8,700	-
Transfers in	17,778	8,911	8,867	-	-
Transfers out	(1,757)	(1,747)	-	-	(10)
Total other financing sources (uses)	<u>24,745</u>	<u>7,188</u>	<u>8,867</u>	<u>8,700</u>	<u>(10)</u>
Net change in fund balances	12,850	9,987	1,290	1,552	21
Fund balances - beginning	<u>72,584</u>	<u>64,502</u>	<u>3,829</u>	<u>3,091</u>	<u>1,162</u>
Fund balances - ending	<u>\$ 85,434</u>	<u>\$ 74,489</u>	<u>\$ 5,119</u>	<u>\$ 4,643</u>	<u>\$ 1,183</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 WILDLIFE

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.

NYELAND ACRES COMMUNITY CENTER COMMUNITY FACILITIES DISTRICT (CFD)

In January 2016, a special election was held in Nyeland Acres Community Center CFD to provide funding for the annual maintenance costs of the Nyeland Acres Community Center CFD via a special tax. The property serves the Nyeland Acres community and its youth.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2019
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Fish and Wildlife Fund
<u>ASSETS</u>				
Cash and investments	\$ 76,555	\$ 5,577	\$ 4,989	\$ -
Receivables, net	15,769	367	433	1
Due from other funds	2,615	61	-	-
Inventories and other assets	68	-	-	-
Long-term receivables	26,704	231	14,958	-
	<u>121,711</u>	<u>6,236</u>	<u>20,380</u>	<u>1</u>
Total assets	<u>\$ 121,711</u>	<u>\$ 6,236</u>	<u>\$ 20,380</u>	<u>\$ 1</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 9,194	\$ 288	\$ 487	\$ 1
Accrued liabilities	2,502	214	-	-
Due to other funds	3,956	28	130	-
Unearned revenue	4,822	-	4,805	-
Advances from other funds	35	-	-	-
	<u>20,509</u>	<u>530</u>	<u>5,422</u>	<u>1</u>
Total liabilities	<u>20,509</u>	<u>530</u>	<u>5,422</u>	<u>1</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	26,713	240	14,958	-
	<u>26,713</u>	<u>240</u>	<u>14,958</u>	<u>-</u>
Total deferred inflows of resources	<u>26,713</u>	<u>240</u>	<u>14,958</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	62	-	-	-
Restricted	66,881	1,370	-	-
Committed	3,545	196	-	-
Assigned	4,001	3,900	-	-
	<u>74,489</u>	<u>5,466</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>74,489</u>	<u>5,466</u>	<u>-</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 121,711</u>	<u>\$ 6,236</u>	<u>\$ 20,380</u>	<u>\$ 1</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2019
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 256	\$ 9,035	\$ 121	ASSETS
9	93	703	Cash and investments
-	12	-	Receivables, net
-	-	-	Due from other funds
-	-	-	Inventories and other assets
-	-	-	Long-term receivables
\$ 265	\$ 9,140	\$ 824	Total assets
\$ 17	\$ 349	\$ 516	LIABILITIES
-	220	171	Accounts payable
-	1,058	102	Accrued liabilities
-	17	-	Due to other funds
-	-	35	Unearned revenue
-	-	-	Advances from other funds
17	1,644	824	Total liabilities
-	-	-	DEFERRED INFLOWS OF RESOURCES
-	-	-	Unavailable revenue
-	-	-	Total deferred inflows of resources
-	-	-	FUND BALANCES
248	4,046	-	Nonspendable
-	3,349	-	Restricted
-	101	-	Committed
-	-	-	Assigned
248	7,496	-	Total fund balances
\$ 265	\$ 9,140	\$ 824	Total liabilities, deferred inflows of resources, and fund balances

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2019
 (In Thousands)
 (Continued)

