

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR GOVERNMENTAL FUNDS
 JUNE 30, 2012
 (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	\$ 57,855	\$ 40,842	\$ 5,505	\$ 10,349	\$ 1,159
Receivables, net	22,182	21,763	404	14	1
Due from other funds	3,916	3,915	-	-	1
Due from other governmental agencies	6	6	-	-	-
Inventories and other assets	60	60	-	-	-
Loans receivable	18	18	-	-	-
Long-term receivables	12,934	2,122	10,398	414	-
Total assets	<u>\$ 96,971</u>	<u>\$ 68,726</u>	<u>\$ 16,307</u>	<u>\$ 10,777</u>	<u>\$ 1,161</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 6,675	\$ 6,379	\$ -	\$ 296	\$ -
Accrued liabilities	1,087	1,087	-	-	-
Due to other funds	2,973	2,764	-	183	26
Deferred revenue	13,623	2,394	10,801	428	-
Advances from other funds	1,950	1,950	-	-	-
Total liabilities	<u>26,308</u>	<u>14,574</u>	<u>10,801</u>	<u>907</u>	<u>26</u>
<u>FUND BALANCES</u>					
Nonspendable	1,189	56	-	-	1,133
Restricted	63,827	48,454	5,506	9,865	2
Committed	1,151	1,146	-	5	-
Assigned	4,496	4,496	-	-	-
Total fund balances	<u>70,663</u>	<u>54,152</u>	<u>5,506</u>	<u>9,870</u>	<u>1,135</u>
Total liabilities and fund balances	<u>\$ 96,971</u>	<u>\$ 68,726</u>	<u>\$ 16,307</u>	<u>\$ 10,777</u>	<u>\$ 1,161</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, 2012
 (In Thousands)

	Total Non-major Governmental Funds	Special Revenue Funds	Debt Service Funds	Capital Projects Funds	George D. Lyon Permanent Fund
Revenues:					
Taxes	\$ 7,761	\$ 7,543	\$ 218	\$ -	\$ -
Licenses, permits, and franchises	104	104	-	-	-
Fines, forfeitures, and penalties	67	67	-	-	-
Revenues from use of money and property	464	444	9	6	5
Aid from other governmental units	64,869	64,828	4	37	-
Charges for services	8,424	7,883	526	15	-
Other	2,401	2,401	-	-	-
Total revenues	<u>84,090</u>	<u>83,270</u>	<u>757</u>	<u>58</u>	<u>5</u>
Expenditures:					
Current:					
Public protection	25,007	25,007	-	-	-
Public ways and facilities	313	244	51	18	-
Health and sanitation services	40,876	40,876	-	-	-
Public assistance	24,348	24,348	-	-	-
Education	8,312	8,312	-	-	-
Capital outlay	3,985	1,034	-	2,951	-
Debt service:					
Principal retirement	8,050	295	7,755	-	-
Interest and fiscal charges	1,875	224	1,651	-	-
Total expenditures	<u>112,766</u>	<u>100,340</u>	<u>9,457</u>	<u>2,969</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28,676)</u>	<u>(17,070)</u>	<u>(8,700)</u>	<u>(2,911)</u>	<u>5</u>
Other financing sources (uses):					
Issuance of long-term debt	15,088	3,105	-	11,983	-
Transfers in	16,102	6,873	9,229	-	-
Transfers out	(389)	(256)	(107)	-	(26)
Total other financing sources (uses)	<u>30,801</u>	<u>9,722</u>	<u>9,122</u>	<u>11,983</u>	<u>(26)</u>
Net change in fund balance before extraordinary item	<u>2,125</u>	<u>(7,348)</u>	<u>422</u>	<u>9,072</u>	<u>(21)</u>
Extraordinary item:					
RDA dissolution	(317)	(53)	(242)	(22)	-
Total extraordinary item	<u>(317)</u>	<u>(53)</u>	<u>(242)</u>	<u>(22)</u>	<u>-</u>
Net change in fund balances	1,808	(7,401)	180	9,050	(21)
Fund balances - beginning	<u>68,855</u>	<u>61,553</u>	<u>5,326</u>	<u>820</u>	<u>1,156</u>
Fund balances - ending	<u>\$ 70,663</u>	<u>\$ 54,152</u>	<u>\$ 5,506</u>	<u>\$ 9,870</u>	<u>\$ 1,135</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 and Thousand Oaks, and the Santa Paula School District, which provide their own library facilities. Support is derived principally from property taxes and includes donations from citizens, groups, and cities.

H.U.D. GRANTS

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

FISH AND GAME

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

DOMESTIC VIOLENCE PROGRAM

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

COUNTY SERVICE AREAS

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

WORKFORCE DEVELOPMENT

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

NON-MAJOR GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS (Continued)

SPAY/NEUTER PROGRAM

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

INMATE WELFARE

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

REDEVELOPMENT AGENCY PIRU PROJECT

This fund was established to account for the administrative, fiscal and other support services to the capital project, debt service and low and moderate housing funds of the Redevelopment Agency Piru Project. Funding is provided by grants, unrestricted interest earnings and tax increment revenue for the low-moderate income housing set-aside. Pursuant to the provisions of the Redevelopment Restructuring Act, the Ventura County Redevelopment Successor Agency (Successor Agency) was created to dissolve in an orderly fashion, the former Redevelopment Agency. As such, all of the assets, liabilities and obligations, except for those of the Low/Moderate Income Housing Fund, were transferred to the Successor Agency on February 1, 2012.

IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

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

DEPARTMENT OF CHILD SUPPORT SERVICES

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

MENTAL HEALTH SERVICES ACT (MHSA)

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

COUNTY SUCCESSOR HOUSING AGENCY

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

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2012
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Fish and Game Fund
<u>ASSETS</u>				
Cash and investments	\$ 40,842	\$ 6,086	\$ 93	\$ 15
Receivables, net	21,763	65	229	-
Due from other funds	3,915	108	-	-
Due from other governmental agencies	6	-	-	-
Inventories and other assets	60	-	-	-
Loans receivable	18	-	18	-
Long-term receivables	2,122	-	1,391	-
	<u>68,726</u>	<u>6,259</u>	<u>1,731</u>	<u>15</u>
Total assets	<u>\$ 68,726</u>	<u>\$ 6,259</u>	<u>\$ 1,731</u>	<u>\$ 15</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 6,379	\$ 160	\$ 185	\$ -
Accrued liabilities	1,087	94	-	-
Due to other funds	2,764	23	-	-
Deferred revenue	2,394	-	1,528	-
Advances from other funds	1,950	-	-	-
	<u>14,574</u>	<u>277</u>	<u>1,713</u>	<u>-</u>
Total liabilities	<u>14,574</u>	<u>277</u>	<u>1,713</u>	<u>-</u>
<u>FUND BALANCES</u>				
Nonspendable	56	-	-	-
Restricted	48,454	1,556	18	15
Committed	1,146	-	-	-
Assigned	4,496	4,426	-	-
	<u>54,152</u>	<u>5,982</u>	<u>18</u>	<u>15</u>
Total fund balances	<u>54,152</u>	<u>5,982</u>	<u>18</u>	<u>15</u>
Total liabilities and fund balances	<u>\$ 68,726</u>	<u>\$ 6,259</u>	<u>\$ 1,731</u>	<u>\$ 15</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2012
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	Spay/Neuter Program	
\$ 69	\$ 5,045	\$ -	\$ 27	<u>ASSETS</u>
-	666	467	-	Cash and investments
-	14	-	-	Receivables, net
6	-	-	-	Due from other funds
-	-	-	-	Due from other governmental agencies
-	-	-	-	Inventories and other assets
-	-	-	-	Loans receivable
-	-	-	-	Long-term receivables
<u>\$ 75</u>	<u>\$ 5,725</u>	<u>\$ 467</u>	<u>\$ 27</u>	Total assets
\$ 16	\$ 352	\$ 329	\$ -	<u>LIABILITIES</u>
-	209	62	-	Accounts payable
1	1,310	76	-	Accrued liabilities
-	135	-	-	Due to other funds
-	-	-	-	Deferred revenue
-	-	-	-	Advances from other funds
<u>17</u>	<u>2,006</u>	<u>467</u>	<u>-</u>	Total liabilities
-	-	-	-	<u>FUND BALANCES</u>
58	2,503	-	27	Nonspendable
-	1,146	-	-	Restricted
-	70	-	-	Committed
-	-	-	-	Assigned
<u>58</u>	<u>3,719</u>	<u>-</u>	<u>27</u>	Total fund balances
<u>\$ 75</u>	<u>\$ 5,725</u>	<u>\$ 467</u>	<u>\$ 27</u>	Total liabilities and fund balances

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2012
 (In Thousands)
 (Continued)

	<u>Inmate Welfare Fund</u>	<u>Redevelopment Agency Piru Project</u>	<u>In-Home Supportive Services Public Authority</u>
<u>ASSETS</u>			
Cash and investments	\$ 1,517	\$ -	\$ 318
Receivables, net	1	-	2,000
Due from other funds	135	-	827
Due from other governmental agencies	-	-	-
Inventories and other assets	56	-	-
Loans receivable	-	-	-
Long-term receivables	-	-	-
	<u>1,709</u>	<u>-</u>	<u>3,145</u>
Total assets	<u>\$ 1,709</u>	<u>\$ -</u>	<u>\$ 3,145</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 19	\$ -	\$ 1,181
Accrued liabilities	16	-	13
Due to other funds	24	-	1
Deferred revenue	-	-	-
Advances from other funds	-	-	1,950
	<u>59</u>	<u>-</u>	<u>1,950</u>
Total liabilities	<u>59</u>	<u>-</u>	<u>1,950</u>
<u>FUND BALANCES</u>			
Nonspendable	56	-	-
Restricted	1,594	-	-
Committed	-	-	-
Assigned	-	-	-
	<u>1,650</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>1,650</u>	<u>-</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,709</u>	<u>\$ -</u>	<u>\$ 3,145</u>

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR SPECIAL REVENUE FUNDS
 JUNE 30, 2012
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	
\$ 409 737 1 - 4 - - <hr style="border: 0; border-top: 1px solid black;"/> \$ 1,151	\$ 27,012 17,598 2,830 - - - - <hr style="border: 0; border-top: 1px solid black;"/> \$ 47,440	\$ 251 - - - - - 731 <hr style="border: 0; border-top: 1px solid black;"/> \$ 982	<u>ASSETS</u> Cash and investments Receivables, net Due from other funds Due from other governmental agencies Inventories and other assets Loans receivable Long-term receivables Total assets
\$ 5 328 814 - - <hr style="border: 0; border-top: 1px solid black;"/> 1,147	\$ 3,881 365 515 - - <hr style="border: 0; border-top: 1px solid black;"/> 4,761	\$ 251 - - 731 - <hr style="border: 0; border-top: 1px solid black;"/> 982	<u>LIABILITIES</u> Accounts payable Accrued liabilities Due to other funds Deferred revenue Advances from other funds Total liabilities
- 4 - - <hr style="border: 0; border-top: 1px solid black;"/> 4	- 42,679 - - <hr style="border: 0; border-top: 1px solid black;"/> 42,679	- - - - <hr style="border: 0; border-top: 1px solid black;"/> -	<u>FUND BALANCES</u> Nonspendable Restricted Committed Assigned Total fund balances
<hr style="border: 0; border-top: 3px double black;"/> \$ 1,151	<hr style="border: 0; border-top: 3px double black;"/> \$ 47,440	<hr style="border: 0; border-top: 3px double black;"/> \$ 982	Total liabilities 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, 2012
 (In Thousands)

