

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2018
 (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	\$ 72,664	\$ 58,051	\$ 3,750	\$ 9,698	\$ 1,165
Receivables, net	17,359	16,728	419	205	7
Due from other funds	3,612	3,452	9	151	-
Inventories and other assets	67	67	-	-	-
Long-term receivables	23,210	14,904	8,306	-	-
Total assets	<u>\$ 116,912</u>	<u>\$ 93,202</u>	<u>\$ 12,484</u>	<u>\$ 10,054</u>	<u>\$ 1,172</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 7,014	\$ 6,156	\$ -	\$ 858	\$ -
Accrued liabilities	2,260	2,260	-	-	-
Due to other funds	10,996	4,880	1	6,105	10
Unearned revenue	465	465	-	-	-
Advances from other funds	35	35	-	-	-
Total liabilities	<u>20,770</u>	<u>13,796</u>	<u>1</u>	<u>6,963</u>	<u>10</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Unavailable revenue	<u>23,558</u>	<u>14,904</u>	<u>8,654</u>	<u>-</u>	<u>-</u>
Total deferred inflows of resources	<u>23,558</u>	<u>14,904</u>	<u>8,654</u>	<u>-</u>	<u>-</u>
<u>FUND BALANCES (DEFICITS)</u>					
Nonspendable	1,194	61	-	-	1,133
Restricted	64,772	56,992	3,829	3,922	29
Committed	4,213	4,138	-	75	-
Assigned	3,311	3,311	-	-	-
Unassigned	(906)	-	-	(906)	-
Total fund balances (deficits)	<u>72,584</u>	<u>64,502</u>	<u>3,829</u>	<u>3,091</u>	<u>1,162</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 116,912</u>	<u>\$ 93,202</u>	<u>\$ 12,484</u>	<u>\$ 10,054</u>	<u>\$ 1,172</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, 2018
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 7,537	\$ 7,537	\$ -	\$ -	\$ -
Licenses, permits, and franchises	115	115	-	-	-
Fines, forfeitures, and penalties	104	104	-	-	-
Revenues from use of money and property	1,879	1,088	183	591	17
Aid from other governmental units	90,227	90,227	-	-	-
Charges for services	21,606	21,078	452	76	-
Other	3,155	3,155	-	-	-
Total revenues	124,623	123,304	635	667	17
Expenditures:					
Current:					
Public protection	26,919	26,919	-	-	-
Health and sanitation services	61,194	61,194	-	-	-
Public assistance	24,511	24,511	-	-	-
Education	7,970	7,970	-	-	-
Recreation	54	54	-	-	-
Capital outlay	4,958	211	-	4,747	-
Debt service:					
Principal retirement	23,274	-	23,274	-	-
Interest and fiscal charges	1,932	-	1,932	-	-
Total expenditures	150,812	120,859	25,206	4,747	-
Excess (deficiency) of revenues over (under) expenditures	(26,189)	2,445	(24,571)	(4,080)	17
Other financing sources (uses):					
Issuance of long-term debt	18,024	-	-	18,024	-
Transfers in	32,365	7,718	24,507	140	-
Transfers out	(17,795)	(567)	-	(17,218)	(10)
Total other financing sources (uses)	32,594	7,151	24,507	946	(10)
Net change in fund balances	6,405	9,596	(64)	(3,134)	7
Fund balances - beginning	66,179	54,906	3,893	6,225	1,155
Fund balances - ending	<u>\$ 72,584</u>	<u>\$ 64,502</u>	<u>\$ 3,829</u>	<u>\$ 3,091</u>	<u>\$ 1,162</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, 2018
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Fish and Wildlife Fund
<u>ASSETS</u>				
Cash and investments	\$ 58,051	\$ 4,529	\$ 68	\$ -
Receivables, net	16,728	226	709	1
Due from other funds	3,452	58	-	-
Inventories and other assets	67	-	-	-
Long-term receivables	14,904	262	14,157	-
	<u>93,202</u>	<u>5,075</u>	<u>14,934</u>	<u>1</u>
Total assets	<u>\$ 93,202</u>	<u>\$ 5,075</u>	<u>\$ 14,934</u>	<u>\$ 1</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 6,156	\$ 204	\$ 535	\$ -
Accrued liabilities	2,260	192	-	-
Due to other funds	4,880	26	175	-
Unearned revenue	465	-	67	-
Advances from other funds	35	-	-	-
	<u>13,796</u>	<u>422</u>	<u>777</u>	<u>-</u>
Total liabilities	<u>13,796</u>	<u>422</u>	<u>777</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>				
Unavailable revenue	14,904	262	14,157	-
	<u>14,904</u>	<u>262</u>	<u>14,157</u>	<u>-</u>
Total deferred inflows of resources	<u>14,904</u>	<u>262</u>	<u>14,157</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	61	-	-	-
Restricted	56,992	1,179	-	1
Committed	4,138	-	-	-
Assigned	3,311	3,212	-	-
	<u>64,502</u>	<u>4,391</u>	<u>-</u>	<u>1</u>
Total fund balances	<u>64,502</u>	<u>4,391</u>	<u>-</u>	<u>1</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 93,202</u>	<u>\$ 5,075</u>	<u>\$ 14,934</u>	<u>\$ 1</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2018
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ 223	\$ 8,403	\$ 72	<u>ASSETS</u>
9	112	403	Cash and investments
-	11	-	Receivables, net
-	-	-	Due from other funds
-	-	-	Inventories and other assets
-	-	-	Long-term receivables
<u>\$ 232</u>	<u>\$ 8,526</u>	<u>\$ 475</u>	Total assets
\$ 30	\$ 286	\$ 289	<u>LIABILITIES</u>
-	216	111	Accounts payable
-	49	40	Accrued liabilities
-	9	-	Due to other funds
-	-	35	Unearned revenue
-	-	-	Advances from other funds
<u>30</u>	<u>560</u>	<u>475</u>	Total liabilities
-	-	-	<u>DEFERRED INFLOWS OF RESOURCES</u>
-	-	-	Unavailable revenue
-	-	-	Total deferred inflows of resources
-	-	-	<u>FUND BALANCES</u>
202	3,729	-	Nonspendable
-	4,138	-	Restricted
-	99	-	Committed
-	-	-	Assigned
<u>202</u>	<u>7,966</u>	<u>-</u>	Total fund balances
<u>\$ 232</u>	<u>\$ 8,526</u>	<u>\$ 475</u>	Total liabilities, deferred inflows of resources, and fund balances