	<u>Spay/Neuter Program</u>	<u>Inmate Welfare Fund</u>	<u>In-Home Supportive Services Public Authority</u>
<u>ASSETS</u>			
Cash and investments	\$ 34	\$ 2,134	\$ 2,177
Receivables, net	-	22	751
Due from other funds	9	893	1,239
Inventories and other assets	-	62	-
Long-term receivables	-	-	-
	<u>43</u>	<u>3,111</u>	<u>4,167</u>
Total assets	<u>\$ 43</u>	<u>\$ 3,111</u>	<u>\$ 4,167</u>
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ 96	\$ 2,209
Accrued liabilities	-	52	41
Due to other funds	-	35	1,917
Unearned revenue	-	-	-
Advances from other funds	-	-	-
	<u>-</u>	<u>183</u>	<u>4,167</u>
Total liabilities	<u>-</u>	<u>183</u>	<u>4,167</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>-</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES</u>			
Nonspendable	-	62	-
Restricted	43	2,866	-
Committed	-	-	-
Assigned	-	-	-
	<u>43</u>	<u>2,928</u>	<u>-</u>
Total fund balances	<u>43</u>	<u>2,928</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 43</u>	<u>\$ 3,111</u>	<u>\$ 4,167</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2019
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ 259	\$ 51,899	\$ 1	\$ 73	ASSETS
541	12,848	-	1	Cash and investments
1	400	-	-	Receivables, net
6	-	-	-	Due from other funds
-	-	-	-	Inventories and other assets
-	11,090	425	-	Long-term receivables
\$ 807	\$ 76,237	\$ 426	\$ 74	Total assets
				LIABILITIES
\$ 14	\$ 5,215	\$ -	\$ 2	Accounts payable
776	1,028	-	-	Accrued liabilities
11	674	-	1	Due to other funds
-	-	-	-	Unearned revenue
-	-	-	-	Advances from other funds
801	6,917	-	3	Total liabilities
				DEFERRED INFLOWS OF RESOURCES
-	11,090	425	-	Unavailable revenue
-	11,090	425	-	Total deferred inflows of resources
				FUND BALANCES
-	-	-	-	Nonspendable
6	58,230	1	71	Restricted
-	-	-	-	Committed
-	-	-	-	Assigned
6	58,230	1	71	Total fund balances
\$ 807	\$ 76,237	\$ 426	\$ 74	Total liabilities, deferred inflows of resources, 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, 2019
 (In Thousands)

	<u>Total</u>	<u>County Library Fund</u>	<u>H.U.D. Grants Fund</u>	<u>Fish and Wildlife Fund</u>
Revenues:				
Taxes	\$ 7,920	\$ 6,701	\$ -	\$ -
Licenses, permits, and franchises	111	-	-	-
Fines, forfeitures, and penalties	109	3	-	-
Revenues from use of money and property	2,068	270	4	-
Aid from other governmental units	83,342	730	2,366	-
Charges for services	25,262	138	-	4
Other	3,479	598	-	-
	<u>122,291</u>	<u>8,440</u>	<u>2,370</u>	<u>4</u>
Total revenues				
Expenditures:				
Current:				
Public protection	27,324	-	-	3
Health and sanitation services	58,907	-	-	-
Public assistance	25,042	-	1,785	-
Education	7,999	7,999	-	-
Recreation	38	-	-	-
Capital outlay	182	57	-	-
	<u>119,492</u>	<u>8,056</u>	<u>1,785</u>	<u>3</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>2,799</u>	<u>384</u>	<u>585</u>	<u>1</u>
Other financing sources (uses):				
Gain from insurance recovery	24	-	-	-
Transfers in	8,911	860	-	-
Transfers out	(1,747)	(169)	(585)	(2)
	<u>7,188</u>	<u>691</u>	<u>(585)</u>	<u>(2)</u>
Total other financing sources (uses)				
Net change in fund balances	9,987	1,075	-	(1)
Fund balances - beginning	<u>64,502</u>	<u>4,391</u>	<u>-</u>	<u>1</u>
Fund balances - ending	<u>\$ 74,489</u>	<u>\$ 5,466</u>	<u>\$ -</u>	<u>\$ -</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, 2019
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ -	\$ 1,219	\$ -	Revenues:
111	-	-	Taxes
84	4	-	Licenses, permits, and franchises
7	264	5	Fines, forfeitures, and penalties
-	8	6,771	Revenues from use of money and property
-	1,878	-	Aid from other governmental units
4	3	-	Charges for services
-	-	-	Other
<u>206</u>	<u>3,376</u>	<u>6,776</u>	Total revenues
-	2,855	-	Expenditures:
-	-	-	Current:
160	-	6,776	Public protection
-	-	-	Health and sanitation services
-	-	-	Public assistance
-	-	-	Education
-	-	-	Recreation
-	-	-	Capital outlay
<u>160</u>	<u>2,855</u>	<u>6,776</u>	Total expenditures
<u>46</u>	<u>521</u>	<u>-</u>	Excess (deficiency) of revenues over (under) expenditures
-	-	-	Other financing sources (uses):
-	-	-	Gain from insurance recovery
-	-	-	Transfers in
-	(991)	-	Transfers out
<u>-</u>	<u>(991)</u>	<u>-</u>	Total other financing sources (uses)
46	(470)	-	Net change in fund balances
<u>202</u>	<u>7,966</u>	<u>-</u>	Fund balances - beginning
<u>\$ 248</u>	<u>\$ 7,496</u>	<u>\$ -</u>	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, 2019
 (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	18	-	-
Revenues from use of money and property	-	62	55
Aid from other governmental units	-	-	8,221
Charges for services	-	-	-
Other	1	2,853	-
	<u>19</u>	<u>2,915</u>	<u>8,276</u>
Total revenues			
Expenditures:			
Current:			
Public protection	10	2,448	-
Health and sanitation services	-	-	-
Public assistance	-	-	16,321
Education	-	-	-
Recreation	-	-	-
Capital outlay	-	-	-
	<u>10</u>	<u>2,448</u>	<u>16,321</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>9</u>	<u>467</u>	<u>(8,045)</u>
Other financing sources (uses):			
Gain from insurance recovery	-	-	-
Transfers in	-	-	8,045
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>8,045</u>
Total other financing sources (uses)			
Net change in fund balances	9	467	-
Fund balances - beginning	<u>34</u>	<u>2,461</u>	<u>-</u>
Fund balances - ending	<u>\$ 43</u>	<u>\$ 2,928</u>	<u>\$ -</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, 2019
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$	-	\$	-	\$
-	-	-	-	-
-	-	-	-	-
18	1,381	-	2	-
21,984	43,262	-	-	-
-	23,194	-	48	-
-	15	-	5	-
22,002	67,852	-	55	Revenues:
				Taxes
				Licenses, permits, and franchises
				Fines, forfeitures, and penalties
				Revenues from use of money and property
				Aid from other governmental units
				Charges for services
				Other
				Total revenues
				Expenditures:
				Current:
22,008	-	-	-	Public protection
-	58,907	-	-	Health and sanitation services
-	-	-	-	Public assistance
-	-	-	-	Education
-	-	-	38	Recreation
-	125	-	-	Capital outlay
22,008	59,032	-	38	Total expenditures
(6)	8,820	-	17	Excess (deficiency) of revenues over (under) expenditures
-	24	-	-	Other financing sources (uses):
6	-	-	-	Gain from insurance recovery
-	-	-	-	Transfers in
-	-	-	-	Transfers out
6	24	-	-	Total other financing sources (uses)
-	8,844	-	17	Net change in fund balances
6	49,386	1	54	Fund balances - beginning
\$ 6	\$ 58,230	\$ 1	\$ 71	Fund balances - ending