	Total	County Library Fund	H.U.D. Grants Fund	Fish and Game Fund
Revenues:				
Taxes	\$ 7,543	\$ 6,560	\$ -	\$ -
Licenses, permits, and franchises	104	-	-	-
Fines, forfeitures, and penalties	67	7	-	-
Revenues from use of money and property	444	89	-	-
Aid from other governmental units	64,828	428	3,315	-
Charges for services	7,883	206	-	20
Other	2,401	591	-	-
	<u>83,270</u>	<u>7,881</u>	<u>3,315</u>	<u>20</u>
Total revenues				
Expenditures:				
Current:				
Public protection	25,007	-	-	4
Public ways and facilities	244	-	-	-
Health and sanitation services	40,876	-	-	-
Public assistance	24,348	-	4,555	-
Education	8,312	8,312	-	-
Capital outlay	1,034	-	-	-
Debt service:				
Principal retirement	295	-	-	-
Interest and fiscal charges	224	-	-	-
	<u>100,340</u>	<u>8,312</u>	<u>4,555</u>	<u>4</u>
Total expenditures				
Excess (deficiency) of revenues over (under) expenditures	<u>(17,070)</u>	<u>(431)</u>	<u>(1,240)</u>	<u>16</u>
Other financing sources (uses):				
Issuance of long-term debt	3,105	-	-	-
Transfers in	6,873	726	1,218	-
Transfers out	(256)	-	-	(6)
	<u>9,722</u>	<u>726</u>	<u>1,218</u>	<u>(6)</u>
Total other financing sources (uses)				
Net change in fund balance before extraordinary item	<u>(7,348)</u>	<u>295</u>	<u>(22)</u>	<u>10</u>
Extraordinary item:				
RDA dissolution	(53)	-	-	-
	<u>(53)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total extraordinary item				
Net change in fund balances	<u>(7,401)</u>	<u>295</u>	<u>(22)</u>	<u>10</u>
Fund balances - beginning	<u>61,553</u>	<u>5,687</u>	<u>40</u>	<u>5</u>
Fund balances - ending	<u>\$ 54,152</u>	<u>\$ 5,982</u>	<u>\$ 18</u>	<u>\$ 15</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, 2012
 (In Thousands)

Domestic Violence Program Fund	County Service Areas	Workforce Development Fund	Spay/Neuter Program	
\$ -	\$ 927	\$ -	\$ -	Revenues:
104	-	-	-	Taxes
52	8	-	-	Licenses, permits, and franchises
-	31	1	(1)	Fines, forfeitures, and penalties
-	298	7,168	-	Revenues from use of money and property
-	1,840	-	-	Aid from other governmental units
-	3	-	19	Charges for services
<u>156</u>	<u>3,107</u>	<u>7,169</u>	<u>18</u>	Other
				Total revenues
-	3,129	-	69	Expenditures:
-	-	-	-	Current:
-	-	-	-	Public protection
134	-	7,169	-	Public ways and facilities
-	-	-	-	Health and sanitation services
-	-	-	-	Public assistance
-	176	-	-	Education
-	295	-	-	Capital outlay
-	224	-	-	Debt service:
<u>134</u>	<u>3,824</u>	<u>7,169</u>	<u>69</u>	Principal retirement
				Interest and fiscal charges
				Total expenditures
<u>22</u>	<u>(717)</u>	<u>-</u>	<u>(51)</u>	Excess (deficiency) of revenues over (under) expenditures
-	3,105	-	-	Other financing sources (uses):
-	-	-	-	Issuance of long-term debt
-	-	-	-	Transfers in
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Transfers out
<u>-</u>	<u>3,105</u>	<u>-</u>	<u>-</u>	Total other financing sources (uses)
<u>22</u>	<u>2,388</u>	<u>-</u>	<u>(51)</u>	Net change in fund balance before extraordinary item
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	Extraordinary item:
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	RDA dissolution
<u>22</u>	<u>2,388</u>	<u>-</u>	<u>(51)</u>	Total extraordinary item
<u>36</u>	<u>1,331</u>	<u>-</u>	<u>78</u>	Net change in fund balances
<u>\$ 58</u>	<u>\$ 3,719</u>	<u>\$ -</u>	<u>\$ 27</u>	Fund balances - beginning
				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, 2012
 (In Thousands)
 (Continued)

	Inmate Welfare Fund	Redevelopment Agency Piru Project	In-Home Supportive Services Public Authority
Revenues:			
Taxes	\$ -	\$ 56	\$ -
Licenses, permits, and franchises	-	-	-
Fines, forfeitures, and penalties	-	-	-
Revenues from use of money and property	5	4	(2)
Aid from other governmental units	-	-	7,669
Charges for services	-	-	-
Other	1,735	-	-
	<u>1,740</u>	<u>60</u>	<u>7,667</u>
Total revenues	<u>1,740</u>	<u>60</u>	<u>7,667</u>
Expenditures:			
Current:			
Public protection	1,838	-	-
Public ways and facilities	-	244	-
Health and sanitation services	-	-	-
Public assistance	-	-	12,239
Education	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal retirement	-	-	-
Interest and fiscal charges	-	-	-
	<u>1,838</u>	<u>244</u>	<u>12,239</u>
Total expenditures	<u>1,838</u>	<u>244</u>	<u>12,239</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(98)</u>	<u>(184)</u>	<u>(4,572)</u>
Other financing sources (uses):			
Issuance of long-term debt	-	-	-
Transfers in	-	107	4,572
Transfers out	-	(250)	-
	<u>-</u>	<u>(143)</u>	<u>4,572</u>
Total other financing sources (uses)	<u>-</u>	<u>(143)</u>	<u>4,572</u>
Net change in fund balance before extraordinary item	<u>(98)</u>	<u>(327)</u>	<u>-</u>
Extraordinary item:			
RDA dissolution	-	(53)	-
	<u>-</u>	<u>(53)</u>	<u>-</u>
Total extraordinary item	<u>-</u>	<u>(53)</u>	<u>-</u>
Net change in fund balances	<u>(98)</u>	<u>(380)</u>	<u>-</u>
Fund balances - beginning	<u>1,748</u>	<u>380</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,650</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, 2012
 (In Thousands)
 (Continued)