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2018
 (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	\$ 30	\$ 2,361	\$ 811
Receivables, net	-	13	882
Due from other funds	4	147	2,135
Inventories and other assets	-	61	-
Long-term receivables	-	-	-
	<u>34</u>	<u>2,582</u>	<u>3,828</u>
Total assets	<u>\$ 34</u>	<u>\$ 2,582</u>	<u>\$ 3,828</u>
<u>LIABILITIES</u>			
Accounts payable	\$ -	\$ 47	\$ 1,204
Accrued liabilities	-	45	33
Due to other funds	-	29	2,591
Unearned revenue	-	-	-
Advances from other funds	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>-</u>	<u>121</u>	<u>3,828</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	-	61	-
Restricted	34	2,400	-
Committed	-	-	-
Assigned	-	-	-
	<u>34</u>	<u>2,461</u>	<u>-</u>
Total fund balances	<u>34</u>	<u>2,461</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 34</u>	<u>\$ 2,582</u>	<u>\$ 3,828</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2018
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$ 104	\$ 41,393	\$ -	\$ 57	ASSETS
645	13,727	1	-	Cash and investments
1	1,096	-	-	Receivables, net
6	-	-	-	Due from other funds
-	-	485	-	Inventories and other assets
-	-	-	-	Long-term receivables
\$ 756	\$ 56,216	\$ 486	\$ 57	Total assets
\$ 6	\$ 3,555	\$ -	\$ -	LIABILITIES
724	939	-	-	Accounts payable
20	1,947	-	3	Accrued liabilities
-	389	-	-	Due to other funds
-	-	-	-	Unearned revenue
-	-	-	-	Advances from other funds
750	6,830	-	3	Total liabilities
-	-	485	-	DEFERRED INFLOWS OF RESOURCES
-	-	485	-	Unavailable revenue
-	-	485	-	Total deferred inflows of resources
-	-	-	-	FUND BALANCES
6	49,386	1	54	Nonspendable
-	-	-	-	Restricted
-	-	-	-	Committed
-	-	-	-	Assigned
6	49,386	1	54	Total fund balances
\$ 756	\$ 56,216	\$ 486	\$ 57	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, 2018
 (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	\$ 7,537	\$ 6,370	\$ -	\$ -
Licenses, permits, and franchises	115	-	-	-
Fines, forfeitures, and penalties	104	3	-	-
Revenues from use of money and property	1,088	195	2	-
Aid from other governmental units	90,227	638	3,555	-
Charges for services	21,078	128	-	4
Other	3,155	392	-	-
	<u>123,304</u>	<u>7,726</u>	<u>3,557</u>	<u>4</u>
Total revenues				
Expenditures:				
Current:				
Public protection	26,919	-	-	3
Health and sanitation services	61,194	-	-	-
Public assistance	24,511	-	3,048	-
Education	7,970	7,970	-	-
Recreation	54	-	-	-
Capital outlay	211	121	-	-
	<u>120,859</u>	<u>8,091</u>	<u>3,048</u>	<u>3</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>2,445</u>	<u>(365)</u>	<u>509</u>	<u>1</u>
Other financing sources (uses):				
Transfers in	7,718	860	-	-
Transfers out	<u>(567)</u>	<u>-</u>	<u>(509)</u>	<u>(1)</u>
	<u>7,151</u>	<u>860</u>	<u>(509)</u>	<u>(1)</u>
Total other financing sources (uses)				
Net change in fund balances	9,596	495	-	-
Fund balances - beginning	<u>54,906</u>	<u>3,896</u>	<u>-</u>	<u>1</u>
Fund balances - ending	<u>\$ 64,502</u>	<u>\$ 4,391</u>	<u>\$ -</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, 2018
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	
\$ -	\$ 1,167	\$ -	Revenues:
115	-	-	Taxes
72	17	-	Licenses, permits, and franchises
4	145	3	Fines, forfeitures, and penalties
-	9	6,310	Revenues from use of money and property
-	1,931	-	Aid from other governmental units
3	1	1	Charges for services
-	-	-	Other
194	3,270	6,314	Total revenues
-	2,697	-	Expenditures:
-	-	-	Current:
156	-	6,314	Public protection
-	-	-	Health and sanitation services
-	-	-	Public assistance
-	-	-	Education
-	-	-	Recreation
-	-	-	Capital outlay
156	2,697	6,314	Total expenditures
38	573	-	Excess (deficiency) of revenues over (under) expenditures
-	-	-	Other financing sources (uses):
-	(9)	-	Transfers in
-	-	-	Transfers out
-	(9)	-	Total other financing sources (uses)
38	564	-	Net change in fund balances
164	7,402	-	Fund balances - beginning
\$ 202	\$ 7,966	\$ -	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, 2018
(In Thousands)
(Continued)

