COUNTY OF VENTURA STATEMENT OF NET POSITION JUNE 30, 2020 (In Thousands)

$\begin{tabular}{ c c c c c c c c c c c c c c c c c c c$	(ln)	Thousan	nds)						
			Discretely						
Assers Activities Total Unit Cash and investments (Note 2) \$ 1,319,236 \$ 1,337,05 \$ 1,459,244 \$ 1,31,84 Receivable, net (Note 4) 150,889 251,910 400,799 147 Internal balances 133,201 (133,201) - - Due from other governmental agencies 7,315 6,293 13,508 303 Lowas and other long-term receivables (Note 4) 6,774 2,139 20,139 - Cashinal investments (Note 2) - 20,139 20,139 - - Capital assets 22044217 895,774 3839991 15,346 Depreciable, net 22044217 895,774 3839991 15,346 Define related (Note 13) 282,900 35,812 318,712 - Total assets 237,762 345,043 - - Total assets 244,217 895,774 3839991 15,346 Deferred outflows of resources 317,637 41,566 - 346,444 - <t< th=""><th></th><th colspan="6"></th><th></th><th></th></t<>									
SSETS S 1.319.236 S 1.452.941 S 1.31.84 Receivables, net (Note 4) 150.889 251.910 402.799 147 Internal balances 133.201 402.799 147 Internal balances 133.201 402.799 147 Internal balances 133.201 402.799 147 Internal balances - - - - Due from other governmental agencies 7.315 6.293 13.608 300 Laus and other long-term receivables (Note 4) 6.713 - 1,713 - 1,713 - 1,713 - 1,713 - 1,713 - 1,713 - 1,713 - 1,713 - 1,713 - 1,713 - 1,713 - 1,713 - 1,713 - 1,713 - 1,714 3,839.091 1,53.46 Depresinble, net 520.675 564.138 1,444.41 - 3,404 - 2,44.44 - 3,404						Total		1	
Cash and investments (Note 2) \$ 1.319.236 \$ 1.3705 \$ 1.425.441 \$ 1.3144 Receivables, net (Note 4) 130.808 251.910 402.799 147 Internal balances 133.201 (133.201) - - Due from other governmental agencies 7.315 6.293 13.608 300 Loans and other Inag-term receivables (Note 4) 6.370.44 2.159 65.863 663 Net other postemployment benefit (OPEE) asset (Note 14) 1.713 - 20.139 - Caprical assets (Note 6): 347.484 50.631 398,115 - 20.635 564.138 1.445.4313 - Total assets (Note 13) 282.900 35.812 318.712 - OPEE presentels (Note 14) 34.044 -	ASSETS				lett vities		10001		Ollit
Exectivables, net (Note 4) 150.889 251.910 442.799 147 Internal balances 133.2010 - - 13222 Due from other governmental agencies - - - 13222 Durations and other long-term receivables (Note 4) 63.704 2,159 65.863 663 Net other posterm (POPTHE heaver (Note 4) 1,713 - 1,713 643 As ot other posterm (POPTHE heaver (Note 6): Nondepreciable 20,139 - 1,713 643 Nondepreciable 204.625 564.138 1,448.813 - - 1,713 - 1,712 - <		\$	1,319,236	\$	133,705	\$	1,452,941	\$	13,184
			150,889		251,910		402,799		147
Inventories and other assets 7,315 6,293 13,608 30 Loans and other long-term receivables (Note 4) 63,704 2,159 65,863 663 Net other postemployment benefit (OPEB) asset (Note 14) 1,713 - 1,713 - 1,713 Capital assets (Note 6): 347,484 50,631 398,115 - Depreciable 343,7484 50,631 398,115 - Depreciable, net 920,675 564,138 1,484,813 - - Total assets 22444,217 385,774 3,839,991 15,346 OPEE related (Note 13) 282,900 35,812 318,712 - OPEE related (Note 13) 282,900 35,812 318,712 - OPEE related (Note 13) 282,900 35,812 318,712 - Total deferred outflows of resources 317,637 41,506 359,143 - LABUTHES 440,044 - 154,220 - 154,220 - Accounts payable Note 15) 154,220 -			133,201		(133,201)		-		-