Department of Child Support Services	Mental Health Services Act	County Successor Housing Agency	
\$ - - - 7 20,287 - - <hr style="border-top: 1px solid black;"/> 20,294	\$ - - - 309 25,663 5,817 53 <hr style="border-top: 1px solid black;"/> 31,842	\$ - - - 1 - - - <hr style="border-top: 1px solid black;"/> 1	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
19,967 - - - 327 - - <hr style="border-top: 1px solid black;"/> 20,294	- - 40,876 - 531 - - <hr style="border-top: 1px solid black;"/> 41,407	- - - 251 - - - <hr style="border-top: 1px solid black;"/> 251	Expenditures: Current: Public protection Public ways and facilities Health and sanitation services Public assistance Education Capital outlay Debt service: Principal retirement Interest and fiscal charges Total expenditures
- <hr style="border-top: 1px solid black;"/> -	(9,565) <hr style="border-top: 1px solid black;"/> -	(250) <hr style="border-top: 1px solid black;"/> -	Excess (deficiency) of revenues over (under) expenditures
- - - <hr style="border-top: 1px solid black;"/> -	- - - <hr style="border-top: 1px solid black;"/> -	- 250 - <hr style="border-top: 1px solid black;"/> 250	Other financing sources (uses): Issuance of long-term debt Transfers in Transfers out Total other financing sources (uses)
- <hr style="border-top: 1px solid black;"/> -	(9,565) <hr style="border-top: 1px solid black;"/> -	- <hr style="border-top: 1px solid black;"/> -	Net change in fund balance before extraordinary item
- <hr style="border-top: 1px solid black;"/> -	- <hr style="border-top: 1px solid black;"/> -	- <hr style="border-top: 1px solid black;"/> -	Extraordinary item: RDA dissolution Total extraordinary item
- <hr style="border-top: 1px solid black;"/> -	(9,565) <hr style="border-top: 1px solid black;"/> -	- <hr style="border-top: 1px solid black;"/> -	Net change in fund balances
4 <hr style="border-top: 1px solid black;"/> 4	52,244 <hr style="border-top: 1px solid black;"/> 42,679	- <hr style="border-top: 1px solid black;"/> -	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, 2012
 (In Thousands)

	COUNTY LIBRARY FUND			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 6,583	\$ 6,583	\$ 6,560	\$ (23)
Fines, forfeitures, and penalties	-	-	7	7
Revenues from use of money and property	99	99	105	6
Aid from other governmental units	550	414	428	14
Charges for services	222	222	223	1
Other	164	170	228	58
Amounts available for appropriation	<u>7,618</u>	<u>7,488</u>	<u>7,551</u>	<u>63</u>
Charges to appropriations (outflows):				
Education:				
Salaries and benefits	5,126	5,122	5,075	47
Services and supplies	3,135	4,468	3,237	1,231
Total education	<u>8,261</u>	<u>9,590</u>	<u>8,312</u>	<u>1,278</u>
Total charges to appropriations	<u>8,261</u>	<u>9,590</u>	<u>8,312</u>	<u>1,278</u>
Deficiency of revenues under expenditures	<u>(643)</u>	<u>(2,102)</u>	<u>(761)</u>	<u>1,341</u>
Other financing sources:				
Transfers in	612	730	726	(4)
Total other financing sources	<u>612</u>	<u>730</u>	<u>726</u>	<u>(4)</u>
Deficiency of revenues and other sources under expenditures	(31)	(1,372)	(35)	1,337
Fund balances - beginning	<u>5,687</u>	<u>5,687</u>	<u>5,687</u>	<u>-</u>
Fund balances - ending	<u>\$ 5,656</u>	<u>\$ 4,315</u>	<u>\$ 5,652</u>	<u>\$ 1,337</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 H.U.D. GRANTS FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (In Thousands)

HOUSING AND URBAN DEVELOPMENT GRANTS				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Aid from other governmental units	\$ 3,146	\$ 7,431	\$ 3,315	\$ (4,116)
Amounts available for appropriation	<u>3,146</u>	<u>7,431</u>	<u>3,315</u>	<u>(4,116)</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	3,146	8,649	4,555	4,094
Total public assistance	<u>3,146</u>	<u>8,649</u>	<u>4,555</u>	<u>4,094</u>
Total charges to appropriations	<u>3,146</u>	<u>8,649</u>	<u>4,555</u>	<u>4,094</u>
Excess (deficiency) of revenues over (under) expenditures	-	(1,218)	(1,240)	(22)
Other financing sources:				
Transfers in	-	1,218	1,218	-
Total other financing sources	<u>-</u>	<u>1,218</u>	<u>1,218</u>	<u>-</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	(22)	(22)
Fund balances - beginning	<u>40</u>	<u>40</u>	<u>40</u>	<u>-</u>
Fund balances - ending	<u>\$ 40</u>	<u>\$ 40</u>	<u>\$ 18</u>	<u>\$ (22)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 FISH AND GAME FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (In Thousands)

FISH AND GAME FUND				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ 4	\$ 4	\$ -	\$ (4)
Charges for services	45	45	20	(25)
Amounts available for appropriation	<u>49</u>	<u>49</u>	<u>20</u>	<u>(29)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	1	1	1	-
Other charges	3	3	3	-
Total public protection	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Total charges to appropriations	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Excess of revenues over expenditures	<u>45</u>	<u>45</u>	<u>16</u>	<u>(29)</u>
Other financing uses:				
Transfers out	(45)	(45)	(6)	39
Total other financing uses	<u>(45)</u>	<u>(45)</u>	<u>(6)</u>	<u>39</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	10	10
Fund balances - beginning	<u>5</u>	<u>5</u>	<u>5</u>	<u>-</u>
Fund balances - ending	<u>\$ 5</u>	<u>\$ 5</u>	<u>\$ 15</u>	<u>\$ 10</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DOMESTIC VIOLENCE PROGRAM FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (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	\$ 69	\$ 69	\$ 104	\$ 35
Fines, forfeitures, and penalties	65	65	52	(13)
Amounts available for appropriation	<u>134</u>	<u>134</u>	<u>156</u>	<u>22</u>
Charges to appropriations (outflows):				
Public assistance:				
Services and supplies	134	134	134	-
Total public assistance	<u>134</u>	<u>134</u>	<u>134</u>	<u>-</u>
Total charges to appropriations	<u>134</u>	<u>134</u>	<u>134</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	-	-	22	22
Fund balances - beginning	<u>36</u>	<u>36</u>	<u>36</u>	<u>-</u>
Fund balances - ending	<u>\$ 36</u>	<u>\$ 36</u>	<u>\$ 58</u>	<u>\$ 22</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SERVICE AREAS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (In Thousands)