	<u>Spay/Neuter Program</u>	<u>Inmate Welfare Fund</u>	<u>In-Home Supportive Services Public Authority</u>
Revenues:			
Taxes	\$ -	\$ -	\$ -
Licenses, permits, and franchises	-	-	-
Fines, forfeitures, and penalties	12	-	-
Revenues from use of money and property	-	39	14
Aid from other governmental units	-	-	8,026
Charges for services	-	-	-
Other	1	2,592	-
	<u>13</u>	<u>2,631</u>	<u>8,040</u>
Total revenues			
Expenditures:			
Current:			
Public protection	4	2,469	-
Health and sanitation services	-	-	-
Public assistance	-	-	14,891
Education	-	-	-
Recreation	-	-	-
Capital outlay	-	-	-
	<u>4</u>	<u>2,469</u>	<u>14,891</u>
Total expenditures			
Excess (deficiency) of revenues over (under) expenditures	<u>9</u>	<u>162</u>	<u>(6,851)</u>
Other financing sources (uses):			
Transfers in	-	-	6,851
Transfers out	-	-	-
	<u>-</u>	<u>-</u>	<u>6,851</u>
Total other financing sources (uses)			
Net change in fund balances	9	162	-
Fund balances - beginning	<u>25</u>	<u>2,299</u>	<u>-</u>
Fund balances - ending	<u>\$ 34</u>	<u>\$ 2,461</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, 2018
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	Nyeland Acres Community Center CFD	
\$	-	\$	-	\$
-	-	-	-	-
-	-	-	-	-
9	675	1	1	1
21,730	49,959	-	-	-
-	18,967	-	48	48
-	58	102	5	5
21,739	69,659	103	54	54
21,746	-	-	-	-
-	61,194	-	-	-
-	-	102	-	-
-	-	-	-	-
-	-	-	54	54
-	90	-	-	-
21,746	61,284	102	54	54
(7)	8,375	1	-	-
7	-	-	-	-
-	(48)	-	-	-
7	(48)	-	-	-
-	8,327	1	-	-
6	41,059	-	54	54
\$ 6	\$ 49,386	\$ 1	\$ 54	\$ 54