Lons and other long-term receivables (Note 4) $63,704$ $2,159$ $65,863$ 663 Net other postemployment benefit (OPEB) asset (Note 1) $1,713$ $-1,713$	Due from other governmental agencies		-		-		-		1,322
Net other postemployment benefit (OPEB) asset (Note 14) 1,713 - 1,713 - Capital assets (Note 0) 20,139 20,139 20,139 - Capital assets (Note 0) 347,484 50,631 398,115 - Depreciable, net 920,675 564,138 1,484,813 - Total assets 2,244,217 895,774 3,839,991 15,346 DEFERRED OUTFLOWS OF RESOURCES Person related (Note 13) 282,900 35,812 318,712 - OPEB related (Note 13) 282,900 35,812 318,712 - - Total deferred outflows of resources 317,637 41,506 359,143 - - LABLITHES Accounts payable 54,930 19,340 74,270 872 Tax and revenue anticipation notes payable (Note 15) 154,220 - 154,220 - Accounts payable 54,930 19,340 74,270 872 Accounts payable 54,930 19,340 74,270 872 Date syndo on year 123,79			7,315		6,293		13,608		30
Restricted cash and investments (Note 2) - 20,139 20,139 - Capital assets (Note 6): 347,484 50,631 398,115 - Depreciable, net Total assets 2,042,17 589,5774 3,839,991 15,346 DEFFERED OUTFLOWS OF RESOURCES 2,944,217 895,774 3,839,991 15,346 DEFF related (Note 13) 2,84,044 - 34,044 - 34,044 - OPEB related (Note 13) 693 5,694 6,387 - - Total defered outflows of resources 317,637 41,506 359,143 - - Accounts payable 54,930 7,4270 872 - - Accounts payable - 15,4220 - - Accounts payable - 12,29,289 103,056 232,345 123 Uncarned revenue (Note 17) 124,141 43,471 16,76,612 1 - 1,871 1,871 - - 1,871 1,871 - 1 - 1,534 - - 2,873,738	Loans and other long-term receivables (Note 4)		63,704		2,159		65,863		663
	Net other postemployment benefit (OPEB) asset (Note 14)		1,713		-		1,713		-
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			-		20,139		20,139		-
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Total assets 2.944.217 895.774 3.839.991 15.346 DEFERRED OUTFLOWS OF RESOURCES Pension related (Note 13) 282.900 35.812 318,712 - OPEB related (Note 14) 34.044 - 34.044 - 34.044 - DefErred loss on refunding 603 5.694 6.387 - - Total deferred outflows of resources 317.637 41.506 359.143 - LABILITIES Accounts payable 54.930 19,340 74.270 872 Tax and revenue (Note 7) 129.289 103.056 223.345 123 Unearned revenue (Note 17) 124.141 43.471 167.612 1 Due revenue (Note 17) 123.795 37.539 161.334 - Due veyond one year 257.368 398.151 1.355.519 - Total labilities 1.543.743 603.428 2.147.171 996 Deferred gain on refunding 303 - 303 - Deferred gain on refunding 303					50,631				-
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			920,675		564,138		1,484,813		-
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Total assets		2,944,217		895,774		3,839,991		15,346
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	DEFENDED OUTELOWS OF DESOUDCES								
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			282 000		35 812		318 712		
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					55,612				-