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY LIBRARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 6,006	\$ 6,006	\$ 6,701	\$ 695
Fines, forfeitures, and penalties	2	2	3	1
Revenues from use of money and property	150	150	225	75
Aid from other governmental units	666	830	730	(100)
Charges for services	95	95	138	43
Other	673	818	620	(198)
Amounts available for appropriation	<u>7,592</u>	<u>7,901</u>	<u>8,417</u>	<u>516</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	5,521	5,543	5,220	323
Services and supplies	3,299	3,360	2,779	581
Total education	<u>8,820</u>	<u>8,903</u>	<u>7,999</u>	<u>904</u>
Capital outlay	-	57	57	-
Total charges to appropriations	<u>8,820</u>	<u>8,960</u>	<u>8,056</u>	<u>904</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,228)</u>	<u>(1,059)</u>	<u>361</u>	<u>1,420</u>
Other financing sources (uses):				
Transfers in	860	860	860	-
Transfers out	-	(171)	(169)	2
Total other financing sources (uses)	<u>860</u>	<u>689</u>	<u>691</u>	<u>2</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(368)	(370)	1,052	1,422
Fund balances - beginning	<u>4,391</u>	<u>4,391</u>	<u>4,391</u>	<u>-</u>
Fund balances - ending	<u>\$ 4,023</u>	<u>\$ 4,021</u>	<u>\$ 5,443</u>	<u>\$ 1,422</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (In Thousands)

	HOUSING AND URBAN DEVELOPMENT GRANTS			
	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
Aid from other governmental units	4,338	13,495	2,366	(11,129)
Amounts available for appropriation	<u>4,338</u>	<u>13,495</u>	<u>2,369</u>	<u>(11,126)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	2,977	11,737	1,544	10,193
Other charges	650	820	241	579
Total public assistance	<u>3,627</u>	<u>12,557</u>	<u>1,785</u>	<u>10,772</u>
Total charges to appropriations	<u>3,627</u>	<u>12,557</u>	<u>1,785</u>	<u>10,772</u>
Excess of revenues over expenditures	<u>711</u>	<u>938</u>	<u>584</u>	<u>(354)</u>
Other financing uses:				
Transfers out	<u>(725)</u>	<u>(939)</u>	<u>(585)</u>	<u>354</u>
Total other financing uses	<u>(725)</u>	<u>(939)</u>	<u>(585)</u>	<u>354</u>
Deficiency of revenues under expenditures and other uses	(14)	(1)	(1)	-
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (14)</u>	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 FISH AND WILDLIFE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (In Thousands)