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:
 Public protection
 Health and sanitation services
 Public assistance
 Education
 Recreation
 Capital outlay
 Total expenditures

Excess (deficiency) of revenues over (under) expenditures

Other financing sources (uses):
 Transfers in
 Transfers out
 Total other financing sources (uses)

Net change in fund balances

Fund balances - beginning

Fund balances - ending

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY LIBRARY FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 5,802	\$ 6,229	\$ 6,370	\$ 141
Fines, forfeitures, and penalties	2	3	3	-
Revenues from use of money and property	136	151	177	26
Aid from other governmental units	685	670	638	(32)
Charges for services	126	103	128	25
Other	974	1,078	438	(640)
Amounts available for appropriation	<u>7,725</u>	<u>8,234</u>	<u>7,754</u>	<u>(480)</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	5,120	5,330	5,152	178
Services and supplies	3,953	3,883	2,818	1,065
Total education	<u>9,073</u>	<u>9,213</u>	<u>7,970</u>	<u>1,243</u>
Capital outlay	-	121	121	-
Total charges to appropriations	<u>9,073</u>	<u>9,334</u>	<u>8,091</u>	<u>1,243</u>
Deficiency of revenues under expenditures	<u>(1,348)</u>	<u>(1,100)</u>	<u>(337)</u>	<u>763</u>
Other financing sources:				
Transfers in	854	854	860	6
Total other financing sources	<u>854</u>	<u>854</u>	<u>860</u>	<u>6</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(494)	(246)	523	769
Fund balances - beginning	<u>3,896</u>	<u>3,896</u>	<u>3,896</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,402</u>	<u>\$ 3,650</u>	<u>\$ 4,419</u>	<u>\$ 769</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (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	\$ -	\$ -	\$ 2	\$ 2
Aid from other governmental units	3,625	6,640	3,555	(3,085)
Amounts available for appropriation	<u>3,625</u>	<u>6,640</u>	<u>3,557</u>	<u>(3,083)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	2,313	5,039	2,722	2,317
Other charges	650	843	326	517
Total public assistance	<u>2,963</u>	<u>5,882</u>	<u>3,048</u>	<u>2,834</u>
Total charges to appropriations	<u>2,963</u>	<u>5,882</u>	<u>3,048</u>	<u>2,834</u>
Excess of revenues over expenditures	<u>662</u>	<u>758</u>	<u>509</u>	<u>(249)</u>
Other financing uses:				
Transfers out	<u>(725)</u>	<u>(758)</u>	<u>(509)</u>	<u>249</u>
Total other financing uses	<u>(725)</u>	<u>(758)</u>	<u>(509)</u>	<u>249</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	(63)	-	-	-
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (63)</u>	<u>\$ -</u>	<u>\$ -</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, 2018
 (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	\$ 10	\$ 10	\$ 4	\$ (6)
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>(1)</u>	<u>6</u>
Total other financing uses	<u>(7)</u>	<u>(7)</u>	<u>(1)</u>	<u>6</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	-	-
Fund balances - beginning	<u>1</u>	<u>1</u>	<u>1</u>	<u>-</u>
Fund balances - ending	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (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	\$ 150	\$ 150	\$ 115	\$ (35)
Fines, forfeitures, and penalties	50	50	72	22
Revenues from use of money and property	-	-	3	3
Other	-	-	3	3
Amounts available for appropriation	200	200	193	(7)
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	200	200	156	44
Total public assistance	200	200	156	44
Total charges to appropriations	200	200	156	44
Excess (deficiency) of revenues over (under) expenditures	-	-	37	37
Fund balances - beginning	164	164	164	-
Fund balances - ending	\$ 164	\$ 164	\$ 201	\$ 37

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SERVICE AREAS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (In Thousands)

	COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 1,136	\$ 1,136	\$ 1,167	\$ 31
Fines, forfeitures, and penalties	1	1	17	16
Revenues from use of money and property	57	57	129	72
Aid from other governmental units	12	12	9	(3)
Charges for services	1,757	1,757	1,931	174
Other	-	-	1	1
Amounts available for appropriation	<u>2,963</u>	<u>2,963</u>	<u>3,254</u>	<u>291</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>3,617</u>	<u>3,617</u>	<u>2,697</u>	<u>920</u>
Total public protection	3,617	3,617	2,697	920
Capital outlay	<u>3,762</u>	<u>3,742</u>	-	<u>3,742</u>
Total charges to appropriations	<u>7,379</u>	<u>7,359</u>	<u>2,697</u>	<u>4,662</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,416)</u>	<u>(4,396)</u>	<u>557</u>	<u>4,953</u>
Other financing sources (uses):				
Issuance of long-term debt	3,502	3,502	-	(3,502)
Gain from insurance recovery	4	4	-	(4)
Transfers out	-	(20)	(9)	11
Total other financing sources (uses)	<u>3,506</u>	<u>3,486</u>	<u>(9)</u>	<u>(3,495)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures and other uses	(910)	(910)	548	1,458
Fund balances - beginning	<u>7,402</u>	<u>7,402</u>	<u>7,402</u>	<u>-</u>
Fund balances - ending	<u>\$ 6,492</u>	<u>\$ 6,492</u>	<u>\$ 7,950</u>	<u>\$ 1,458</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (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	\$ -	\$ -	\$ 2	\$ 2
Aid from other governmental units	7,697	7,697	6,310	(1,387)
Other	-	-	1	1
Amounts available for appropriation	7,697	7,697	6,313	(1,384)
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	3,808	3,808	3,271	537
Services and supplies	1,209	1,209	1,101	108
Other charges	2,818	2,818	1,942	876
Total public assistance	7,835	7,835	6,314	1,521
Total charges to appropriations	7,835	7,835	6,314	1,521
Deficiency of revenues under expenditures	(138)	(138)	(1)	137
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ (138)	\$ (138)	\$ (1)	\$ 137