Total deferred outflows of resources $317,637$ $41,506$ $339,143$ - LABILITIES Accounts payable 54,930 19,340 74,270 872 Tax and revenue anticipation notes payable (Note 15) 154,220 - 154,220 - Accrued liabilities (Note 7) 129,289 103,056 232,345 123 Unearmed revenue (Note 17) 124,141 43,471 16,612 1 Correct liabilities (Note 9): 132,795 37,539 161,334 - Due winn one year 957,368 398,151 1,355,519 - Total liabilities 1,543,743 603,428 2,147,171 996 DEFERRED INFLOWS OF RESOURCES - 1,587 - - Deferred gain on refunding 303 - 303 - 303 - OPEB related (Note 13) 93,262 11,750 105,012 - - OPEB related (Note 14) 15,987 - 15,987 - - Total deferred inflows of resources 109,552	Deferred loss on refunding				5 604				-
LABILITIES Accounts payable 54,930 19,340 74,270 872 Tax and revenue anticipation notes payable (Note 15) 154,220 - 154,220 - Accrued liabilities (Note 7) 129,289 103,056 232,345 123 Unearned revenue (Note 17) 124,141 43,471 167,612 1 Other liabilities (Note 9): - 1,871 1,871 - Due within one year 927,368 398,151 1,355,519 - Total liabilities 1,543,743 603,428 2,147,171 996 DEFERRED INFLOWS OF RESOURCES - 8,287 - - Deferred gain on refunding 303 - 303 - Service concession arrangement related (Note 10) - 8,287 - - Persion related (Note 14) 15,987 - 15,987 - Total deferred inflows of resources 109,552 20,037 129,289 - NET POSITION - 1,787 - 1,787 - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td></t<>									-
$ \begin{array}{c c c c c c c c c c c c c c c c c c c $	Total deferred outflows of resources		517,057		41,500		557,145		
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Accrued liabilities (Note 7) 129,289 103,056 232,345 123 Unearned revenue (Note 17) 124,141 43,471 167,612 1 Other liabilities - 1,871 1,871 - Long-term liabilities (Note 9): - 123,795 37,539 161,334 - Due beyond one year 957,368 398,151 1,355,519 - - Total liabilities 1,543,743 603,428 2,147,171 996 DEFFERRED INFLOWS OF RESOURCES - 8,287 - - Deferred gain on refunding 303 - 303 - Service concession arrangement related (Note 10) - 8,287 - - OPEB related (Note 13) 93,262 11,750 105,012 - OPEB related (Note 14) 15,987 - 15,987 - Total deferred inflows of resources 109,552 20,037 129,589 - Net investment in capital assets (Notes 6, 9, and 10) 1,193,415 276,136 1,469,551 - Restricted for (Note 11): Expendable: General governme					19,340				872
$\begin{array}{c c c c c c c c c c c c c c c c c c c $					-				-
$\begin{array}{c c c c c c c c c c c c c c c c c c c $							· · ·		123
$\begin{array}{c c c c c c c c c c c c c c c c c c c $			124,141						1
Due within one year $123,795$ $37,539$ $161,334$ $-$ Due beyond one year $957,368$ $398,151$ $1,355,519$ $-$ Total liabilities $1,543,743$ $603,428$ $2,147,171$ 996 DEFERRED INFLOWS OF RESOURCESDeferred gain on refunding 303 $ 303$ $-$ Service concession arrangement related (Note 10) $ 8,287$ $8,287$ $-$ Pension related (Note 13) $93,262$ $11,750$ $105,012$ $-$ OPEB related (Note 14) $15,987$ $ 15,987$ $-$ Total deferred inflows of resources $109,552$ 20.037 $129,589$ $-$ Net investment in capital assets (Notes 6, 9, and 10) $1,193,415$ $276,136$ $1,469,551$ $-$ Restricted for (Note 11):Expendable: $09,515$ $ 10,781$ $ 10,781$ $-$ Public protection $270,207$ $ 270,207$ $ 270,207$ $-$ Public assistance $35,820$ $ 35,820$ $ 35,820$ $-$ Debt service $4,465$ 539 $5,004$ $ 8,070$ $-$ Dublic assistance $8,070$ $ 8,070$ $ 8,070$ $-$ Public assistance $8,070$ $ 8,070$ $ 8,070$ $-$ Debt service $4,465$ 539 $5,004$ $ 60,70$ $-$ Debt service $ 1,500$ $ 594$ 594 $-$ <td></td> <td></td> <td>-</td> <td></td> <td>1,871</td> <td></td> <td>1,871</td> <td></td> <td>-</td>			-		1,871		1,871		-