FISH AND WILDLIFE FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Charges for services	\$ 9	\$ 9	\$ 4	\$ (5)
Other	<u>1</u>	<u>1</u>	<u>-</u>	<u>(1)</u>
Amounts available for appropriation	<u>10</u>	<u>10</u>	<u>4</u>	<u>(6)</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>7</u>	<u>7</u>	<u>1</u>	<u>(6)</u>
Other financing uses:				
Transfers out	<u>(7)</u>	<u>(7)</u>	<u>(2)</u>	<u>5</u>
Total other financing uses	<u>(7)</u>	<u>(7)</u>	<u>(2)</u>	<u>5</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	(1)	(1)
Fund balances - beginning	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ -</u></u>	<u><u>\$ (1)</u></u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (In Thousands)

DOMESTIC VIOLENCE PROGRAM FUND				
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Licenses, permits, and franchises	\$ 150	\$ 150	\$ 111	\$ (39)
Fines, forfeitures, and penalties	50	50	84	34
Revenues from use of money and property	-	-	6	6
Other	-	-	4	4
Amounts available for appropriation	<u>200</u>	<u>200</u>	<u>205</u>	<u>5</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	<u>200</u>	<u>200</u>	<u>160</u>	<u>40</u>
Total public assistance	<u>200</u>	<u>200</u>	<u>160</u>	<u>40</u>
Total charges to appropriations	<u>200</u>	<u>200</u>	<u>160</u>	<u>40</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	45	45
Fund balances - beginning	<u>202</u>	<u>202</u>	<u>202</u>	<u>-</u>
Fund balances - ending	<u>\$ 202</u>	<u>\$ 202</u>	<u>\$ 247</u>	<u>\$ 45</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SERVICE AREAS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (In Thousands)

	COUNTY SERVICE AREAS			
	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual on Budgetary Basis</u>	<u>Variance with Final Budget Positive (Negative)</u>
Resources (inflows):				
Taxes	\$ 1,147	\$ 1,147	\$ 1,219	\$ 72
Fines, forfeitures, and penalties	3	6	4	(2)
Revenues from use of money and property	149	177	230	53
Aid from other governmental units	12	12	8	(4)
Charges for services	1,833	1,859	1,878	19
Other	1	1	3	2
Amounts available for appropriation	<u>3,145</u>	<u>3,202</u>	<u>3,342</u>	<u>140</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>3,671</u>	<u>3,609</u>	<u>2,855</u>	<u>754</u>
Total public protection	3,671	3,609	2,855	754
Capital outlay	<u>4,635</u>	<u>4,508</u>	<u>-</u>	<u>4,508</u>
Total charges to appropriations	<u>8,306</u>	<u>8,117</u>	<u>2,855</u>	<u>5,262</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,161)</u>	<u>(4,915)</u>	<u>487</u>	<u>5,402</u>
Other financing sources (uses):				
Issuance of long-term debt	4,375	4,375	-	(4,375)
Transfers out	-	(993)	(991)	2
Total other financing sources (uses)	<u>4,375</u>	<u>3,382</u>	<u>(991)</u>	<u>(4,373)</u>
Deficiency of revenues and other sources under expenditures	(786)	(1,533)	(504)	1,029
Fund balances - beginning	<u>7,966</u>	<u>7,966</u>	<u>7,966</u>	<u>-</u>
Fund balances - ending	<u>\$ 7,180</u>	<u>\$ 6,433</u>	<u>\$ 7,462</u>	<u>\$ 1,029</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (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	\$ -	\$ -	\$ 5	\$ 5
Aid from other governmental units	8,184	8,995	6,771	(2,224)
Amounts available for appropriation	<u>8,184</u>	<u>8,995</u>	<u>6,776</u>	<u>(2,219)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	3,744	3,744	3,296	448
Services and supplies	1,499	1,599	1,393	206
Other charges	<u>3,118</u>	<u>3,828</u>	<u>2,087</u>	<u>1,741</u>
Total public assistance	<u>8,361</u>	<u>9,171</u>	<u>6,776</u>	<u>2,395</u>
Total charges to appropriations	<u>8,361</u>	<u>9,171</u>	<u>6,776</u>	<u>2,395</u>
Excess (deficiency) of revenues over (under) expenditures	(177)	(176)	-	176
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (177)</u>	<u>\$ (176)</u>	<u>\$ -</u>	<u>\$ 176</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (In Thousands)