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (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	\$ -	\$ -	\$ 4	\$ 4
Other	20	20	1	(19)
Amounts available for appropriation	<u>20</u>	<u>20</u>	<u>5</u>	<u>(15)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>20</u>	<u>20</u>	<u>4</u>	<u>16</u>
Total public protection	<u>20</u>	<u>20</u>	<u>4</u>	<u>16</u>
Total charges to appropriations	<u>20</u>	<u>20</u>	<u>4</u>	<u>16</u>
 Excess (deficiency) of revenues over (under) expenditures	 -	 -	 1	 1
Fund balances - beginning	<u>25</u>	<u>25</u>	<u>25</u>	<u>-</u>
Fund balances - ending	<u>\$ 25</u>	<u>\$ 25</u>	<u>\$ 26</u>	<u>\$ 1</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 INMATE WELFARE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (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	\$ 34	\$ 19
Other	2,458	2,458	2,592	134
Amounts available for appropriation	<u>2,473</u>	<u>2,473</u>	<u>2,626</u>	<u>153</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,421	1,421	1,265	156
Services and supplies	1,422	1,422	1,204	218
Contingencies	100	100	-	100
Total public protection	<u>2,943</u>	<u>2,943</u>	<u>2,469</u>	<u>474</u>
Total charges to appropriations	<u>2,943</u>	<u>2,943</u>	<u>2,469</u>	<u>474</u>
Excess (deficiency) of revenues over (under) expenditures	(470)	(470)	157	627
Fund balances - beginning	<u>2,299</u>	<u>2,299</u>	<u>2,299</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,829</u>	<u>\$ 1,829</u>	<u>\$ 2,456</u>	<u>\$ 627</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, 2018
 (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	\$ -	\$ -	\$ 13	\$ 13
Aid from other governmental units	<u>7,358</u>	<u>7,949</u>	<u>8,028</u>	<u>79</u>
Amounts available for appropriation	<u>7,358</u>	<u>7,949</u>	<u>8,041</u>	<u>92</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	1,000	990	907	83
Services and supplies	213	223	215	8
Other charges	<u>12,088</u>	<u>13,779</u>	<u>13,769</u>	<u>10</u>
Total public assistance	<u>13,301</u>	<u>14,992</u>	<u>14,891</u>	<u>101</u>
Total charges to appropriations	<u>13,301</u>	<u>14,992</u>	<u>14,891</u>	<u>101</u>
Deficiency of revenues under expenditures	<u>(5,943)</u>	<u>(7,043)</u>	<u>(6,850)</u>	<u>193</u>
Other financing sources:				
Transfers in	<u>5,940</u>	<u>7,040</u>	<u>6,851</u>	<u>(189)</u>
Total other financing sources	<u>5,940</u>	<u>7,040</u>	<u>6,851</u>	<u>(189)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	(3)	(3)	1	4
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ (3)</u>	<u>\$ (3)</u>	<u>\$ 1</u>	<u>\$ 4</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DEPARTMENT OF CHILD SUPPORT SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (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	\$ 9	\$ 7
Aid from other governmental units	21,741	21,861	21,730	(131)
Amounts available for appropriation	<u>21,743</u>	<u>21,863</u>	<u>21,739</u>	<u>(124)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	19,286	19,406	19,376	30
Services and supplies	<u>2,462</u>	<u>2,462</u>	<u>2,370</u>	<u>92</u>
Total public protection	21,748	21,868	21,746	122
Capital outlay	<u>10</u>	<u>10</u>	-	<u>10</u>
Total charges to appropriations	<u>21,758</u>	<u>21,878</u>	<u>21,746</u>	<u>132</u>
Deficiency of revenues under expenditures	<u>(15)</u>	<u>(15)</u>	<u>(7)</u>	<u>8</u>
Other financing sources:				
Transfers in	<u>15</u>	<u>15</u>	<u>7</u>	<u>(8)</u>
Total other financing sources	<u>15</u>	<u>15</u>	<u>7</u>	<u>(8)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	-	-
Fund balances - beginning	<u>6</u>	<u>6</u>	<u>6</u>	<u>-</u>
Fund balances - ending	<u>\$ 6</u>	<u>\$ 6</u>	<u>\$ 6</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, 2018
 (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	\$ 318	\$ 318	\$ 599	\$ 281
Aid from other governmental units	42,020	42,132	49,959	7,827
Charges for services	24,365	24,365	18,967	(5,398)
Other	18	18	58	40
Amounts available for appropriation	<u>66,721</u>	<u>66,833</u>	<u>69,583</u>	<u>2,750</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	30,117	29,997	24,862	5,135
Services and supplies	37,625	37,737	27,590	10,147
Other charges	10,383	10,383	8,742	1,641
Total health and sanitation services	<u>78,125</u>	<u>78,117</u>	<u>61,194</u>	<u>16,923</u>
Capital outlay	135	255	90	165
Total charges to appropriations	<u>78,260</u>	<u>78,372</u>	<u>61,284</u>	<u>17,088</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,539)</u>	<u>(11,539)</u>	<u>8,299</u>	<u>19,838</u>
Other financing uses:				
Transfers out	(120)	(120)	(48)	72
Total other financing uses	<u>(120)</u>	<u>(120)</u>	<u>(48)</u>	<u>72</u>
Excess (deficiency) of revenues over (under) expenditures and other uses	<u>(11,659)</u>	<u>(11,659)</u>	<u>8,251</u>	<u>19,910</u>
Fund balances - beginning	<u>41,059</u>	<u>41,059</u>	<u>41,059</u>	<u>-</u>
Fund balances - ending	<u>\$ 29,400</u>	<u>\$ 29,400</u>	<u>\$ 49,310</u>	<u>\$ 19,910</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SUCCESSOR HOUSING AGENCY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (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	\$ 1	\$ 1	\$ 1	\$ -
Other	25	225	102	(123)
Amounts available for appropriation	26	226	103	(123)
Charges to appropriations (outflows):				
Public assistance:				
Other charges	26	226	102	124
Total public assistance	26	226	102	124
Total charges to appropriations	26	226	102	124
Excess (deficiency) of revenues over (under) expenditures	-	-	1	1
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ 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, 2018
 (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	\$ 1	\$ -
Charges for services	52	52	48	(4)
Other	5	5	5	-
Amounts available for appropriation	<u>58</u>	<u>58</u>	<u>54</u>	<u>(4)</u>
Charges to appropriations (outflows):				
Recreation and cultural services:				
Services and supplies	46	46	43	3
Other charges	12	12	11	1
Total recreation and cultural services	<u>58</u>	<u>58</u>	<u>54</u>	<u>4</u>
Total charges to appropriations	<u>58</u>	<u>58</u>	<u>54</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Fund balances - beginning	<u>54</u>	<u>54</u>	<u>54</u>	<u>-</u>
Fund balances - ending	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ 54</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 STORMWATER-UNINCORPORATED
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (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	\$ 7	\$ 7	\$ 19	\$ 12
Aid from other governmental units	1,837	1,837	1,120	(717)
Charges for services	<u>56</u>	<u>56</u>	<u>97</u>	<u>41</u>
Amounts available for appropriation	<u>1,900</u>	<u>1,900</u>	<u>1,236</u>	<u>(664)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	<u>2,682</u>	<u>2,363</u>	<u>1,322</u>	<u>1,041</u>
Total public protection	<u>2,682</u>	<u>2,363</u>	<u>1,322</u>	<u>1,041</u>
Capital outlay	<u>2,123</u>	<u>2,442</u>	<u>1,092</u>	<u>1,350</u>
Total charges to appropriations	<u>4,805</u>	<u>4,805</u>	<u>2,414</u>	<u>2,391</u>
Deficiency of revenues under expenditures	<u>(2,905)</u>	<u>(2,905)</u>	<u>(1,178)</u>	<u>1,727</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	(1,280)	(1,280)	447	1,727
Fund balances - beginning	<u>1,814</u>	<u>1,814</u>	<u>1,814</u>	<u>-</u>
Fund balances - ending	<u>\$ 534</u>	<u>\$ 534</u>	<u>\$ 2,261</u>	<u>\$ 1,727</u>