Due beyond one year $957,368$ $398,151$ $1,355,519$ $-$ Total liabilities $1,543,743$ $603,428$ $2,147,171$ 996 DEFERRED INFLOWS OF RESOURCES $003,428$ $2,147,171$ 996 Deferred gain on refunding 303 $ 303$ $-$ Service concession arrangement related (Note 10) $ 8,287$ $8,287$ $-$ Pension related (Note 13) $93,262$ $11,750$ $105,012$ $-$ OPEB related (Note 14) $15,987$ $ 15,987$ $-$ Total deferred inflows of resources $109,552$ 20.037 $129,589$ $-$ Net investment in capital assets (Notes 6, 9, and 10) $1,193,415$ $276,136$ $1,469,551$ $-$ Restricted for (Note 11): Expendable: 6 $10,781$ $ 10,781$ $ 10,781$ $ 10,781$ $ 10,781$ $ 10,781$ $ 10,781$ $ 10,781$ $ 10,781$ $ 10,781$ $ 10,777$ $ 17,777$ $ 17,777$									
Total liabilities $1,543,743$ $603,428$ $2,147,171$ 996 DEFERRED INFLOWS OF RESOURCESDeferred gain on refunding 303 - 303 -Service concession arrangement related (Note 10)- $8,287$ $8,287$ -Pension related (Note 13) $93,262$ $11,750$ $105,012$ -OPEB related (Note 14) $15,987$ - $15,987$ -Total deferred inflows of resources $109,552$ $20,037$ $129,589$ -NET POSITIONNet investment in capital assets (Notes 6, 9, and 10) $1,193,415$ $276,136$ $1,469,551$ -Restricted for (Note 11):Expendable:General government $10,781$ - $10,781$ Public ways and facilities $19,515$ $19,515$ Health and sanitation services $84,481$ - $84,481$ -Public assistance $35,820$ $35,820$ Education $1,787$ $1,787$ Recreation 87 $80,70$ Debt service $4,465$ 539 $5,004$ -Capital projects $8,070$ $80,70$ Nonexpendable: 594 594 -Debt service 594									-
DEFERRED INFLOWS OF RESOURCES Deferred gain on refunding 303 - 303 - Service concession arrangement related (Note 10) - $8,287$ $8,287$ - Pension related (Note 13) 93,262 $11,750$ $105,012$ - OPEB related (Note 14) 15,987 - $15,987$ - Total deferred inflows of resources $109,552$ 20.037 $129,589$ - NET POSITION Net investment in capital assets (Notes 6, 9, and 10) $1,193,415$ $276,136$ $1,469,551$ - Restricted for (Note 11): Expendable: - $10,781$ - $10,781$ - General government $10,781$ - $10,781$ - $10,781$ - Public ways and facilities $19,515$ - $19,515$ - $19,515$ - Health and sanitation services $84,481$ - 87 - 87 - Debt service $4,465$ 539 $5,004$ - - -									-
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	Total liabilities		1,543,743		603,428		2,147,171		996
Service concession arrangement related (Note 10) - $8,287$ $8,287$ - Pension related (Note 13) 93,262 11,750 105,012 - OPEB related (Note 14) 15,987 - 15,987 - Total deferred inflows of resources 109,552 20,037 129,589 - Net investment in capital assets (Notes 6, 9, and 10) 1,193,415 276,136 1,469,551 - Restricted for (Note 11): Expendable: - 10,781 - 10,781 - General government 10,781 - 10,781 - 10,781 - Public protection 270,207 - 270,207 - 270,207 - Public assistance 35,820 - 35,820 - 35,820 - Education 1,787 - 1,787 - - - Debt service 4,465 539 5,004 - - Recreation 8,070 - 8,070 - 8,070 - Public assistance - 594 594 - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>									