	SPAY/NEUTER PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Fines, forfeitures, and penalties	\$ -	\$ -	\$ 9	\$ 9
Other	20	20	1	(19)
Amounts available for appropriation	<u>20</u>	<u>20</u>	<u>10</u>	<u>(10)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>20</u>	<u>20</u>	<u>10</u>	<u>10</u>
Total public protection	<u>20</u>	<u>20</u>	<u>10</u>	<u>10</u>
Total charges to appropriations	<u>20</u>	<u>20</u>	<u>10</u>	<u>10</u>
 Excess (deficiency) of revenues over (under) expenditures	 -	 -	 -	 -
Fund balances - beginning	<u>34</u>	<u>34</u>	<u>34</u>	<u>-</u>
Fund balances - ending	<u>\$ 34</u>	<u>\$ 34</u>	<u>\$ 34</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 INMATE WELFARE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (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	\$ 15	\$ 15	\$ 54	\$ 39
Other	2,776	2,776	2,853	77
Amounts available for appropriation	<u>2,791</u>	<u>2,791</u>	<u>2,907</u>	<u>116</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,504	1,504	1,239	265
Services and supplies	1,387	1,387	1,209	178
Contingencies	100	100	-	100
Total public protection	<u>2,991</u>	<u>2,991</u>	<u>2,448</u>	<u>543</u>
Total charges to appropriations	<u>2,991</u>	<u>2,991</u>	<u>2,448</u>	<u>543</u>
Excess (deficiency) of revenues over (under) expenditures	(200)	(200)	459	659
Fund balances - beginning	<u>2,461</u>	<u>2,461</u>	<u>2,461</u>	<u>-</u>
Fund balances - ending	<u>\$ 2,261</u>	<u>\$ 2,261</u>	<u>\$ 2,920</u>	<u>\$ 659</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, 2019
 (In Thousands)

	IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY			
	<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	\$ -	\$ -	\$ 44	\$ 44
Aid from other governmental units	<u>8,346</u>	<u>8,346</u>	<u>8,232</u>	<u>(114)</u>
Amounts available for appropriation	<u>8,346</u>	<u>8,346</u>	<u>8,276</u>	<u>(70)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	984	984	946	38
Services and supplies	220	220	215	5
Other charges	<u>15,704</u>	<u>15,704</u>	<u>15,160</u>	<u>544</u>
Total public assistance	<u>16,908</u>	<u>16,908</u>	<u>16,321</u>	<u>587</u>
Total charges to appropriations	<u>16,908</u>	<u>16,908</u>	<u>16,321</u>	<u>587</u>
Deficiency of revenues under expenditures	<u>(8,562)</u>	<u>(8,562)</u>	<u>(8,045)</u>	<u>517</u>
Other financing sources:				
Transfers in	<u>8,561</u>	<u>8,561</u>	<u>8,045</u>	<u>(516)</u>
Total other financing sources	<u>8,561</u>	<u>8,561</u>	<u>8,045</u>	<u>(516)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(1)	(1)	-	1
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (1)</u>	<u>\$ (1)</u>	<u>\$ -</u>	<u>\$ 1</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DEPARTMENT OF CHILD SUPPORT SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (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	\$ 8	\$ 8	\$ 16	\$ 8
Aid from other governmental units	22,192	22,232	21,984	(248)
Amounts available for appropriation	<u>22,200</u>	<u>22,240</u>	<u>22,000</u>	<u>(240)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	19,656	19,596	19,402	194
Services and supplies	<u>2,575</u>	<u>2,685</u>	<u>2,606</u>	<u>79</u>
Total public protection	22,231	22,281	22,008	273
Capital outlay	<u>10</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charges to appropriations	<u>22,241</u>	<u>22,281</u>	<u>22,008</u>	<u>273</u>
Deficiency of revenues under expenditures	<u>(41)</u>	<u>(41)</u>	<u>(8)</u>	<u>33</u>
Other financing sources:				
Transfers in	<u>15</u>	<u>15</u>	<u>6</u>	<u>(9)</u>
Total other financing sources	<u>15</u>	<u>15</u>	<u>6</u>	<u>(9)</u>
Deficiency of revenues and other sources under expenditures	(26)	(26)	(2)	24
Fund balances - beginning	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Fund balances - ending	<u>\$ (20)</u>	<u>\$ (20)</u>	<u>\$ 4</u>	<u>\$ 24</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 MENTAL HEALTH SERVICES ACT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (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	\$ 254	\$ 254	\$ 1,177	\$ 923
Aid from other governmental units	40,963	41,113	43,262	2,149
Charges for services	22,295	22,295	23,194	899
Other	18	18	15	(3)
Amounts available for appropriation	<u>63,530</u>	<u>63,680</u>	<u>67,648</u>	<u>3,968</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	31,929	32,097	25,515	6,582
Services and supplies	34,751	34,746	29,004	5,742
Other charges	5,730	5,863	4,388	1,475
Total health and sanitation services	<u>72,410</u>	<u>72,706</u>	<u>58,907</u>	<u>13,799</u>
Capital outlay	255	260	125	135
Total charges to appropriations	<u>72,665</u>	<u>72,966</u>	<u>59,032</u>	<u>13,934</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,135)</u>	<u>(9,286)</u>	<u>8,616</u>	<u>17,902</u>
Other financing uses:				
Gain from insurance recovery	-	-	24	24
Total other financing uses	<u>-</u>	<u>-</u>	<u>24</u>	<u>24</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>(9,135)</u>	<u>(9,286)</u>	<u>8,640</u>	<u>17,926</u>
Fund balances - beginning	<u>49,386</u>	<u>49,386</u>	<u>49,386</u>	<u>-</u>
Fund balances - ending	<u>\$ 40,251</u>	<u>\$ 40,100</u>	<u>\$ 58,026</u>	<u>\$ 17,926</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SUCCESSOR HOUSING AGENCY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (In Thousands)