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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, 2018
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
<u>ASSETS</u>			
Cash and investments	\$ 3,750	\$ 3,235	\$ 515
Receivables, net	419	67	352
Due from other funds	9	9	-
Long-term receivables	<u>8,306</u>	<u>-</u>	<u>8,306</u>
Total assets	<u>\$ 12,484</u>	<u>\$ 3,311</u>	<u>\$ 9,173</u>
<u>LIABILITIES</u>			
Due to other funds	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>
Total liabilities	<u>1</u>	<u>1</u>	<u>-</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Unavailable revenue	<u>8,654</u>	<u>-</u>	<u>8,654</u>
Total deferred inflows of resources	<u>8,654</u>	<u>-</u>	<u>8,654</u>
<u>FUND BALANCES</u>			
Restricted	<u>3,829</u>	<u>3,310</u>	<u>519</u>
Total fund balances	<u>3,829</u>	<u>3,310</u>	<u>519</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 12,484</u>	<u>\$ 3,311</u>	<u>\$ 9,173</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, 2018
 (In Thousands)

	Total	Public Financing Authority	County Service Area #34
Revenues:			
Revenues from use of money and property	\$ 183	\$ 175	\$ 8
Charges for services	452	-	452
Total revenues	635	175	460
Expenditures:			
Current:			
Debt service:			
Principal retirement	23,274	22,990	284
Interest and fiscal charges	1,932	1,759	173
Total expenditures	25,206	24,749	457
Excess (deficiency) of revenues over (under) expenditures	(24,571)	(24,574)	3
Other financing sources:			
Transfers in	24,507	24,507	-
Total other financing sources	24,507	24,507	-
Net change in fund balances	(64)	(67)	3
Fund balances - beginning	3,893	3,377	516
Fund balances - ending	\$ 3,829	\$ 3,310	\$ 519