Pension related (Note 13) $93,262$ $11,750$ $105,012$ $-$ OPEB related (Note 14) $15,987$ $ 15,987$ $-$ Total deferred inflows of resources $109,552$ $20,037$ $129,589$ $-$ NET POSITION Net investment in capital assets (Notes 6, 9, and 10) $1,193,415$ $276,136$ $1,469,551$ $-$ Restricted for (Note 11):Expendable: $ 10,781$ $ 10,781$ $-$ General government $270,207$ $ 270,207$ $-$ Public protection $270,207$ $ 19,515$ $-$ Health and sanitation services $84,481$ $ 84,481$ $-$ Public assistance $35,820$ $ 35,820$ $-$ Education $1,787$ $ 1,787$ $-$ Recreation 87 $ 87$ $-$ Debt service $4,465$ 539 $5,004$ $-$ Capital projects $8,070$ $ 8,070$ $-$ Parks Department grantors $ 594$ 594 $-$ Health Care Plan tangible net equity reserve $ 1,500$ $1,500$ $-$ Nonexpendable: $(21,202)$ $35,046$ $13,844$ $14,350$			303		-				-
OPEB related (Note 14) Total deferred inflows of resources $15,987$ $ 15,987$ $-$ Net investment in capital assets (Notes 6, 9, and 10) $1,193,415$ $276,136$ $1,469,551$ $-$ Net investment in capital assets (Notes 6, 9, and 10) $1,193,415$ $276,136$ $1,469,551$ $-$ Restricted for (Note 11): Expendable: $ 10,781$ $ 10,781$ $-$ Public protection $270,207$ $ 270,207$ $ 270,207$ $-$ Public ways and facilities $19,515$ $ 19,515$ $ 19,515$ $-$ Health and sanitation services $84,481$ $ 84,481$ $ 84,481$ $-$ Dublic assistance $35,820$ $ 35,820$ $ 35,820$ $-$ Recreation 87 $ 87$ $ 87$ $-$ Debt service $4,465$ 539 $5,004$ $ 8,070$ $-$ Recreation 87 $ 594$ 594 $-$ Health Care Plan tangible net equity res			-						-
Total deferred inflows of resources $109,552$ $20,037$ $129,589$ $-$ NET POSITION Net investment in capital assets (Notes 6, 9, and 10) $1,193,415$ $276,136$ $1,469,551$ $-$ Restricted for (Note 11): Expendable: General government $10,781$ $ 10,781$ $-$ Public protection $270,207$ $ 270,207$ $-$ Public ways and facilities $19,515$ $ 19,515$ $-$ Health and sanitation services $84,481$ $ 84,481$ $-$ Public assistance $35,820$ $ 35,820$ $-$ Education $1,787$ $ 1,787$ $-$ Debt service $4,465$ 539 $5,004$ $-$ Capital projects $8,070$ $ 8,070$ $-$ Parks Department grantors $ 594$ 594 $-$ Health Care Plan tangible net equity reserve $ 1,500$ $-$ Nonexpendable: George D. Lyon Endowment $1,133$ $ 1,133$ $-$ Unrestricted (deficit) $(21,202)$ $35,046$ $13,844$ $14,350$					11,750				-
NET POSITIONNet investment in capital assets (Notes 6, 9, and 10) $1,193,415$ $276,136$ $1,469,551$ -Restricted for (Note 11):Expendable:General government $10,781$ - $10,781$ -Public protection $270,207$ - $270,207$ -Public ways and facilities $19,515$ - $19,515$ -Health and sanitation services $84,481$ - $84,481$ -Public assistance $35,820$ - $35,820$ -Education $1,787$ - $1,787$ -Debt service $4,465$ 539 $5,004$ -Capital projects $8,070$ - $8,070$ -Parks Department grantors- 594 594 -Health Care Plan tangible net equity reserve- $1,500$ 1,500-Nonexpendable:- $1,133$ - $1,133$ -Unrestricted (deficit) $(21,202)$ $35,046$ $13,844$ $14,350$					<u> </u>				-