COUNTY SUCCESSOR HOUSING AGENCY				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 5	\$ 5	\$ -	\$ (5)
Other	485	485	-	(485)
Amounts available for appropriation	490	490	-	(490)
Charges to appropriations (outflows):				
Public assistance:				
Other charges	490	490	-	490
Total public assistance	490	490	-	490
Total charges to appropriations	490	490	-	490
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balances - beginning	1	1	1	-
Fund balances - ending	\$ 1	\$ 1	\$ 1	\$ -

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 NYELAND ACRES COMMUNITY CENTER CFD
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (In Thousands)

NYELAND ACRES COMMUNITY CENTER CFD				
	<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	\$ 1	\$ 1	\$ 2	\$ 1
Charges for services	54	54	48	(6)
Other	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
Amounts available for appropriation	<u>60</u>	<u>60</u>	<u>55</u>	<u>(5)</u>
Charges to appropriations (outflows):				
Recreation and cultural services:				
Services and supplies	55	55	34	21
Other charges	<u>5</u>	<u>5</u>	<u>4</u>	<u>1</u>
Total recreation and cultural services	<u>60</u>	<u>60</u>	<u>38</u>	<u>22</u>
Total charges to appropriations	<u>60</u>	<u>60</u>	<u>38</u>	<u>22</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	17	17
Fund balances - beginning	<u>54</u>	<u>54</u>	<u>54</u>	<u>-</u>
Fund balances - ending	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ 71</u>	<u>\$ 17</u>

COUNTY OF VENTURA
BUDGETARY COMPARISON SCHEDULE
NON-MAJOR SPECIAL REVENUE FUNDS
STORMWATER-UNINCORPORATED
FOR THE FISCAL YEAR ENDED JUNE 30, 2019
(In Thousands)

	STORMWATER-UNINCORPORATED *			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 25	\$ 25	\$ 60	\$ 35
Aid from other governmental units	1,180	1,180	233	(947)
Charges for services	56	56	84	28
Amounts available for appropriation	1,261	1,261	377	(884)
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	2,548	2,548	1,499	1,049
Total public protection	2,548	2,548	1,499	1,049
Capital outlay	1,299	1,299	289	1,010
Total charges to appropriations	3,847	3,847	1,788	2,059
Deficiency of revenues under expenditures	(2,586)	(2,586)	(1,411)	1,175
Other financing sources:				
Transfers in	1,625	1,625	1,625	-
Total other financing sources	1,625	1,625	1,625	-
Excess (deficiency) of revenues and other sources over (under) expenditures	(961)	(961)	214	1,175
Fund balances - beginning	2,266	2,266	2,266	-
Fund balances - ending	\$ 1,305	\$ 1,305	\$ 2,480	\$ 1,175

*For budgetary purposes, the Stormwater-Unincorporated fund is maintained as a special revenue fund. Under GAAP, this fund does not meet the criteria to be reported as a separate special revenue fund and is reported in the General Fund.