	COUNTY SERVICE AREAS			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 934	\$ 934	\$ 927	\$ (7)
Fines, forfeitures, and penalties	-	-	8	8
Revenues from use of money and property	50	50	52	2
Aid from other governmental units	11	11	298	287
Charges for services	1,568	1,768	1,840	72
Other	<u>1</u>	<u>1</u>	<u>3</u>	<u>2</u>
Amounts available for appropriation	<u>2,564</u>	<u>2,764</u>	<u>3,128</u>	<u>364</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	3,905	3,959	3,129	830
Contingencies	<u>20</u>	<u>20</u>	<u>-</u>	<u>20</u>
Total public protection	3,925	3,979	3,129	850
Capital outlay	3,544	3,690	176	3,514
Debt service:				
Principal retirement	312	312	295	17
Interest and fiscal charges	<u>469</u>	<u>469</u>	<u>224</u>	<u>245</u>
Total charges to appropriations	<u>8,250</u>	<u>8,450</u>	<u>3,824</u>	<u>4,626</u>
Deficiency of revenues under expenditures	<u>(5,686)</u>	<u>(5,686)</u>	<u>(696)</u>	<u>4,990</u>
Other financing sources:				
Issuance of long-term debt	<u>7,626</u>	<u>7,626</u>	<u>3,105</u>	<u>(4,521)</u>
Total other financing sources	<u>7,626</u>	<u>7,626</u>	<u>3,105</u>	<u>(4,521)</u>
Excess of revenues and other sources over expenditures	1,940	1,940	2,409	469
Fund balances - beginning	<u>1,331</u>	<u>1,331</u>	<u>1,331</u>	<u>-</u>
Fund balances - ending	<u>\$ 3,271</u>	<u>\$ 3,271</u>	<u>\$ 3,740</u>	<u>\$ 469</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 WORKFORCE DEVELOPMENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (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	\$ 1	\$ (1)
Aid from other governmental units	<u>7,041</u>	<u>7,973</u>	<u>7,168</u>	<u>(805)</u>
Amounts available for appropriation	<u>7,043</u>	<u>7,975</u>	<u>7,169</u>	<u>(806)</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	2,974	3,223	3,161	62
Services and supplies	4,671	4,846	4,008	838
Contingencies	<u>-</u>	<u>508</u>	<u>-</u>	<u>508</u>
Total public assistance	<u>7,645</u>	<u>8,577</u>	<u>7,169</u>	<u>1,408</u>
Total charges to appropriations	<u>7,645</u>	<u>8,577</u>	<u>7,169</u>	<u>1,408</u>
 Excess (deficiency) of revenues over (under) expenditures	 (602)	 (602)	 -	 602
 Fund balances - beginning	 <u>-</u>	 <u>-</u>	 <u>-</u>	 <u>-</u>
 Fund balances - ending	 <u>\$ (602)</u>	 <u>\$ (602)</u>	 <u>\$ -</u>	 <u>\$ 602</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 SPAY/NEUTER PROGRAM
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (In Thousands)

	SPAY/NEUTER PROGRAM			
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Other	\$ 35	\$ 35	\$ 19	\$ (16)
Amounts available for appropriation	<u>35</u>	<u>35</u>	<u>19</u>	<u>(16)</u>
Charges to appropriations (outflows):				
Public protection:				
Services and supplies	92	92	69	23
Contingencies	<u>3</u>	<u>3</u>	<u>-</u>	<u>3</u>
Total public protection	<u>95</u>	<u>95</u>	<u>69</u>	<u>26</u>
Total charges to appropriations	<u>95</u>	<u>95</u>	<u>69</u>	<u>26</u>
Deficiency of revenues under expenditures	(60)	(60)	(50)	10
Fund balances - beginning	<u>78</u>	<u>78</u>	<u>78</u>	<u>-</u>
Fund balances - ending	<u>\$ 18</u>	<u>\$ 18</u>	<u>\$ 28</u>	<u>\$ 10</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 INMATE WELFARE FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (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	\$ 55	\$ 55	\$ 10	\$ (45)
Other	<u>1,990</u>	<u>1,990</u>	<u>1,735</u>	<u>(255)</u>
Amounts available for appropriation	<u>2,045</u>	<u>2,045</u>	<u>1,745</u>	<u>(300)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	1,183	1,183	963	220
Services and supplies	<u>1,282</u>	<u>1,282</u>	<u>875</u>	<u>407</u>
Total public protection	<u>2,465</u>	<u>2,465</u>	<u>1,838</u>	<u>627</u>
Total charges to appropriations	<u>2,465</u>	<u>2,465</u>	<u>1,838</u>	<u>627</u>
Deficiency of revenues under expenditures	(420)	(420)	(93)	327
Fund balances - beginning	<u>1,748</u>	<u>1,748</u>	<u>1,748</u>	<u>-</u>
Fund balances - ending	<u>\$ 1,328</u>	<u>\$ 1,328</u>	<u>\$ 1,655</u>	<u>\$ 327</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 REDEVELOPMENT AGENCY PIRU PROJECT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (In Thousands)

REDEVELOPMENT AGENCY PIRU PROJECT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ -	\$ -	\$ 56	\$ 56
Revenues from use of money and property	<u>8</u>	<u>8</u>	<u>6</u>	<u>(2)</u>
Amounts available for appropriation	<u>8</u>	<u>8</u>	<u>62</u>	<u>54</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	<u>687</u>	<u>316</u>	<u>244</u>	<u>72</u>
Total public ways and facilities	<u>687</u>	<u>316</u>	<u>244</u>	<u>72</u>
Total charges to appropriations	<u>687</u>	<u>316</u>	<u>244</u>	<u>72</u>
Deficiency of revenues under expenditures	<u>(679)</u>	<u>(308)</u>	<u>(182)</u>	<u>126</u>
Other financing sources (uses):				
Transfers in	411	411	107	(304)
Transfers out	<u>-</u>	<u>(317)</u>	<u>(250)</u>	<u>67</u>
Total other financing sources (uses)	<u>411</u>	<u>94</u>	<u>(143)</u>	<u>(237)</u>
Deficiency of revenues and other sources under expenditures	<u>(268)</u>	<u>(214)</u>	<u>(325)</u>	<u>(111)</u>
Extraordinary item:				
RDA dissolution	<u>-</u>	<u>(53)</u>	<u>(53)</u>	<u>-</u>
Total extraordinary item	<u>-</u>	<u>(53)</u>	<u>(53)</u>	<u>-</u>
Deficiency of revenues, other sources and extraordinary item under expenditures	(268)	(267)	(378)	111
Fund balances - beginning	<u>380</u>	<u>380</u>	<u>380</u>	<u>-</u>
Fund balances - ending	<u>\$ 112</u>	<u>\$ 113</u>	<u>\$ 2</u>	<u>\$ (111)</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, 2012
 (In Thousands)

IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Revenues from use of money and property	\$ -	\$ -	\$ 5	\$ 5
Aid from other governmental units	6,495	7,669	7,669	-
Amounts available for appropriation	<u>6,495</u>	<u>7,669</u>	<u>7,674</u>	<u>5</u>
Charges to appropriations (outflows):				
Public assistance:				
Salaries and benefits	690	690	677	13
Services and supplies	135	135	133	2
Other charges	10,251	11,429	11,429	-
Total public assistance	<u>11,076</u>	<u>12,254</u>	<u>12,239</u>	<u>15</u>
Total charges to appropriations	<u>11,076</u>	<u>12,254</u>	<u>12,239</u>	<u>15</u>
Deficiency of revenues under expenditures	<u>(4,581)</u>	<u>(4,585)</u>	<u>(4,565)</u>	<u>20</u>
Other financing sources:				
Transfers in	4,581	4,585	4,572	(13)
Total other financing sources	<u>4,581</u>	<u>4,585</u>	<u>4,572</u>	<u>(13)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	7	7
Fund balances - beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 7</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 DEPARTMENT OF CHILD SUPPORT SERVICES
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (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	\$ 6	\$ 6	\$ 7	\$ 1
Aid from other governmental units	<u>20,666</u>	<u>20,666</u>	<u>20,287</u>	<u>(379)</u>
Amounts available for appropriation	<u>20,672</u>	<u>20,672</u>	<u>20,294</u>	<u>(378)</u>
Charges to appropriations (outflows):				
Public protection:				
Salaries and benefits	18,269	17,346	17,244	102
Services and supplies	<u>2,405</u>	<u>2,995</u>	<u>2,723</u>	<u>272</u>
Total public protection	<u>20,674</u>	<u>20,341</u>	<u>19,967</u>	<u>374</u>
Capital outlay	<u>-</u>	<u>333</u>	<u>327</u>	<u>6</u>
Total charges to appropriations	<u>20,674</u>	<u>20,674</u>	<u>20,294</u>	<u>380</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(2)</u>	<u>(2)</u>	<u>-</u>	<u>2</u>
Other financing sources:				
Transfers in	<u>2</u>	<u>2</u>	<u>-</u>	<u>(2)</u>
Total other financing sources	<u>2</u>	<u>2</u>	<u>-</u>	<u>(2)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances - beginning	<u>4</u>	<u>4</u>	<u>4</u>	<u>-</u>
Fund balances - ending	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ 4</u>	<u>\$ -</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 MENTAL HEALTH SERVICES ACT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (In Thousands)

MENTAL HEALTH SERVICES ACT				
	<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	\$ 400	\$ 400	\$ 432	\$ 32
Aid from other governmental units	26,869	30,015	25,663	(4,352)
Charges for services	7,575	7,729	5,817	(1,912)
Other	75	75	53	(22)
Amounts available for appropriation	<u>34,919</u>	<u>38,219</u>	<u>31,965</u>	<u>(6,254)</u>
Charges to appropriations (outflows):				
Health and sanitation services:				
Salaries and benefits	19,751	16,869	16,270	599
Services and supplies	25,775	29,282	22,353	6,929
Other charges	2,646	2,646	2,253	393
Contingencies	-	144	-	144
Total health and sanitation services	<u>48,172</u>	<u>48,941</u>	<u>40,876</u>	<u>8,065</u>
Capital outlay	-	531	531	-
Total charges to appropriations	<u>48,172</u>	<u>49,472</u>	<u>41,407</u>	<u>8,065</u>
Deficiency of revenues under expenditures	<u>(13,253)</u>	<u>(11,253)</u>	<u>(9,442)</u>	<u>1,811</u>
Fund balances - beginning	<u>52,244</u>	<u>52,244</u>	<u>52,244</u>	<u>-</u>
Fund balances - ending	<u>\$ 38,991</u>	<u>\$ 40,991</u>	<u>\$ 42,802</u>	<u>\$ 1,811</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR SPECIAL REVENUE FUNDS
 COUNTY SUCCESSOR HOUSING AGENCY
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (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	\$ -
Amounts available for appropriation	-	1	1	-
Charges to appropriations (outflows):				
Public Assistance:				
Other charges	-	251	251	-
Total public assistance	-	251	251	-
Total charges to appropriations	-	251	251	-
Excess (deficiency) of revenues over (under) expenditures	-	(250)	(250)	-
Other financing sources:				
Transfers in	-	250	250	-
Total other financing sources	-	250	250	-
Excess (deficiency) of revenues and other sources over (under) expenditures	-	-	-	-
Fund balances - beginning	-	-	-	-
Fund balances - ending	\$ -	\$ -	\$ -	\$ -

NON-MAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS

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

PUBLIC FINANCING AUTHORITY

This fund is used to finance a portion of various capital projects and pay costs incurred in connection with the issuance, sale and delivery of the Tax Exempt Commercial Paper Notes (TECP), the 2003 Certificates of Participation (PFA II) and the 2009 Certificates of Participation (PFA III). The 2003 Certificates of Participation (PFA II) purchased the Gonzales Road Building and it financed the construction of the Juvenile Justice Complex Court Facility. The 2009 Certificates of Participation (PFA III) refunded PFC V and PFA I along with repayment of advances made by TECP for purchase of the Fillmore Human Services Agency Building, construction of the Ventura County Medical Center Clinic and its continued construction. This fund receives lease revenue payments primarily from the General Fund in compliance with lease-purchase agreements. These payments are accumulated for making payment of principal and interest on these issues.

REDEVELOPMENT AGENCY PIRU PROJECT

This fund is used to accumulate resources for the payment of principal related to the activities of the Redevelopment Agency Piru Project. The plan's purpose is to respond to damage caused by the 1994 Northridge earthquake to Piru's town center and public infrastructure through a project of community reinvestment. Funding is derived primarily from property taxes calculated in adherence with Health and Safety Code Section 33670. On February 1, 2012, pursuant to the provisions of the Redevelopment Restructuring Act, these resources and obligations were transferred to the Ventura County Redevelopment Successor Agency fiduciary fund.