Net investment in capital assets (Notes 6, 9, and 10) $1,193,415$ $276,136$ $1,469,551$ -Restricted for (Note 11):Expendable: $10,781$ - $10,781$ -General government $10,781$ - $10,781$ -Public protection $270,207$ - $270,207$ -Public ways and facilities $19,515$ - $19,515$ -Health and sanitation services $84,481$ - $84,481$ -Public assistance $35,820$ - $35,820$ -Education $1,787$ - $1,787$ -Recreation 87 - 87 -Debt service $4,465$ 539 $5,004$ -Capital projects $8,070$ - $8,070$ -Parks Department grantors- 594 594 -Health Care Plan tangible net equity reserve- $1,500$ $1,500$ -Nonexpendable: $(21,202)$ $35,046$ $13,844$ $14,350$	Total deferred inflows of resources		109,552		20,037		129,589		-
Net investment in capital assets (Notes 6, 9, and 10) $1,193,415$ $276,136$ $1,469,551$ -Restricted for (Note 11):Expendable: $10,781$ - $10,781$ -General government $10,781$ - $10,781$ -Public protection $270,207$ - $270,207$ -Public ways and facilities $19,515$ - $19,515$ -Health and sanitation services $84,481$ - $84,481$ -Public assistance $35,820$ - $35,820$ -Education $1,787$ - $1,787$ -Recreation 87 - 87 -Debt service $4,465$ 539 $5,004$ -Capital projects $8,070$ - $8,070$ -Parks Department grantors- 594 594 -Health Care Plan tangible net equity reserve- $1,500$ $1,500$ -Nonexpendable: $(21,202)$ $35,046$ $13,844$ $14,350$	NET POSITION								
Restricted for (Note 11): Expendable: General government $10,781$ - $10,781$ - Public protection $270,207$ - $270,207$ - Public ways and facilities $19,515$ - $19,515$ - Health and sanitation services $84,481$ - $84,481$ - Public assistance $35,820$ - $35,820$ - Education $1,787$ - $1,787$ - Recreation 87 - 87 - Debt service $4,465$ 539 $5,004$ - Capital projects $8,070$ - $8,070$ - Parks Department grantors - 594 594 - Health Care Plan tangible net equity reserve - $1,500$ 1,500 - Nonexpendable: $(21,202)$ $35,046$ $13,844$ $14,350$			1,193,415		276,136		1,469,551		-
General government $10,781$ - $10,781$ -Public protection $270,207$ - $270,207$ -Public ways and facilities $19,515$ - $19,515$ -Health and sanitation services $84,481$ - $84,481$ -Public assistance $35,820$ - $35,820$ -Education $1,787$ - $1,787$ -Recreation 87 - 87 -Debt service $4,465$ 539 $5,004$ -Capital projects $8,070$ - $8,070$ -Parks Department grantors- 594 594-Health Care Plan tangible net equity reserve- $1,500$ $1,500$ -Nonexpendable:- $1,133$ - $1,133$ -Unrestricted (deficit) $(21,202)$ $35,046$ $13,844$ $14,350$									
Public protection $270,207$ - $270,207$ -Public ways and facilities $19,515$ - $19,515$ -Health and sanitation services $84,481$ - $84,481$ -Public assistance $35,820$ - $35,820$ -Education $1,787$ - $1,787$ -Recreation 87 - 87 -Debt service $4,465$ 539 $5,004$ -Capital projects $8,070$ - $8,070$ -Parks Department grantors- 594 594-Health Care Plan tangible net equity reserve- $1,500$ $1,500$ -Nonexpendable:- $1,133$ - $1,133$ -Unrestricted (deficit) $(21,202)$ $35,046$ $13,844$ $14,350$	Expendable:								