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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 Public Financing Authority's (PFA) Tax Exempt Commercial Paper Notes (TECP), the Revolving Credit Agreement Notes (RCA), the Lease Revenue Bonds, Series 2013A and Series 2013B (LRB 2013A and LRB 2013B, respectively), the Lease Revenue Refunding Bonds, Series 2016A (LRRB 2016A), and the Certificates of Participation issued to the United States Department of Agriculture (USDA COPs). The LRB 2013A financed a new replacement wing of the Ventura County Medical Center and retired \$20,656,000 of TECP. The LRB 2013B financed the acquisition of an office building located at 1911 Williams Drive in Oxnard and refunded the 2003 Certificates of Participation. The LRRB 2016A were used to advance refund the PFA 2009 Certificate of Participation. The USDA COPs were used to fund the Waterworks District No. 19 Water Infrastructure Project. This fund receives lease revenue payments in compliance with lease-purchase agreements and installment sale payments in compliance with installment sale agreements. These payments are accumulated for making payment of principal and interest on these debt 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, 2019
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>County Service Area #34</u>
<u>ASSETS</u>			
Cash and investments	\$ 4,006	\$ 3,474	\$ 532
Receivables, net	467	108	359
Due from other funds	999	12	987
Long-term receivables	<u>7,955</u>	<u>-</u>	<u>7,955</u>
Total assets	<u>\$ 13,427</u>	<u>\$ 3,594</u>	<u>\$ 9,833</u>
<u>LIABILITIES</u>			
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	<u>\$ 8,308</u>	<u>\$ -</u>	<u>\$ 8,308</u>
Total deferred inflows of resources	<u>8,308</u>	<u>-</u>	<u>8,308</u>
<u>FUND BALANCES</u>			
Restricted	<u>5,119</u>	<u>3,594</u>	<u>1,525</u>
Total fund balances	<u>5,119</u>	<u>3,594</u>	<u>1,525</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 13,427</u>	<u>\$ 3,594</u>	<u>\$ 9,833</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, 2019
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
Revenues:			
Revenues from use of money and property	\$ 340	\$ 324	\$ 16
Charges for services	460	-	460
Total revenues	800	324	476
Expenditures:			
Current:			
Debt service:			
Principal retirement	6,455	6,165	290
Interest and fiscal charges	1,922	1,755	167
Total expenditures	8,377	7,920	457
Excess (deficiency) of revenues over (under) expenditures	(7,577)	(7,596)	19
Other financing sources:			
Transfers in	8,867	7,880	987
Total other financing sources	8,867	7,880	987
Net change in fund balances	1,290	284	1,006
Fund balances - beginning	3,829	3,310	519
Fund balances - ending	\$ 5,119	\$ 3,594	\$ 1,525

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 COUNTY SERVICE AREA #34
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (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	\$ 9	\$ 9	\$ 14	\$ 5
Charges for services	<u>457</u>	<u>457</u>	<u>460</u>	<u>3</u>
Amounts available for appropriation	<u>466</u>	<u>466</u>	<u>474</u>	<u>8</u>
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	290	290	290	-
Interest and fiscal charges	<u>167</u>	<u>167</u>	<u>167</u>	<u>-</u>
Total charges to appropriations	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Excess of revenues over expenditures	9	9	17	8
Other financing sources:				
Transfers in	<u>-</u>	<u>-</u>	<u>987</u>	<u>987</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>987</u>	<u>987</u>
Excess of revenues and other sources over expenditures	9	9	1,004	995
Fund balances - beginning	<u>519</u>	<u>519</u>	<u>519</u>	<u>-</u>
Fund balances - ending	<u>\$ 528</u>	<u>\$ 528</u>	<u>\$ 1,523</u>	<u>\$ 995</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 that are funded by debt. The cost of various projects were financed by the periodic issuance of Tax Exempt Commercial Paper Notes (TECP) which were first used in 1998 through the Public Financing Authority (PFA). In 2018, PFA issued Revolving Credit Agreement Notes (RCA) to retire all of the outstanding TECP and continue to fund ongoing projects. 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 in part to fund the construction of the Medical Center Clinic and the acquisition of the Fillmore Human Services Agency building. The Lease Revenue Bonds, Series 2013A were issued in 2013 in part to finance a new replacement wing of the Ventura County Medical Center. The Lease Revenue Bonds, Series 2013B in part financed the acquisition of an office building located at 1911 Williams Drive in Oxnard.

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.

TODD ROAD JAIL EXPANSION

Established to account for the design and construction of a new Health and Programming Unit (HPU) at the Todd Road Jail (TRJ). On May 10, 2016 the Board of Supervisors (BOS) accepted an award in the amount of \$55,137,000 from the State of California's Board of State and Community Corrections (BSCC). These funds were made available by Senate Bill 863, Chapter 37, which formed the Adult Local Criminal Justice Facilities Construction Financing Program. A 10 percent match from the County, in the amount of \$6,127,000 is required. Once constructed, the new HPU will be a 64-bed facility used to house inmates with medical and mental health special needs.