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, 2012
 (In Thousands)

	Total	Public Financing Authority	Redevelopment Agency Piru Project	County Service Area #34
<u>ASSETS</u>				
Cash and investments	\$ 5,505	\$ 4,978	\$ -	\$ 527
Receivables, net	404	1	-	403
Long-term receivables	<u>10,398</u>	<u>-</u>	<u>-</u>	<u>10,398</u>
Total assets	<u>\$ 16,307</u>	<u>\$ 4,979</u>	<u>\$ -</u>	<u>\$ 11,328</u>
<u>LIABILITIES</u>				
Deferred revenue	<u>\$ 10,801</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,801</u>
Total liabilities	<u>10,801</u>	<u>-</u>	<u>-</u>	<u>10,801</u>
<u>FUND BALANCES</u>				
Restricted	<u>5,506</u>	<u>4,979</u>	<u>-</u>	<u>527</u>
Total fund balances	<u>5,506</u>	<u>4,979</u>	<u>-</u>	<u>527</u>
Total liabilities and fund balances	<u>\$ 16,307</u>	<u>\$ 4,979</u>	<u>\$ -</u>	<u>\$ 11,328</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, 2012
 (In Thousands)

	Total	Public Financing Authority	Redevelopment Agency Piru Project	County Service Area #34
Revenues:				
Taxes	\$ 218	\$ -	\$ 218	\$ -
Revenues from use of money and property	9	9	(1)	1
Aid from other governmental units	4	-	4	-
Charges for services	526	-	-	526
Total revenues	<u>757</u>	<u>9</u>	<u>221</u>	<u>527</u>
Expenditures:				
Current:				
Public ways and facilities	51	-	51	-
Debt service:				
Principal retirement	7,755	7,690	65	-
Interest and fiscal charges	1,651	1,603	48	-
Total expenditures	<u>9,457</u>	<u>9,293</u>	<u>164</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,700)</u>	<u>(9,284)</u>	<u>57</u>	<u>527</u>
Other financing sources (uses):				
Transfers in	9,229	9,229	-	-
Transfers out	(107)	-	(107)	-
Total other financing sources (uses)	<u>9,122</u>	<u>9,229</u>	<u>(107)</u>	<u>-</u>
Net change in fund balance before extraordinary item	<u>422</u>	<u>(55)</u>	<u>(50)</u>	<u>527</u>
Extraordinary items:				
RDA dissolution	(242)	-	(242)	-
Total extraordinary item	<u>(242)</u>	<u>-</u>	<u>(242)</u>	<u>-</u>
Net change in fund balances	180	(55)	(292)	527
Fund balances - beginning	<u>5,326</u>	<u>5,034</u>	<u>292</u>	<u>-</u>
Fund balances - ending	<u>\$ 5,506</u>	<u>\$ 4,979</u>	<u>\$ -</u>	<u>\$ 527</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 REDEVELOPMENT AGENCY PIRU PROJECT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (In Thousands)

REDEVELOPMENT AGENCY PIRU PROJECT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Taxes	\$ 544	\$ 544	\$ 218	\$ (326)
Revenues from use of money and property	2	2	-	(2)
Aid from other governmental units	10	10	4	(6)
Amounts available for appropriation	<u>556</u>	<u>556</u>	<u>222</u>	<u>(334)</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	105	105	51	54
Contingencies	9	9	-	9
Total public ways and facilities	<u>114</u>	<u>114</u>	<u>51</u>	<u>63</u>
Debt service:				
Principal retirement	18	18	-	18
Total charges to appropriations	<u>132</u>	<u>132</u>	<u>51</u>	<u>81</u>
Excess of revenues over expenditures	<u>424</u>	<u>424</u>	<u>171</u>	<u>(253)</u>
Other financing uses:				
Transfers out	(548)	(305)	(59)	246
Total other financing uses	<u>(548)</u>	<u>(305)</u>	<u>(59)</u>	<u>246</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>(124)</u>	<u>119</u>	<u>112</u>	<u>7</u>
Extraordinary item:				
RDA dissolution	-	(242)	(242)	-
Total extraordinary item	<u>-</u>	<u>(242)</u>	<u>(242)</u>	<u>-</u>
Deficiency of revenues, other sources and extraordinary item under expenditures	<u>(124)</u>	<u>(123)</u>	<u>(130)</u>	<u>7</u>
Fund balances - beginning	292	292	292	-
Fund balances - ending	<u>\$ 168</u>	<u>\$ 169</u>	<u>\$ 162</u>	<u>\$ 7</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR DEBT SERVICE FUNDS
 COUNTY SERVICE AREA #34
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (In Thousands)

COUNTY SERVICE AREA #34				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Charges for services	\$ -	\$ -	\$ 526	\$ 526
Amounts available for appropriation	-	-	526	526
Excess of revenues over expenditures	-	-	526	526
Fund balances - beginning	-	-	-	-
Fund balances - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 526</u>	<u>\$ 526</u>

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NON-MAJOR GOVERNMENTAL FUNDS

CAPITAL PROJECTS FUNDS

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

PUBLIC FINANCING AUTHORITY

This fund is used to account for the costs of constructing and acquiring various buildings, facilities, and equipment for the County. The cost of various projects is financed by the periodic issuance of Tax Exempt Commercial Paper (TECP) Notes which were first used in 1998 through the Public Financing Authority (PFA). Certificates of Participation (COPs) were issued in 2003 to purchase the Gonzales Road Building and finance the construction of the Juvenile Justice Facility Courthouse. Also, COPs were issued in 2009 to currently refund PFC COPs issued in 1998 and PFA COPs issued in 2001. Additionally, the issue provided for continued financing of the Medical Center Clinic and the Fillmore Human Services Agency building.

REDEVELOPMENT AGENCY PIRU PROJECT

This fund is used to account for the financial resources used and costs incurred for the acquisition or construction of major capital facilities as outlined in the Agency's Piru Community Enhancement Plan. The costs of these projects are financed by borrowing, federal grants and unrestricted funds of the Agency. On February 1, 2012, pursuant to the provisions of the Redevelopment Restructuring Act, these resources and obligations were transferred to the Ventura County Redevelopment Successor Agency fiduciary fund.