Public ways and facilities $19,515$ - $19,515$ -Health and sanitation services $84,481$ - $84,481$ -Public assistance $35,820$ - $35,820$ -Education $1,787$ - $1,787$ -Recreation 87 - 87 -Debt service $4,465$ 539 $5,004$ -Capital projects $8,070$ - $8,070$ -Parks Department grantors- 594 594-Health Care Plan tangible net equity reserve- $1,500$ $1,500$ -Nonexpendable:- $1,133$ - $1,133$ -Unrestricted (deficit) $(21,202)$ $35,046$ $13,844$ $14,350$	General government		10,781		-		10,781		-
Health and sanitation services $84,481$ - $84,481$ -Public assistance $35,820$ - $35,820$ -Education $1,787$ - $1,787$ -Recreation 87 - 87 -Debt service $4,465$ 539 $5,004$ -Capital projects $8,070$ - $8,070$ -Parks Department grantors- 594 594-Health Care Plan tangible net equity reserve- $1,500$ $1,500$ -Nonexpendable:- $1,133$ - $1,133$ -Unrestricted (deficit) $(21,202)$ $35,046$ $13,844$ $14,350$	Public protection		270,207		-		270,207		-
Public assistance 35,820 - 35,820 - Education 1,787 - 1,787 - Recreation 87 - 87 - Debt service 4,465 539 5,004 - Capital projects 8,070 - 8,070 - Parks Department grantors - 594 594 - Health Care Plan tangible net equity reserve - 1,500 1,500 - Nonexpendable: - 1,133 - 1,133 - Unrestricted (deficit) (21,202) 35,046 13,844 14,350	Public ways and facilities		19,515		-		19,515		-
Education $1,787$ - $1,787$ -Recreation 87 - 87 -Debt service $4,465$ 539 $5,004$ -Capital projects $8,070$ - $8,070$ -Parks Department grantors- 594 594-Health Care Plan tangible net equity reserve- $1,500$ 1,500-Nonexpendable:- $1,133$ - $1,133$ -Unrestricted (deficit) $(21,202)$ $35,046$ $13,844$ $14,350$			84,481		-		84,481		-
Recreation 87 - 87 - Debt service 4,465 539 5,004 - Capital projects 8,070 - 8,070 - Parks Department grantors - 594 594 - Health Care Plan tangible net equity reserve - 1,500 1,500 - Nonexpendable: - 1,133 - 1,133 - Unrestricted (deficit) (21,202) 35,046 13,844 14,350	Public assistance		35,820		-		35,820		-
Debt service 4,465 539 5,004 - Capital projects 8,070 - 8,070 - Parks Department grantors - 594 594 - Health Care Plan tangible net equity reserve - 1,500 1,500 - Nonexpendable: - 1,133 - 1,133 - Unrestricted (deficit) (21,202) 35,046 13,844 14,350	Education				-		1,787		-
Capital projects8,070-8,070-Parks Department grantors-594594-Health Care Plan tangible net equity reserve-1,5001,500-Nonexpendable: George D. Lyon Endowment1,133-1,133-Unrestricted (deficit)(21,202)35,04613,84414,350	Recreation		87		-		87		-
Parks Department grantors-594594-Health Care Plan tangible net equity reserve-1,5001,500-Nonexpendable: George D. Lyon Endowment1,133-1,133-Unrestricted (deficit)(21,202)35,04613,84414,350					539				-
Health Care Plan tangible net equity reserve-1,5001,500-Nonexpendable: George D. Lyon Endowment1,133-1,133-Unrestricted (deficit)(21,202)35,04613,84414,350			8,070		-				-
Nonexpendable: 1,133 - 1,133 - George D. Lyon Endowment 1,133 - 1,133 - Unrestricted (deficit) (21,202) 35,046 13,844 14,350			-						-
George D. Lyon Endowment 1,133 - 1,133 - Unrestricted (deficit) (21,202) 35,046 13,844 14,350			-		1,500		1,500		-
Unrestricted (deficit) (21,202) 35,046 13,844 14,350									
					-				-
$\frac{1,608,559}{5} = \frac{313,815}{5} = \frac{1,922,374}{5} = \frac{14,350}{5}$		<u>_</u>		¢		¢.		¢	
	1 otal net position	\$	1,008,339	\$	515,815	\$	1,922,374	\$	14,330