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 COUNTY SERVICE AREA #34
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (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	\$ 4	\$ 4	\$ 7	\$ 3
Charges for services	455	455	452	(3)
Amounts available for appropriation	<u>459</u>	<u>459</u>	<u>459</u>	<u>-</u>
Charges to appropriations (outflows):				
Debt service:				
Principal retirement	284	284	284	-
Interest and fiscal charges	173	173	173	-
Total charges to appropriations	<u>457</u>	<u>457</u>	<u>457</u>	<u>-</u>
Excess of revenues over expenditures	2	2	2	-
Fund balances - beginning	<u>516</u>	<u>516</u>	<u>516</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 518</u></u>	<u><u>\$ 518</u></u>	<u><u>\$ 518</u></u>	<u><u>\$ -</u></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, 2018
 (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	\$ 9,698	\$ 5,671	\$ 84	\$ 3,943
Receivables, net	205	182	-	23
Due from other funds	<u>151</u>	<u>10</u>	<u>140</u>	<u>1</u>
Total assets	<u>\$ 10,054</u>	<u>\$ 5,863</u>	<u>\$ 224</u>	<u>\$ 3,967</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 858	\$ 813	\$ -	\$ 45
Due to other funds	<u>6,105</u>	<u>5,956</u>	<u>149</u>	<u>-</u>
Total liabilities	<u>6,963</u>	<u>6,769</u>	<u>149</u>	<u>45</u>
<u>FUND BALANCES (DEFICITS)</u>				
Restricted	3,922	-	-	3,922
Committed	75	-	75	-
Unassigned	<u>(906)</u>	<u>(906)</u>	<u>-</u>	<u>-</u>
Total fund balances (deficits)	<u>3,091</u>	<u>(906)</u>	<u>75</u>	<u>3,922</u>
Total liabilities, deferred inflows of resources, and fund balances (deficits)	<u>\$ 10,054</u>	<u>\$ 5,863</u>	<u>\$ 224</u>	<u>\$ 3,967</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, 2018
 (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	\$ 591	\$ 530	\$ -	\$ 61
Charges for services	<u>76</u>	<u>-</u>	<u>76</u>	<u>-</u>
Total revenues	<u>667</u>	<u>530</u>	<u>76</u>	<u>61</u>
Expenditures:				
Current:				
Capital outlay	<u>4,747</u>	<u>4,162</u>	<u>-</u>	<u>585</u>
Total expenditures	<u>4,747</u>	<u>4,162</u>	<u>-</u>	<u>585</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(4,080)</u>	<u>(3,632)</u>	<u>76</u>	<u>(524)</u>
Other financing sources (uses):				
Issuance of long-term debt	18,024	18,024	-	-
Transfers in	140	-	140	-
Transfers out	<u>(17,218)</u>	<u>(17,069)</u>	<u>(149)</u>	<u>-</u>
Total other financing sources (uses)	<u>946</u>	<u>955</u>	<u>(9)</u>	<u>-</u>
Net change in fund balances	(3,134)	(2,677)	67	(524)
Fund balances - beginning	<u>6,225</u>	<u>1,771</u>	<u>8</u>	<u>4,446</u>
Fund balances (deficits) - ending	<u>\$ 3,091</u>	<u>\$ (906)</u>	<u>\$ 75</u>	<u>\$ 3,922</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 SANTA ROSA ROAD ASSESSMENT DISTRICT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (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	\$ -
Charges for services	75	76	76	-
Amounts available for appropriation	<u>75</u>	<u>77</u>	<u>77</u>	<u>-</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total public ways and facilities	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charges to appropriations	<u>3</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over expenditures	<u>72</u>	<u>77</u>	<u>77</u>	<u>-</u>
Other financing sources (uses):				
Transfers in	-	140	140	-
Transfers out	<u>-</u>	<u>(149)</u>	<u>(149)</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>(9)</u>	<u>(9)</u>	<u>-</u>
Excess of revenues and other sources over expenditures and other uses	72	68	68	-
Fund balances - beginning	<u>8</u>	<u>8</u>	<u>8</u>	<u>-</u>
Fund balances - ending	<u>\$ 80</u>	<u>\$ 76</u>	<u>\$ 76</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 TODD ROAD JAIL EXPANSION
 FOR THE FISCAL YEAR ENDED JUNE 30, 2018
 (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	\$ 54	\$ 39
Amounts available for appropriation	<u>15</u>	<u>15</u>	<u>54</u>	<u>39</u>
Charges to appropriations (outflows):				
Capital outlay	<u>7,909</u>	<u>7,909</u>	<u>585</u>	<u>7,324</u>
Total charges to appropriations	<u>7,909</u>	<u>7,909</u>	<u>585</u>	<u>7,324</u>
Deficiency of revenues under expenditures	<u>(7,894)</u>	<u>(7,894)</u>	<u>(531)</u>	<u>7,363</u>
Other financing sources:				
Transfers in	<u>5,027</u>	<u>5,027</u>	<u>-</u>	<u>(5,027)</u>
Total other financing sources	<u>5,027</u>	<u>5,027</u>	<u>-</u>	<u>(5,027)</u>
Deficiency of revenues and other sources under expenditures	(2,867)	(2,867)	(531)	2,336
Fund balances - beginning	<u>4,446</u>	<u>4,446</u>	<u>4,446</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 1,579</u></u>	<u><u>\$ 1,579</u></u>	<u><u>\$ 3,915</u></u>	<u><u>\$ 2,336</u></u>

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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, 2018
 (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	\$ 7	\$ 10	\$ 15	\$ 5
Amounts available for appropriation	7	10	15	5
Charges to appropriations (outflows):				
Excess of revenues over expenditures	7	10	15	5
Other financing uses:				
Transfers out	(7)	(10)	(10)	-
Total other financing uses	(7)	(10)	(10)	-
Excess (deficiency) of revenues over (under) expenditures and other uses	-	-	5	5
Fund balances - beginning	1,155	1,155	1,155	-
Fund balances - ending	\$ 1,155	\$ 1,155	\$ 1,160	\$ 5