SANTA ROSA ROAD ASSESSMENT DISTRICT

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

COUNTY OF VENTURA
 COMBINING BALANCE SHEET
 NON-MAJOR CAPITAL PROJECTS FUNDS
 JUNE 30, 2012
 (In Thousands)

	Total	Public Financing Authority	Redevelopment Agency Piru Project	Santa Rosa Road Assessment District
<u>ASSETS</u>				
Cash and investments	\$ 10,349	\$ 10,343	\$ -	\$ 6
Receivables, net	14	-	-	14
Long-term receivables	414	-	-	414
Total assets	<u>\$ 10,777</u>	<u>\$ 10,343</u>	<u>\$ -</u>	<u>\$ 434</u>
<u>LIABILITIES</u>				
Accounts payable	\$ 296	\$ 296	\$ -	\$ -
Due to other funds	183	182	-	1
Deferred revenue	428	-	-	428
Total liabilities	<u>907</u>	<u>478</u>	<u>-</u>	<u>429</u>
<u>FUND BALANCES</u>				
Restricted	9,865	9,865	-	-
Committed	5	-	-	5
Total fund balances	<u>9,870</u>	<u>9,865</u>	<u>-</u>	<u>5</u>
Total liabilities and fund balances	<u>\$ 10,777</u>	<u>\$ 10,343</u>	<u>\$ -</u>	<u>\$ 434</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, 2012
 (In Thousands)

	Total	Public Financing Authority	Redevelopment Agency Piru Project	Santa Rosa Road Assessment District
Revenues:				
Revenues from use of money and property	\$ 6	\$ 4	\$ 1	\$ 1
Aid from other governmental units	37	-	37	-
Charges for services	15	-	-	15
Total revenues	58	4	38	16
Expenditures:				
Current:				
Public ways and facilities	18	-	-	18
Capital outlay	2,951	2,914	37	-
Total expenditures	2,969	2,914	37	18
Excess (deficiency) of revenues over (under) expenditures	(2,911)	(2,910)	1	(2)
Other financing sources (uses):				
Issuance of long-term debt	11,983	11,983	-	-
Total other financing sources (uses)	11,983	11,983	-	-
Net change in fund balance before extraordinary item	9,072	9,073	1	(2)
Extraordinary item:				
RDA dissolution	(22)	-	(22)	-
Total extraordinary item	(22)	-	(22)	-
Net change in fund balances	9,050	9,073	(21)	(2)
Fund balances - beginning	820	792	21	7
Fund balances - ending	\$ 9,870	\$ 9,865	\$ -	\$ 5

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 REDEVELOPMENT AGENCY PIRU PROJECT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (In Thousands)

REDEVELOPMENT AGENCY PIRU PROJECT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Aid from other governmental units	\$ 497	\$ 497	\$ 37	\$ (460)
Amounts available for appropriation	<u>497</u>	<u>497</u>	<u>37</u>	<u>(460)</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	755	677	-	677
Total public ways and facilities	<u>755</u>	<u>677</u>	<u>-</u>	<u>677</u>
Capital outlay	-	37	37	-
Total charges to appropriations	<u>755</u>	<u>714</u>	<u>37</u>	<u>677</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(258)</u>	<u>(217)</u>	<u>-</u>	<u>217</u>
Other financing sources (uses):				
Issuance of long-term debt	250	250	-	(250)
Transfers out	-	(19)	-	19
Total other financing sources (uses)	<u>250</u>	<u>231</u>	<u>-</u>	<u>(231)</u>
Excess (deficiency) of revenues and other sources over (under) expenditures	<u>(8)</u>	<u>14</u>	<u>-</u>	<u>(14)</u>
Extraordinary item:				
RDA dissolution	-	(22)	(22)	-
Total extraordinary item	<u>-</u>	<u>(22)</u>	<u>(22)</u>	<u>-</u>
Deficiency of revenues, other sources and extraordinary item under expenditures	<u>(8)</u>	<u>(8)</u>	<u>(22)</u>	<u>(14)</u>
Fund balances - beginning	<u>21</u>	<u>21</u>	<u>21</u>	<u>-</u>
Fund balances - ending	<u>\$ 13</u>	<u>\$ 13</u>	<u>\$ (1)</u>	<u>\$ (14)</u>

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR CAPITAL PROJECTS FUNDS
 SANTA ROSA ROAD ASSESSMENT DISTRICT
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (In Thousands)

SANTA ROSA ROAD ASSESSMENT DISTRICT				
	Original Budget	Final Budget	Actual on Budgetary Basis	Variance with Final Budget Positive (Negative)
Resources (inflows):				
Charges for services	\$ 19	\$ 19	\$ 15	\$ (4)
Amounts available for appropriation	<u>19</u>	<u>19</u>	<u>15</u>	<u>(4)</u>
Charges to appropriations (outflows):				
Public ways and facilities:				
Services and supplies	24	24	18	6
Total public ways and facilities	<u>24</u>	<u>24</u>	<u>18</u>	<u>6</u>
Total charges to appropriations	<u>24</u>	<u>24</u>	<u>18</u>	<u>6</u>
Deficiency of revenues under expenditures	<u>(5)</u>	<u>(5)</u>	<u>(3)</u>	<u>2</u>
Fund balances - beginning	<u>7</u>	<u>7</u>	<u>7</u>	<u>-</u>
Fund balances - ending	<u><u>\$ 2</u></u>	<u><u>\$ 2</u></u>	<u><u>\$ 4</u></u>	<u><u>\$ 2</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, California.

COUNTY OF VENTURA
 BUDGETARY COMPARISON SCHEDULE
 NON-MAJOR PERMANENT FUND
 GEORGE D. LYON PERMANENT FUND
 FOR THE FISCAL YEAR ENDED JUNE 30, 2012
 (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	\$ 12	\$ 12	\$ 8	\$ (4)
Amounts available for appropriation	12	12	8	(4)
Excess of revenues over expenditures	12	12	8	(4)
Other financing uses:				
Transfers out	(12)	(30)	(26)	4
Total other financing uses	(12)	(30)	(26)	4
Excess (deficiency) of revenues and other sources over (under) expenditures	-	(18)	(18)	-
Fund balances - beginning	1,156	1,156	1,156	-
Fund balances - ending	\$ 1,156	\$ 1,138	\$ 1,138	\$ -