See accompanying notes to the basic financial statements

COUNTY OF VENTURA STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (In Thousands)

					Pr	ogram Revenue	es	
	Expenses			Charges for Services		Operating Grants and Contributions	Capital Grants and Contributions	
Functions/Programs								
Primary government:								
Governmental activities:								
General government	\$	110,322	\$	56,359	\$	15,892	\$	4,897
Public protection		780,099		140,088		223,939		12,745
Public ways and facilities		30,208		940		27,664		5,341
Health and sanitation services		225,726		79,664		128,269		-
Public assistance		298,456		972		252,546		-
Education		9,179		123		906		-
Recreation		45		50		5		-
Interest on long-term debt	_	9,560	_	-	_	-		-
Total governmental activities		1,463,595		278,196		649,221		22,983
Business-type activities:								
Medical Center		495,850		432,541		8,106		3,614
Department of Airports		7,825		7,149		37		1,692
Waterworks Districts - Water		30,912		28,915		71		407
Waterworks Districts - Sewer		7,204		6,357		-		786
Parks Department		6,072		4,047		132		188
Channel Islands Harbor		9,886		8,506		33		-
Health Care Plan		76,495		78,033		5		-
Oak View District		255		283		-		-
Total business-type activities	_	634,499	_	565,831		8,384		6,687
Total primary government	\$	2,098,094	\$	844,027	\$	657,605	\$	29,670
Component unit:								
Children and Families First Commission	\$	5,650	\$	-	\$	7,056	\$	-

General revenues: Taxes: Property taxes Property transfer taxes Sales and use taxes Unrestricted aid from other governmental units Other Unrestricted interest and investment earnings Extraordinary item-Southern California Edison (SCE) settlement (Note 22) Transfers Total general revenues, extraordinary item, and transfers Change in net position Net position - July 1, 2019 Net position - June 30, 2020

See accompanying notes to the basic financial statements

COUNTY OF VENTURA STATEMENT OF ACTIVITIES FOR THE FISCAL YEAR ENDED JUNE 30, 2020 (In Thousands)

Net (Ez Cha Pri	Discretely		
Governmental Activities	Business-type Activities	Total	Presented Component Unit
$ \begin{array}{c} & (33,174) \\ (403,327) \\ 3,737 \\ (17,793) \\ (44,938) \\ (8,150) \\ 10 \\ (9,560) \\ (513,195) \end{array} $	\$ - - - - - - - - - - - - -	$ \begin{array}{c} & (33,174) \\ (403,327) \\ 3,737 \\ (17,793) \\ (44,938) \\ (8,150) \\ 10 \\ \underline{(9,560)} \\ (513,195) \end{array} $	\$ - - - - - - - - - - - -
- - - - - - - - - - - - - - - - - - -	$(51,589) \\ 1,053 \\ (1,519) \\ (61) \\ (1,705) \\ (1,347) \\ 1,543 \\ \underline{28} \\ (53,597) \\ (53,597) \\ \end{array}$	$(51,589) \\ 1,053 \\ (1,519) \\ (61) \\ (1,705) \\ (1,347) \\ 1,543 \\ \underline{28} \\ (53,597) \\ (566,792) \\ (566,792) \\ (51,589) \\ (51,589) \\ (566,792) \\ (566,79$	- - - - - - - - -
552,290 5,209 11,881 2,789 24,299 18,614 16,321 (36,910) 594,493 81,298 1,527,261	- - - - - - - - - - - - - - - - - - -	552,290 5,209 11,881 2,789 24,299 20,135 16,321 	$ \begin{array}{r} 1,406 \\ - \\ - \\ 22 \\ 240 \\ - \\ 262 \\ 1,668 \\ 12,682 \\ \end{array} $
1,527,261 \$ 1,608,559	<u>328,981</u> \$ 313,815	1,856,242 \$ 1,922,374	12,682 \$ 14,350

Functions/Programs Primary government: Governmental activities: General government Public protection Public ways and facilities Health and sanitation services Public assistance Education Recreation Interest on long-term debt Total governmental activities Business-type activities: Medical Center Department of Airports Waterworks Districts - Water Waterworks Districts - Sewer Parks Department Channel Islands Harbor Health Care Plan Oak View District Total business-type activities

Total primary government

Component unit:

Children and Families First Commission

General revenues:

- Taxes:
- Property taxes
- Property transfer taxes
- Sales and use taxes
- Unrestricted aid from other governmental units

Other

Unrestricted interest and investment earnings

Extraordinary item-SCE settlement (Note 22)

- Transfers Total general revenues, extraordinary item, and transfers
 - Change in net position
- Net position July 1, 2019
- Net position June 30, 2020