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2019
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>Santa Rosa Road Assessment District</u>	<u>Todd Road Jail Expansion</u>
<u>ASSETS</u>				
Cash and investments	\$ 8,564	\$ 6,449	\$ 152	\$ 1,963
Receivables, net	217	216	1	-
Due from other funds	<u>37</u>	<u>13</u>	<u>-</u>	<u>24</u>
Total assets	<u>\$ 8,818</u>	<u>\$ 6,678</u>	<u>\$ 153</u>	<u>\$ 1,987</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 1,326	\$ 122	\$ -	\$ 1,204
Due to other funds	<u>2,849</u>	<u>2,848</u>	<u>-</u>	<u>1</u>
Total liabilities	<u>4,175</u>	<u>2,970</u>	<u>-</u>	<u>1,205</u>
<u>FUND BALANCES</u>				
Restricted	4,490	3,708	-	782
Committed	<u>153</u>	<u>-</u>	<u>153</u>	<u>-</u>
Total fund balances	<u>4,643</u>	<u>3,708</u>	<u>153</u>	<u>782</u>
Total liabilities and fund balances	<u>\$ 8,818</u>	<u>\$ 6,678</u>	<u>\$ 153</u>	<u>\$ 1,987</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, 2019
 (In Thousands)

	<u>Total</u>	<u>Public Financing Authority</u>	<u>Santa Rosa Road Assessment District</u>	<u>Todd Road Jail Expansion</u>
Revenues:				
Revenues from use of money and property	\$ 749	\$ 679	\$ 3	\$ 67
Aid from other governmental units	1,761	-	-	1,761
Charges for services	<u>75</u>	<u>-</u>	<u>75</u>	<u>-</u>
Total revenues	<u>2,585</u>	<u>679</u>	<u>78</u>	<u>1,828</u>
Expenditures:				
Current:				
Capital outlay	<u>9,733</u>	<u>4,765</u>	<u>-</u>	<u>4,968</u>
Total expenditures	<u>9,733</u>	<u>4,765</u>	<u>-</u>	<u>4,968</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,148)</u>	<u>(4,086)</u>	<u>78</u>	<u>(3,140)</u>
Other financing sources:				
Issuance of long-term debt	<u>8,700</u>	<u>8,700</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>8,700</u>	<u>8,700</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,552	4,614	78	(3,140)
Fund balances (deficits) - beginning	<u>3,091</u>	<u>(906)</u>	<u>75</u>	<u>3,922</u>
Fund balances - ending	<u>\$ 4,643</u>	<u>\$ 3,708</u>	<u>\$ 153</u>	<u>\$ 782</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 SANTA ROSA ROAD ASSESSMENT DISTRICT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (In Thousands)

SANTA ROSA ROAD ASSESSMENT DISTRICT				
	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	\$ 3	\$ 2
Charges for services	<u>75</u>	<u>75</u>	<u>75</u>	<u>-</u>
Amounts available for appropriation	<u>76</u>	<u>76</u>	<u>78</u>	<u>2</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	<u>25</u>	<u>25</u>	<u>-</u>	<u>25</u>
Total public ways and facilities	<u>25</u>	<u>25</u>	<u>-</u>	<u>25</u>
Total charges to appropriations	<u>25</u>	<u>25</u>	<u>-</u>	<u>25</u>
Excess of revenues over expenditures	<u>51</u>	<u>51</u>	<u>78</u>	<u>27</u>
Fund balances - beginning	<u>75</u>	<u>75</u>	<u>75</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 126</u></u>	<u><u>\$ 126</u></u>	<u><u>\$ 153</u></u>	<u><u>\$ 27</u></u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 TODD ROAD JAIL EXPANSION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (In Thousands)

TODD ROAD JAIL EXPANSION				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 15	\$ 15	\$ 64	\$ 49
Aid from other governmental units	-	55,137	1,761	(53,376)
Amounts available for appropriation	15	55,152	1,825	(53,327)
Charges to appropriations (outflows):				
Capital outlay	3,827	58,964	4,968	53,996
Total charges to appropriations	3,827	58,964	4,968	53,996
Deficiency of revenues under expenditures	(3,812)	(3,812)	(3,143)	669
Fund balances - beginning	3,922	3,922	3,922	-
Fund balances - ending	\$ 110	\$ 110	\$ 779	\$ 669

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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, CA.

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR PERMANENT FUND
 GEORGE D. LYON PERMANENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2019
 (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	\$ 10	\$ 10	\$ 27	\$ 17
Amounts available for appropriation	10	10	27	17
Charges to appropriations (outflows):				
Excess of revenues over expenditures	10	10	27	17
Other financing uses:				
Transfers out	(10)	(10)	(10)	-
Total other financing uses	(10)	(10)	(10)	-
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	17	17
Fund balances - beginning	1,162	1,162	1,162	-
Fund balances - ending	\$ 1,162	\$ 1,162	\$ 1,179	\$ 17